

Annual Budget

School District No. 37 (Delta)

June 30, 2018

School District No. 37 (Delta)

June 30, 2018

Table of Contents

Bylaw	1
Annual Budget - Revenue and Expense - Statement 2	2
Annual Budget - Changes in Net Financial Assets (Debt) - Statement 4	4
Annual Budget - Operating Revenue and Expense - Schedule 2	5
Schedule 2A - Annual Budget - Schedule of Operating Revenue by Source	6
Schedule 2B - Annual Budget - Schedule of Operating Expense by Object	7
Schedule 2C - Annual Budget - Operating Expense by Function, Program and Object	8
Annual Budget - Special Purpose Revenue and Expense - Schedule 3	10
Schedule 3A - Annual Budget - Changes in Special Purpose Funds	11
Annual Budget - Capital Revenue and Expense - Schedule 4	14

*NOTE - Statement 1, Statement 3, Statement 5, Schedule 1 and Schedules 4A - 4D are used for Financial Statement reporting only.

ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 37 (DELTA)
(called the "Board") to adopt the Annual Budget of the Board for the fiscal year 2017/2018 pursuant
to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

1. Board has complied with the provisions of the Act respecting the Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 37 (Delta) Annual Budget Bylaw for fiscal year 2017/2018.
3. The attached Statement 2 showing the estimated revenue and expense for the 2017/2018 fiscal year and the total budget bylaw amount of \$174,899,948 for the 2017/2018 fiscal year was prepared in accordance with the *Act*.
4. Statement 2, 4 and Schedules 2 to 4 are adopted as the Annual Budget of the Board for the fiscal year 2017/2018.

READ A FIRST TIME THE 2nd DAY OF MAY, 2017;

READ A SECOND TIME THE 2nd DAY OF MAY, 2017;

READ A THIRD TIME, PASSED AND ADOPTED THE 2nd DAY OF MAY, 2017;

(Corporate Seal)

Original Document Signed

Chairperson of the Board

Original Document Signed

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 37 (Delta)
Annual Budget Bylaw 2017/2018, adopted by the Board the 2nd DAY OF MAY, 2017.

Original Document Signed

Secretary Treasurer

School District No. 37 (Delta)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2018

	2018 Annual Budget	2017 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	15,547,750	15,411,094
Adult	80,125	84,250
Other	206,625	206,625
Total Ministry Operating Grant Funded FTE's	15,834,500	15,701,969
Revenues	\$	\$
Provincial Grants		
Ministry of Education	150,399,412	144,035,578
Other	861,919	820,458
Federal Grants	902,969	969,290
Tuition	7,988,491	12,179,428
Other Revenue	6,631,969	7,154,456
Rentals and Leases	735,375	690,375
Investment Income	394,700	428,220
Amortization of Deferred Capital Revenue	4,332,302	3,556,498
Total Revenue	172,247,137	169,834,303
Expenses		
Instruction	145,168,804	144,462,558
District Administration	4,516,630	4,292,344
Operations and Maintenance	23,004,301	23,237,580
Transportation and Housing	1,088,804	1,057,139
Debt Services	211,409	220,161
POPARD Moving Expenses	360,000	
Total Expense	174,349,948	173,269,782
Net Revenue (Expense)	(2,102,811)	(3,435,479)
Budgeted Allocation (Retirement) of Surplus (Deficit)	500,000	1,593,325
Budgeted Surplus (Deficit), for the year	(1,602,811)	(1,842,154)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(1,602,811)	(1,842,154)
Budgeted Surplus (Deficit), for the year	(1,602,811)	(1,842,154)

School District No. 37 (Delta)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2018

	2018 Annual Budget	2017 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	149,165,785	153,588,412
Operating - Tangible Capital Assets Purchased	550,000	630,537
Special Purpose Funds - Total Expense	17,979,530	12,884,324
Special Purpose Funds - Tangible Capital Assets Purchased		5,220
Capital Fund - Total Expense	7,204,633	6,797,046
Total Budget Bylaw Amount	174,899,948	173,905,539

Approved by the Board

Laura Dixon	Original Document Signed	May 2, 2017
Signature of the Chairperson of the Board of Education		Date Signed
Doug Sheppard	Original Document Signed	May 2, 2017
Signature of the Superintendent		Date Signed
Joe Strain	Original Document Signed	May 2, 2017
Signature of the Secretary Treasurer		Date Signed

School District No. 37 (Delta)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2018

	2018 Annual Budget	2017 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	(2,102,811)	(3,435,479)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(550,000)	(635,757)
From Deferred Capital Revenue	(3,149,813)	(12,591,699)
Total Acquisition of Tangible Capital Assets	(3,699,813)	(13,227,456)
Amortization of Tangible Capital Assets	6,993,224	6,576,885
Total Effect of change in Tangible Capital Assets	3,293,411	(6,650,571)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	1,190,600	(10,086,050)

School District No. 37 (Delta)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2018

	2018	2017 Amended
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	137,952,329	136,767,773
Other	674,972	667,773
Federal Grants	902,969	969,290
Tuition	7,988,491	12,179,428
Other Revenue	1,292,169	1,694,622
Rentals and Leases	735,375	690,375
Investment Income	359,000	379,000
Total Revenue	149,905,305	153,348,261
Expenses		
Instruction	128,620,276	132,706,193
District Administration	4,063,572	3,842,712
Operations and Maintenance	15,393,133	15,982,368
Transportation and Housing	1,088,804	1,057,139
Total Expense	149,165,785	153,588,412
Net Revenue (Expense)	739,520	(240,151)
Budgeted Prior Year Surplus Appropriation	500,000	1,593,325
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(200,000)	(43,555)
Tangible Capital Assets - Work in Progress	(350,000)	(586,982)
Local Capital		(32,973)
Other	(689,520)	(689,664)
Total Net Transfers	(1,239,520)	(1,353,174)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 37 (Delta)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2018

	2018 Annual Budget \$	2017 Amended Annual Budget \$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	135,116,690	133,831,827
INAC/LEA Recovery	(320,420)	(320,420)
Other Ministry of Education Grants		
Pay Equity	2,171,545	2,171,545
Funding for Graduated Adults	176,000	196,850
Transportation Supplement	41,933	41,933
Carbon Tax Grant	60,700	60,700
Return of Administrative Savings	690,188	690,188
Foundation Skills Assessment	15,693	17,693
Skills Training		3,833
Economic Stability Dividend		73,624
Total Provincial Grants - Ministry of Education	137,952,329	136,767,773
Provincial Grants - Other	674,972	667,773
Federal Grants	902,969	969,290
Tuition		
Summer School Fees	179,000	179,000
Continuing Education	762,430	840,115
International and Out of Province Students	6,277,673	8,629,620
Academy Tuition Fees	769,388	2,530,693
Total Tuition	7,988,491	12,179,428
Other Revenues		
Other School District/Education Authorities	40,000	40,000
LEA/Direct Funding from First Nations	320,420	320,420
Miscellaneous		
Instructional Cafeteria	330,000	330,000
Municipal Grant - Crossing Guards	97,292	97,292
Admin Fees	43,500	43,500
POPARD Teacher Training	110,125	110,125
Academies - Other	61,875	143,100
International - Other	84,000	346,710
Miscellaneous	204,957	263,475
Total Other Revenue	1,292,169	1,694,622
Rentals and Leases	735,375	690,375
Investment Income	359,000	379,000
Total Operating Revenue	149,905,305	153,348,261

School District No. 37 (Delta)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2018

	2018	2017 Amended
	Annual Budget	Annual Budget
	\$	\$
Salaries		
Teachers	71,579,496	72,571,598
Principals and Vice Principals	8,376,613	8,091,678
Educational Assistants	10,827,416	11,554,546
Support Staff	11,092,204	10,927,530
Other Professionals	3,043,502	2,879,884
Substitutes	3,601,039	4,260,104
Total Salaries	108,520,270	110,285,340
Employee Benefits	27,223,689	27,369,646
Total Salaries and Benefits	135,743,959	137,654,986
Services and Supplies		
Services	3,715,945	4,478,141
Student Transportation	1,151,153	1,330,152
Professional Development and Travel	618,069	1,159,481
Rentals and Leases	165,096	400,964
Dues and Fees	146,785	172,510
Insurance	342,901	352,616
Supplies	5,513,310	6,223,389
Utilities	1,768,567	1,816,173
Total Services and Supplies	13,421,826	15,933,426
Total Operating Expense	149,165,785	153,588,412

School District No. 37 (Delta)

Schedule 2C

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2018

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	50,505,277	1,870,843	542,481	220,819		2,113,137	55,252,557
1.03 Career Programs	615,109		214,932			9,806	839,847
1.07 Library Services	1,905,811			65,386		57,217	2,028,414
1.08 Counselling	2,554,036					14,951	2,568,987
1.10 Special Education	10,976,216	140,701	9,052,672	110,703		703,800	20,984,092
1.30 English Language Learning	1,959,713		200,480			49,186	2,209,379
1.31 Aboriginal Education	258,833	57,288	307,650	7,463		25,236	656,470
1.41 School Administration		5,563,596		2,301,153	11,812	142,185	8,018,746
1.60 Summer School	310,000						310,000
1.61 Continuing Education	353,649	245,195	7,155	202,749	91,761	1,000	901,509
1.62 International and Out of Province Students	1,570,992	384,413	90,548	491,247	78,579	15,000	2,630,779
1.64 Other	569,860	114,577	411,498	243,250		36,823	1,376,008
Total Function 1	71,579,496	8,376,613	10,827,416	3,642,770	182,152	3,168,341	97,776,788
4 District Administration							
4.11 Educational Administration				51,288	714,607		765,895
4.40 School District Governance					179,442		179,442
4.41 Business Administration				673,556	1,145,880		1,819,436
Total Function 4	-	-	-	724,844	2,039,929	-	2,764,773
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				332,326	708,299	18,200	1,058,825
5.50 Maintenance Operations				5,806,996	100,714	221,798	6,129,508
5.52 Maintenance of Grounds				542,776		130,700	673,476
5.56 Utilities				25,000			25,000
Total Function 5	-	-	-	6,707,098	809,013	370,698	7,886,809
7 Transportation and Housing							
7.41 Transportation and Housing Administration				17,492	12,408		29,900
7.70 Student Transportation						62,000	62,000
Total Function 7	-	-	-	17,492	12,408	62,000	91,900
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	71,579,496	8,376,613	10,827,416	11,092,204	3,043,502	3,601,039	108,520,270

School District No. 37 (Delta)

Schedule 2C

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2018

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2018 Annual Budget	2017 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	55,252,557	13,641,883	68,894,440	2,803,090	71,697,530	72,766,078
1.03 Career Programs	839,847	209,044	1,048,891	38,886	1,087,777	1,050,142
1.07 Library Services	2,028,414	502,516	2,530,930	76,023	2,606,953	2,686,995
1.08 Counselling	2,568,987	592,796	3,161,783	8,390	3,170,173	3,073,859
1.10 Special Education	20,984,092	5,586,795	26,570,887	483,770	27,054,657	27,927,467
1.30 English Language Learning	2,209,379	529,778	2,739,157	20,958	2,760,115	2,736,628
1.31 Aboriginal Education	656,470	174,428	830,898	66,484	897,382	1,011,916
1.41 School Administration	8,018,746	1,933,091	9,951,837	170,565	10,122,402	10,106,775
1.60 Summer School	310,000	58,959	368,959	12,397	381,356	379,515
1.61 Continuing Education	901,509	226,537	1,128,046	238,819	1,366,865	1,417,383
1.62 International and Out of Province Students	2,630,779	605,280	3,236,059	1,269,053	4,505,112	4,651,223
1.64 Other	1,376,008	329,448	1,705,456	1,264,498	2,969,954	4,898,212
Total Function 1	97,776,788	24,390,555	122,167,343	6,452,933	128,620,276	132,706,193
4 District Administration						
4.11 Educational Administration	765,895	184,707	950,602	102,040	1,052,642	1,010,451
4.40 School District Governance	179,442	4,709	184,151	92,761	276,912	278,111
4.41 Business Administration	1,819,436	431,662	2,251,098	482,920	2,734,018	2,554,150
Total Function 4	2,764,773	621,078	3,385,851	677,721	4,063,572	3,842,712
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	1,058,825	260,383	1,319,208	522,157	1,841,365	1,778,100
5.50 Maintenance Operations	6,129,508	1,771,122	7,900,630	2,673,244	10,573,874	11,158,448
5.52 Maintenance of Grounds	673,476	157,587	831,063	173,760	1,004,823	1,028,387
5.56 Utilities	25,000	4,560	29,560	1,943,511	1,973,071	2,017,433
Total Function 5	7,886,809	2,193,652	10,080,461	5,312,672	15,393,133	15,982,368
7 Transportation and Housing						
7.41 Transportation and Housing Administration	29,900	7,094	36,994		36,994	36,079
7.70 Student Transportation	62,000	11,310	73,310	978,500	1,051,810	1,021,060
Total Function 7	91,900	18,404	110,304	978,500	1,088,804	1,057,139
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	108,520,270	27,223,689	135,743,959	13,421,826	149,165,785	153,588,412

School District No. 37 (Delta)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2018

	2018	2017 Amended
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	12,447,083	7,267,805
Other	186,947	152,685
Other Revenue	5,339,800	5,459,834
Investment Income	5,700	9,220
Total Revenue	17,979,530	12,889,544
Expenses		
Instruction	16,548,528	11,756,365
District Administration	453,058	449,632
Operations and Maintenance	617,944	678,327
POPARD Moving Expenses	360,000	
Total Expense	17,979,530	12,884,324
Net Revenue (Expense)	-	5,220
Net Transfers (to) from other funds		
Tangible Capital Assets - Work in Progress		(5,220)
Total Net Transfers	-	(5,220)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 37 (Delta)

Schedule 3A

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2018

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	Service Delivery Transformation	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
Deferred Revenue, beginning of year	\$	\$	\$	\$	\$	\$	\$	\$	\$
			170,415	93,375	2,769,035				
Add: Restricted Grants									
Provincial Grants - Ministry of Education	614,944	541,557				224,000	58,800	263,972	556,594
Provincial Grants - Other									
Other			38,800		5,250,000				
Investment Income	3,000	500	1,200						1,000
	617,944	542,057	40,000	-	5,250,000	224,000	58,800	263,972	557,594
Less: Allocated to Revenue	617,944	542,057	40,000	93,375	5,250,000	224,000	58,800	263,972	557,594
Deferred Revenue, end of year	-	-	170,415	-	2,769,035	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	614,944	541,557		93,375		224,000	58,800	263,972	556,594
Provincial Grants - Other									
Other Revenue			38,800		5,250,000				
Investment Income	3,000	500	1,200						1,000
	617,944	542,057	40,000	93,375	5,250,000	224,000	58,800	263,972	557,594
Expenses									
Salaries									
Teachers								92,078	
Principals and Vice Principals									
Educational Assistants		458,008				136,303			402,712
Support Staff	292,785								
Other Professionals				66,955					34,356
Substitutes	15,000							2,600	12,000
	307,785	458,008	-	66,955	-	136,303	-	94,678	449,068
Employee Benefits	74,813	83,549		19,417		44,815		21,351	93,264
Services and Supplies	235,346	500	40,000	7,003	5,250,000	42,882	58,800	147,943	15,262
Moving Expenses									
	617,944	542,057	40,000	93,375	5,250,000	224,000	58,800	263,972	557,594
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 37 (Delta)

Schedule 3A

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2018

	Coding and Curriculum Implementation	Priority Measures	Classroom Enhancement Fund	Community Schools Partnership	PRP Assessment Unit	Enh.Settlement Workers in Schls (ESWIS)	Adv.VIA Indiv. Determin. (AVID)	Accel.Cr.Emrol Enh.School (Ace-It)	Aborig. Enh.Schools (Provincial)
Deferred Revenue, beginning of year	\$ 79,418	\$ 381,582	\$	\$	\$ 360,000	\$ 122,548	\$ 14,609	\$ 104,778	\$ 39,144
Add: Restricted Grants									
Provincial Grants - Ministry of Education			6,817,010		2,441,222				
Provincial Grants - Other								86,000	30,000
Other				50,000					
Investment Income									
	-	-	6,817,010	50,000	2,441,222	-	-	86,000	30,000
Less: Allocated to Revenue	79,418	381,582	6,817,010	50,000	2,801,222	25,000	14,609	108,947	35,000
Deferred Revenue, end of year	-	-	-	-	-	97,548	-	81,831	34,144
Revenues									
Provincial Grants - Ministry of Education	79,418	381,582	6,817,010		2,801,222		14,609		
Provincial Grants - Other						25,000		108,947	35,000
Other Revenue				50,000					
Investment Income									
	79,418	381,582	6,817,010	50,000	2,801,222	25,000	14,609	108,947	35,000
Expenses									
Salaries									
Teachers		295,800	4,884,054		1,212,909			5,025	
Principals and Vice Principals					237,698				
Educational Assistants									
Support Staff					236,302			37,120	
Other Professionals				40,332					
Substitutes									
	-	295,800	4,884,054	40,332	1,686,909	-	-	42,145	-
Employee Benefits		85,782	1,155,174	9,315	382,542			13,189	
Services and Supplies	79,418		777,782	353	371,771	25,000	14,609	53,613	35,000
Moving Expenses					360,000				
	79,418	381,582	6,817,010	50,000	2,801,222	25,000	14,609	108,947	35,000
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 37 (Delta)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2018

Schedule 3A

	Aborig. Enh.Schools (Non-Provincial)	TOTAL
	\$	\$
Deferred Revenue, beginning of year	124,999	4,259,903
Add: Restricted Grants		
Provincial Grants - Ministry of Education		11,518,099
Provincial Grants - Other		116,000
Other	1,000	5,339,800
Investment Income		5,700
	1,000	16,979,599
Less: Allocated to Revenue	19,000	17,979,530
Deferred Revenue, end of year	<u>106,999</u>	<u>3,259,972</u>
Revenues		
Provincial Grants - Ministry of Education		12,447,083
Provincial Grants - Other	18,000	186,947
Other Revenue	1,000	5,339,800
Investment Income		5,700
	19,000	17,979,530
Expenses		
Salaries		
Teachers		6,489,866
Principals and Vice Principals		237,698
Educational Assistants		997,023
Support Staff		566,207
Other Professionals		141,643
Substitutes		29,600
	-	8,462,037
Employee Benefits		1,983,211
Services and Supplies	19,000	7,174,282
Moving Expenses		360,000
	19,000	17,979,530
Net Revenue (Expense)	<u>-</u>	<u>-</u>

School District No. 37 (Delta)**Schedule 4**

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2018

	2018 Annual Budget			2017 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Investment Income		30,000	30,000	40,000
Amortization of Deferred Capital Revenue	4,332,302		4,332,302	3,556,498
Total Revenue	4,332,302	30,000	4,362,302	3,596,498
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	6,993,224		6,993,224	6,576,885
Debt Services				
Capital Loan Interest		211,409	211,409	220,161
Total Expense	6,993,224	211,409	7,204,633	6,797,046
Net Revenue (Expense)	(2,660,922)	(181,409)	(2,842,331)	(3,200,548)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	200,000		200,000	43,555
Tangible Capital Assets - Work in Progress	350,000		350,000	592,202
Local Capital			-	32,973
Capital Lease Payment		689,520	689,520	689,664
Total Net Transfers	550,000	689,520	1,239,520	1,358,394
Other Adjustments to Fund Balances				
Principal Payment				
Capital Lease	478,111	(478,111)	-	
Total Other Adjustments to Fund Balances	478,111	(478,111)	-	
Budgeted Surplus (Deficit), for the year	(1,632,811)	30,000	(1,602,811)	(1,842,154)