

# SCHOOL DISTRICT AMENDED ANNUAL BUDGET FISCAL YEAR 2007/2008

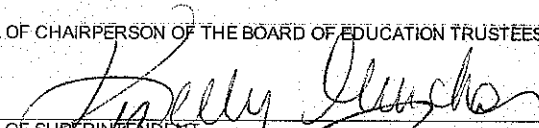
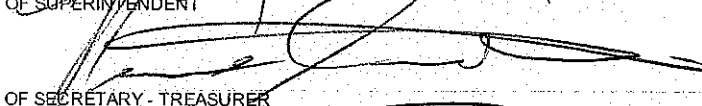
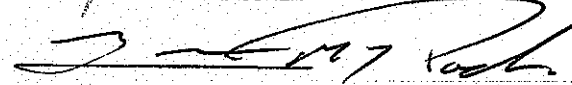
SCHOOL DISTRICT NUMBER 37	NAME OF SCHOOL DISTRICT Delta	YEAR 2007/2008
OFFICE LOCATION 4585 Harvest Drive		TELEPHONE NUMBER 604-946-4101
CITY / PROVINCE Delta, BC		POSTAL CODE V4K 5B4
WEBSITE ADDRESS <a href="http://web.deltasd.bc.ca">http://web.deltasd.bc.ca</a>		
NAME OF SUPERINTENDENT Steve Cardwell		NAME OF SECRETARY - TREASURER Grant McRadu

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## DECLARATION AND SIGNATURES

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We, the undersigned, certify that the attached is a correct and true copy of the Amended Annual Budget of School District No. 37 (Delta) for the year ended June 30, 2008.

SIGNATURE OF CHAIRPERSON OF THE BOARD OF EDUCATION TRUSTEES 	DATE SIGNED Feb 12/08
SIGNATURE OF SUPERINTENDENT 	DATE SIGNED Feb 12/08
SIGNATURE OF SECRETARY - TREASURER 	DATE SIGNED Feb 12/08

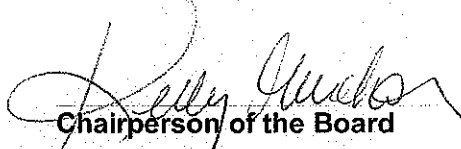
## AMENDED ANNUAL BUDGET BYLAW


A Bylaw of THE BOARD OF EDUCATION TRUSTEES OF SCHOOL DISTRICT NO. 37 (Delta) (called the "Board") to adopt the amended annual budget of the Board for the fiscal year 2007/2008 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. The Board has complied with the provisions of the *Act* respecting the amended annual budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 37 (Delta) Amended Annual Budget Bylaw for fiscal year 2007/2008.
3. The attached Schedule "A1" showing the estimated revenue and expenditure for the 2007/2008 fiscal year and the total budget bylaw amount of \$ 134,683,761 for the 2007/2008 fiscal year was prepared in accordance with the *Act*.
4. The "A" Schedules are adopted as the amended annual budget of the Board for the fiscal year 2007/2008.

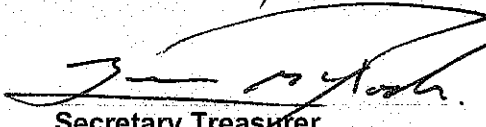
READ A FIRST TIME THE 12 DAY OF February, 2008;  
READ A SECOND TIME THE 12 DAY OF February, 2008;  
READ A THIRD TIME, PASSED AND ADOPTED THE 12 DAY OF February, 2008.

(Corporate Seal)

  
Chairperson of the Board

  
Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 37 (Delta) Amended Annual Budget Bylaw 2007/2008, adopted by the Board the 12 day of February, 2008.

  
Secretary Treasurer

SCHOOL DISTRICT NO. 37 (Delta)  
2007/2008 AMENDED ANNUAL BUDGET

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**SCHOOL DISTRICT NO. 37 (Delta)**  
**OPERATING FUND**  
**AMENDED ANNUAL BUDGET - REVENUE AND EXPENDITURE**

Schedule A1

	2007/2008 AMENDED ANNUAL BUDGET	PRIOR YEAR BUDGET
Ministry Funded School-Age FTE	15,808,783	15,881,858
Ministry Funded Adult FTE	162,688	156,014
<b>TOTAL FTE</b>	<b>15,971,471</b>	<b>16,037,872</b>
<b>REVENUE (Schedule A2)</b>		
620 Provincial Grants - Ministry of Education	121,484,359	118,959,226
641 Provincial Grants - Other	1,003,975	932,172
610 Federal Grants	161,191	161,191
640 Other Revenue	6,046,208	6,186,454
650 Rentals and Leases	561,880	540,000
660 Investment Income	950,000	650,000
<b>Total Revenue</b>	<b>130,207,613</b>	<b>127,429,043</b>
<b>EXPENSE (Schedule A3)</b>		
Salaries		
110 Teachers	61,620,652	60,038,086
105 Principals and Vice Principals	6,078,464	5,418,773
123 Educational Assistants	8,968,461	8,274,566
120 Support Staff	11,677,975	11,330,118
130 Other Professionals	2,773,936	2,374,679
140 Substitutes	4,271,183	4,208,165
Total Salaries	95,390,671	91,644,387
Employee Benefits	22,238,608	20,258,313
Total Salaries and Benefits	117,629,279	111,902,700
Services and Supplies	16,340,171	16,168,388
<b>Total Expense</b>	<b>133,969,450</b>	<b>128,071,088</b>
<b>NET REVENUE (EXPENSE)</b>	<b>(3,761,837)</b>	<b>(642,045)</b>
<b>INTERFUND TRANSFERS</b>		
Capital Asset Purchases	(374,311)	(375,000)
Capital Loan Payment	(340,000)	
<b>REDUCTION OF UNFUNDED LIABILITY</b>		
Employee Future Benefits and Vacation Pay	(4,476,148)	(1,017,045)
Budgeted Prior Year Operating Surplus Appropriation	4,490,629	3,679,045
Budgeted Retirement of Prior Year Deficits		
<b>BUDGETED BALANCE</b>	<b>14,481</b>	<b>2,662,000</b>
<b>BUDGET BYLAW AMOUNT</b>		
Total Expense	133,969,450	128,071,088
Interfund Transfers - Capital Asset Purchases	374,311	375,000
Interfund Transfers - Other	340,000	
Reduction of Unfunded Liability		
Budgeted Retirement of Prior Year Deficits		
<b>TOTAL BUDGET BYLAW AMOUNT</b>	<b>134,683,761</b>	<b>128,446,088</b>

**SCHOOL DISTRICT NO. 37 (Delta)**  
**OPERATING FUND**  
**AMENDED ANNUAL BUDGET - REVENUE BY SOURCE**

Schedule A2

	2007/2008 AMENDED ANNUAL BUDGET	PRIOR YEAR BUDGET
<b>620 PROVINCIAL GRANTS - MINISTRY OF EDUCATION</b>		
621 Operating Grant, Ministry of Education	117,962,173	114,980,906
628 GAAP Implementation		1,033,324
629 Other Ministry Of Education Grants (Specify)		
LEA Agreement Rollback	(320,780)	(269,249)
Summer Fee Reimbursement	73,950	
Pay Equity Funds	2,171,000	2,171,000
CommunityLINK	508,771	491,000
Other Grants	754,245	552,245
Early Learning	235,000	
Strong Start	100,000	
	<u>121,484,359</u>	<u>118,959,226</u>
<b>641 PROVINCIAL GRANTS - OTHER</b>	<u>1,003,975</u>	<u>932,172</u>
<b>610 FEDERAL GRANTS</b>	<u>161,191</u>	<u>161,191</u>
<b>640 OTHER REVENUE</b>		
630 School Referendum Taxes		
642 Other School District/Education Authorities		
643 Summer School Fees	303,000	300,000
644 Continuing Education	1,015,578	1,002,819
647 Offshore Tuition Fees	3,154,250	3,347,000
648 LEA/Direct Funding from First Nations	320,780	269,249
649 Miscellaneous (Specify)		
Instructional Cafeterias	365,000	340,000
Municipal Grant - Crossing Guards	83,185	80,000
Administration Fees	25,000	24,000
POP Teacher Training	200,000	425,894
Academy Fees	303,650	270,390
Miscellaneous	40,000	66,000
Other Grants	235,765	61,102
	<u>6,046,208</u>	<u>6,186,454</u>
<b>650 RENTALS AND LEASES</b>	<u>561,880</u>	<u>540,000</u>
<b>660 INVESTMENT INCOME</b>	<u>950,000</u>	<u>650,000</u>
<b>TOTAL OPERATING REVENUE (Schedule A1)</b>	<u><u>130,207,613</u></u>	<u><u>127,429,043</u></u>

**SCHOOL DISTRICT NO. 37 (Delta)**  
**OPERATING FUND**  
**AMENDED ANNUAL BUDGET - EXPENSE BY OBJECT**

Schedule A3

	2007/2008 AMENDED ANNUAL BUDGET	PRIOR YEAR BUDGET
<b>SALARIES</b>		
110 Teachers	61,620,652	60,038,086
105 Principals and Vice Principals	6,078,464	5,418,773
123 Educational Assistants	8,968,461	8,274,566
120 Support Staff	11,677,975	11,330,118
130 Other Professionals	2,773,936	2,374,679
140 Substitutes	4,271,183	4,208,165
	<u>95,390,671</u>	<u>91,644,387</u>
<b>EMPLOYEE BENEFITS</b>		
	22,238,608	20,258,313
<b>Total Salaries and Benefits</b>	<u>117,629,279</u>	<u>111,902,700</u>
<b>SERVICES AND SUPPLIES</b>		
310 Services	3,331,318	3,360,031
330 Student Transportation	1,987,986	1,926,193
340 Professional Development and Travel	788,849	782,191
360 Rentals and Leases	80,690	236,047
370 Dues and Fees	129,667	134,203
390 Insurance	339,863	343,338
412 Interest		
510 Supplies	7,009,776	6,712,142
540 Utilities	2,672,022	2,674,243
<b>Total Services and Supplies</b>	<u>16,340,171</u>	<u>16,168,388</u>
<b>TOTAL OPERATING EXPENSE (Schedule A1)</b>	<u>133,969,450</u>	<u>128,071,088</u>

SCHOOL DISTRICT NO. 37 (Data)  
 OPERATING FUND  
 AMENDED ANNUAL BUDGET - EXPENSE BY FUNCTION AND PROGRAM 2007/2008

Schedule A4.1

FUNCTION	110 TEACHERS SALARIES	105 PRINCIPALS AND VICE PRINCIPALS SALARIES	123 EDUCATIONAL ASSISTANTS SALARIES	120 SUPPORT STAFF SALARIES	130 OTHER PROFESSIONALS SALARIES	140 SUBSTITUTES SALARIES	TOTAL SALARIES
1.02 Regular Instruction	44,794,419	1,193,289	608,790		96,542	2,499,163	49,152,213
1.03 Career Programs	582,582		208,376			6,511	797,469
1.07 Library Services	1,773,646			283,008		70,422	2,107,076
1.08 Counseling	2,250,416					14,384	2,264,800
1.10 Special Education	9,278,658		7,619,443	104,839		530,563	17,531,503
1.30 English as a Second Language	1,736,089		132,794			48,357	1,915,220
1.31 Aboriginal Education	42,436		225,493			88,250	356,179
1.41 School Administration		4,790,520		2,435,203	9,798	278,050	7,513,571
1.60 Summer School	158,794			147,272		2,245	162,039
1.61 Continuing Education	483,812	94,845	39,809	141,077	154,340	7,865	951,892
1.62 Off Shore Students	374,070		133,655	582,659	2,526	30,553	833,696
1.84 Other	188,750					50,516	802,351
1.85 Counsel Societre Francophone							0
<b>Total Function 1</b>	<b>61,620,652</b>	<b>6,078,464</b>	<b>8,968,461</b>	<b>3,673,968</b>	<b>461,595</b>	<b>3,584,879</b>	<b>84,388,019</b>
<b>4 DISTRICT ADMINISTRATION</b>							
4.11 Educational Administration				83,256	690,528	2,650	776,434
4.40 School District Governance				950,875	125,120	35,625	1,251,120
4.41 Business Administration					817,533		1,804,033
4.65 Conseil Societre Francophone							0
<b>Total Function 4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,034,131</b>	<b>1,633,181</b>	<b>38,275</b>	<b>2,705,587</b>
<b>5 OPERATIONS AND MAINTENANCE</b>							
5.41 Operations and Maintenance Administration				385,863	627,264	49,977	1,063,104
5.50 Maintenance Operators				6,088,707		437,211	6,525,918
5.52 Maintenance of Grounds				509,639		90,841	600,480
5.56 Utilities							0
5.65 Conseil Societre Francophone							0
<b>Total Function 5</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,994,209</b>	<b>627,264</b>	<b>578,029</b>	<b>8,199,502</b>
<b>7 TRANSPORTATION AND HOUSING</b>							
7.41 Transportation and Housing Administration				15,867	51,886	70,000	87,563
7.65 Conseil Societre Francophone						70,000	70,000
7.70 Student Transportation							0
7.73 Housing							0
<b>Total Function 7</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,867</b>	<b>51,886</b>	<b>70,000</b>	<b>137,563</b>
<b>9 DEBT SERVICES (OPERATING)</b>							
9.92 Interest on Bank Loans							0
9.94 Interest on Temporary Borrowing							0
<b>Total Function 9</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL FUNCTIONS 1-9</b>	<b>61,620,652</b>	<b>6,078,464</b>	<b>8,968,461</b>	<b>11,677,975</b>	<b>2,773,936</b>	<b>4,271,183</b>	<b>95,390,671</b>

SCHOOL DISTRICT NO. 37 (Delta)  
OPERATING FUND  
AMENDED ANNUAL BUDGET - EXPENSE BY FUNCTION AND PROGRAM 2007/2008

Schedule A4.2

FUNCTION	1 INSTRUCTION	200	TOTAL SALARIES AND BENEFITS	300-500 SERVICES AND SUPPLIES	2007/2008 TOTAL BUDGET EXPENSE	PRIOR YEAR BUDGET
1.02 Regular Instruction	49,152,213	11,249,743	60,401,956	3,697,004	64,098,960	62,526,399
1.03 Career Programs	797,469	200,867	998,336	124,977	1,123,333	1,246,213
1.07 Library Services	2,107,076	506,939	2,614,015	177,986	2,791,403	2,648,790
1.08 Counseling	2,264,800	487,376	2,752,176	13,626	2,765,802	2,603,262
1.10 Special Education	17,531,503	4,363,921	21,895,424	699,173	22,594,597	20,306,974
1.30 English as a Second Language	1,915,220	445,773	2,360,993	66,366	2,427,379	2,316,179
1.31 Aboriginal Education	366,179	68,446	434,625	67,178	491,803	523,790
1.41 School Administration	7,513,571	1,761,142	9,274,713	224,770	9,499,483	8,603,764
1.60 Summer School	162,039	23,062	185,101	13,548	198,649	195,146
1.61 Continuing Education	951,662	199,961	1,151,623	330,134	1,481,967	1,679,547
1.62 Off Shore Students	633,696	149,247	982,943	1,290,112	2,273,055	2,176,894
1.64 Other	892,361	116,301	918,662	920,559	1,839,221	1,673,244
1.65 Conseil Scolaire Francophone	0	0	0	0	0	0
<b>Total Function 1</b>	<b>94,388,019</b>	<b>19,562,798</b>	<b>103,950,817</b>	<b>7,964,855</b>	<b>111,515,672</b>	<b>106,506,202</b>
<b>4 DISTRICT ADMINISTRATION</b>						
4.11 Educational Administration	776,434	166,331	942,765	110,031	1,042,796	878,968
4.40 School District Governance	125,120	5,362	130,482	145,835	276,317	258,463
4.41 Business Administration	1,804,033	367,367	2,171,620	316,711	2,488,331	2,407,630
4.65 Conseil Scolaire Francophone	0	0	0	0	0	0
<b>Total Function 4</b>	<b>2,705,587</b>	<b>529,280</b>	<b>3,234,867</b>	<b>572,577</b>	<b>3,807,444</b>	<b>3,546,051</b>
<b>5 OPERATIONS AND MAINTENANCE</b>						
5.41 Operations and Maintenance Administration	1,033,104	292,736	1,325,840	895,419	1,911,253	1,795,405
5.50 Maintenance Operations	6,525,918	1,698,991	8,224,909	2,755,705	10,980,614	10,433,445
5.52 Maintenance of Grounds	600,480	136,254	736,734	212,174	948,908	1,019,205
5.56 Utilities	0	0	0	2,814,443	2,814,443	2,811,684
5.65 Conseil Scolaire Francophone	0	0	0	0	0	0
<b>Total Function 5</b>	<b>8,159,502</b>	<b>2,127,981</b>	<b>10,287,483</b>	<b>6,367,736</b>	<b>16,655,218</b>	<b>16,059,749</b>
<b>7 TRANSPORTATION AND HOUSING</b>						
7.41 Transportation and Housing Administration	67,563	12,652	80,415	0	80,415	72,738
7.65 Conseil Scolaire Francophone	0	0	0	0	0	0
7.70 Student Transportation	70,000	5,697	75,697	1,835,004	1,910,701	1,897,348
7.73 Housing	0	0	0	0	0	0
<b>Total Function 7</b>	<b>137,563</b>	<b>18,349</b>	<b>156,112</b>	<b>1,835,004</b>	<b>1,991,116</b>	<b>1,960,086</b>
<b>9 DEBT SERVICES (OPERATING)</b>						
9.92 Interest on Bank Loans	0	0	0	0	0	0
9.94 Interest on Temporary Borrowing	0	0	0	0	0	0
<b>Total Function 9</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL FUNCTIONS 1-9</b>	<b>95,390,671</b>	<b>22,238,908</b>	<b>117,629,279</b>	<b>16,340,171</b>	<b>133,969,450</b>	<b>129,071,088</b>