

Annual Budget

School District No. 37 (Delta)

June 30, 2013

School District No. 37 (Delta)

June 30, 2013

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*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 2012/2013 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 2012/2013.
3. The attached Statement 2 showing the estimated revenue and expense for the 2012/2013 fiscal year and the total budget bylaw amount of \$158,604,175 for the 2012/2013 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 2012/2013.

READ A FIRST TIME THE 24th DAY OF APRIL, 2012;

READ A SECOND TIME THE 24th DAY OF APRIL, 2012;

READ A THIRD TIME, PASSED AND ADOPTED THE 24th DAY OF APRIL, 2012;

(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 2012/2013, adopted by the Board the 24th DAY OF APRIL, 2012.

Original Document Signed

Secretary Treasurer

School District No. 37 (Delta)

Annual Budget - Revenue and Expense

Year Ended June 30, 2013

	2013 Annual Budget	2012 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	15,605.875	15,758.750
Adult	149.750	149.750
Other	180.500	150.500
Total Ministry Operating Grant Funded FTE's	15,936.125	16,059.000
Revenue	\$	\$
Provincial Grants		
Ministry of Education	136,125,832	132,504,626
Other	2,008,052	2,564,027
Tuition	5,712,200	5,276,860
Other Revenue	6,638,314	1,533,726
Rentals and Leases	709,000	709,000
Investment Income	306,800	250,000
Amortization of Deferred Capital Revenue	3,127,403	
Total Revenue	154,627,601	142,838,239
Expense		
Instruction	131,739,585	122,914,152
District Administration	3,675,645	3,355,074
Operations and Maintenance	15,396,720	14,693,812
Transportation and Housing	1,609,093	1,627,880
Interest	27,224	
Amortization of Capital Assets	4,702,508	
Total Expense	157,150,775	142,590,918
Net Revenue (Expense)	(2,523,174)	247,321
Budgeted Allocation (Retirement) of Surplus (Deficit)	2,720,012	1,002,539
Budgeted Transfers (to) from other funds (2012 only)		(1,249,860)
Budgeted Surplus (Deficit), for the year	196,838	-
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	196,838	
Budgeted Surplus (Deficit), for the year	196,838	-

School District No. 37 (Delta)

Annual Budget - Revenue and Expense
Year Ended June 30, 2013

	2013 Annual Budget	2012 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	144,503,849	142,590,918
Operating - Capital Assets Purchased	1,453,400	848,400
Special Purpose Funds - Total Expense	7,917,194	
Capital Fund - Total Expense	4,729,732	
Local Capital and Other Transfers		401,460
Total Budget Bylaw Amount	<u>158,604,175</u>	<u>143,840,778</u>

Approved by the Board

<input type="text" value="Dale Saip"/>	<input type="text" value="Original Document Signed"/>	<input type="text" value="4/24/2012"/>
<hr/>		
Signature of the Chairperson of the Board of Education		Date Signed
<input type="text" value="Dianne Turner"/>	<input type="text" value="Original Document Signed"/>	<input type="text" value="4/24/2012"/>
<hr/>		
Signature of the Superintendent		Date Signed
<input type="text" value="Joe Strain"/>	<input type="text" value="Original Document Signed"/>	<input type="text" value="4/24/2012"/>
<hr/>		
Signature of the Secretary Treasurer		Date Signed

School District No. 37 (Delta)

Annual Budget - Change in Net Financial Assets (Debt)
Year Ended June 30, 2013

	2013 Annual Budget
	\$
Surplus (Deficit) for the year	<u>(2,523,174)</u>
Effect of change in Tangible Capital Assets	
Acquisition of Tangible Capital Assets	
From Operating and Special Purpose Funds	(1,453,400)
From Deferred Capital Revenue	(4,097,836)
District Entered - Lease Principal	(283,543)
Total Acquisition of Tangible Capital Assets	<u>(5,834,779)</u>
Amortization of Tangible Capital Assets	<u>4,702,508</u>
Total Effect of change in Tangible Capital Assets	<u>(1,132,271)</u>
	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>(3,655,445)</u></u>

School District No. 37 (Delta)

Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2013

	2013 Annual Budget	2012 Amended Annual Budget
	\$	\$
Revenue		
Provincial Grants		
Ministry of Education	129,801,842	132,504,626
Other	1,868,186	2,564,027
Tuition	5,712,200	5,276,860
Other Revenue	5,206,776	1,533,726
Rentals and Leases	709,000	709,000
Investment Income	250,000	250,000
Total Revenue	143,548,004	142,838,239
Expense		
Instruction	124,952,247	122,914,152
District Administration	3,355,283	3,355,074
Operations and Maintenance	14,587,226	14,693,812
Transportation and Housing	1,609,093	1,627,880
Total Expense	144,503,849	142,590,918
Net Revenue (Expense)	(955,845)	247,321
Budgeted Prior Year Surplus Appropriation	2,720,012	1,002,539
Net Transfers (to) from other funds		
Capital Assets Purchased	(100,000)	
Capital Assets - Work in Progress	(1,353,400)	(848,400)
Other	(310,767)	(401,460)
Total Net Transfers	(1,764,167)	(1,249,860)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 37 (Delta)

Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2013

	2013 Annual Budget \$	2012 Amended Annual Budget \$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	127,780,071	129,393,419
AANDC/LEA Recovery	(307,024)	(307,024)
Other Ministry of Education Grants		
Pay Equity	2,171,545	2,171,545
Carbon Rebate	103,450	54,150
Education Guarantee	40,000	42,639
Foundation Skills Assessment	13,800	13,800
Community Link		539,281
Other Grants (AVID, OLEP, RSL)		372,960
Strong Start		223,856
Total Provincial Grants - Ministry of Education	129,801,842	132,504,626
Provincial Grants - Other	1,868,186	2,564,027
Tuition		
Summer School Fees	40,000	40,000
Continuing Education	1,146,650	1,089,650
Offshore Tuition Fees	3,840,000	3,600,000
District Entered - Acedemy Tuition Fees	685,550	547,210
Total Tuition	5,712,200	5,276,860
Other Revenue		
LEA/Direct Funding from First Nations	307,024	307,024
Miscellaneous		
Instructional Cafeteria	330,000	321,000
Municipal Grant - Crossing Guard	78,000	77,654
Administration Fees	65,900	65,900
POP Teacher Training	200,000	413,557
Aademies - Other Fees	43,750	44,650
Miscellaneous	154,800	303,941
School Generated Funds - Unrestricted Portion	4,027,302	-
Total Other Revenue	5,206,776	1,533,726
Rentals and Leases	709,000	709,000
Investment Income	250,000	250,000
Total Operating Revenue	143,548,004	142,838,239

School District No. 37 (Delta)

Annual Budget - Schedule of Operating Expense by Source
Year Ended June 30, 2013

	2013 Annual Budget	2012 Amended Annual Budget
	\$	\$
Salaries		
Teachers	67,215,641	68,394,544
Principals and Vice Principals	7,022,966	7,007,704
Educational Assistants	10,435,805	10,938,746
Support Staff	10,337,548	10,406,903
Other Professionals	2,461,205	2,446,480
Substitutes	3,966,142	3,832,001
Total Salaries	101,439,307	103,026,378
Employee Benefits	25,080,390	24,810,107
Total Salaries and Benefits	126,519,697	127,836,485
Services and Supplies		
Services	4,205,945	4,367,846
Student Transportation	1,622,212	1,588,602
Professional Development and Travel	554,157	644,655
Rentals and Leases	93,264	100,285
Dues and Fees	104,435	145,307
Insurance	410,839	419,039
Interest	-	-
Supplies	8,843,341	5,351,704
Bad Debts	-	-
Utilities	2,149,959	2,136,995
Total Services and Supplies	17,984,152	14,754,433
Total Operating Expense	144,503,849	142,590,918

School District No. 37 (Delta)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2013

	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	48,829,245	1,495,178	662,331	80,145	-	2,448,243	53,515,142
1.03 Career Programs	546,660	-	196,999	-	-	6,734	750,393
1.07 Library Services	1,784,026	-	-	148,854	-	56,621	1,989,501
1.08 Counselling	2,297,844	-	-	-	-	14,795	2,312,639
1.10 Special Education	9,834,479	119,117	8,965,197	108,634	-	574,294	19,601,721
1.30 English Language Learning	1,921,824	-	66,047	-	-	48,703	2,036,574
1.31 Aboriginal Education	54,343	42,442	236,865	6,812	-	111,366	451,828
1.41 School Administration	-	4,816,805	-	2,321,241	10,768	139,300	7,288,114
1.60 Summer School	247,800	-	-	-	-	-	247,800
1.61 Continuing Education	344,879	222,229	-	137,128	111,208	63,955	879,399
1.62 Off Shore Students	889,726	226,142	81,868	238,425	-	15,000	1,451,161
1.64 Other	464,815	80,842	226,498	194,739	-	61,029	1,027,923
Total Function 1	67,215,641	7,002,755	10,435,805	3,235,978	121,976	3,540,040	91,552,195
4 District Administration							
4.11 Educational Administration	-	20,211	-	47,611	605,872	-	673,694
4.40 School District Governance	-	-	-	-	152,161	-	152,161
4.41 Business Administration	-	-	-	670,860	732,198	13,600	1,416,658
Total Function 4	-	20,211	-	718,471	1,490,231	13,600	2,242,513
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	-	-	-	281,996	640,524	18,200	940,720
5.50 Maintenance Operations	-	-	-	5,573,000	153,853	201,602	5,928,455
5.52 Maintenance of Grounds	-	-	-	486,866	-	130,700	617,566
5.56 Utilities	-	-	-	25,000	-	-	25,000
Total Function 5	-	-	-	6,366,862	794,377	350,502	7,511,741
7 Transportation and Housing							
7.41 Transportation and Housing Administration	-	-	-	16,237	54,621	-	70,858
7.70 Student Transportation	-	-	-	-	-	62,000	62,000
Total Function 7	-	-	-	16,237	54,621	62,000	132,858
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	67,215,641	7,022,966	10,435,805	10,337,548	2,461,205	3,966,142	101,439,307

School District No. 37 (Delta)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2013

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2013 Annual Budget	2012 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	53,515,142	12,840,434	66,355,576	6,510,406	72,865,982	71,014,405
1.03 Career Programs	750,393	192,205	942,598	30,588	973,186	1,051,059
1.07 Library Services	1,989,501	475,437	2,464,938	78,387	2,543,325	2,539,025
1.08 Counselling	2,312,639	528,882	2,841,521	12,340	2,853,861	2,941,127
1.10 Special Education	19,601,721	5,160,041	24,761,762	548,365	25,310,127	24,565,866
1.30 English Language Learning	2,036,574	488,706	2,525,280	38,793	2,564,073	2,568,012
1.31 Aboriginal Education	451,828	107,787	559,615	79,339	638,954	716,325
1.41 School Administration	7,288,114	1,775,532	9,063,646	175,088	9,238,734	9,230,439
1.60 Summer School	247,800	41,411	289,211	19,548	308,759	-
1.61 Continuing Education	879,399	193,009	1,072,408	1,330,010	2,402,418	2,755,151
1.62 Off Shore Students	1,451,161	379,007	1,830,168	785,749	2,615,917	2,489,698
1.64 Other	1,027,923	245,663	1,273,586	1,363,325	2,636,911	3,043,045
Total Function 1	91,552,195	22,428,114	113,980,309	10,971,938	124,952,247	122,914,152
4 District Administration						
4.11 Educational Administration	673,694	173,577	847,271	120,719	967,990	961,748
4.40 School District Governance	152,161	6,319	158,480	117,761	276,241	270,666
4.41 Business Administration	1,416,658	345,607	1,762,265	348,787	2,111,052	2,122,660
Total Function 4	2,242,513	525,503	2,768,016	587,267	3,355,283	3,355,074
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	940,720	239,270	1,179,990	638,458	1,818,448	1,809,175
5.50 Maintenance Operations	5,928,455	1,709,266	7,637,721	1,907,768	9,545,489	9,700,641
5.52 Maintenance of Grounds	617,566	148,689	766,255	173,760	940,015	918,406
5.56 Utilities	25,000	1,813	26,813	2,256,461	2,283,274	2,265,590
Total Function 5	7,511,741	2,099,038	9,610,779	4,976,447	14,587,226	14,693,812
7 Transportation and Housing						
7.41 Transportation and Housing Administration	70,858	14,684	85,542	-	85,542	85,367
7.70 Student Transportation	62,000	13,051	75,051	1,448,500	1,523,551	1,542,513
Total Function 7	132,858	27,735	160,593	1,448,500	1,609,093	1,627,880
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	101,439,307	25,080,390	126,519,697	17,984,152	144,503,849	142,590,918

School District No. 37 (Delta)

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2013

	2013
	Annual Budget
	<u>\$</u>
Revenue	
Provincial Grants	
Ministry of Education	6,323,990
Other	139,866
Other Revenue	1,431,538
Investment Income	21,800
Total Revenue	<u>7,917,194</u>
Expense	
Instruction	6,787,338
District Administration	320,362
Operations and Maintenance	809,494
Total Expense	<u>7,917,194</u>
Budgeted Surplus (Deficit), for the year	<u><u>-</u></u>

School District No. 37 (Delta)

Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2013

	Annual Facility Grant	Learning Improvement Fund	Aboriginal Education Technology	Special Education Equipment	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-		424	69,687	2,716,249				
Transfer from Operating Surplus - June 30, 2012						41,140	25,090	147,816	
Transfer to Operating (Surplus) Deficit - July 1, 2011					(2,785,444)				
Transfer to Operating Revenue - June 30, 2012					748,257				
Deferred Revenue, beginning of year, as restated	-	-	424	69,687	679,062	41,140	25,090	147,816	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education	736,139	1,641,900		39,500		224,000	61,000	272,915	539,281
Other					1,325,132				
Investment Income	2,900	6,600							2,200
	739,039	1,648,500	-	39,500	1,325,132	224,000	61,000	272,915	541,481
Less: Allocated to Revenue	739,039	1,648,500	-	40,000	1,342,434	224,000	61,000	272,915	541,481
Deferred Revenue, end of year	-	-	424	69,187	661,760	41,140	25,090	147,816	-
Revenue									
Provincial Grants - Ministry of Education	736,139	1,641,900		40,000		224,000	61,000	272,915	539,281
Provincial Grants - Other									
Other Revenue					1,342,434				
Investment Income	2,900	6,600							2,200
	739,039	1,648,500	-	40,000	1,342,434	224,000	61,000	272,915	541,481
Expense									
Salaries									
Teachers		897,121						36,783	
Principals and Vice Principals									
Educational Assistants		154,843				138,513			372,785
Support Staff	419,906								
Substitutes		300,000				5,000		4,000	
	419,906	1,351,964	-	-	-	143,513	-	40,783	372,785
Employee Benefits	70,170	253,274		40,000		45,930		9,052	106,180
Services and Supplies	248,963	43,262			1,342,434	34,557	61,000	223,080	62,516
	739,039	1,648,500	-	40,000	1,342,434	224,000	61,000	272,915	541,481
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 37 (Delta)

Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2013

	Genesis Theatre	PRP Residential School	PRP Assessment Unit	Settlement Workers-Schls (SWIS)	Youth-At-Risk (YAR)	Advance. Via Indiv.Determin. (AVID)	Accel.Cr.Enrol Ind. Training (Ace-It)	Network Perf Based Schools (NPBS)	Aboriginal Enh Schools (AESN-Prov)	Scholarships
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	114,000	41						37,823	16,281	175,409
Transfer from Operating Surplus - June 30, 2012				108,338	32,421	27,509	141,128			
Transfer to Operating (Surplus) Deficit - July 1, 2011	(144,546)									
Transfer to Operating Revenue - June 30, 2012	30,546									
Deferred Revenue, beginning of year, as restated	-	41	-	108,338	32,421	27,509	141,128	37,823	16,281	175,409
Add: Restricted Grants										
Provincial Grants - Ministry of Education			2,516,821	206,057	57,000		105,000			
Other										40,000
Investment Income			10,100							
	-	-	2,526,921	206,057	57,000	-	105,000	-	-	40,000
Less: Allocated to Revenue	-	-	2,526,921	221,057	57,000	13,877	139,866	37,823	16,281	35,000
Deferred Revenue, end of year	-	41	-	93,338	32,421	13,632	106,262	-	-	180,409
Revenue										
Provincial Grants - Ministry of Education			2,516,821	221,057	57,000	13,877				
Provincial Grants - Other							139,866			
Other Revenue								37,823	16,281	35,000
Investment Income			10,100							
	-	-	2,526,921	221,057	57,000	13,877	139,866	37,823	16,281	35,000
Expense										
Salaries										
Teachers			1,211,756	49,871		4,000				
Principals and Vice Principals			219,659							
Educational Assistants				107,971	36,349					
Support Staff			212,906				29,663			
Substitutes				3,000		1,000				
	-	-	1,644,321	160,842	36,349	5,000	29,663	-	-	-
Employee Benefits			389,350	38,586	11,511	1,041	5,203			
Services and Supplies			493,250	21,629	9,140	7,836	105,000	37,823	16,281	35,000
	-	-	2,526,921	221,057	57,000	13,877	139,866	37,823	16,281	35,000
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-	-

School District No. 37 (Delta)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2013

	TOTAL
	\$
Deferred Revenue, beginning of year	3,129,914
Transfer from Operating Surplus - June 30, 2012	523,442
Transfer to Operating (Surplus) Deficit - July 1, 2011	(2,929,990)
Transfer to Operating Revenue - June 30, 2012	778,803
Deferred Revenue, beginning of year, as restated	<u>1,502,169</u>
Add: Restricted Grants	
Provincial Grants - Ministry of Education	6,399,613
Other	1,365,132
Investment Income	21,800
	<u>7,786,545</u>
Less: Allocated to Revenue	7,917,194
Deferred Revenue, end of year	<u><u>1,371,520</u></u>
Revenue	
Provincial Grants - Ministry of Education	6,323,990
Provincial Grants - Other	139,866
Other Revenue	1,431,538
Investment Income	21,800
	<u>7,917,194</u>
Expense	
Salaries	
Teachers	2,199,531
Principals and Vice Principals	219,659
Educational Assistants	810,461
Support Staff	662,475
Substitutes	313,000
	<u>4,205,126</u>
Employee Benefits	970,297
Services and Supplies	2,741,771
	<u>7,917,194</u>
Net Revenue (Expense)	<u><u>-</u></u>

School District No. 37 (Delta)

Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2013

	2013 Annual Budget		
	Invested in Capital Assets	Local Capital	Fund Balance
	\$	\$	\$
Revenue			
Provincial Grants			
Investment Income		35,000	35,000
Amortization of Deferred Capital Revenue	3,127,403		3,127,403
Total Revenue	3,127,403	35,000	3,162,403
Expense			
Amortization of Capital Assets	4,702,508		4,702,508
Interest Payment			
Capital Lease		27,224	27,224
Total Expense	4,702,508	27,224	4,729,732
Net Revenue (Expense)	(1,575,105)	7,776	(1,567,329)
Net Transfers (to) from other funds			
Capital Assets Purchased	100,000		100,000
Capital Assets - Work in Progress	1,353,400		1,353,400
Capital Lease Payment		310,767	310,767
Total Net Transfers	1,453,400	310,767	1,764,167
Other Adjustments to Fund Balances			
Principal Payment			
Capital Lease	283,543	(283,543)	-
Total Other Adjustments to Fund Balances	283,543	(283,543)	-
Budgeted Surplus (Deficit), for the year	161,838	35,000	196,838