

Amended Annual Budget

School District No. 37 (Delta)

June 30, 2018

School District No. 37 (Delta)

June 30, 2018

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

AMENDED ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 37 (DELTA) (called the "Board") to adopt the Amended 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 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 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 \$181,093,065 for the 2017/2018 fiscal year was prepared in accordance with the *Act*.
4. Statement 2, 4 and Schedules 1 to 4 are adopted as the Amended Annual Budget of the Board for the fiscal year 2017/2018.

READ A FIRST TIME THE 27th DAY OF FEBRUARY, 2018;

READ A SECOND TIME THE 27th DAY OF FEBRUARY, 2018;

READ A THIRD TIME, PASSED AND ADOPTED THE 27th DAY OF FEBRUARY, 2018;

(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)
Amended Annual Budget Bylaw 2017/2018, adopted by the Board the 27th DAY OF FEBRUARY, 2018.

Original Document Signed

Secretary Treasurer

School District No. 37 (Delta)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2018

	2018 Amended Annual Budget	2018 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	15,437,438	15,547,750
Adult	77,250	80,125
Other	197,000	206,625
Total Ministry Operating Grant Funded FTE's	15,711,688	15,834,500
Revenues	\$	\$
Provincial Grants		
Ministry of Education	152,333,469	150,399,412
Other	881,643	861,919
Federal Grants	954,488	902,969
Tuition	11,669,847	7,988,491
Other Revenue	7,346,843	6,631,969
Rentals and Leases	735,375	735,375
Investment Income	530,140	394,700
Amortization of Deferred Capital Revenue	4,332,302	4,332,302
Total Revenue	178,784,107	172,247,137
Expenses		
Instruction	150,401,427	145,168,804
District Administration	4,623,660	4,516,630
Operations and Maintenance	23,394,705	23,004,301
Transportation and Housing	1,115,881	1,088,804
Debt Services	210,930	211,409
POPARD Moving Expenses	163,500	360,000
Total Expense	179,910,103	174,349,948
Net Revenue (Expense)	(1,125,996)	(2,102,811)
Budgeted Allocation (Retirement) of Surplus (Deficit)	162,177	500,000
Budgeted Surplus (Deficit), for the year	(963,819)	(1,602,811)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(963,819)	(1,602,811)
Budgeted Surplus (Deficit), for the year	(963,819)	(1,602,811)

School District No. 37 (Delta)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2018

	2018 Amended Annual Budget	2018 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	153,817,381	149,165,785
Operating - Tangible Capital Assets Purchased	915,962	550,000
Special Purpose Funds - Total Expense	18,888,568	17,979,530
Special Purpose Funds - Tangible Capital Assets Purchased	267,000	
Capital Fund - Total Expense	7,204,154	7,204,633
Total Budget Bylaw Amount	181,093,065	174,899,948

Approved by the Board

Original Document Signed February 27, 2018

Signature of the Chairperson of the Board of Education Date Signed

Original Document Signed February 27, 2018

Signature of the Superintendent Date Signed

Original Document Signed February 27, 2018

Signature of the Secretary Treasurer Date Signed

School District No. 37 (Delta)

Statement 4

Amended Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2018

	2018 Amended Annual Budget	2018 Annual Budget
	\$	\$
Surplus (Deficit) for the year	(1,125,996)	(2,102,811)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(1,182,962)	(550,000)
From Deferred Capital Revenue	(4,308,784)	(3,149,813)
Total Acquisition of Tangible Capital Assets	(5,491,746)	(3,699,813)
Amortization of Tangible Capital Assets	6,993,224	6,993,224
Total Effect of change in Tangible Capital Assets	1,501,478	3,293,411
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	375,482	1,190,600

School District No. 37 (Delta)

Schedule 1

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2018

	Operating Fund	Special Purpose Fund	Capital Fund	2018 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	11,996,498		35,242,287	47,238,785
Changes for the year				
Net Revenue (Expense) for the year	1,438,856	267,000	(2,831,852)	(1,125,996)
Interfund Transfers				
Tangible Capital Assets Purchased	(201,365)		201,365	-
Tangible Capital Assets - Work in Progress	(714,597)	(267,000)	981,597	-
Other	(685,071)		685,071	-
Net Changes for the year	(162,177)	-	(963,819)	(1,125,996)
Budgeted Accumulated Surplus (Deficit), end of year	11,834,321	-	34,278,468	46,112,789

School District No. 37 (Delta)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2018

	2018 Amended Annual Budget	2018 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	139,078,172	137,952,329
Other	674,589	674,972
Federal Grants	929,488	902,969
Tuition	11,669,847	7,988,491
Other Revenue	1,689,766	1,292,169
Rentals and Leases	735,375	735,375
Investment Income	479,000	359,000
Total Revenue	155,256,237	149,905,305
Expenses		
Instruction	132,975,245	128,620,276
District Administration	4,196,964	4,063,572
Operations and Maintenance	15,529,291	15,393,133
Transportation and Housing	1,115,881	1,088,804
Total Expense	153,817,381	149,165,785
Net Revenue (Expense)	1,438,856	739,520
Budgeted Prior Year Surplus Appropriation	162,177	500,000
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(201,365)	(200,000)
Tangible Capital Assets - Work in Progress	(714,597)	(350,000)
Other	(685,071)	(689,520)
Total Net Transfers	(1,601,033)	(1,239,520)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 37 (Delta)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2018

	2018 Amended Annual Budget	2018 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	136,241,820	135,116,690
INAC/LEA Recovery	(394,707)	(320,420)
Other Ministry of Education Grants		
Pay Equity	2,171,545	2,171,545
Funding for Graduated Adults	176,000	176,000
Transportation Supplement	41,933	41,933
Economic Stability Dividend	75,000	
Return of Administrative Savings	690,188	690,188
Carbon Tax Grant	60,700	60,700
Foundation Skills Assessment	15,693	15,693
Total Provincial Grants - Ministry of Education	139,078,172	137,952,329
Provincial Grants - Other	674,589	674,972
Federal Grants	929,488	902,969
Tuition		
Summer School Fees	179,000	179,000
Continuing Education	762,430	762,430
International and Out of Province Students	10,012,250	6,277,673
Academy Tuition Fees	716,167	769,388
Total Tuition	11,669,847	7,988,491
Other Revenues		
Other School District/Education Authorities	40,000	40,000
LEA/Direct Funding from First Nations	394,707	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	158,723	110,125
Academies - Other	110,627	61,875
International - Other	256,105	84,000
Miscellaneous	258,812	204,957
Total Other Revenue	1,689,766	1,292,169
Rentals and Leases	735,375	735,375
Investment Income	479,000	359,000
Total Operating Revenue	155,256,237	149,905,305

School District No. 37 (Delta)

Schedule 2B

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

	2018 Amended Annual Budget	2018 Annual Budget
	\$	\$
Salaries		
Teachers	72,492,329	71,579,496
Principals and Vice Principals	8,279,564	8,376,613
Educational Assistants	12,131,259	10,827,416
Support Staff	11,152,019	11,092,204
Other Professionals	3,068,716	3,043,502
Substitutes	4,042,572	3,601,039
Total Salaries	111,166,459	108,520,270
Employee Benefits	28,064,423	27,223,689
Total Salaries and Benefits	139,230,882	135,743,959
Services and Supplies		
Services	4,077,508	3,715,945
Student Transportation	1,307,442	1,151,153
Professional Development and Travel	688,089	618,069
Rentals and Leases	94,875	165,096
Dues and Fees	154,195	146,785
Insurance	346,501	342,901
Supplies	6,095,180	5,513,310
Utilities	1,822,709	1,768,567
Total Services and Supplies	14,586,499	13,421,826
Total Operating Expense	153,817,381	149,165,785

School District No. 37 (Delta)

Schedule 2C

Amended 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	51,224,423	1,223,800	442,500	47,584		2,462,653	55,400,960
1.03 Career Programs	586,971		211,774			27,978	826,723
1.07 Library Services	1,830,295			65,066		57,217	1,952,578
1.08 Counselling	2,525,982					14,951	2,540,933
1.10 Special Education	11,013,375	440,006	10,422,504	117,448		763,515	22,756,848
1.30 English Language Learning	1,881,713	196,770	226,455			51,036	2,355,974
1.31 Aboriginal Education	339,309	56,010	313,004	7,469		7,720	723,512
1.41 School Administration		5,606,884		2,466,232	11,427	144,710	8,229,253
1.60 Summer School	310,000						310,000
1.61 Continuing Education	353,649	239,066	7,155	202,803	87,033	1,000	890,706
1.62 International and Out of Province Students	1,869,212	405,008	117,636	495,452	76,767	42,000	3,006,075
1.64 Other	557,400	112,020	390,231	244,030		23,799	1,327,480
Total Function 1	72,492,329	8,279,564	12,131,259	3,646,084	175,227	3,596,579	100,321,042
4 District Administration							
4.11 Educational Administration				51,324	701,618		752,942
4.40 School District Governance					179,442		179,442
4.41 Business Administration				734,049	1,208,447		1,942,496
Total Function 4	-	-	-	785,373	2,089,507	-	2,874,880
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				330,354	701,230	18,200	1,049,784
5.50 Maintenance Operations				5,806,746	90,747	234,688	6,132,181
5.52 Maintenance of Grounds				540,964		130,700	671,664
5.56 Utilities				25,000		405	25,405
Total Function 5	-	-	-	6,703,064	791,977	383,993	7,879,034
7 Transportation and Housing							
7.41 Transportation and Housing Administration				17,498	12,005		29,503
7.70 Student Transportation						62,000	62,000
Total Function 7	-	-	-	17,498	12,005	62,000	91,503
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	72,492,329	8,279,564	12,131,259	11,152,019	3,068,716	4,042,572	111,166,459

School District No. 37 (Delta)

Schedule 2C

Amended 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 Amended Annual Budget	2018 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	55,400,960	13,725,528	69,126,488	3,298,106	72,424,594	71,697,530
1.03 Career Programs	826,723	199,937	1,026,660	58,549	1,085,209	1,087,777
1.07 Library Services	1,952,578	477,736	2,430,314	77,023	2,507,337	2,606,953
1.08 Counselling	2,540,933	588,637	3,129,570	13,630	3,143,200	3,170,173
1.10 Special Education	22,756,848	5,919,948	28,676,796	551,168	29,227,964	27,054,657
1.30 English Language Learning	2,355,974	562,325	2,918,299	36,123	2,954,422	2,760,115
1.31 Aboriginal Education	723,512	148,493	872,005	84,000	956,005	897,382
1.41 School Administration	8,229,253	1,971,934	10,201,187	162,355	10,363,542	10,122,402
1.60 Summer School	310,000	58,959	368,959	12,397	381,356	381,356
1.61 Continuing Education	890,706	327,227	1,217,933	230,722	1,448,655	1,366,865
1.62 International and Out of Province Students	3,006,075	931,955	3,938,030	1,560,407	5,498,437	4,505,112
1.64 Other	1,327,480	326,801	1,654,281	1,330,243	2,984,524	2,969,954
Total Function 1	100,321,042	25,239,480	125,560,522	7,414,723	132,975,245	128,620,276
4 District Administration						
4.11 Educational Administration	752,942	180,315	933,257	105,068	1,038,325	1,052,642
4.40 School District Governance	179,442	4,110	183,552	92,761	276,313	276,912
4.41 Business Administration	1,942,496	451,263	2,393,759	488,567	2,882,326	2,734,018
Total Function 4	2,874,880	635,688	3,510,568	686,396	4,196,964	4,063,572
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	1,049,784	258,005	1,307,789	522,383	1,830,172	1,841,365
5.50 Maintenance Operations	6,132,181	1,756,124	7,888,305	2,767,704	10,656,009	10,573,874
5.52 Maintenance of Grounds	671,664	152,438	824,102	173,760	997,862	1,004,823
5.56 Utilities	25,405	4,560	29,965	2,015,283	2,045,248	1,973,071
Total Function 5	7,879,034	2,171,127	10,050,161	5,479,130	15,529,291	15,393,133
7 Transportation and Housing						
7.41 Transportation and Housing Administration	29,503	6,818	36,321		36,321	36,994
7.70 Student Transportation	62,000	11,310	73,310	1,006,250	1,079,560	1,051,810
Total Function 7	91,503	18,128	109,631	1,006,250	1,115,881	1,088,804
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	111,166,459	28,064,423	139,230,882	14,586,499	153,817,381	149,165,785

School District No. 37 (Delta)

Schedule 3

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

	2018 Amended Annual Budget	2018 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	13,255,297	12,447,083
Other	207,054	186,947
Federal Grants	25,000	
Other Revenue	5,657,077	5,339,800
Investment Income	11,140	5,700
Total Revenue	19,155,568	17,979,530
Expenses		
Instruction	17,426,182	16,548,528
District Administration	426,696	453,058
Operations and Maintenance	872,190	617,944
POPARD Moving Expenses	163,500	360,000
Total Expense	18,888,568	17,979,530
Net Revenue (Expense)	267,000	-
Net Transfers (to) from other funds		
Tangible Capital Assets - Work in Progress	(267,000)	
Total Net Transfers	(267,000)	-
Budgeted Surplus (Deficit), for the year	-	-

School District No. 37 (Delta)

Schedule 3A

Amended 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	\$ 7,980	\$ 6,636	\$ 197,645	\$ 65,883	\$ 2,540,698	\$ 16,455	\$	\$ 1,485	\$
Add: Restricted Grants									
Provincial Grants - Ministry of Education	614,944	541,557				224,000	58,800	262,933	556,594
Provincial Grants - Other			67,500		5,250,000				
Other			2,900						1,000
Investment Income	3,000	500							
	617,944	542,057	70,400	-	5,250,000	224,000	58,800	262,933	557,594
Less: Allocated to Revenue	625,924	548,693	71,400	65,883	5,450,000	240,455	58,800	264,418	557,594
Deferred Revenue, end of year	-	-	196,645	-	2,340,698	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	622,924	548,193		65,883		240,455	58,800	264,418	556,594
Provincial Grants - Other									
Federal Grants			68,500		5,450,000				
Other Revenue			2,900						1,000
Investment Income	3,000	500							
	625,924	548,693	71,400	65,883	5,450,000	240,455	58,800	264,418	557,594
Expenses									
Salaries									
Teachers								93,078	
Principals and Vice Principals									
Educational Assistants		458,008				136,303			402,712
Support Staff	292,785								
Other Professionals									34,356
Substitutes	15,000					3,000		6,580	
	307,785	458,008	-	-	-	139,303	-	99,658	437,068
Employee Benefits	74,813	83,548				44,815		21,347	93,264
Services and Supplies	243,326	7,137	71,400	65,883	5,450,000	56,337	58,800	143,413	27,262
Moving Expenses									
	625,924	548,693	71,400	65,883	5,450,000	240,455	58,800	264,418	557,594
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets - Work in Progress	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 37 (Delta)

Schedule 3A

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2018

	Coding and Curriculum Implementation	Priority Measures	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Community Schools Partnership	New Horizons for Seniors	PRP Assessment Unit	Enh.Settlement Workers in Schls (ESWIS)	Advance.Via Indiv.Determin. (AVID)
Deferred Revenue, beginning of year	\$ 99,301	\$ 399,021	\$	\$	\$ 2,127	\$ 25,000	\$ 360,000	\$ 124,041	\$ 14,949
Add: Restricted Grants									
Provincial Grants - Ministry of Education			812,992	6,516,919			2,683,252		
Provincial Grants - Other									
Other					50,000				
Investment Income									
	-	-	812,992	6,516,919	50,000	-	2,683,252	-	-
Less: Allocated to Revenue	99,301	399,021	812,992	6,516,919	52,127	25,000	3,043,252	8,308	4,000
Deferred Revenue, end of year	-	-	-	-	-	-	-	115,733	10,949
Revenues									
Provincial Grants - Ministry of Education	99,226	399,021	812,992	6,516,919			3,043,252		4,000
Provincial Grants - Other	75							8,308	
Federal Grants						25,000			
Other Revenue					52,127				
Investment Income									
	99,301	399,021	812,992	6,516,919	52,127	25,000	3,043,252	8,308	4,000
Expenses									
Salaries									
Teachers	34,004	317,064		4,811,446			1,272,026	3,000	
Principals and Vice Principals							236,962		
Educational Assistants			230,948						
Support Staff			93,435				238,993		
Other Professionals					40,332				
Substitutes	2,476		250,927	455,000		23,300			
	36,480	317,064	575,310	5,266,446	40,332	23,300	1,747,981	3,000	-
Employee Benefits	8,036	81,957	90,423	1,250,473	9,330	1,700	386,741	468	
Services and Supplies	54,785		147,259		2,465		478,030	4,840	4,000
Moving Expenses							163,500		
	99,301	399,021	812,992	6,516,919	52,127	25,000	2,776,252	8,308	4,000
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	267,000	-	-
Interfund Transfers									
Tangible Capital Assets - Work in Progress							(267,000)		
	-	-	-	-	-	-	(267,000)	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 37 (Delta)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2018

Schedule 3A

	Accel.Cr.Enrol Ind.Training (Ace-IT)	Ntwks Inq & Inv/ Aborig.Enh.Schls (NOII/AESN)	TOTAL
	\$	\$	\$
Deferred Revenue, beginning of year	108,116	234,581	4,203,918
Add: Restricted Grants			
Provincial Grants - Ministry of Education			12,271,991
Provincial Grants - Other	86,000	101,465	187,465
Other		51,000	5,418,500
Investment Income		3,740	11,140
	86,000	156,205	17,889,096
Less: Allocated to Revenue	86,000	225,481	19,155,568
Deferred Revenue, end of year	108,116	165,305	2,937,446
Revenues			
Provincial Grants - Ministry of Education		22,620	13,255,297
Provincial Grants - Other	86,000	112,671	207,054
Federal Grants			25,000
Other Revenue		86,450	5,657,077
Investment Income		3,740	11,140
	86,000	225,481	19,155,568
Expenses			
Salaries			
Teachers	5,025		6,535,643
Principals and Vice Principals			236,962
Educational Assistants			1,227,971
Support Staff	37,120		662,333
Other Professionals			74,688
Substitutes			756,283
	42,145	-	9,493,880
Employee Benefits	13,189		2,160,104
Services and Supplies	30,666	225,481	7,071,084
Moving Expenses			163,500
	86,000	225,481	18,888,568
Net Revenue (Expense) before Interfund Transfers	-	-	267,000
Interfund Transfers			
Tangible Capital Assets - Work in Progress			(267,000)
	-	-	(267,000)
Net Revenue (Expense)	-	-	-

School District No. 37 (Delta)

Schedule 4

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2018

	2018 Amended Annual Budget			2018 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Investment Income		40,000	40,000	30,000
Amortization of Deferred Capital Revenue	4,332,302		4,332,302	4,332,302
Total Revenue	4,332,302	40,000	4,372,302	4,362,302
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	6,993,224		6,993,224	6,993,224
Debt Services				
Capital Lease Interest		210,930	210,930	211,409
Total Expense	6,993,224	210,930	7,204,154	7,204,633
Net Revenue (Expense)	(2,660,922)	(170,930)	(2,831,852)	(2,842,331)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	201,365		201,365	200,000
Tangible Capital Assets - Work in Progress	981,597		981,597	350,000
Capital Lease Payment		685,071	685,071	689,520
Total Net Transfers	1,182,962	685,071	1,868,033	1,239,520
Other Adjustments to Fund Balances				
Principal Payment				
Capital Lease	474,141	(474,141)	-	
Total Other Adjustments to Fund Balances	474,141	(474,141)	-	
Budgeted Surplus (Deficit), for the year	(1,003,819)	40,000	(963,819)	(1,602,811)