

Amended Annual Budget

School District No. 37 (Delta)

June 30, 2019

School District No. 37 (Delta)

June 30, 2019

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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 2018/2019 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 2018/2019.
3. The attached Statement 2 showing the estimated revenue and expense for the 2018/2019 fiscal year and the total budget bylaw amount of \$183,911,782 for the 2018/2019 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 2018/2019.

READ A FIRST TIME THE 26th DAY OF FEBRUARY, 2019;

READ A SECOND TIME THE 26th DAY OF FEBRUARY, 2019;

READ A THIRD TIME, PASSED AND ADOPTED THE 26th DAY OF FEBRUARY, 2019;

(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 2018/2019, adopted by the Board the 26th DAY OF FEBRUARY, 2019.

Original Document Signed

Secretary Treasurer

School District No. 37 (Delta)

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2019

	2019 Amended Annual Budget	2019 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	15,451,689	15,594,375
Adult	74,375	84,250
Other	178,250	197,000
Total Ministry Operating Grant Funded FTE's	15,704,314	15,875,625
Revenues	\$	\$
Provincial Grants		
Ministry of Education	154,382,344	151,785,058
Other	877,139	898,488
Federal Grants	947,974	923,149
Tuition	11,620,625	8,828,547
Other Revenue	7,319,206	6,820,506
Rentals and Leases	695,375	695,375
Investment Income	819,700	514,700
Amortization of Deferred Capital Revenue	4,111,488	4,224,657
Total Revenue	180,773,851	174,690,480
Expenses		
Instruction	151,688,285	147,281,694
District Administration	4,877,746	4,591,940
Operations and Maintenance	24,331,415	24,131,718
Transportation and Housing	1,121,557	1,139,121
Debt Services	230,804	229,198
Total Expense	182,249,807	177,373,671
Net Revenue (Expense)	(1,475,956)	(2,683,191)
Budgeted Allocation (Retirement) of Surplus (Deficit)	472,017	400,000
Budgeted Surplus (Deficit), for the year	(1,003,939)	(2,283,191)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(1,003,939)	(2,283,191)
Budgeted Surplus (Deficit), for the year	(1,003,939)	(2,283,191)

School District No. 37 (Delta)

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2019

	2019 Amended Annual Budget	2019 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	158,012,460	153,991,771
Operating - Tangible Capital Assets Purchased	1,661,975	550,000
Special Purpose Funds - Total Expense	16,799,693	15,680,181
Capital Fund - Total Expense	7,437,654	7,701,719
Total Budget Bylaw Amount	183,911,782	177,923,671

Approved by the Board

Original Document Signed February 26, 2019

Signature of the Chairperson of the Board of Education Date Signed

Original Document Signed February 26, 2019

Signature of the Superintendent Date Signed

Original Document Signed February 26, 2019

Signature of the Secretary Treasurer Date Signed

School District No. 37 (Delta)

Amended Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2019

	2019 Amended Annual Budget	2019 Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(1,475,956)</u>	<u>(2,683,191)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(1,661,975)	(550,000)
From Deferred Capital Revenue	(4,986,335)	(4,684,665)
Total Acquisition of Tangible Capital Assets	<u>(6,648,310)</u>	<u>(5,234,665)</u>
Amortization of Tangible Capital Assets	7,206,850	7,472,521
Total Effect of change in Tangible Capital Assets	<u>558,540</u>	<u>2,237,856</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>(917,416)</u></u>	<u><u>(445,335)</u></u>

School District No. 37 (Delta)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
 Year Ended June 30, 2019

	Operating Fund	Special Purpose Fund	Capital Fund	2019 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	17,031,693		34,585,479	51,617,172
Changes for the year				
Net Revenue (Expense) for the year	1,815,210		(3,291,166)	(1,475,956)
Interfund Transfers				
Tangible Capital Assets Purchased	(161,288)		161,288	-
Tangible Capital Assets - Work in Progress	(1,500,687)		1,500,687	-
Local Capital	(13,530)		13,530	-
Other	(611,722)		611,722	-
Net Changes for the year	(472,017)	-	(1,003,939)	(1,475,956)
Budgeted Accumulated Surplus (Deficit), end of year	16,559,676	-	33,581,540	50,141,216

School District No. 37 (Delta)

Amended Annual Budget - Operating Revenue and Expense
 Year Ended June 30, 2019

	2019 Amended Annual Budget	2019 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	143,334,649	141,737,226
Other	696,139	655,639
Federal Grants	936,476	923,149
Tuition	11,620,625	8,828,547
Other Revenue	1,765,406	1,436,706
Rentals and Leases	695,375	695,375
Investment Income	779,000	479,000
Total Revenue	159,827,670	154,755,642
Expenses		
Instruction	136,144,923	132,731,046
District Administration	4,469,959	4,190,951
Operations and Maintenance	16,276,021	15,930,653
Transportation and Housing	1,121,557	1,139,121
Total Expense	158,012,460	153,991,771
Net Revenue (Expense)	1,815,210	763,871
Budgeted Prior Year Surplus Appropriation	472,017	400,000
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(161,288)	(200,000)
Tangible Capital Assets - Work in Progress	(1,500,687)	(350,000)
Local Capital	(13,530)	
Other	(611,722)	(613,871)
Total Net Transfers	(2,287,227)	(1,163,871)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 37 (Delta)

Amended Annual Budget - Schedule of Operating Revenue by Source
 Year Ended June 30, 2019

	2019 Amended Annual Budget	2019 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	141,103,237	139,611,662
DISC/LEA Recovery	(413,859)	(394,707)
Other Ministry of Education Grants		
Pay Equity	2,171,545	2,171,545
Funding for Graduated Adults	230,400	230,400
Transportation Supplement	41,933	41,933
Economic Stability Dividend	125,000	
Carbon Tax Grant	60,700	60,700
Foundation Skills Assessment	15,693	15,693
Total Provincial Grants - Ministry of Education	143,334,649	141,737,226
Provincial Grants - Other	696,139	655,639
Federal Grants	936,476	923,149
Tuition		
Summer School Fees	179,000	179,000
Continuing Education	751,430	751,430
International and Out of Province Students	9,971,288	7,100,000
Academy Tuition Fees	718,907	798,117
Total Tuition	11,620,625	8,828,547
Other Revenues		
Other School District/Education Authorities	40,000	40,000
LEA/Direct Funding from First Nations	413,859	394,707
Miscellaneous		
Instructional Cafeteria	330,000	330,000
Municipal Grant - Crossing Guards	102,412	102,412
Admin Fees	43,500	43,500
POPARD Teaching Training	192,630	192,630
Academies - Other	101,800	60,600
International - Other	285,306	84,000
Miscellaneous	255,899	188,857
Total Other Revenue	1,765,406	1,436,706
Rentals and Leases	695,375	695,375
Investment Income	779,000	479,000
Total Operating Revenue	159,827,670	154,755,642

School District No. 37 (Delta)

Amended Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2019

	2019 Amended Annual Budget	2019 Annual Budget
	\$	\$
Salaries		
Teachers	75,262,003	72,921,512
Principals and Vice Principals	8,591,521	8,400,041
Educational Assistants	11,640,444	11,818,210
Support Staff	11,410,455	11,497,038
Other Professionals	3,283,432	3,187,413
Substitutes	4,254,184	3,500,900
Total Salaries	114,442,039	111,325,114
Employee Benefits	27,997,416	28,635,786
Total Salaries and Benefits	142,439,455	139,960,900
Services and Supplies		
Services	4,864,978	3,764,766
Student Transportation	1,377,839	1,321,239
Professional Development and Travel	705,702	597,813
Rentals and Leases	211,798	93,532
Dues and Fees	153,206	148,641
Insurance	340,001	340,001
Supplies	6,103,308	5,902,874
Utilities	1,816,173	1,862,005
Total Services and Supplies	15,573,005	14,030,871
Total Operating Expense	158,012,460	153,991,771

School District No. 37 (Delta)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2019

	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	52,740,889	1,075,563	440,463	48,853		2,857,194	57,162,962
1.03 Career Programs	548,879		215,583			24,710	789,172
1.07 Library Services	1,927,016			66,420		57,618	2,051,054
1.08 Counselling	2,625,278					15,056	2,640,334
1.10 Special Education	12,109,512	433,190	10,033,249	138,053	33,312	576,808	23,324,124
1.30 English Language Learning	1,986,739	223,428	167,918			50,416	2,428,501
1.31 Aboriginal Education	451,543	58,042	173,604	9,151		7,720	700,060
1.41 School Administration		5,914,946		2,525,106	13,122	145,057	8,598,231
1.60 Summer School	310,000						310,000
1.61 Continuing Education	330,057	255,913	7,155	206,263	88,774	812	888,974
1.62 International and Out of Province Students	1,687,195	514,353	176,890	503,277	87,843	15,153	2,984,711
1.64 Other	540,895	116,086	425,582	241,790		23,219	1,347,572
Total Function 1	75,258,003	8,591,521	11,640,444	3,738,913	223,051	3,773,763	103,225,695
4 District Administration							
4.11 Educational Administration				52,325	768,324		820,649
4.40 School District Governance					197,543		197,543
4.41 Business Administration				696,411	1,171,438	5,000	1,872,849
Total Function 4	-	-	-	748,736	2,137,305	5,000	2,891,041
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				291,914	801,092	18,200	1,111,206
5.50 Maintenance Operations	4,000			6,043,689	104,500	264,061	6,416,250
5.52 Maintenance of Grounds				562,203		130,700	692,903
5.56 Utilities				25,000		460	25,460
Total Function 5	4,000	-	-	6,922,806	905,592	413,421	8,245,819
7 Transportation and Housing							
7.41 Transportation and Housing Administration					17,484		17,484
7.70 Student Transportation						62,000	62,000
Total Function 7	-	-	-	-	17,484	62,000	79,484
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	75,262,003	8,591,521	11,640,444	11,410,455	3,283,432	4,254,184	114,442,039

School District No. 37 (Delta)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2019

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2019 Amended Annual Budget	2019 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	57,162,962	13,937,364	71,100,326	2,808,024	73,908,350	72,806,502
1.03 Career Programs	789,172	204,033	993,205	42,009	1,035,214	1,104,881
1.07 Library Services	2,051,054	500,666	2,551,720	77,339	2,629,059	2,652,674
1.08 Counselling	2,640,334	576,818	3,217,152	8,630	3,225,782	3,237,145
1.10 Special Education	23,324,124	5,753,431	29,077,555	1,174,509	30,252,064	29,247,266
1.30 English Language Learning	2,428,501	585,453	3,013,954	32,229	3,046,183	2,924,234
1.31 Aboriginal Education	700,060	147,108	847,168	84,074	931,242	997,923
1.41 School Administration	8,598,231	2,039,829	10,638,060	176,726	10,814,786	10,441,733
1.60 Summer School	310,000	63,633	373,633	12,397	386,030	386,040
1.61 Continuing Education	888,974	256,109	1,145,083	216,349	1,361,432	1,343,451
1.62 International and Out of Province Students	2,984,711	668,186	3,652,897	1,904,637	5,557,534	4,591,356
1.64 Other	1,347,572	316,555	1,664,127	1,333,120	2,997,247	2,997,841
Total Function 1	103,225,695	25,049,185	128,274,880	7,870,043	136,144,923	132,731,046
4 District Administration						
4.11 Educational Administration	820,649	168,320	988,969	112,942	1,101,911	1,115,856
4.40 School District Governance	197,543	6,729	204,272	92,761	297,033	281,772
4.41 Business Administration	1,872,849	437,169	2,310,018	760,997	3,071,015	2,793,323
Total Function 4	2,891,041	612,218	3,503,259	966,700	4,469,959	4,190,951
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	1,111,206	277,421	1,388,627	524,928	1,913,555	1,914,656
5.50 Maintenance Operations	6,416,250	1,870,059	8,286,309	2,994,110	11,280,419	10,879,347
5.52 Maintenance of Grounds	692,903	167,902	860,805	173,760	1,034,565	1,018,728
5.56 Utilities	25,460	4,895	30,355	2,017,127	2,047,482	2,117,922
Total Function 5	8,245,819	2,320,277	10,566,096	5,709,925	16,276,021	15,930,653
7 Transportation and Housing						
7.41 Transportation and Housing Administration	17,484	3,596	21,080		21,080	38,702
7.70 Student Transportation	62,000	12,140	74,140	1,026,337	1,100,477	1,100,419
Total Function 7	79,484	15,736	95,220	1,026,337	1,121,557	1,139,121
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	114,442,039	27,997,416	142,439,455	15,573,005	158,012,460	153,991,771

School District No. 37 (Delta)

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2019

	<u>2019 Amended Annual Budget</u>	<u>2019 Annual Budget</u>
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	11,047,695	10,047,832
Other	181,000	242,849
Federal Grants	11,498	
Other Revenue	5,553,800	5,383,800
Investment Income	5,700	5,700
Total Revenue	<u>16,799,693</u>	<u>15,680,181</u>
Expenses		
Instruction	15,543,362	14,550,648
District Administration	407,787	400,989
Operations and Maintenance	848,544	728,544
Total Expense	<u>16,799,693</u>	<u>15,680,181</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 37 (Delta)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2019

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$		\$	\$	\$
Deferred Revenue, beginning of year		33,536	269,917	2,652,469	3,010				96,849
Add: Restricted Grants									
Provincial Grants - Ministry of Education	614,944	541,099			224,000	58,800	263,972	561,998	861,798
Provincial Grants - Other									
Other			18,800	5,250,000					
Investment Income	3,000	500	1,200					1,000	
	617,944	541,599	20,000	5,250,000	224,000	58,800	263,972	562,998	861,798
Less: Allocated to Revenue	617,944	575,135	40,000	5,450,000	227,010	58,800	263,972	562,998	958,647
Deferred Revenue, end of year	-	-	249,917	2,452,469	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	614,944	574,635			227,010	58,800	263,972	561,998	958,647
Provincial Grants - Other									
Federal Grants									
Other Revenue			38,800	5,450,000					
Investment Income	3,000	500	1,200					1,000	
	617,944	575,135	40,000	5,450,000	227,010	58,800	263,972	562,998	958,647
Expenses									
Salaries									
Teachers						8,448	82,831		
Principals and Vice Principals									
Educational Assistants		459,616			157,152			402,610	475,677
Support Staff	295,655								73,520
Other Professionals								35,503	
Substitutes	15,000					2,048	6,580		190,000
	310,655	459,616	-	-	157,152	10,496	89,411	438,113	739,197
Employee Benefits	75,759	114,959			52,374	1,512	22,328	111,155	177,652
Services and Supplies	231,530	560	40,000	5,450,000	17,484	46,792	152,233	13,730	41,798
	617,944	575,135	40,000	5,450,000	227,010	58,800	263,972	562,998	958,647
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 37 (Delta)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2019

	Classroom Enhancement Fund - Staffing and Remedies	Community Schools Partnership	New Horizons for Seniors	PRP Assessment Unit	Enh.Settlement Workers in Schls (ESWIS)	Youth Train in Trades (Ace-IT)	Ntwks Inq & Inv/ Aborig.Enh.Schls (NOII/AESN)	Service Delivery Transformation	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$	
Deferred Revenue, beginning of year	842,582		11,498		117,681	75,082	148,602	15,619	4,266,845
Add: Restricted Grants									
Provincial Grants - Ministry of Education	5,159,318			2,612,752					10,898,681
Provincial Grants - Other						86,000	90,000		176,000
Other		50,000					15,000		5,333,800
Investment Income									5,700
	5,159,318	50,000	-	2,612,752	-	86,000	105,000	-	16,414,181
Less: Allocated to Revenue	5,159,318	50,000	11,498	2,612,752	5,000	86,000	105,000	15,619	16,799,693
Deferred Revenue, end of year	842,582	-	-	-	112,681	75,082	148,602	-	3,881,333
Revenues									
Provincial Grants - Ministry of Education	5,159,318			2,612,752				15,619	11,047,695
Provincial Grants - Other					5,000	86,000	90,000		181,000
Federal Grants			11,498						11,498
Other Revenue		50,000					15,000		5,553,800
Investment Income									5,700
	5,159,318	50,000	11,498	2,612,752	5,000	86,000	105,000	15,619	16,799,693
Expenses									
Salaries									
Teachers	4,167,319			1,329,919		8,500			5,597,017
Principals and Vice Principals				241,176					241,176
Educational Assistants									1,495,055
Support Staff				240,095		31,897			641,167
Other Professionals		40,679							76,182
Substitutes			11,178						224,806
	4,167,319	40,679	11,178	1,811,190	-	40,397	-	-	8,275,403
Employee Benefits	991,999	9,310	320	431,620		9,327			1,998,315
Services and Supplies		11		369,942	5,000	36,276	105,000	15,619	6,525,975
	5,159,318	50,000	11,498	2,612,752	5,000	86,000	105,000	15,619	16,799,693
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 37 (Delta)

Amended Annual Budget - Capital Revenue and Expense
 Year Ended June 30, 2019

	2019 Amended Annual Budget			2019 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Investment Income		35,000	35,000	30,000
Amortization of Deferred Capital Revenue	4,111,488		4,111,488	4,224,657
Total Revenue	4,111,488	35,000	4,146,488	4,254,657
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	7,206,850		7,206,850	7,472,521
Debt Services				
Capital Lease Interest		230,804	230,804	229,198
Total Expense	7,206,850	230,804	7,437,654	7,701,719
Net Revenue (Expense)	(3,095,362)	(195,804)	(3,291,166)	(3,447,062)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	161,288		161,288	200,000
Tangible Capital Assets - Work in Progress	1,500,687		1,500,687	350,000
Local Capital		13,530	13,530	
Capital Lease Payment		611,722	611,722	613,871
Total Net Transfers	1,661,975	625,252	2,287,227	1,163,871
Other Adjustments to Fund Balances				
Principal Payment				
Capital Lease	380,918	(380,918)	-	
Total Other Adjustments to Fund Balances	380,918	(380,918)	-	
Budgeted Surplus (Deficit), for the year	(1,052,469)	48,530	(1,003,939)	(2,283,191)