

Annual Budget

School District No. 37 (Delta)

June 30, 2020

School District No. 37 (Delta)

June 30, 2020

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	13

*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 2019/2020 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 2019/2020.
3. The attached Statement 2 showing the estimated revenue and expense for the 2019/2020 fiscal year and the total budget bylaw amount of \$187,017,450 for the 2019/2020 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 2019/2020.

READ A FIRST TIME THE 23rd DAY OF APRIL, 2019;

READ A SECOND TIME THE 23rd DAY OF APRIL, 2019;

READ A THIRD TIME, PASSED AND ADOPTED THE 23rd DAY OF APRIL, 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) Annual Budget Bylaw 2019/2020, adopted by the Board the 23rd DAY OF APRIL, 2019.

Original Document Signed

Secretary Treasurer

School District No. 37 (Delta)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	15,624,125	15,451,689
Adult	70,500	74,375
Other	178,250	178,250
Total Ministry Operating Grant Funded FTE's	15,872,875	15,704,314
Revenues	\$	\$
Provincial Grants		
Ministry of Education	160,945,993	154,382,344
Other	873,639	877,139
Federal Grants	945,648	947,974
Tuition	8,964,747	11,620,625
Other Revenue	6,965,128	7,319,206
Rentals and Leases	695,375	695,375
Investment Income	817,900	819,700
Amortization of Deferred Capital Revenue	4,278,540	4,111,488
Total Revenue	184,486,970	180,773,851
Expenses		
Instruction	155,971,137	151,688,285
District Administration	5,071,498	4,877,746
Operations and Maintenance	24,044,752	24,331,415
Transportation and Housing	1,166,949	1,121,557
Debt Services	213,114	230,804
Total Expense	186,467,450	182,249,807
Net Revenue (Expense)	(1,980,480)	(1,475,956)
Budgeted Allocation (Retirement) of Surplus (Deficit)		472,017
Budgeted Surplus (Deficit), for the year	(1,980,480)	(1,003,939)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(1,980,480)	(1,003,939)
Budgeted Surplus (Deficit), for the year	(1,980,480)	(1,003,939)

School District No. 37 (Delta)

Annual Budget - Revenue and Expense
Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	160,450,719	158,012,460
Operating - Tangible Capital Assets Purchased	550,000	1,661,975
Special Purpose Funds - Total Expense	18,564,441	16,799,693
Capital Fund - Total Expense	7,452,290	7,437,654
Total Budget Bylaw Amount	187,017,450	183,911,782

Approved by the Board

Original Document Signed	April 23, 2019
Signature of the Chairperson of the Board of Education	Date Signed
Original Document Signed	April 23, 2019
Signature of the Superintendent	Date Signed
Original Document Signed	April 23, 2019
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, 2020

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	(1,980,480)	(1,475,956)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(550,000)	(1,661,975)
From Deferred Capital Revenue	(4,822,694)	(4,986,335)
Total Acquisition of Tangible Capital Assets	(5,372,694)	(6,648,310)
Amortization of Tangible Capital Assets	7,239,176	7,206,850
Total Effect of change in Tangible Capital Assets	1,866,482	558,540
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(113,998)	(917,416)

School District No. 37 (Delta)

Schedule 2

Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	148,021,252	143,334,649
Other	655,639	696,139
Federal Grants	945,648	936,476
Tuition	8,964,747	11,620,625
Other Revenue	1,552,328	1,765,406
Rentals and Leases	695,375	695,375
Investment Income	779,000	779,000
Total Revenue	161,613,989	159,827,670
Expenses		
Instruction	138,836,424	136,144,923
District Administration	4,374,314	4,469,959
Operations and Maintenance	16,073,032	16,276,021
Transportation and Housing	1,166,949	1,121,557
Total Expense	160,450,719	158,012,460
Net Revenue (Expense)	1,163,270	1,815,210
Budgeted Prior Year Surplus Appropriation		472,017
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(200,000)	(161,288)
Tangible Capital Assets - Work in Progress	(350,000)	(1,500,687)
Local Capital		(13,530)
Other	(613,270)	(611,722)
Total Net Transfers	(1,163,270)	(2,287,227)
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, 2020

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	144,635,291	141,103,237
DISC/LEA Recovery	(413,859)	(413,859)
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
Employer Health Tax	1,279,549	
Total Provincial Grants - Ministry of Education	148,021,252	143,334,649
Provincial Grants - Other	655,639	696,139
Federal Grants	945,648	936,476
Tuition		
Summer School Fees	179,000	179,000
Continuing Education	706,430	751,430
International and Out of Province Students	7,100,000	9,971,288
Academy Tuition Fees	979,317	718,907
Total Tuition	8,964,747	11,620,625
Other Revenues		
Other School District/Education Authorities	40,000	40,000
LEA/Direct Funding from First Nations	413,859	413,859
Miscellaneous		
Instructional Cafeteria	330,000	330,000
Municipal Grant - Crossing Guards	103,456	102,412
Admin Fees	43,500	43,500
POPARD Teacher Training	192,630	192,630
Academies - Other	115,600	101,800
International - Other	154,641	285,306
Miscellaneous	158,642	255,899
Total Other Revenue	1,552,328	1,765,406
Rentals and Leases	695,375	695,375
Investment Income	779,000	779,000
Total Operating Revenue	161,613,989	159,827,670

School District No. 37 (Delta)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
Salaries		
Teachers	75,667,176	75,262,003
Principals and Vice Principals	8,686,230	8,591,521
Educational Assistants	12,337,113	11,640,444
Support Staff	11,781,196	11,410,455
Other Professionals	3,485,944	3,283,432
Substitutes	4,006,470	4,254,184
Total Salaries	115,964,129	114,442,039
Employee Benefits	29,077,756	27,997,416
Total Salaries and Benefits	145,041,885	142,439,455
Services and Supplies		
Services	3,783,779	4,864,978
Student Transportation	1,513,579	1,377,839
Professional Development and Travel	606,312	705,702
Rentals and Leases	125,782	211,798
Dues and Fees	149,341	153,206
Insurance	340,001	340,001
Supplies	7,043,518	6,103,308
Utilities	1,846,522	1,816,173
Total Services and Supplies	15,408,834	15,573,005
Total Operating Expense	160,450,719	158,012,460

School District No. 37 (Delta)

Schedule 2C

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2020

	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	52,743,545	1,779,044	435,161	234,190		2,563,464	57,755,404
1.03 Career Programs	475,295		223,572			10,416	709,283
1.07 Library Services	2,023,803			67,894		59,202	2,150,899
1.08 Counselling	2,646,263					15,470	2,661,733
1.10 Special Education	12,461,629	159,514	10,662,865	75,822	83,808	670,250	24,113,888
1.30 English Language Learning	2,211,369		345,239			52,646	2,609,254
1.31 Aboriginal Education	447,456	59,572	181,391	7,846		7,720	703,985
1.41 School Administration		5,908,571		2,408,228	13,441	145,185	8,475,425
1.60 Summer School	310,000						310,000
1.61 Continuing Education	320,011	262,430	7,155	210,838	91,124	5,496	897,054
1.62 International and Out of Province Students	1,492,735	397,954	89,974	562,801	89,936	15,000	2,648,400
1.64 Other	531,070	119,145	391,756	235,346		22,359	1,299,676
Total Function 1	75,663,176	8,686,230	12,337,113	3,802,965	278,309	3,567,208	104,335,001
4 District Administration							
4.11 Educational Administration				53,488	790,831		844,319
4.40 School District Governance					197,273		197,273
4.41 Business Administration				807,122	1,242,443		2,049,565
Total Function 4	-	-	-	860,610	2,230,547	-	3,091,157
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				316,472	858,915	18,200	1,193,587
5.50 Maintenance Operations	4,000			6,210,229	97,717	228,362	6,540,308
5.52 Maintenance of Grounds				565,920		130,700	696,620
5.56 Utilities				25,000			25,000
Total Function 5	4,000	-	-	7,117,621	956,632	377,262	8,455,515
7 Transportation and Housing							
7.41 Transportation and Housing Administration					20,456		20,456
7.70 Student Transportation						62,000	62,000
Total Function 7	-	-	-	-	20,456	62,000	82,456
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	75,667,176	8,686,230	12,337,113	11,781,196	3,485,944	4,006,470	115,964,129

School District No. 37 (Delta)

Schedule 2C

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2020

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	57,755,404	14,435,678	72,191,082	3,382,397	75,573,479	73,908,350
1.03 Career Programs	709,283	218,020	927,303	39,663	966,966	1,035,214
1.07 Library Services	2,150,899	512,208	2,663,107	76,423	2,739,530	2,629,059
1.08 Counselling	2,661,733	601,633	3,263,366	8,608	3,271,974	3,225,782
1.10 Special Education	24,113,888	6,196,900	30,310,788	1,393,515	31,704,303	30,252,064
1.30 English Language Learning	2,609,254	604,847	3,214,101	20,458	3,234,559	3,046,183
1.31 Aboriginal Education	703,985	168,951	872,936	229,198	1,102,134	931,242
1.41 School Administration	8,475,425	2,007,370	10,482,795	176,575	10,659,370	10,814,786
1.60 Summer School	310,000	67,050	377,050	12,397	389,447	386,030
1.61 Continuing Education	897,054	261,014	1,158,068	222,384	1,380,452	1,361,432
1.62 International and Out of Province Students	2,648,400	647,949	3,296,349	1,368,596	4,664,945	5,557,534
1.64 Other	1,299,676	316,798	1,616,474	1,532,791	3,149,265	2,997,247
Total Function 1	104,335,001	26,038,418	130,373,419	8,463,005	138,836,424	136,144,923
4 District Administration						
4.11 Educational Administration	844,319	172,608	1,016,927	102,117	1,119,044	1,101,911
4.40 School District Governance	197,273	9,230	206,503	100,761	307,264	297,033
4.41 Business Administration	2,049,565	474,984	2,524,549	423,457	2,948,006	3,071,015
Total Function 4	3,091,157	656,822	3,747,979	626,335	4,374,314	4,469,959
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	1,193,587	280,257	1,473,844	625,753	2,099,597	1,913,555
5.50 Maintenance Operations	6,540,308	1,902,367	8,442,675	2,339,010	10,781,685	11,280,419
5.52 Maintenance of Grounds	696,620	178,461	875,081	177,160	1,052,241	1,034,565
5.56 Utilities	25,000	5,005	30,005	2,109,504	2,139,509	2,047,482
Total Function 5	8,455,515	2,366,090	10,821,605	5,251,427	16,073,032	16,276,021
7 Transportation and Housing						
7.41 Transportation and Housing Administration	20,456	4,018	24,474		24,474	21,080
7.70 Student Transportation	62,000	12,408	74,408	1,068,067	1,142,475	1,100,477
Total Function 7	82,456	16,426	98,882	1,068,067	1,166,949	1,121,557
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	115,964,129	29,077,756	145,041,885	15,408,834	160,450,719	158,012,460

School District No. 37 (Delta)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	12,924,741	11,047,695
Other	218,000	181,000
Federal Grants		11,498
Other Revenue	5,412,800	5,553,800
Investment Income	8,900	5,700
Total Revenue	18,564,441	16,799,693
Expenses		
Instruction	17,134,713	15,543,362
District Administration	697,184	407,787
Operations and Maintenance	732,544	848,544
Total Expense	18,564,441	16,799,693
Budgeted Surplus (Deficit), for the year	-	-

School District No. 37 (Delta)

Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2020

	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			250,000	2,452,469					
Add: Restricted Grants									
Provincial Grants - Ministry of Education	614,944	542,969			224,000	58,800	263,972	567,854	861,798
Provincial Grants - Other									
Other			38,800	5,250,000					
Investment Income	3,000	500	2,400					1,000	
	617,944	543,469	41,200	5,250,000	224,000	58,800	263,972	568,854	861,798
Less: Allocated to Revenue	617,944	543,469	50,200	5,250,000	224,000	58,800	263,972	568,854	861,798
Deferred Revenue, end of year	-	-	241,000	2,452,469	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	614,944	542,969			224,000	58,800	263,972	567,854	861,798
Provincial Grants - Other									
Other Revenue			47,800	5,250,000					
Investment Income	3,000	500	2,400					1,000	
	617,944	543,469	50,200	5,250,000	224,000	58,800	263,972	568,854	861,798
Expenses									
Salaries									
Teachers							85,760		
Principals and Vice Principals									
Educational Assistants		434,966			163,367			388,228	380,988
Support Staff	303,832								74,345
Other Professionals								37,585	
Substitutes							6,580		180,783
	303,832	434,966	-	-	163,367	-	92,340	425,813	636,116
Employee Benefits	79,943	106,125			53,570		21,994	117,949	183,884
Services and Supplies	234,169	2,378	50,200	5,250,000	7,063	58,800	149,638	25,092	41,798
	617,944	543,469	50,200	5,250,000	224,000	58,800	263,972	568,854	861,798
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 37 (Delta)

Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2020

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	Community Schools Partnership	PRP Assessment Unit	Enh.Settlement Workers in Schls (ESWIS)	Youth Train in Trades (Ace-IT)	Ntwks Inq & Inv/ Aborig.Enh.Schls (NOII/AESN)	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		1,126,137			106,000	75,082	142,783	4,152,471
Add: Restricted Grants								
Provincial Grants - Ministry of Education	5,403,768			3,260,499				11,798,604
Provincial Grants - Other						86,000	90,000	176,000
Other			50,000				65,000	5,403,800
Investment Income							2,000	8,900
	5,403,768	-	50,000	3,260,499	-	86,000	157,000	17,387,304
Less: Allocated to Revenue	5,403,768	1,126,137	50,000	3,260,499	25,000	86,000	174,000	18,564,441
Deferred Revenue, end of year	-	-	-	-	81,000	75,082	125,783	2,975,334
Revenues								
Provincial Grants - Ministry of Education	5,403,768	1,126,137		3,260,499				12,924,741
Provincial Grants - Other					25,000	86,000	107,000	218,000
Other Revenue			50,000				65,000	5,412,800
Investment Income							2,000	8,900
	5,403,768	1,126,137	50,000	3,260,499	25,000	86,000	174,000	18,564,441
Expenses								
Salaries								
Teachers	4,309,840	898,207		1,356,889		8,735		6,659,431
Principals and Vice Principals				391,890				391,890
Educational Assistants								1,367,549
Support Staff				204,896		33,362		616,435
Other Professionals			40,718					78,303
Substitutes								187,363
	4,309,840	898,207	40,718	1,953,675	-	42,097	-	9,300,971
Employee Benefits	1,093,928	227,930	9,282	442,359		9,619		2,346,583
Services and Supplies				864,465	25,000	34,284	174,000	6,916,887
	5,403,768	1,126,137	50,000	3,260,499	25,000	86,000	174,000	18,564,441
Net Revenue (Expense)	-	-	-	-	-	-	-	-

School District No. 37 (Delta)

Schedule 4

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2020

	2020 Annual Budget			2019 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Investment Income		30,000	30,000	35,000
Amortization of Deferred Capital Revenue	4,278,540		4,278,540	4,111,488
Total Revenue	4,278,540	30,000	4,308,540	4,146,488
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	7,239,176		7,239,176	7,206,850
Debt Services				
Capital Lease Interest		213,114	213,114	230,804
Total Expense	7,239,176	213,114	7,452,290	7,437,654
Net Revenue (Expense)	(2,960,636)	(183,114)	(3,143,750)	(3,291,166)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	200,000		200,000	161,288
Tangible Capital Assets - Work in Progress	350,000		350,000	1,500,687
Local Capital			-	13,530
Capital Lease Payment		613,270	613,270	611,722
Total Net Transfers	550,000	613,270	1,163,270	2,287,227
Other Adjustments to Fund Balances				
Principal Payment				
Capital Lease	400,156	(400,156)	-	
Total Other Adjustments to Fund Balances	400,156	(400,156)	-	
Budgeted Surplus (Deficit), for the year	(2,010,480)	30,000	(1,980,480)	(1,003,939)