

Amended Annual Budget

School District No. 37 (Delta)

June 30, 2020

School District No. 37 (Delta)

June 30, 2020

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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 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 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 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 \$196,285,624 for the 2019/2020 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 2019/2020.

READ A FIRST TIME THE _____ DAY OF _____, 2020;

READ A SECOND TIME THE _____ DAY OF _____, 2020;

READ A THIRD TIME, PASSED AND ADOPTED THE _____ DAY OF _____, 2020;

(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 2019/2020, adopted by the Board the _____ DAY OF _____, 2020.

Original Document Signed

Secretary Treasurer

School District No. 37 (Delta)

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

	2020 Amended Annual Budget	2020 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	15,590.157	15,620.250
Adult	76.625	74.375
Other	203.625	178.250
Total Ministry Operating Grant Funded FTE's	15,870.407	15,872.875
Revenues	\$	\$
Provincial Grants		
Ministry of Education	163,876,811	160,945,993
Other	997,225	873,639
Federal Grants	957,146	945,648
Tuition	11,797,855	8,964,747
Other Revenue	7,359,108	6,965,128
Rentals and Leases	695,375	695,375
Investment Income	721,900	817,900
Amortization of Deferred Capital Revenue	4,290,845	4,278,540
Total Revenue	190,696,265	184,486,970
Expenses		
Instruction	161,731,130	155,971,137
District Administration	5,166,480	5,071,498
Operations and Maintenance	26,057,791	24,044,752
Transportation and Housing	1,065,399	1,166,949
Debt Services	212,858	213,114
Total Expense	194,233,658	186,467,450
Net Revenue (Expense)	(3,537,393)	(1,980,480)
Budgeted Allocation (Retirement) of Surplus (Deficit)	3,178,959	
Budgeted Surplus (Deficit), for the year	(358,434)	(1,980,480)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(358,434)	(1,980,480)
Budgeted Surplus (Deficit), for the year	(358,434)	(1,980,480)

School District No. 37 (Delta)

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

	2020 Amended Annual Budget	2020 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	165,992,130	160,450,719
Operating - Tangible Capital Assets Purchased	2,051,966	550,000
Special Purpose Funds - Total Expense	20,893,565	18,564,441
Capital Fund - Total Expense	7,347,963	7,452,290
Total Budget Bylaw Amount	196,285,624	187,017,450

Approved by the Board

Signature of the Chairperson of the Board of Education _____ Date Signed _____

Signature of the Superintendent _____ Date Signed _____

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, 2020

	2020 Amended Annual Budget	2020 Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(3,537,393)</u>	<u>(1,980,480)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(2,051,966)	(550,000)
From Deferred Capital Revenue	(3,768,725)	(4,822,694)
Total Acquisition of Tangible Capital Assets	<u>(5,820,691)</u>	<u>(5,372,694)</u>
Amortization of Tangible Capital Assets	7,135,105	7,239,176
Total Effect of change in Tangible Capital Assets	<u>1,314,414</u>	<u>1,866,482</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>(2,222,979)</u></u>	<u><u>(113,998)</u></u>

School District No. 37 (Delta)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2020

	Operating Fund	Special Purpose Fund	Capital Fund	2020 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	15,548,429		32,822,213	48,370,642
Changes for the year				
Net Revenue (Expense) for the year	(515,275)		(3,022,118)	(3,537,393)
Interfund Transfers				
Tangible Capital Assets Purchased	(92,511)		92,511	-
Tangible Capital Assets - Work in Progress	(1,959,455)		1,959,455	-
Other	(611,718)		611,718	-
Net Changes for the year	(3,178,959)	-	(358,434)	(3,537,393)
Budgeted Accumulated Surplus (Deficit), end of year	12,369,470	-	32,463,779	44,833,249

School District No. 37 (Delta)

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

	2020 Amended Annual Budget	2020 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	148,749,030	148,021,252
Other	655,639	655,639
Federal Grants	945,648	945,648
Tuition	11,797,855	8,964,747
Other Revenue	1,954,308	1,552,328
Rentals and Leases	695,375	695,375
Investment Income	679,000	779,000
Total Revenue	165,476,855	161,613,989
Expenses		
Instruction	142,434,459	138,836,424
District Administration	4,422,130	4,374,314
Operations and Maintenance	18,070,142	16,073,032
Transportation and Housing	1,065,399	1,166,949
Total Expense	165,992,130	160,450,719
Net Revenue (Expense)	(515,275)	1,163,270
Budgeted Prior Year Surplus Appropriation	3,178,959	
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(92,511)	(200,000)
Tangible Capital Assets - Work in Progress	(1,959,455)	(350,000)
Other	(611,718)	(613,270)
Total Net Transfers	(2,663,684)	(1,163,270)
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, 2020

	2020 Amended Annual Budget	2020 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	144,624,852	144,635,291
ISC/LEA Recovery	(362,190)	(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
Carbon Tax Grant	60,700	60,700
Employer Health Tax Grant	1,279,549	1,279,549
Labour Settlement Funding (CUPE)	686,548	
Foundation Skills Assessment	15,693	15,693
Total Provincial Grants - Ministry of Education	148,749,030	148,021,252
Provincial Grants - Other	655,639	655,639
Federal Grants	945,648	945,648
Tuition		
Summer School Fees	179,000	179,000
Continuing Education	706,430	706,430
International and Out of Province Students	10,022,614	7,100,000
District Entered	889,811	979,317
Total Tuition	11,797,855	8,964,747
Other Revenues		
Other School District/Education Authorities	40,000	40,000
Funding from First Nations	413,859	413,859
Miscellaneous		
Instructional Cafeteria	330,000	330,000
Municipal Grant - Crossing Guards	103,456	103,456
Admin Fees	43,500	43,500
POPARD - Teacher Training	192,630	192,630
Academies - Other	99,500	115,600
International - Other	336,749	154,641
Miscellaneous	394,614	158,642
Total Other Revenue	1,954,308	1,552,328
Rentals and Leases	695,375	695,375
Investment Income	679,000	779,000
Total Operating Revenue	165,476,855	161,613,989

School District No. 37 (Delta)

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

	2020 Amended Annual Budget	2020 Annual Budget
	\$	\$
Salaries		
Teachers	77,900,734	75,667,176
Principals and Vice Principals	9,002,778	8,686,230
Educational Assistants	12,675,546	12,337,113
Support Staff	12,152,259	11,781,196
Other Professionals	3,506,065	3,485,944
Substitutes	4,335,841	4,006,470
Total Salaries	119,573,223	115,964,129
Employee Benefits	30,288,311	29,077,756
Total Salaries and Benefits	149,861,534	145,041,885
Services and Supplies		
Services	5,022,455	3,783,779
Student Transportation	1,401,450	1,513,579
Professional Development and Travel	792,546	606,312
Rentals and Leases	240,002	125,782
Dues and Fees	157,651	149,341
Insurance	340,001	340,001
Supplies	5,594,760	7,043,518
Utilities	2,581,731	1,846,522
Total Services and Supplies	16,130,596	15,408,834
Total Operating Expense	165,992,130	160,450,719

School District No. 37 (Delta)

Amended 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	53,703,044	1,210,660	435,161	80,288		2,657,329	58,086,482
1.03 Career Programs	708,450		233,033			13,763	955,246
1.07 Library Services	1,931,724			65,038		59,202	2,055,964
1.08 Counselling	3,095,130					15,470	3,110,600
1.10 Special Education	12,935,634	539,612	11,147,176	125,090	152,744	778,973	25,679,229
1.30 English Language Learning	2,002,882	165,831	130,224			52,646	2,351,583
1.31 Indigenous Education	428,061	61,659	183,789	8,006		8,880	690,395
1.41 School Administration		6,108,462		2,642,602	12,340	153,765	8,917,169
1.60 Summer School	310,000						310,000
1.61 Continuing Education	320,011	253,995	7,155	215,161	91,409	5,496	893,227
1.62 International and Out of Province Students	1,805,202	405,808	154,082	591,965	102,992	15,000	3,075,049
1.64 Other	569,579	123,318	384,926	240,445		21,779	1,340,047
Total Function 1	77,809,717	8,869,345	12,675,546	3,968,595	359,485	3,782,303	107,464,991
4 District Administration							
4.11 Educational Administration				54,562	765,950		820,512
4.40 School District Governance					204,980		204,980
4.41 Business Administration				840,521	1,185,036		2,025,557
Total Function 4	-	-	-	895,083	2,155,966	-	3,051,049
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	87,017	133,433		394,290	875,047	128,815	1,618,602
5.50 Maintenance Operations	4,000			6,304,080	96,726	231,563	6,636,369
5.52 Maintenance of Grounds				565,211		130,700	695,911
5.56 Utilities				25,000		460	25,460
Total Function 5	91,017	133,433	-	7,288,581	971,773	491,538	8,976,342
7 Transportation and Housing							
7.41 Transportation and Housing Administration					18,841		18,841
7.70 Student Transportation						62,000	62,000
Total Function 7	-	-	-	-	18,841	62,000	80,841
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	77,900,734	9,002,778	12,675,546	12,152,259	3,506,065	4,335,841	119,573,223

School District No. 37 (Delta)

Amended 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 Amended Annual Budget	2020 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	58,086,482	14,662,081	72,748,563	2,825,238	75,573,801	75,138,383
1.03 Career Programs	955,246	289,404	1,244,650	51,020	1,295,670	1,163,898
1.07 Library Services	2,055,964	504,370	2,560,334	77,248	2,637,582	2,739,530
1.08 Counselling	3,110,600	710,899	3,821,499	8,848	3,830,347	3,271,974
1.10 Special Education	25,679,229	6,664,683	32,343,912	1,255,785	33,599,697	31,704,303
1.30 English Language Learning	2,351,583	585,675	2,937,258	32,564	2,969,822	3,234,559
1.31 Indigenous Education	690,395	177,517	867,912	229,220	1,097,132	1,102,134
1.41 School Administration	8,917,169	2,130,205	11,047,374	167,252	11,214,626	10,897,534
1.60 Summer School	310,000	67,050	377,050	12,397	389,447	389,447
1.61 Continuing Education	893,227	260,401	1,153,628	219,778	1,373,406	1,380,452
1.62 International and Out of Province Students	3,075,049	739,326	3,814,375	1,503,512	5,317,887	4,664,945
1.64 Other	1,340,047	324,691	1,664,738	1,470,304	3,135,042	3,149,265
Total Function 1	107,464,991	27,116,302	134,581,293	7,853,166	142,434,459	138,836,424
4 District Administration						
4.11 Educational Administration	820,512	172,350	992,862	104,173	1,097,035	1,119,044
4.40 School District Governance	204,980	9,885	214,865	147,092	361,957	307,264
4.41 Business Administration	2,025,557	503,901	2,529,458	433,680	2,963,138	2,948,006
Total Function 4	3,051,049	686,136	3,737,185	684,945	4,422,130	4,374,314
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	1,618,602	363,321	1,981,923	790,970	2,772,893	2,099,597
5.50 Maintenance Operations	6,636,369	1,945,576	8,581,945	2,813,626	11,395,571	10,781,685
5.52 Maintenance of Grounds	695,911	155,649	851,560	177,160	1,028,720	1,052,241
5.56 Utilities	25,460	5,005	30,465	2,842,493	2,872,958	2,139,509
Total Function 5	8,976,342	2,469,551	11,445,893	6,624,249	18,070,142	16,073,032
7 Transportation and Housing						
7.41 Transportation and Housing Administration	18,841	3,914	22,755		22,755	24,474
7.70 Student Transportation	62,000	12,408	74,408	968,236	1,042,644	1,142,475
Total Function 7	80,841	16,322	97,163	968,236	1,065,399	1,166,949
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	119,573,223	30,288,311	149,861,534	16,130,596	165,992,130	160,450,719

School District No. 37 (Delta)

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

	2020 Amended Annual Budget	2020 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	15,127,781	12,924,741
Other	341,586	218,000
Federal Grants	11,498	
Other Revenue	5,404,800	5,412,800
Investment Income	7,900	8,900
Total Revenue	20,893,565	18,564,441
Expenses		
Instruction	19,296,671	17,134,713
District Administration	744,350	697,184
Operations and Maintenance	852,544	732,544
Total Expense	20,893,565	18,564,441
Budgeted Surplus (Deficit), for the year	-	-

School District No. 37 (Delta)

Amended 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	81,258	29,965	246,270	2,555,623	1		1		-
Add: Restricted Grants									
Provincial Grants - Ministry of Education	614,944	542,969			224,000	58,800	263,972	567,854	861,175
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	861,175
Less: Allocated to Revenue Recovered	617,944	573,434	41,200	5,250,000	224,000	58,800	263,972	568,854	861,175
Deferred Revenue, end of year	81,258	-	246,270	2,555,623	1	-	1	-	-
Revenues									
Provincial Grants - Ministry of Education	614,944	572,934			224,000	58,800	263,972	567,854	861,175
Provincial Grants - Other									
Federal Grants									
Other Revenue			38,800	5,250,000					
Investment Income	3,000	500	2,400					1,000	
	617,944	573,434	41,200	5,250,000	224,000	58,800	263,972	568,854	861,175
Expenses									
Salaries									
Teachers							85,760		
Principals and Vice Principals									
Educational Assistants		458,431			163,367			388,228	380,365
Support Staff	303,832								74,345
Other Professionals								37,585	
Substitutes							6,580		180,783
	303,832	458,431	-	-	163,367	-	92,340	425,813	635,493
Employee Benefits	79,943	112,625			53,570		21,994	122,120	183,884
Services and Supplies	234,169	2,378	41,200	5,250,000	7,063	58,800	149,638	20,921	41,798
	617,944	573,434	41,200	5,250,000	224,000	58,800	263,972	568,854	861,175
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 37 (Delta)

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

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	Mental Health in Schools	Community Schools Partnership	New Horizons for Seniors	PRP Assessment Unit	Enh. Settlement Workers in Schools	Youth Train in Trades (Ace-It)	Ntwks.Inq.&Inov Aborig.Enh.Schls (NOII/AESN)
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	984,460			11,498	7,533	99,512	58,915	205,157
Add: Restricted Grants									
Provincial Grants - Ministry of Education	6,301,873	2,380,323	26,500			3,233,499			
Provincial Grants - Other								86,000	90,000
Other				50,000					65,000
Investment Income									2,000
	6,301,873	2,380,323	26,500	50,000	-	3,233,499	-	86,000	157,000
Less: Allocated to Revenue Recovered	6,301,873	2,380,323	26,500	50,000	11,498	3,241,032	50,000	144,915	213,671
		984,460							
Deferred Revenue, end of year	-	-	-	-	-	-	49,512	-	148,486
Revenues									
Provincial Grants - Ministry of Education	6,301,873	2,380,323	26,500			3,241,032			
Provincial Grants - Other							50,000	144,915	146,671
Federal Grants					11,498				
Other Revenue				50,000					66,000
Investment Income									1,000
	6,301,873	2,380,323	26,500	50,000	11,498	3,241,032	50,000	144,915	213,671
Expenses									
Salaries									
Teachers	5,074,279					1,356,889		8,735	
Principals and Vice Principals						391,890			
Educational Assistants									
Support Staff						204,896		33,362	
Other Professionals				40,718					
Substitutes					11,178				
	5,074,279	-	-	40,718	11,178	1,953,675	-	42,097	-
Employee Benefits	1,227,594			9,282	320	442,359		9,619	
Services and Supplies		2,380,323	26,500			844,998	50,000	93,199	213,671
	6,301,873	2,380,323	26,500	50,000	11,498	3,241,032	50,000	144,915	213,671
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 37 (Delta)

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

	Service Delivery Transformation	TOTAL
	\$	\$
Deferred Revenue, beginning of year	14,374	4,294,567
Add: Restricted Grants		
Provincial Grants - Ministry of Education		15,075,909
Provincial Grants - Other		176,000
Other		5,403,800
Investment Income		8,900
	-	<u>20,664,609</u>
Less: Allocated to Revenue	14,374	20,893,565
Recovered		984,460
Deferred Revenue, end of year	-	<u>3,081,151</u>
Revenues		
Provincial Grants - Ministry of Education	14,374	15,127,781
Provincial Grants - Other		341,586
Federal Grants		11,498
Other Revenue		5,404,800
Investment Income		7,900
	14,374	<u>20,893,565</u>
Expenses		
Salaries		
Teachers		6,525,663
Principals and Vice Principals		391,890
Educational Assistants		1,390,391
Support Staff		616,435
Other Professionals		78,303
Substitutes		198,541
	-	<u>9,201,223</u>
Employee Benefits		2,263,310
Services and Supplies	14,374	9,429,032
	14,374	<u>20,893,565</u>
Net Revenue (Expense)	-	<u>-</u>

School District No. 37 (Delta)

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

	2020 Amended Annual Budget			2020 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	4,290,845		4,290,845	4,278,540
Total Revenue	4,290,845	35,000	4,325,845	4,308,540
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	7,135,105		7,135,105	7,239,176
Debt Services				
Capital Lease Interest		212,858	212,858	213,114
Total Expense	7,135,105	212,858	7,347,963	7,452,290
Net Revenue (Expense)	(2,844,260)	(177,858)	(3,022,118)	(3,143,750)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	92,511		92,511	200,000
Tangible Capital Assets - Work in Progress	1,959,455		1,959,455	350,000
Capital Lease Payment		611,718	611,718	613,270
Total Net Transfers	2,051,966	611,718	2,663,684	1,163,270
Other Adjustments to Fund Balances				
Principal Payment				
Capital Lease	398,860	(398,860)	-	
Total Other Adjustments to Fund Balances	398,860	(398,860)	-	
Budgeted Surplus (Deficit), for the year	(393,434)	35,000	(358,434)	(1,980,480)