

Annual Budget

School District No. 37 (Delta)

June 30, 2021

School District No. 37 (Delta)

June 30, 2021

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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 2020/2021 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 2020/2021.
3. The attached Statement 2 showing the estimated revenue and expense for the 2020/2021 fiscal year and the total budget bylaw amount of \$187,950,082 for the 2020/2021 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 2020/2021.

READ A FIRST TIME THE 5th DAY OF May, 2020;

READ A SECOND TIME THE 5th DAY OF May, 2020;

READ A THIRD TIME, PASSED AND ADOPTED THE 5th DAY OF May, 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) Annual Budget Bylaw 2020/2021, adopted by the Board the 5th day of May, 2020.

Original Document Signed

Secretary Treasurer

School District No. 37 (Delta)

Annual Budget - Revenue and Expense

Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	15,758,500	15,590.157
Adult	72,750	76.625
Other	203,625	203.625
Total Ministry Operating Grant Funded FTE's	16,034,875	15,870.407
Revenues	\$	\$
Provincial Grants		
Ministry of Education	161,864,588	163,876,811
Other	876,039	997,225
Federal Grants	1,010,154	957,146
Tuition	9,292,741	11,797,855
Other Revenue	6,977,362	7,359,108
Rentals and Leases	772,375	695,375
Investment Income	752,900	721,900
Amortization of Deferred Capital Revenue	4,349,078	4,290,845
Total Revenue	185,895,237	190,696,265
Expenses		
Instruction	155,969,597	161,731,130
District Administration	5,104,009	5,166,480
Operations and Maintenance	24,948,046	26,057,791
Transportation and Housing	1,165,316	1,065,399
Debt Services	213,114	212,858
Total Expense	187,400,082	194,233,658
Net Revenue (Expense)	(1,504,845)	(3,537,393)
Budgeted Allocation (Retirement) of Surplus (Deficit)		3,178,959
Budgeted Surplus (Deficit), for the year	(1,504,845)	(358,434)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(1,504,845)	(358,434)
Budgeted Surplus (Deficit), for the year	(1,504,845)	(358,434)

School District No. 37 (Delta)

Annual Budget - Revenue and Expense
Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	162,660,535	165,992,130
Operating - Tangible Capital Assets Purchased	550,000	2,051,966
Special Purpose Funds - Total Expense	17,692,353	20,893,565
Capital Fund - Total Expense	7,047,194	7,347,963
Total Budget Bylaw Amount	187,950,082	196,285,624

Approved by the Board

Original Document Signed May 5, 2020
Signature of the Chairperson of the Board of Education Date Signed

Original Document Signed May 5, 2020
Signature of the Superintendent Date Signed

Original Document Signed May 5, 2020
Signature of the Secretary Treasurer Date Signed

School District No. 37 (Delta)

Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(1,504,845)</u>	<u>(3,537,393)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(550,000)	(2,051,966)
From Deferred Capital Revenue	<u>(3,634,094)</u>	<u>(3,768,725)</u>
Total Acquisition of Tangible Capital Assets	<u>(4,184,094)</u>	<u>(5,820,691)</u>
Amortization of Tangible Capital Assets	<u>6,834,080</u>	7,135,105
Total Effect of change in Tangible Capital Assets	<u>2,649,986</u>	<u>1,314,414</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>1,145,141</u></u>	<u><u>(2,222,979)</u></u>

School District No. 37 (Delta)

Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	149,810,935	148,749,030
Other	659,039	655,639
Federal Grants	1,010,154	945,648
Tuition	9,292,741	11,797,855
Other Revenue	1,564,562	1,954,308
Rentals and Leases	772,375	695,375
Investment Income	714,000	679,000
Total Revenue	163,823,806	165,476,855
Expenses		
Instruction	139,806,170	142,434,459
District Administration	4,388,885	4,422,130
Operations and Maintenance	17,300,164	18,070,142
Transportation and Housing	1,165,316	1,065,399
Total Expense	162,660,535	165,992,130
Net Revenue (Expense)	1,163,271	(515,275)
Budgeted Prior Year Surplus Appropriation	-	3,178,959
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(200,000)	(92,511)
Tangible Capital Assets - Work in Progress	(350,000)	(1,959,455)
Other	(613,271)	(611,718)
Total Net Transfers	(1,163,271)	(2,663,684)
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, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	147,713,554	144,624,852
ISC/LEA Recovery	(362,190)	(362,190)
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
Employer Health Tax Grant		1,279,549
Foundation Skills Assessment	15,693	15,693
Labour Settlement Funding		686,548
Total Provincial Grants - Ministry of Education	149,810,935	148,749,030
Provincial Grants - Other	659,039	655,639
Federal Grants	1,010,154	945,648
Tuition		
Summer School Fees	179,000	179,000
Continuing Education	702,380	706,430
International and Out of Province Students	7,502,894	10,022,614
Academy Tuition Fees	908,467	889,811
Total Tuition	9,292,741	11,797,855
Other Revenues		
Other School District/Education Authorities	40,000	40,000
Funding from First Nations	362,190	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	100,400	99,500
International - Other	305,369	336,749
Miscellaneous	87,017	394,614
Total Other Revenue	1,564,562	1,954,308
Rentals and Leases	772,375	695,375
Investment Income	714,000	679,000
Total Operating Revenue	163,823,806	165,476,855

School District No. 37 (Delta)

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
Salaries		
Teachers	75,457,515	77,900,734
Principals and Vice Principals	8,777,133	9,002,778
Educational Assistants	12,895,082	12,675,546
Support Staff	12,257,640	12,152,259
Other Professionals	3,494,210	3,506,065
Substitutes	3,868,189	4,335,841
Total Salaries	116,749,769	119,573,223
Employee Benefits	29,772,143	30,288,311
Total Salaries and Benefits	146,521,912	149,861,534
Services and Supplies		
Services	3,902,765	5,022,455
Student Transportation	1,450,343	1,401,450
Professional Development and Travel	630,197	792,546
Rentals and Leases	145,116	240,002
Dues and Fees	157,366	157,651
Insurance	326,001	340,001
Supplies	6,914,758	5,594,760
Utilities	2,612,077	2,581,731
Total Services and Supplies	16,138,623	16,130,596
Total Operating Expense	162,660,535	165,992,130

School District No. 37 (Delta)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2021

	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	52,082,058	1,746,938	443,864	235,607		2,393,766	56,902,233
1.03 Career Programs	630,468		228,527			10,416	869,411
1.07 Library Services	2,037,934			65,081		59,202	2,162,217
1.08 Counselling	2,917,841					15,470	2,933,311
1.10 Special Education	12,317,787	160,933	11,375,338	72,524	79,649	670,250	24,676,481
1.30 English Language Learning	2,321,079		182,318			52,646	2,556,043
1.31 Indigenous Education	408,662	61,424	165,583	8,011		13,520	657,200
1.41 School Administration		5,914,098		2,513,168	12,293	145,185	8,584,744
1.60 Summer School	310,000						310,000
1.61 Continuing Education	385,721	253,026	7,155	217,306	91,060	9,999	964,267
1.62 International and Out of Province Students	1,511,863	517,866	97,224	591,339	155,329	15,000	2,888,621
1.64 Other	530,102	122,848	395,073	240,994		20,919	1,309,936
Total Function 1	75,453,515	8,777,133	12,895,082	3,944,030	338,331	3,406,373	104,814,464
4 District Administration							
4.11 Educational Administration				55,440	763,027		818,467
4.40 School District Governance					204,980		204,980
4.41 Business Administration				843,000	1,214,211		2,057,211
Total Function 4	-	-	-	898,440	2,182,218	-	3,080,658
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				348,898	879,435	18,200	1,246,533
5.50 Maintenance Operations	4,000			6,466,958	75,457	250,916	6,797,331
5.52 Maintenance of Grounds				574,314		130,700	705,014
5.56 Utilities				25,000			25,000
Total Function 5	4,000	-	-	7,415,170	954,892	399,816	8,773,878
7 Transportation and Housing							
7.41 Transportation and Housing Administration					18,769		18,769
7.70 Student Transportation						62,000	62,000
Total Function 7	-	-	-	-	18,769	62,000	80,769
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	75,457,515	8,777,133	12,895,082	12,257,640	3,494,210	3,868,189	116,749,769

School District No. 37 (Delta)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2021

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	56,902,233	14,492,428	71,394,661	3,356,490	74,751,151	75,573,801
1.03 Career Programs	869,411	239,347	1,108,758	36,944	1,145,702	1,295,670
1.07 Library Services	2,162,217	534,961	2,697,178	75,330	2,772,508	2,637,582
1.08 Counselling	2,933,311	667,449	3,600,760	8,681	3,609,441	3,830,347
1.10 Special Education	24,676,481	6,454,647	31,131,128	1,409,345	32,540,473	33,599,697
1.30 English Language Learning	2,556,043	631,165	3,187,208	20,551	3,207,759	2,969,822
1.31 Indigenous Education	657,200	170,258	827,458	229,290	1,056,748	1,097,132
1.41 School Administration	8,584,744	2,084,336	10,669,080	179,772	10,848,852	11,214,626
1.60 Summer School	310,000	68,356	378,356	12,397	390,753	389,447
1.61 Continuing Education	964,267	243,155	1,207,422	232,257	1,439,679	1,373,406
1.62 International and Out of Province Students	2,888,621	663,751	3,552,372	1,369,148	4,921,520	5,317,887
1.64 Other	1,309,936	348,676	1,658,612	1,462,972	3,121,584	3,135,042
Total Function 1	104,814,464	26,598,529	131,412,993	8,393,177	139,806,170	142,434,459
4 District Administration						
4.11 Educational Administration	818,467	172,710	991,177	102,636	1,093,813	1,097,035
4.40 School District Governance	204,980	9,997	214,977	95,261	310,238	361,957
4.41 Business Administration	2,057,211	488,886	2,546,097	438,737	2,984,834	2,963,138
Total Function 4	3,080,658	671,593	3,752,251	636,634	4,388,885	4,422,130
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	1,246,533	326,721	1,573,254	611,772	2,185,026	2,772,893
5.50 Maintenance Operations	6,797,331	1,995,341	8,792,672	2,423,254	11,215,926	11,395,571
5.52 Maintenance of Grounds	705,014	158,436	863,450	177,160	1,040,610	1,028,720
5.56 Utilities	25,000	5,043	30,043	2,828,559	2,858,602	2,872,958
Total Function 5	8,773,878	2,485,541	11,259,419	6,040,745	17,300,164	18,070,142
7 Transportation and Housing						
7.41 Transportation and Housing Administration	18,769	3,977	22,746		22,746	22,755
7.70 Student Transportation	62,000	12,503	74,503	1,068,067	1,142,570	1,042,644
Total Function 7	80,769	16,480	97,249	1,068,067	1,165,316	1,065,399
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	116,749,769	29,772,143	146,521,912	16,138,623	162,660,535	165,992,130

School District No. 37 (Delta)

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2021

	2021	2020 Amended
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	12,053,653	15,127,781
Other	217,000	341,586
Federal Grants		11,498
Other Revenue	5,412,800	5,404,800
Investment Income	8,900	7,900
Total Revenue	17,692,353	20,893,565
Expenses		
Instruction	16,163,427	19,296,671
District Administration	715,124	744,350
Operations and Maintenance	813,802	852,544
Total Expense	17,692,353	20,893,565
Budgeted Surplus (Deficit), for the year	-	-

School District No. 37 (Delta)

Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2021

	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		246,270	2,555,623					
Add: Restricted Grants									
Provincial Grants - Ministry of Education	614,944	542,969			224,000	58,800	263,972	567,854	767,671
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	767,671
Less: Allocated to Revenue	699,202	543,469	50,200	5,250,000	224,000	58,800	263,972	568,854	767,671
Deferred Revenue, end of year	-	-	237,270	2,555,623	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	696,202	542,969			224,000	58,800	263,972	567,854	767,671
Provincial Grants - Other									
Other Revenue			47,800	5,250,000					
Investment Income	3,000	500	2,400					1,000	
	699,202	543,469	50,200	5,250,000	224,000	58,800	263,972	568,854	767,671
Expenses									
Salaries									
Teachers							84,098		
Principals and Vice Principals									
Educational Assistants		414,866			160,162			382,029	316,741
Support Staff	305,181								66,273
Other Professionals								46,194	
Substitutes							6,580		193,685
	305,181	414,866	-	-	160,162	-	90,678	428,223	576,699
Employee Benefits	78,825	128,236			58,388		22,158	116,317	152,582
Services and Supplies	315,196	367	50,200	5,250,000	5,450	58,800	151,136	24,314	38,390
	699,202	543,469	50,200	5,250,000	224,000	58,800	263,972	568,854	767,671
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 37 (Delta)

Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2021

	Classroom Enhancement Fund - Staffing	Community Schools Partnership	PRP Assessment Unit	Enh.Settlement Workers in Schls (ESWIS)	Youth Train in Trades (Ace-It)	Ntwks Inq & Inv/ Aborig.Enh.Schls (NOILAESN)	TOTAL
	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year				49,512		148,486	3,081,149
Add: Restricted Grants							
Provincial Grants - Ministry of Education	5,671,686		3,260,499				11,972,395
Provincial Grants - Other					86,000	90,000	176,000
Other		50,000				65,000	5,403,800
Investment Income						2,000	8,900
	5,671,686	50,000	3,260,499	-	86,000	157,000	17,561,095
Less: Allocated to Revenue	5,671,686	50,000	3,260,499	25,000	86,000	173,000	17,692,353
Deferred Revenue, end of year	-	-	-	24,512	-	132,486	2,949,891
Revenues							
Provincial Grants - Ministry of Education	5,671,686		3,260,499				12,053,653
Provincial Grants - Other				25,000	86,000	106,000	217,000
Other Revenue		50,000				65,000	5,412,800
Investment Income						2,000	8,900
	5,671,686	50,000	3,260,499	25,000	86,000	173,000	17,692,353
Expenses							
Salaries							
Teachers	4,701,248		1,330,378		8,734		6,124,458
Principals and Vice Principals			334,104				334,104
Educational Assistants							1,273,798
Support Staff			279,917		33,434		684,805
Other Professionals		40,312					86,506
Substitutes							200,265
	4,701,248	40,312	1,944,399	-	42,168	-	8,703,936
Employee Benefits	970,438	9,688	456,732		9,504		2,002,868
Services and Supplies			859,368	25,000	34,328	173,000	6,985,549
	5,671,686	50,000	3,260,499	25,000	86,000	173,000	17,692,353
Net Revenue (Expense)	-	-	-	-	-	-	-

School District No. 37 (Delta)

Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2021

	2021 Annual Budget			2020 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	4,349,078		4,349,078	4,290,845
Total Revenue	4,349,078	30,000	4,379,078	4,325,845
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	6,834,080		6,834,080	7,135,105
Debt Services				
Capital Lease Interest		213,114	213,114	212,858
Total Expense	6,834,080	213,114	7,047,194	7,347,963
Net Revenue (Expense)	(2,485,002)	(183,114)	(2,668,116)	(3,022,118)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	200,000		200,000	92,511
Tangible Capital Assets - Work in Progress	350,000		350,000	1,959,455
Capital Lease Payment		613,271	613,271	611,718
Total Net Transfers	550,000	613,271	1,163,271	2,663,684
Other Adjustments to Fund Balances				
Principal Payment				
Capital Lease	400,157	(400,157)	-	
Total Other Adjustments to Fund Balances	400,157	(400,157)	-	
Budgeted Surplus (Deficit), for the year	(1,534,845)	30,000	(1,504,845)	(358,434)