

Amended Annual Budget

School District No. 37 (Delta)

June 30, 2022

School District No. 37 (Delta)

June 30, 2022

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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 2021/2022 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 2021/2022.
3. The attached Statement 2 showing the estimated revenue and expense for the 2021/2022 fiscal year and the total budget bylaw amount of \$205,392,783 for the 2021/2022 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 2021/2022.

READ A FIRST TIME THE 22nd DAY OF FEBRUARY, 2022;

READ A SECOND TIME THE 22nd DAY OF FEBRUARY, 2022;

READ A THIRD TIME, PASSED AND ADOPTED THE 22nd DAY OF FEBRUARY, 2022;

(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 2021/2022, adopted by the Board the ___22nd___ DAY OF FEBRUARY, 2022.

Original Document Signed

Secretary Treasurer

School District No. 37 (Delta)

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	15,735.813	15,793.500
Adult	64.250	72.750
Other	130.125	208.500
Total Ministry Operating Grant Funded FTE's	15,930.188	16,074.750
Revenues	\$	\$
Provincial Grants		
Ministry of Education	171,369,936	168,640,684
Other	870,039	917,039
Federal Grants	1,096,540	1,010,154
Tuition	8,552,063	8,713,049
Other Revenue	7,451,174	6,872,820
Rentals and Leases	566,375	752,375
Investment Income	297,900	302,900
Amortization of Deferred Capital Revenue	4,450,618	4,452,369
Total Revenue	194,654,645	191,661,390
Expenses		
Instruction	169,163,148	161,775,097
District Administration	5,930,232	5,492,090
Operations and Maintenance	27,662,646	25,580,687
Transportation and Housing	1,068,872	1,067,796
Debt Services	174,342	213,114
Total Expense	203,999,240	194,128,784
Net Revenue (Expense)	(9,344,595)	(2,467,394)
Budgeted Allocation (Retirement) of Surplus (Deficit)	8,707,811	854,064
Budgeted Surplus (Deficit), for the year	(636,784)	(1,613,330)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(636,784)	(1,613,330)
Budgeted Surplus (Deficit), for the year	(636,784)	(1,613,330)

School District No. 37 (Delta)

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	174,970,312	169,009,162
Operating - Tangible Capital Assets Purchased	1,201,867	471,131
Special Purpose Funds - Total Expense	21,911,261	17,939,521
Special Purpose Funds - Tangible Capital Assets Purchased	191,676	
Capital Fund - Total Expense	7,117,667	7,180,101
Total Budget Bylaw Amount	205,392,783	194,599,915

Approved by the Board

Original Document Signed February 22, 2022

Signature of the Chairperson of the Board of Education Date Signed

Original Document Signed February 22, 2022

Signature of the Superintendent Date Signed

Original Document Signed February 22, 2022

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, 2022

	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(9,344,595)</u>	<u>(2,467,394)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(1,393,543)	(471,131)
From Deferred Capital Revenue	(3,581,639)	(3,305,491)
Total Acquisition of Tangible Capital Assets	<u>(4,975,182)</u>	<u>(3,776,622)</u>
Amortization of Tangible Capital Assets	6,943,325	6,966,987
Total Effect of change in Tangible Capital Assets	<u>1,968,143</u>	<u>3,190,365</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u>(7,376,452)</u>	<u>722,971</u>

School District No. 37 (Delta)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2022

	Operating Fund	Special Purpose Fund	Capital Fund	2022 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	19,012,726		32,408,909	51,421,635
Changes for the year				
Net Revenue (Expense) for the year	(6,894,222)	191,676	(2,642,049)	(9,344,595)
Interfund Transfers				
Tangible Capital Assets Purchased	(173,101)		173,101	-
Tangible Capital Assets - Work in Progress	(1,028,766)	(191,676)	1,220,442	-
Other	(611,722)		611,722	-
Net Changes for the year	(8,707,811)	-	(636,784)	(9,344,595)
Budgeted Accumulated Surplus (Deficit), end of year	10,304,915	-	31,772,125	42,077,040

School District No. 37 (Delta)

Amended Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	154,946,199	156,340,863
Other	694,039	699,039
Federal Grants	1,096,540	1,010,154
Tuition	8,552,063	8,713,049
Other Revenue	1,956,874	1,460,020
Rentals and Leases	566,375	752,375
Investment Income	264,000	264,000
Total Revenue	168,076,090	169,239,500
Expenses		
Instruction	148,941,614	145,190,952
District Administration	5,194,374	4,975,687
Operations and Maintenance	19,765,452	17,774,727
Transportation and Housing	1,068,872	1,067,796
Total Expense	174,970,312	169,009,162
Net Revenue (Expense)	(6,894,222)	230,338
Budgeted Prior Year Surplus Appropriation	8,707,811	854,064
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(173,101)	(200,000)
Tangible Capital Assets - Work in Progress	(1,028,766)	(271,131)
Other	(611,722)	(613,271)
Total Net Transfers	(1,813,589)	(1,084,402)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 37 (Delta)

Amended Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	152,843,298	154,243,482
ISC/LEA Recovery	(356,670)	(362,190)
Other Ministry of Education Grants		
Pay Equity	2,171,545	2,171,545
Education Guarantee	230,400	230,400
Transportational Supplemental	41,933	41,933
Foundation Skills Assessment	15,693	15,693
Total Provincial Grants - Ministry of Education	154,946,199	156,340,863
Provincial Grants - Other	694,039	699,039
Federal Grants	1,096,540	1,010,154
Tuition		
Summer School Fees	179,000	179,000
Continuing Education	646,380	702,380
International and Out of Province Students	7,524,498	7,502,894
Academy Tuition Fees	202,185	328,775
Total Tuition	8,552,063	8,713,049
Other Revenues		
Other School District/Education Authorities	40,000	40,000
Funding from First Nations	362,190	362,190
Miscellaneous		
Instructional Cafeteria	330,000	330,000
Municipal Grant - Crossing Guards	103,456	103,456
Admin Fees	43,500	43,500
POPARD Teacher Training	201,205	201,205
Academies - Other	17,900	31,400
International - Other	362,678	305,369
Miscellaneous	495,945	42,900
Total Other Revenue	1,956,874	1,460,020
Rentals and Leases	566,375	752,375
Investment Income	264,000	264,000
Total Operating Revenue	168,076,090	169,239,500

School District No. 37 (Delta)

Amended Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$
Salaries		
Teachers	83,174,757	81,618,742
Principals and Vice Principals	9,531,247	9,482,117
Educational Assistants	13,078,970	12,353,818
Support Staff	13,699,698	12,735,558
Other Professionals	4,344,051	4,115,320
Substitutes	4,628,662	3,538,176
Total Salaries	128,457,385	123,843,731
Employee Benefits	32,101,527	31,213,192
Total Salaries and Benefits	160,558,912	155,056,923
Services and Supplies		
Services	4,469,475	3,872,546
Student Transportation	1,071,736	1,076,233
Professional Development and Travel	540,066	630,012
Rentals and Leases	55,202	130,148
Dues and Fees	196,102	150,366
Insurance	326,001	326,001
Supplies	5,171,089	5,193,522
Utilities	2,581,729	2,573,411
Total Services and Supplies	14,411,400	13,952,239
Total Operating Expense	174,970,312	169,009,162

School District No. 37 (Delta)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2022

	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	56,554,929	1,353,757	749,763	82,419		2,769,739	61,510,607
1.03 Career Programs	875,099		235,912			10,557	1,121,568
1.07 Library Services	2,191,618	12,160		66,386		60,386	2,330,550
1.08 Counselling	3,504,678					15,779	3,520,457
1.10 Special Education	14,495,798	542,500	11,245,894	130,510	172,170	1,029,044	27,615,916
1.30 English Language Learning	2,273,588	172,972	244,777			53,606	2,744,943
1.31 Indigenous Education	695,990	65,822	184,646	8,587		7,720	962,765
1.41 School Administration		6,431,202		2,777,494	13,720	147,164	9,369,580
1.60 Summer School	310,000						310,000
1.61 Continuing Education	385,721	284,071		229,798	97,580	9,999	1,007,169
1.62 International and Out of Province Students	1,235,918	418,372	18,605	591,351	174,847	15,650	2,454,743
1.64 Other	647,418	107,948	399,373	254,385		18,019	1,427,143
Total Function 1	83,170,757	9,388,804	13,078,970	4,140,930	458,317	4,137,663	114,375,441
4 District Administration							
4.11 Educational Administration				56,564	811,974		868,538
4.40 School District Governance					214,413		214,413
4.41 Business Administration				916,607	1,670,606		2,587,213
Total Function 4	-	-	-	973,171	2,696,993	-	3,670,164
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration		142,443		405,600	999,375	58,200	1,605,618
5.50 Maintenance Operations	4,000			7,575,598	167,510	240,099	7,987,207
5.52 Maintenance of Grounds				579,399		130,700	710,099
5.56 Utilities				25,000			25,000
Total Function 5	4,000	142,443	-	8,585,597	1,166,885	428,999	10,327,924
7 Transportation and Housing							
7.41 Transportation and Housing Administration					21,856		21,856
7.70 Student Transportation						62,000	62,000
Total Function 7	-	-	-	-	21,856	62,000	83,856
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	83,174,757	9,531,247	13,078,970	13,699,698	4,344,051	4,628,662	128,457,385

School District No. 37 (Delta)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2022

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	61,510,607	15,339,726	76,850,333	2,558,283	79,408,616	77,837,067
1.03 Career Programs	1,121,568	290,263	1,411,831	58,454	1,470,285	1,256,780
1.07 Library Services	2,330,550	573,078	2,903,628	91,469	2,995,097	2,940,738
1.08 Counselling	3,520,457	877,903	4,398,360	8,881	4,407,241	4,397,031
1.10 Special Education	27,615,916	6,996,463	34,612,379	698,533	35,310,912	33,191,118
1.30 English Language Learning	2,744,943	612,331	3,357,274	19,307	3,376,581	3,230,622
1.31 Indigenous Education	962,765	251,582	1,214,347	133,045	1,347,392	1,169,045
1.41 School Administration	9,369,580	2,281,435	11,651,015	184,526	11,835,541	11,641,270
1.60 Summer School	310,000	70,616	380,616	12,397	393,013	393,013
1.61 Continuing Education	1,007,169	254,133	1,261,302	183,368	1,444,670	1,468,111
1.62 International and Out of Province Students	2,454,743	591,304	3,046,047	1,205,033	4,251,080	5,056,957
1.64 Other	1,427,143	363,424	1,790,567	910,619	2,701,186	2,609,200
Total Function 1	114,375,441	28,502,258	142,877,699	6,063,915	148,941,614	145,190,952
4 District Administration						
4.11 Educational Administration	868,538	184,785	1,053,323	103,695	1,157,018	1,166,184
4.40 School District Governance	214,413	10,790	225,203	95,261	320,464	318,955
4.41 Business Administration	2,587,213	600,555	3,187,768	529,124	3,716,892	3,490,548
Total Function 4	3,670,164	796,130	4,466,294	728,080	5,194,374	4,975,687
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	1,605,618	380,070	1,985,688	614,252	2,599,940	2,272,041
5.50 Maintenance Operations	7,987,207	2,224,541	10,211,748	3,061,715	13,273,463	11,614,727
5.52 Maintenance of Grounds	710,099	176,513	886,612	177,160	1,063,772	1,068,000
5.56 Utilities	25,000	5,066	30,066	2,798,211	2,828,277	2,819,959
Total Function 5	10,327,924	2,786,190	13,114,114	6,651,338	19,765,452	17,774,727
7 Transportation and Housing						
7.41 Transportation and Housing Administration	21,856	4,383	26,239		26,239	25,163
7.70 Student Transportation	62,000	12,566	74,566	968,067	1,042,633	1,042,633
Total Function 7	83,856	16,949	100,805	968,067	1,068,872	1,067,796
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	128,457,385	32,101,527	160,558,912	14,411,400	174,970,312	169,009,162

School District No. 37 (Delta)

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	16,423,737	12,299,821
Other	176,000	218,000
Federal Grants		-
Other Revenue	5,494,300	5,412,800
Investment Income	8,900	8,900
Total Revenue	22,102,937	17,939,521
Expenses		
Instruction	20,221,534	16,584,145
District Administration	735,858	516,403
Operations and Maintenance	953,869	838,973
Total Expense	21,911,261	17,939,521
Net Revenue (Expense)	191,676	-
Net Transfers (to) from other funds		
Tangible Capital Assets - Work in Progress	(191,676)	-
Total Net Transfers	(191,676)	-
Budgeted Surplus (Deficit), for the year	-	-

School District No. 37 (Delta)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2022

	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			269,364	2,754,397		25,677		89,109	
Add: Restricted Grants									
Provincial Grants - Ministry of Education	601,973	537,031			224,000	58,800	248,895	596,455	767,671
Provincial Grants - Other									
Other			38,800	5,250,000					
Investment Income	3,000	500	2,400					1,000	
	604,973	537,531	41,200	5,250,000	224,000	58,800	248,895	597,455	767,671
Less: Allocated to Revenue	604,973	537,531	41,200	5,250,000	224,000	84,477	248,895	597,455	767,671
Deferred Revenue, end of year	-	-	269,364	2,754,397	-	-	-	89,109	-
Revenues									
Provincial Grants - Ministry of Education	601,973	537,031			224,000	84,477	248,895	596,455	767,671
Provincial Grants - Other									
Other Revenue			38,800	5,250,000					
Investment Income	3,000	500	2,400					1,000	
	604,973	537,531	41,200	5,250,000	224,000	84,477	248,895	597,455	767,671
Expenses									
Salaries									
Teachers							94,423		
Principals and Vice Principals									
Educational Assistants		409,197			168,126			384,129	307,839
Support Staff	175,222								66,273
Other Professionals								56,701	
Substitutes							6,580		203,801
	175,222	409,197	-	-	168,126	-	101,003	440,830	577,913
Employee Benefits	42,816	127,834			55,144		24,482	137,524	151,036
Services and Supplies	386,935	500	41,200	5,250,000	730	84,477	123,410	19,101	38,722
	604,973	537,531	41,200	5,250,000	224,000	84,477	248,895	597,455	767,671
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets - Work in Progress	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 37 (Delta)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2022

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Changing Results for Young Children	Safe Return to School / Restart: Health & Safety Grant	PRP Assessment Unit	Community School Partnership	New Horizon for Seniore	Enh.Settlement Workers in Schls (ESWIS)
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		972,177	52	10,244				11,498	59,948
Add: Restricted Grants									
Provincial Grants - Ministry of Education	7,877,585	741,389			373,236	3,493,469			
Provincial Grants - Other							50,000		
Other									
Investment Income									
	7,877,585	741,389	-	-	373,236	3,493,469	50,000	-	-
Less: Allocated to Revenue	7,877,585	1,713,566	-	-	373,236	3,398,848	50,000	-	-
Deferred Revenue, end of year	-	-	52	10,244	-	94,621	-	11,498	59,948
Revenues									
Provincial Grants - Ministry of Education	7,877,585	1,713,566			373,236	3,398,848			
Provincial Grants - Other							50,000		
Other Revenue									
Investment Income									
	7,877,585	1,713,566	-	-	373,236	3,398,848	50,000	-	-
Expenses									
Salaries									
Teachers	6,274,723	727,372				1,529,282			
Principals and Vice Principals						413,365			
Educational Assistants									
Support Staff					150,837	275,143			
Other Professionals							40,508		
Substitutes									
	6,274,723	727,372	-	-	150,837	2,217,790	40,508	-	-
Employee Benefits	1,602,862				44,651	573,503	9,492		
Services and Supplies		986,194			47,748	545,879			
	7,877,585	1,713,566	-	-	243,236	3,337,172	50,000	-	-
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	130,000	61,676	-	-	-
Interfund Transfers									
Tangible Capital Assets - Work in Progress					(130,000)	(61,676)			
	-	-	-	-	(130,000)	(61,676)	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 37 (Delta)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2022

	Youth Train In Trades	Ntwks Inq/Inov. Aborig/Enh.Schls (NOIE/AESN)	TOTAL
	\$	\$	\$
Deferred Revenue, beginning of year		312,681	4,505,147
Add: Restricted Grants			
Provincial Grants - Ministry of Education			15,520,504
Provincial Grants - Other	86,000	90,000	176,000
Other		155,500	5,494,300
Investment Income		2,000	8,900
	86,000	247,500	21,199,704
Less: Allocated to Revenue	86,000	247,500	22,102,937
Deferred Revenue, end of year	-	312,681	3,601,914
Revenues			
Provincial Grants - Ministry of Education			16,423,737
Provincial Grants - Other	86,000	90,000	176,000
Other Revenue		155,500	5,494,300
Investment Income		2,000	8,900
	86,000	247,500	22,102,937
Expenses			
Salaries			
Teachers	8,735		8,634,535
Principals and Vice Principals			413,365
Educational Assistants			1,269,291
Support Staff	34,049		701,524
Other Professionals			97,209
Substitutes			210,381
	42,784	-	11,326,305
Employee Benefits	12,247		2,781,591
Services and Supplies	30,969	247,500	7,803,365
	86,000	247,500	21,911,261
Net Revenue (Expense) before Interfund Transfers	-	-	191,676
Interfund Transfers			
Tangible Capital Assets - Work in Progress			(191,676)
	-	-	(191,676)
Net Revenue (Expense)	-	-	-

School District No. 37 (Delta)

Amended Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2022

	2022 Amended Annual Budget			2022 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Investment Income		25,000	25,000	30,000
Amortization of Deferred Capital Revenue	4,450,618		4,450,618	4,452,369
Total Revenue	4,450,618	25,000	4,475,618	4,482,369
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	6,943,325		6,943,325	6,966,987
Debt Services				
Capital Lease Interest		174,342	174,342	213,114
Total Expense	6,943,325	174,342	7,117,667	7,180,101
Net Revenue (Expense)	(2,492,707)	(149,342)	(2,642,049)	(2,697,732)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	173,101		173,101	200,000
Tangible Capital Assets - Work in Progress	1,220,442		1,220,442	271,131
Capital Lease Payment		611,722	611,722	613,271
Total Net Transfers	1,393,543	611,722	2,005,265	1,084,402
Other Adjustments to Fund Balances				
Principal Payment				
Capital Lease	437,380	(437,380)	-	
Total Other Adjustments to Fund Balances	437,380	(437,380)	-	
Budgeted Surplus (Deficit), for the year	(661,784)	25,000	(636,784)	(1,613,330)