

Annual Budget

School District No. 37 (Delta)

June 30, 2023

School District No. 37 (Delta)

June 30, 2023

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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 2022/2023 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. The Board has complied with the provisions of the *Act*, Ministerial Orders, and Ministry of Education Policies 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 2022/2023.
3. The attached Statement 2 showing the estimated revenue and expense for the 2022/2023 fiscal year and the total budget bylaw amount of \$197,090,900 for the 2022/2023 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 2022/2023.

READ A FIRST TIME THE 7th DAY OF JUNE, 2022;

READ A SECOND TIME THE 7th DAY OF JUNE, 2022;

READ A THIRD TIME, PASSED AND ADOPTED THE 7th DAY OF JUNE, 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) Annual Budget Bylaw 2022/2023, adopted by the Board the 7th DAY OF JUNE, 2022.

Original Document Signed

Secretary Treasurer

School District No. 37 (Delta)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	15,591,995	15,735,813
Adult	52,467	64,250
Other	208,500	130,125
Total Ministry Operating Grant Funded FTE's	15,852,962	15,930,188
Revenues	\$	\$
Provincial Grants		
Ministry of Education	168,360,867	171,369,936
Other	865,039	870,039
Federal Grants	1,171,442	1,096,540
Tuition	8,531,024	8,552,063
Other Revenue	6,832,020	7,451,174
Rentals and Leases	752,375	566,375
Investment Income	355,900	297,900
Amortization of Deferred Capital Revenue	4,578,026	4,450,618
Total Revenue	191,446,693	194,654,645
Expenses		
Instruction	162,471,617	169,163,148
District Administration	5,751,217	5,930,232
Operations and Maintenance	26,249,092	27,662,646
Transportation and Housing	1,066,372	1,068,872
Debt Services	161,297	174,342
Total Expense	195,699,595	203,999,240
Net Revenue (Expense)	(4,252,902)	(9,344,595)
Budgeted Allocation (Retirement) of Surplus (Deficit)	3,540,423	8,707,811
Budgeted Surplus (Deficit), for the year	(712,479)	(636,784)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(712,479)	(636,784)
Budgeted Surplus (Deficit), for the year	(712,479)	(636,784)

School District No. 37 (Delta)

Annual Budget - Revenue and Expense

Year Ended June 30, 2023

	2023	2022 Amended
	Annual Budget	Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	168,309,580	174,970,312
Operating - Tangible Capital Assets Purchased	1,391,305	1,201,867
Special Purpose Funds - Total Expense	20,066,482	21,911,261
Special Purpose Funds - Tangible Capital Assets Purchased		191,676
Capital Fund - Total Expense	7,323,533	7,117,667
Total Budget Bylaw Amount	197,090,900	205,392,783

Approved by the Board

Original Document Signed	June 7, 2022
Signature of the Chairperson of the Board of Education	Date Signed
Original Document Signed	June 7, 2022
Signature of the Superintendent	Date Signed
Original Document Signed	June 7, 2022
Signature of the Secretary Treasurer	Date Signed

School District No. 37 (Delta)

Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2023

	2023	2022 Amended
	Annual Budget	Annual Budget
	\$	\$
Surplus (Deficit) for the year	(4,252,902)	(9,344,595)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(1,391,305)	(1,393,543)
From Deferred Capital Revenue	(4,537,758)	(3,581,639)
Total Acquisition of Tangible Capital Assets	(5,929,063)	(4,975,182)
Amortization of Tangible Capital Assets	7,162,236	6,943,325
Total Effect of change in Tangible Capital Assets	1,233,173	1,968,143
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(3,019,729)	(7,376,452)

School District No. 37 (Delta)

Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	153,883,085	154,946,199
Other	689,039	694,039
Federal Grants	1,171,442	1,096,540
Tuition	8,531,024	8,552,063
Other Revenue	1,428,220	1,956,874
Rentals and Leases	752,375	566,375
Investment Income	317,000	264,000
Total Revenue	166,772,185	168,076,090
Expenses		
Instruction	143,746,766	148,941,614
District Administration	5,178,790	5,194,374
Operations and Maintenance	18,317,652	19,765,452
Transportation and Housing	1,066,372	1,068,872
Total Expense	168,309,580	174,970,312
Net Revenue (Expense)	(1,537,395)	(6,894,222)
Budgeted Prior Year Surplus Appropriation	3,540,423	8,707,811
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(325,000)	(173,101)
Tangible Capital Assets - Work in Progress	(1,066,305)	(1,028,766)
Other	(611,723)	(611,722)
Total Net Transfers	(2,003,028)	(1,813,589)
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, 2023

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	151,779,704	152,843,298
ISC/LEA Recovery	(356,190)	(356,670)
Other Ministry of Education Grants		
Pay Equity	2,171,545	2,171,545
Funding for Graduated Adults	230,400	230,400
Student Transportation Fund	41,933	41,933
FSA Scorer Grant	15,693	15,693
Total Provincial Grants - Ministry of Education	153,883,085	154,946,199
Provincial Grants - Other	689,039	694,039
Federal Grants	1,171,442	1,096,540
Tuition		
Summer School Fees	179,000	179,000
Continuing Education	702,380	646,380
International and Out of Province Students	7,502,894	7,524,498
Academy Tuition Fees	146,750	202,185
Total Tuition	8,531,024	8,552,063
Other Revenues		
Other School District/Education Authorities	40,000	40,000
Funding from First Nations	356,190	362,190
Miscellaneous		
Instructional Cafeteria	330,000	330,000
Municipal Grant - Crossing Guard	103,456	103,456
Admin Fees	43,500	43,500
POPARD Teacher Training	201,205	201,205
Academies - Other	10,600	17,900
International - Other	305,369	362,678
Miscellaneous	37,900	495,945
Total Other Revenue	1,428,220	1,956,874
Rentals and Leases	752,375	566,375
Investment Income	317,000	264,000
Total Operating Revenue	166,772,185	168,076,090

School District No. 37 (Delta)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2023

	2023	2022 Amended
	Annual Budget	Annual Budget
	\$	\$
Salaries		
Teachers	79,909,739	83,174,757
Principals and Vice Principals	9,788,976	9,531,247
Educational Assistants	11,524,248	13,078,970
Support Staff	12,779,607	13,699,698
Other Professionals	4,320,400	4,344,051
Substitutes	3,809,734	4,628,662
Total Salaries	122,132,704	128,457,385
Employee Benefits	31,627,406	32,101,527
Total Salaries and Benefits	153,760,110	160,558,912
Services and Supplies		
Services	3,823,582	4,469,475
Student Transportation	1,058,986	1,071,736
Professional Development and Travel	631,777	540,066
Rentals and Leases	111,879	55,202
Dues and Fees	140,500	196,102
Insurance	326,001	326,001
Supplies	5,935,017	5,171,089
Utilities	2,521,728	2,581,729
Total Services and Supplies	14,549,470	14,411,400
Total Operating Expense	168,309,580	174,970,312

School District No. 37 (Delta)

Annual Budget - Operating Expense by Function, Program and Object
 Year Ended June 30, 2023

	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	54,098,581	1,926,985	491,203	276,066		2,266,881	59,059,716
1.03 Career Programs	669,801		235,912			10,557	916,270
1.07 Library Services	2,184,428			66,386		60,386	2,311,200
1.08 Counselling	3,365,859					15,779	3,381,638
1.10 Special Education	13,863,776	179,799	9,819,023	82,100	177,168	679,045	24,800,911
1.30 English Language Learning	2,388,879		257,494			53,606	2,699,979
1.31 Indigenous Education	500,921	67,138	184,646	8,938		5,400	767,043
1.41 School Administration		6,694,268		2,559,290	13,994	152,409	9,419,961
1.60 Summer School	310,000						310,000
1.61 Continuing Education	385,721	293,210		230,530	99,533	9,999	1,018,993
1.62 International and Out of Province Students	1,524,363	428,191	100,899	570,846	184,280	15,000	2,823,579
1.64 Other	613,410	70,657	435,071	249,287		17,439	1,385,864
Total Function 1	79,905,739	9,660,248	11,524,248	4,043,443	474,975	3,286,501	108,895,154
4 District Administration							
4.11 Educational Administration				56,564	830,257		886,821
4.40 School District Governance					216,986		216,986
4.41 Business Administration				898,958	1,671,632		2,570,590
Total Function 4	-	-	-	955,522	2,718,875	-	3,674,397
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration		128,728		405,592	1,023,373	28,200	1,585,893
5.50 Maintenance Operations	4,000			6,793,514	80,663	302,333	7,180,510
5.52 Maintenance of Grounds				581,536		130,700	712,236
5.56 Utilities							-
Total Function 5	4,000	128,728	-	7,780,642	1,104,036	461,233	9,478,639
7 Transportation and Housing							
7.41 Transportation and Housing Administration					22,514		22,514
7.70 Student Transportation						62,000	62,000
Total Function 7	-	-	-	-	22,514	62,000	84,514
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	79,909,739	9,788,976	11,524,248	12,779,607	4,320,400	3,809,734	122,132,704

School District No. 37 (Delta)

Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2023

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	59,059,716	15,404,308	74,464,024	3,057,584	77,521,608	79,408,616
1.03 Career Programs	916,270	250,455	1,166,725	36,988	1,203,713	1,470,285
1.07 Library Services	2,311,200	582,484	2,893,684	75,707	2,969,391	2,995,097
1.08 Counselling	3,381,638	794,346	4,175,984	8,826	4,184,810	4,407,241
1.10 Special Education	24,800,911	6,532,066	31,332,977	706,384	32,039,361	35,310,912
1.30 English Language Learning	2,699,979	670,845	3,370,824	20,736	3,391,560	3,376,581
1.31 Indigenous Education	767,043	193,699	960,742	116,177	1,076,919	1,347,392
1.41 School Administration	9,419,961	2,328,535	11,748,496	201,064	11,949,560	11,835,541
1.60 Summer School	310,000	74,530	384,530	12,397	396,927	393,013
1.61 Continuing Education	1,018,993	264,030	1,283,023	240,169	1,523,192	1,444,670
1.62 International and Out of Province Students	2,823,579	638,740	3,462,319	1,369,364	4,831,683	4,251,080
1.64 Other	1,385,864	364,951	1,750,815	907,227	2,658,042	2,701,186
Total Function 1	108,895,154	28,098,989	136,994,143	6,752,623	143,746,766	148,941,614
4 District Administration						
4.11 Educational Administration	886,821	189,624	1,076,445	102,674	1,179,119	1,157,018
4.40 School District Governance	216,986	11,230	228,216	91,261	319,477	320,464
4.41 Business Administration	2,570,590	627,953	3,198,543	481,651	3,680,194	3,716,892
Total Function 4	3,674,397	828,807	4,503,204	675,586	5,178,790	5,194,374
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	1,585,893	397,801	1,983,694	594,781	2,578,475	2,599,940
5.50 Maintenance Operations	7,180,510	2,104,485	9,284,995	2,654,543	11,939,538	13,273,463
5.52 Maintenance of Grounds	712,236	180,033	892,269	177,160	1,069,429	1,063,772
5.56 Utilities	-	-	-	2,730,210	2,730,210	2,828,277
Total Function 5	9,478,639	2,682,319	12,160,958	6,156,694	18,317,652	19,765,452
7 Transportation and Housing						
7.41 Transportation and Housing Administration	22,514	4,646	27,160	-	27,160	26,239
7.70 Student Transportation	62,000	12,645	74,645	964,567	1,039,212	1,042,633
Total Function 7	84,514	17,291	101,805	964,567	1,066,372	1,068,872
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	122,132,704	31,627,406	153,760,110	14,549,470	168,309,580	174,970,312

School District No. 37 (Delta)

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2023

	2023	2022 Amended
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	14,477,782	16,423,737
Other	176,000	176,000
Other Revenue	5,403,800	5,494,300
Investment Income	8,900	8,900
Total Revenue	20,066,482	22,102,937
Expenses		
Instruction	18,724,851	20,221,534
District Administration	572,427	735,858
Operations and Maintenance	769,204	953,869
Total Expense	20,066,482	21,911,261
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)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2023

	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			269,365	2,652,470					
Add: Restricted Grants									
Provincial Grants - Ministry of Education	615,060	516,620			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	
	618,060	517,120	41,200	5,250,000	224,000	58,800	248,895	597,455	767,671
Less: Allocated to Revenue	618,060	517,120	41,200	5,250,000	224,000	58,800	248,895	597,455	767,671
Deferred Revenue, end of year	-	-	269,365	2,652,470	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	615,060	516,620			224,000	58,800	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	
	618,060	517,120	41,200	5,250,000	224,000	58,800	248,895	597,455	767,671
Expenses									
Salaries									
Teachers							94,746		
Principals and Vice Principals									
Educational Assistants		388,515			166,536			387,700	307,716
Support Staff	305,181								66,273
Other Professionals								58,525	
Substitutes							6,580		203,543
	305,181	388,515	-	-	166,536	-	101,326	446,225	577,532
Employee Benefits	78,825	127,920			55,515		24,492	131,454	154,771
Services and Supplies	234,054	685	41,200	5,250,000	1,949	58,800	123,077	19,776	35,368
	618,060	517,120	41,200	5,250,000	224,000	58,800	248,895	597,455	767,671
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 37 (Delta)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2023

	Classroom Enhancement Fund - Staffing	Enh. Settlement Workers in Schls (ESWIS)	PRP Assessment Unit	Community Schools Partnership	Youth Train in Trades (Ace-It)	Networks Inq.&Innov. Orig.Enh.Schools (NOII/AESN)	TOTAL
	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		59,595				260,234	3,241,664
Add: Restricted Grants							
Provincial Grants - Ministry of Education	7,877,585		3,572,696				14,477,782
Provincial Grants - Other					86,000	90,000	176,000
Other				50,000		65,000	5,403,800
Investment Income						2,000	8,900
	7,877,585	-	3,572,696	50,000	86,000	157,000	20,066,482
Less: Allocated to Revenue	7,877,585	-	3,572,696	50,000	86,000	157,000	20,066,482
Deferred Revenue, end of year	-	59,595	-	-	-	260,234	3,241,664
Revenues							
Provincial Grants - Ministry of Education	7,877,585		3,572,696				14,477,782
Provincial Grants - Other					86,000	90,000	176,000
Other Revenue				50,000		65,000	5,403,800
Investment Income						2,000	8,900
	7,877,585	-	3,572,696	50,000	86,000	157,000	20,066,482
Expenses							
Salaries							
Teachers	6,483,648		1,623,736		8,735		8,210,865
Principals and Vice Principals			339,758				339,758
Educational Assistants							1,250,467
Support Staff			223,813		34,035		629,302
Other Professionals				41,009			99,534
Substitutes							210,123
	6,483,648	-	2,187,307	41,009	42,770	-	10,740,049
Employee Benefits	1,393,937		512,730	8,991	12,975		2,501,610
Services and Supplies			872,659		30,255	157,000	6,824,823
	7,877,585	-	3,572,696	50,000	86,000	157,000	20,066,482
Net Revenue (Expense)	-	-	-	-	-	-	-

School District No. 37 (Delta)

Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2023

	2023 Annual Budget			2022 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Investment Income		30,000	30,000	25,000
Amortization of Deferred Capital Revenue	4,578,026		4,578,026	4,450,618
Total Revenue	4,578,026	30,000	4,608,026	4,475,618
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	7,162,236		7,162,236	6,943,325
Debt Services				
Capital Lease Interest		161,297	161,297	174,342
Total Expense	7,162,236	161,297	7,323,533	7,117,667
Net Revenue (Expense)	(2,584,210)	(131,297)	(2,715,507)	(2,642,049)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	325,000		325,000	173,101
Tangible Capital Assets - Work in Progress	1,066,305		1,066,305	1,220,442
Capital Lease Payment		611,723	611,723	611,722
Total Net Transfers	1,391,305	611,723	2,003,028	2,005,265
Other Adjustments to Fund Balances				
Principal Payment				
Capital Lease	450,426	(450,426)	-	
Total Other Adjustments to Fund Balances	450,426	(450,426)	-	
Budgeted Surplus (Deficit), for the year	(742,479)	30,000	(712,479)	(636,784)