

Annual Budget

School District No. 37 (Delta)

June 30, 2024

School District No. 37 (Delta)

June 30, 2024

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 2023/2024 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 and Child Care 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 2023/2024.
3. The attached Statement 2 showing the estimated revenue and expense for the 2023/2024 fiscal year and the total budget bylaw amount of \$217,752,813 for the 2023/2024 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 2023/2024.

READ A FIRST TIME THE 25th DAY OF APRIL, 2023;

READ A SECOND TIME THE 25th DAY OF APRIL, 2023;

READ A THIRD TIME, PASSED AND ADOPTED THE 25th DAY OF APRIL, 2023;

(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 2023/2024, adopted by the Board the 25th DAY OF APRIL, 2023.

Original Document Signed

Secretary Treasurer

School District No. 37 (Delta)

Annual Budget - Revenue and Expense
Year Ended June 30, 2024

	2024 Annual Budget	2023 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	16,023,188	15,920,938
Adult	41,313	44,500
Other	165,250	165,250
Total Ministry Operating Grant Funded FTE's	16,229,750	16,130,688
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	189,215,648	184,865,847
Other	844,039	859,953
Federal Grants	1,227,759	1,171,442
Tuition	8,564,574	9,489,572
Other Revenue	5,831,257	7,622,572
Rentals and Leases	752,375	752,375
Investment Income	1,232,900	1,475,812
Amortization of Deferred Capital Revenue	4,664,327	4,564,702
Total Revenue	212,332,879	210,802,275
Expenses		
Instruction	181,522,544	177,660,942
District Administration	6,204,088	6,010,573
Operations and Maintenance	27,050,699	27,078,908
Transportation and Housing	1,067,567	1,086,559
Debt Services	149,613	163,128
Total Expense	215,994,511	212,000,110
Net Revenue (Expense)	(3,661,632)	(1,197,835)
Budgeted Allocation (Retirement) of Surplus (Deficit)	3,544,848	863,056
Budgeted Surplus (Deficit), for the year	(116,784)	(334,779)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(116,784)	(334,779)
Budgeted Surplus (Deficit), for the year	(116,784)	(334,779)

School District No. 37 (Delta)

Annual Budget - Revenue and Expense
Year Ended June 30, 2024

	2024 Annual Budget	2023 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	189,706,279	181,149,071
Operating - Tangible Capital Assets Purchased	1,758,302	1,127,665
Special Purpose Funds - Total Expense	19,057,098	23,597,076
Special Purpose Funds - Tangible Capital Assets Purchased		231,487
Capital Fund - Total Expense	7,231,134	7,253,963
Capital Fund - Tangible Capital Assets Purchased from Local Capital		303,608
Total Budget Bylaw Amount	217,752,813	213,662,870

Approved by the Board

Original Document Signed	April 25, 2023
_____ Signature of the Chairperson of the Board of Education	_____ Date Signed
Original Document Signed	April 25, 2023
_____ Signature of the Superintendent	_____ Date Signed
Original Document Signed	April 25, 2023
_____ Signature of the Secretary Treasurer	_____ Date Signed

School District No. 37 (Delta)

Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2024

	2024 Annual Budget	2023 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	(3,661,632)	(1,197,835)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(1,758,302)	(1,359,152)
From Local Capital		(303,608)
From Deferred Capital Revenue	(5,346,263)	(4,599,590)
Total Acquisition of Tangible Capital Assets	(7,104,565)	(6,262,350)
Amortization of Tangible Capital Assets	7,081,521	7,090,835
Total Effect of change in Tangible Capital Assets	(23,044)	828,485
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(3,684,676)	(369,350)

School District No. 37 (Delta)

Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2024

	2024 Annual Budget	2023 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	171,832,614	164,134,193
Other	659,039	669,539
Federal Grants	1,193,761	1,171,442
Tuition	8,564,574	9,489,572
Other Revenue	4,385,091	4,741,577
Rentals and Leases	752,375	752,375
Investment Income	1,144,000	1,370,312
Total Revenue	188,531,454	182,329,010
Expenses		
Instruction	163,731,577	155,599,254
District Administration	5,595,017	5,438,146
Operations and Maintenance	19,312,118	19,025,112
Transportation and Housing	1,067,567	1,086,559
Total Expense	189,706,279	181,149,071
Net Revenue (Expense)	(1,174,825)	1,179,939
Budgeted Prior Year Surplus Appropriation	3,544,848	863,056
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(235,000)	(133,220)
Tangible Capital Assets - Work in Progress	(1,523,302)	(994,445)
Local Capital		(303,608)
Other	(611,721)	(611,722)
Total Net Transfers	(2,370,023)	(2,042,995)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 37 (Delta)

Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2024

	2024 Annual Budget	2023 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	169,743,904	155,860,378
ISC/LEA Recovery	(370,861)	(370,861)
Other Ministry of Education and Child Care 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
Equity Scan Implementation		25,000
Labour Settlement Funding		6,160,105
Total Provincial Grants - Ministry of Education and Child Care	171,832,614	164,134,193
Provincial Grants - Other	659,039	669,539
Federal Grants	1,193,761	1,171,442
Tuition		
Summer School Fees	179,000	179,000
Continuing Education	702,380	702,380
International and Out of Province Students	7,502,894	8,427,892
Academy Tuition Fees	180,300	180,300
Total Tuition	8,564,574	9,489,572
Other Revenues		
Other School District/Education Authorities	40,000	40,000
Funding from First Nations	370,861	356,190
Miscellaneous		
Instructional Cafeteria	330,000	330,000
Municipal Grant - Crossing Guard	103,456	114,960
Admin Fees	43,500	43,500
POPARD Teacher Training	201,205	201,205
International & Academies - Other	318,169	477,744
Miscellaneous	37,900	427,978
School Generated Funds	2,940,000	2,750,000
Total Other Revenue	4,385,091	4,741,577
Rentals and Leases	752,375	752,375
Investment Income	1,144,000	1,370,312
Total Operating Revenue	188,531,454	182,329,010

School District No. 37 (Delta)

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2024

	2024 Annual Budget	2023 Amended Annual Budget
	\$	\$
Salaries		
Teachers	90,503,165	84,117,363
Principals and Vice Principals	9,926,063	10,093,079
Educational Assistants	13,180,132	12,356,270
Support Staff	13,976,200	13,416,895
Other Professionals	4,649,277	4,574,880
Substitutes	4,445,162	5,873,734
Total Salaries	136,679,999	130,432,221
Employee Benefits	35,641,698	32,944,334
Total Salaries and Benefits	172,321,697	163,376,555
Services and Supplies		
Services	3,946,574	4,332,989
Student Transportation	1,057,652	1,348,137
Professional Development and Travel	708,470	641,585
Rentals and Leases	111,880	182,162
Dues and Fees	140,100	140,100
Insurance	326,001	326,001
Supplies	8,372,176	8,279,814
Utilities	2,721,729	2,521,728
Total Services and Supplies	17,384,582	17,772,516
Total Operating Expense	189,706,279	181,149,071

School District No. 37 (Delta)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2024

	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	62,505,476	2,017,418	536,755	267,072		2,779,569	68,106,290
1.03 Career Programs	781,279		260,894	29,000		11,245	1,082,418
1.07 Library Services	2,425,894			51,523		66,173	2,543,590
1.08 Counselling	3,724,120					17,291	3,741,411
1.10 Special Education	15,084,425	190,153	11,341,175	89,622	188,411	806,894	27,700,680
1.30 English Language Learning	2,663,712		315,603			58,297	3,037,612
1.31 Indigenous Education	451,988	69,557	158,246	9,248	65,649	7,720	762,408
1.41 School Administration		6,899,164		2,903,788	14,844	174,070	9,991,866
1.60 Summer School	310,000						310,000
1.61 Continuing Education	385,721	297,064		253,114	104,108	9,999	1,050,006
1.62 International and Out of Province Students	1,556,207	452,707	110,476	616,046	183,117	15,000	2,933,553
1.64 Other	554,093		456,983	272,174		17,439	1,300,689
Total Function 1	90,442,915	9,926,063	13,180,132	4,491,587	556,129	3,963,697	122,560,523
4 District Administration							
4.11 Educational Administration				61,662	893,833		955,495
4.40 School District Governance					224,299		224,299
4.41 Business Administration				1,010,660	1,812,055		2,822,715
Total Function 4	-	-	-	1,072,322	2,930,187	-	4,002,509
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	56,250			398,306	1,060,699	18,950	1,534,205
5.50 Maintenance Operations	4,000			7,382,310	80,457	263,959	7,730,726
5.52 Maintenance of Grounds				631,675		130,700	762,375
5.56 Utilities							-
Total Function 5	60,250	-	-	8,412,291	1,141,156	413,609	10,027,306
7 Transportation and Housing							
7.41 Transportation and Housing Administration					21,805		21,805
7.70 Student Transportation						67,856	67,856
Total Function 7	-	-	-	-	21,805	67,856	89,661
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	90,503,165	9,926,063	13,180,132	13,976,200	4,649,277	4,445,162	136,679,999

School District No. 37 (Delta)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2024

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2024 Annual Budget	2023 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	68,106,290	17,648,608	85,754,898	5,540,137	91,295,035	85,081,001
1.03 Career Programs	1,082,418	299,468	1,381,886	37,120	1,419,006	1,464,435
1.07 Library Services	2,543,590	628,493	3,172,083	76,324	3,248,407	3,052,583
1.08 Counselling	3,741,411	865,982	4,607,393	9,335	4,616,728	4,274,789
1.10 Special Education	27,700,680	7,478,439	35,179,119	676,926	35,856,045	34,835,814
1.30 English Language Learning	3,037,612	712,034	3,749,646	21,384	3,771,030	3,534,354
1.31 Indigenous Education	762,408	198,850	961,258	131,823	1,093,081	1,252,258
1.41 School Administration	9,991,866	2,559,959	12,551,825	231,406	12,783,231	12,587,683
1.60 Summer School	310,000	76,784	386,784	12,397	399,181	396,927
1.61 Continuing Education	1,050,006	278,801	1,328,807	240,780	1,569,587	1,529,597
1.62 International and Out of Province Students	2,933,553	709,737	3,643,290	1,397,437	5,040,727	4,938,496
1.64 Other	1,300,689	362,005	1,662,694	976,825	2,639,519	2,651,317
Total Function 1	122,560,523	31,819,160	154,379,683	9,351,894	163,731,577	155,599,254
4 District Administration						
4.11 Educational Administration	955,495	227,679	1,183,174	102,808	1,285,982	1,250,037
4.40 School District Governance	224,299	11,813	236,112	91,261	327,373	341,868
4.41 Business Administration	2,822,715	649,395	3,472,110	509,552	3,981,662	3,846,241
Total Function 4	4,002,509	888,887	4,891,396	703,621	5,595,017	5,438,146
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	1,534,205	370,032	1,904,237	676,925	2,581,162	2,501,819
5.50 Maintenance Operations	7,730,726	2,355,035	10,085,761	2,580,204	12,665,965	12,701,899
5.52 Maintenance of Grounds	762,375	195,245	957,620	177,160	1,134,780	1,079,486
5.56 Utilities	-	-	-	2,930,211	2,930,211	2,741,908
Total Function 5	10,027,306	2,920,312	12,947,618	6,364,500	19,312,118	19,025,112
7 Transportation and Housing						
7.41 Transportation and Housing Administration	21,805	4,654	26,459	-	26,459	27,877
7.70 Student Transportation	67,856	8,685	76,541	964,567	1,041,108	1,058,682
Total Function 7	89,661	13,339	103,000	964,567	1,067,567	1,086,559
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	136,679,999	35,641,698	172,321,697	17,384,582	189,706,279	181,149,071

School District No. 37 (Delta)

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2024

	2024	2023 Amended
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	17,383,034	20,731,654
Other	185,000	190,414
Federal Grants	33,998	
Other Revenue	1,446,166	2,880,995
Investment Income	8,900	25,500
Total Revenue	19,057,098	23,828,563
Expenses		
Instruction	17,790,967	22,061,688
District Administration	609,071	572,427
Operations and Maintenance	657,060	962,961
Total Expense	19,057,098	23,597,076
Net Revenue (Expense)	-	231,487
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased		(231,487)
Total Net Transfers	-	(231,487)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 37 (Delta)

Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2024

	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			283,353	867,429					
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	615,060	642,504			224,000	58,800	248,895	646,543	840,183
Provincial Grants - Other									
Other			38,800	1,260,000					
Investment Income	3,000	500	2,400					1,000	
	618,060	643,004	41,200	1,260,000	224,000	58,800	248,895	647,543	840,183
Less: Allocated to Revenue	618,060	643,004	41,200	1,260,000	224,000	58,800	248,895	647,543	840,183
Deferred Revenue, end of year	-	-	283,353	867,429	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	615,060	642,504			224,000	58,800	248,895	646,543	840,183
Provincial Grants - Other									
Federal Grants									
Other Revenue			38,800	1,260,000					
Investment Income	3,000	500	2,400					1,000	
	618,060	643,004	41,200	1,260,000	224,000	58,800	248,895	647,543	840,183
Expenses									
Salaries									
Teachers							103,117		
Principals and Vice Principals									
Educational Assistants		484,709			166,749			381,664	334,125
Support Staff	152,360								69,919
Other Professionals								102,067	
Substitutes	8,516						1,000		214,740
	160,876	484,709	-	-	166,749	-	104,117	483,731	618,784
Employee Benefits	39,450	157,583			56,308		25,064	141,350	185,459
Services and Supplies	417,734	712	41,200	1,260,000	943	58,800	119,714	22,462	35,940
	618,060	643,004	41,200	1,260,000	224,000	58,800	248,895	647,543	840,183
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 37 (Delta)

Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2024

	Classroom Enhancement Fund - Staffing	Seamless Day Kindergarten	Early Childhood Education Dual Credit Program	PRP Assessment Unit	New Horizons for Seniors	Enh.Settlement Workers in Schls (ESWIS)	Youth Train in Trades	Ntwks Inq/Innov. Aborig.Enh.Schls (NOIE/AESN)	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year					33,998	58,175		275,983	1,518,938
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	10,536,888	55,400	25,000	3,489,761					17,383,034
Provincial Grants - Other							90,000	90,000	180,000
Other		82,366						65,000	1,446,166
Investment Income								2,000	8,900
	10,536,888	137,766	25,000	3,489,761	-	-	90,000	157,000	19,018,100
Less: Allocated to Revenue	10,536,888	137,766	25,000	3,489,761	33,998	5,000	90,000	157,000	19,057,098
Deferred Revenue, end of year	-	-	-	-	-	53,175	-	275,983	1,479,940
Revenues									
Provincial Grants - Ministry of Education and Child Care	10,536,888	55,400	25,000	3,489,761					17,383,034
Provincial Grants - Other						5,000	90,000	90,000	185,000
Federal Grants					33,998				33,998
Other Revenue		82,366						65,000	1,446,166
Investment Income								2,000	8,900
	10,536,888	137,766	25,000	3,489,761	33,998	5,000	90,000	157,000	19,057,098
Expenses									
Salaries									
Teachers	8,427,694			1,716,588					10,247,399
Principals and Vice Principals		12,598		407,259					419,857
Educational Assistants		84,227							1,451,474
Support Staff		5,058		224,449			15,615		467,401
Other Professionals									102,067
Substitutes					16,375				240,631
	8,427,694	101,883	-	2,348,296	16,375	-	15,615	-	12,928,829
Employee Benefits	2,109,194	29,546		536,401	3,226		5,037		3,288,618
Services and Supplies		6,337	25,000	605,064	14,397	5,000	69,348	157,000	2,839,651
	10,536,888	137,766	25,000	3,489,761	33,998	5,000	90,000	157,000	19,057,098
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 37 (Delta)

Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2024

	2024 Annual Budget			2023 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Investment Income		80,000	80,000	80,000
Amortization of Deferred Capital Revenue	4,664,327		4,664,327	4,564,702
Total Revenue	4,664,327	80,000	4,744,327	4,644,702
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	7,081,521		7,081,521	7,090,835
Debt Services				
Capital Lease Interest		149,613	149,613	163,128
Total Expense	7,081,521	149,613	7,231,134	7,253,963
Net Revenue (Expense)	(2,417,194)	(69,613)	(2,486,807)	(2,609,261)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	235,000		235,000	133,220
Tangible Capital Assets - Work in Progress	1,523,302		1,523,302	1,225,932
Local Capital			-	303,608
Capital Lease Payment		611,721	611,721	611,722
Total Net Transfers	1,758,302	611,721	2,370,023	2,274,482
Other Adjustments to Fund Balances				
Principal Payment				
Capital Lease	462,108	(462,108)	-	
Total Other Adjustments to Fund Balances	462,108	(462,108)	-	
Budgeted Surplus (Deficit), for the year	(196,784)	80,000	(116,784)	(334,779)