

Amended Annual Budget

School District No. 37 (Delta)

June 30, 2016

School District No. 37 (Delta)

June 30, 2016

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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 2015/2016 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 2015/2016.
3. The attached Statement 2 showing the estimated revenue and expense for the 2015/2016 fiscal year and the total budget bylaw amount of \$170,974,604 for the 2015/2016 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 2015/2016.

READ A FIRST TIME THE 23rd DAY OF FEBRUARY, 2016;

READ A SECOND TIME THE 23rd DAY OF FEBRUARY, 2016;

READ A THIRD TIME, PASSED AND ADOPTED THE 23rd DAY OF FEBRUARY, 2016;

(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 2015/2016, adopted by the Board the 23rd DAY OF FEBRUARY, 2016.

Secretary Treasurer

School District No. 37 (Delta)

Statement 2

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2016

	2016 Amended Annual Budget	2016 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	15,460,626	15,322,750
Adult	82,625	78,500
Other	209,000	207,375
Total Ministry Operating Grant Funded FTE's	15,752,251	15,608,625
Revenues	\$	\$
Provincial Grants		
Ministry of Education	143,126,474	141,002,889
Other	926,112	965,319
Federal Grants	909,827	632,897
Tuition	10,345,842	7,704,555
Other Revenue	6,433,210	6,928,852
Rentals and Leases	690,375	690,375
Investment Income	442,759	484,700
Amortization of Deferred Capital Revenue	3,503,946	3,247,863
Total Revenue	166,378,545	161,657,450
Expenses		
Instruction	141,320,226	138,094,530
District Administration	4,200,517	4,206,003
Operations and Maintenance	22,650,150	21,161,862
Transportation and Housing	1,070,228	976,610
Debt Services	236,863	236,863
Total Expense	169,477,984	164,675,868
Net Revenue (Expense)	(3,099,439)	(3,018,418)
Budgeted Allocation (Retirement) of Surplus (Deficit)	2,301,370	2,998,438
Budgeted Surplus (Deficit), for the year	(798,069)	(19,980)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(798,069)	(19,980)
Budgeted Surplus (Deficit), for the year	(798,069)	(19,980)

School District No. 37 (Delta)

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2016

	2016 Amended Annual Budget	2016 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	149,750,970	149,237,844
Operating - Tangible Capital Assets Purchased	1,496,620	2,010,000
Special Purpose Funds - Total Expense	13,049,031	9,391,933
Capital Fund - Total Expense	6,677,983	6,046,091
Total Budget Bylaw Amount	170,974,604	166,685,868

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, 2016

	2016 Amended Annual Budget	2016 Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(3,099,439)</u>	<u>(3,018,418)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(1,496,620)	(2,010,000)
From Deferred Capital Revenue	(12,334,523)	(15,494,443)
Total Acquisition of Tangible Capital Assets	<u>(13,831,143)</u>	<u>(17,504,443)</u>
Amortization of Tangible Capital Assets	<u>6,325,020</u>	5,809,228
Total Effect of change in Tangible Capital Assets	<u>(7,506,123)</u>	<u>(11,695,215)</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>(10,605,562)</u></u>	<u><u>(14,713,633)</u></u>

School District No. 37 (Delta)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
 Year Ended June 30, 2016

	Operating Fund	Special Purpose Fund	Capital Fund	2016 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	11,349,991		36,476,405	47,826,396
Changes for the year				
Net Revenue (Expense) for the year	44,598		(3,144,037)	(3,099,439)
Interfund Transfers				
Tangible Capital Assets Purchased	(560,123)		560,123	-
Tangible Capital Assets - Work in Progress	(936,497)		936,497	-
Local Capital	(116,100)		116,100	-
Other	(733,248)		733,248	-
Net Changes for the year	(2,301,370)	-	(798,069)	(3,099,439)
Budgeted Accumulated Surplus (Deficit), end of year	9,048,621	-	35,678,336	44,726,957

School District No. 37 (Delta)

Amended Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2016

	2016 Amended Annual Budget	2016 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	135,367,472	133,639,225
Other	676,961	729,750
Federal Grants	909,827	632,897
Tuition	10,345,842	7,704,555
Other Revenue	1,401,341	5,141,852
Rentals and Leases	690,375	690,375
Investment Income	403,750	444,000
Total Revenue	149,795,568	148,982,654
Expenses		
Instruction	129,420,599	129,824,136
District Administration	3,758,569	3,752,754
Operations and Maintenance	15,501,574	14,684,344
Transportation and Housing	1,070,228	976,610
Total Expense	149,750,970	149,237,844
Net Revenue (Expense)	44,598	(255,190)
Budgeted Prior Year Surplus Appropriation	2,301,370	2,998,438
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(560,123)	(600,000)
Tangible Capital Assets - Work in Progress	(936,497)	(1,410,000)
Local Capital	(116,100)	
Other	(733,248)	(733,248)
Total Net Transfers	(2,345,968)	(2,743,248)
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, 2016

	2016 Amended Annual Budget	2016 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	133,144,418	131,574,326
AANDC/LEA Recovery	(320,420)	(307,146)
Other Ministry of Education Grants		
Pay Equity	2,171,545	2,171,545
Funding for Graduated Adults	176,000	126,000
Carbon Rebate	60,700	60,700
Foundation Skills Assessment	18,668	13,800
Curriculum Implementation Support	25,550	
Economic Stability Dividend	91,011	
Total Provincial Grants - Ministry of Education	135,367,472	133,639,225
Provincial Grants - Other	676,961	729,750
Federal Grants	909,827	632,897
Tuition		
Summer School Fees	181,265	129,000
Continuing Education	837,780	790,780
Offshore Tuition Fees	7,495,577	5,116,000
Academy Tuition Fees	1,831,220	1,668,775
Total Tuition	10,345,842	7,704,555
Other Revenues		
Other School District/Education Authorities	40,000	40,000
LEA/Direct Funding from First Nations	320,420	307,146
Miscellaneous		
Instructional Cafeteria	330,000	330,000
Municipal Grant - Crossing Guards	97,292	94,916
Admin Fees	43,500	43,500
POPARD Teacher Training	101,625	71,000
Academies - Other	147,665	103,950
Miscellaneous	320,839	251,340
School Generated Funds		3,900,000
Total Other Revenue	1,401,341	5,141,852
Rentals and Leases	690,375	690,375
Investment Income	403,750	444,000
Total Operating Revenue	149,795,568	148,982,654

School District No. 37 (Delta)

Amended Annual Budget - Schedule of Operating Expense by Source
 Year Ended June 30, 2016

	2016 Amended Annual Budget	2016 Annual Budget
	\$	\$
Salaries		
Teachers	70,288,932	68,427,008
Principals and Vice Principals	7,715,021	7,508,193
Educational Assistants	11,569,126	11,476,167
Support Staff	10,871,712	10,908,808
Other Professionals	2,770,810	2,690,316
Substitutes	3,977,398	3,469,071
Total Salaries	107,192,999	104,479,563
Employee Benefits	27,803,796	27,551,742
Total Salaries and Benefits	134,996,795	132,031,305
Services and Supplies		
Services	4,276,983	3,740,443
Student Transportation	1,285,825	1,128,950
Professional Development and Travel	1,033,700	866,220
Rentals and Leases	264,743	229,207
Dues and Fees	191,862	157,885
Insurance	366,822	367,451
Supplies	5,448,700	8,790,843
Utilities	1,885,540	1,925,540
Total Services and Supplies	14,754,175	17,206,539
Total Operating Expense	149,750,970	149,237,844

School District No. 37 (Delta)

Amended Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2016

	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	50,267,923	1,162,799	691,167	43,644		2,506,378	54,671,911
1.03 Career Programs	616,357		207,890			10,781	835,028
1.07 Library Services	1,636,099	217,483		157,225		65,426	2,076,233
1.08 Counselling	2,462,135					17,096	2,479,231
1.10 Special Education	10,879,806	404,926	9,864,142	114,307		605,185	21,868,366
1.30 English Language Learning	1,805,025	122,406				55,841	1,983,272
1.31 Aboriginal Education	186,651	52,449	261,401	7,096		44,356	551,953
1.41 School Administration		5,029,136		2,463,250	14,785	159,249	7,666,420
1.60 Summer School	376,692						376,692
1.61 Continuing Education	374,575	230,611		211,049	84,396	600	901,231
1.62 Off Shore Students	1,145,245	392,520	159,041	408,622	37,266	30,372	2,173,066
1.64 Other	538,424	82,153	385,485	227,166		34,697	1,267,925
Total Function 1	70,288,932	7,694,483	11,569,126	3,632,359	136,447	3,529,981	96,851,328
4 District Administration							
4.11 Educational Administration		20,538		50,215	637,755		708,508
4.40 School District Governance					173,671		173,671
4.41 Business Administration				607,917	1,058,119		1,666,036
Total Function 4	-	20,538	-	658,132	1,869,545	-	2,548,215
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				299,240	674,309	18,200	991,749
5.50 Maintenance Operations				5,726,649	79,501	223,106	6,029,256
5.52 Maintenance of Grounds				513,206		130,700	643,906
5.56 Utilities				25,000			25,000
Total Function 5	-	-	-	6,564,095	753,810	372,006	7,689,911
7 Transportation and Housing							
7.41 Transportation and Housing Administration				17,126	11,008		28,134
7.70 Student Transportation						75,411	75,411
Total Function 7	-	-	-	17,126	11,008	75,411	103,545
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	70,288,932	7,715,021	11,569,126	10,871,712	2,770,810	3,977,398	107,192,999

School District No. 37 (Delta)

Amended Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2016

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2016 Amended Annual Budget	2016 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	54,671,911	14,000,356	68,672,267	2,497,787	71,170,054	73,665,983
1.03 Career Programs	835,028	212,396	1,047,424	30,006	1,077,430	981,548
1.07 Library Services	2,076,233	525,229	2,601,462	78,751	2,680,213	2,490,943
1.08 Counselling	2,479,231	606,076	3,085,307	17,660	3,102,967	3,035,507
1.10 Special Education	21,868,366	5,937,836	27,806,202	537,270	28,343,472	27,396,795
1.30 English Language Learning	1,983,272	500,471	2,483,743	47,364	2,531,107	2,746,957
1.31 Aboriginal Education	551,953	149,287	701,240	85,323	786,563	743,212
1.41 School Administration	7,666,420	2,002,761	9,669,181	166,276	9,835,457	9,899,553
1.60 Summer School	376,692	49,540	426,232	14,397	440,629	331,737
1.61 Continuing Education	901,231	224,388	1,125,619	284,566	1,410,185	1,204,622
1.62 Off Shore Students	2,173,066	475,422	2,648,488	1,222,564	3,871,052	3,527,605
1.64 Other	1,267,925	308,570	1,576,495	2,594,975	4,171,470	3,799,674
Total Function 1	96,851,328	24,992,332	121,843,660	7,576,939	129,420,599	129,824,136
4 District Administration						
4.11 Educational Administration	708,508	186,824	895,332	106,893	1,002,225	1,013,433
4.40 School District Governance	173,671	4,518	178,189	107,761	285,950	288,471
4.41 Business Administration	1,666,036	410,133	2,076,169	394,225	2,470,394	2,450,850
Total Function 4	2,548,215	601,475	3,149,690	608,879	3,758,569	3,752,754
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	991,749	250,148	1,241,897	572,708	1,814,605	1,800,372
5.50 Maintenance Operations	6,029,256	1,783,895	7,813,151	2,889,523	10,702,674	9,851,067
5.52 Maintenance of Grounds	643,906	152,444	796,350	175,043	971,393	995,785
5.56 Utilities	25,000	4,778	29,778	1,983,124	2,012,902	2,037,120
Total Function 5	7,689,911	2,191,265	9,881,176	5,620,398	15,501,574	14,684,344
7 Transportation and Housing						
7.41 Transportation and Housing Administration	28,134	6,871	35,005		35,005	35,124
7.70 Student Transportation	75,411	11,853	87,264	947,959	1,035,223	941,486
Total Function 7	103,545	18,724	122,269	947,959	1,070,228	976,610
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	107,192,999	27,803,796	134,996,795	14,754,175	149,750,970	149,237,844

School District No. 37 (Delta)

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2016

	2016 Amended Annual Budget	2016 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	7,759,002	7,363,664
Other	249,151	235,569
Other Revenue	5,031,869	1,787,000
Investment Income	9,009	5,700
Total Revenue	13,049,031	9,391,933
Expenses		
Instruction	11,899,627	8,270,394
District Administration	441,948	453,249
Operations and Maintenance	707,456	668,290
Total Expense	13,049,031	9,391,933
Budgeted Surplus (Deficit), for the year	-	-

School District No. 37 (Delta)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2016

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	36,666	401,684	46,663	189,137	3,112,711	7,853	40,422	151,619	71,641
Add: Restricted Grants									
Provincial Grants - Ministry of Education	667,290	2,761,645	39,500			224,000	58,800	263,972	547,909
Provincial Grants - Other									
Other				38,000	4,900,000				
Investment Income	3,500	2,500	500	1,200					1,000
	670,790	2,764,145	40,000	39,200	4,900,000	224,000	58,800	263,972	548,909
Less: Allocated to Revenue	707,456	3,165,829	65,000	50,034	4,900,000	231,853	99,222	415,591	575,374
Deferred Revenue, end of year	-	-	21,663	178,303	3,112,711	-	-	-	45,176
Revenues									
Provincial Grants - Ministry of Education	703,956	3,163,329	64,500			231,853	99,222	415,591	574,374
Provincial Grants - Other									
Other Revenue				48,834	4,900,000				
Investment Income	3,500	2,500	500	1,200					1,000
	707,456	3,165,829	65,000	50,034	4,900,000	231,853	99,222	415,591	575,374
Expenses									
Salaries									
Teachers		1,934,540						38,680	
Principals and Vice Principals									
Educational Assistants		561,198				131,002			424,427
Support Staff	219,126					200			
Other Professionals									15,808
Substitutes	10,000					4,110		14,010	5,700
	229,126	2,495,738	-	-	-	135,312	-	52,690	445,935
Employee Benefits	55,693	666,852				52,919		10,239	102,061
Services and Supplies	422,637	3,239	65,000	50,034	4,900,000	43,622	99,222	352,662	27,378
	707,456	3,165,829	65,000	50,034	4,900,000	231,853	99,222	415,591	575,374
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 37 (Delta)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2016

	Service Delivery Transformation	Community Schools Partnership	PRP Assessment Unit	Enh.Settlement Workers in Schls (EWIS)	Advance.Via Indiv.Determin. (AVID)	Accel.Cr.Enrol Ind.Training (Ace-It)	Aboriginal Enh.Schools (Provincial)	Aboriginal Enh.Schools (Non-Provincial)	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	98,375	31,075	118,166	152,744	17,310	109,797	28,971	147,789	4,762,623
Add: Restricted Grants									
Provincial Grants - Ministry of Education			2,365,701						6,928,817
Provincial Grants - Other						75,000	30,000		105,000
Other		50,000							4,988,000
Investment Income							300		9,000
	-	50,000	2,365,701	-	-	75,000	30,300	-	12,030,817
Less: Allocated to Revenue	5,000	63,035	2,483,867	28,582	17,310	105,569	35,309	100,000	13,049,031
Deferred Revenue, end of year	93,375	18,040	-	124,162	-	79,228	23,962	47,789	3,744,409
Revenues									
Provincial Grants - Ministry of Education	5,000		2,483,867		17,310				7,759,002
Provincial Grants - Other				28,582		105,569	35,000	80,000	249,151
Other Revenue		63,035						20,000	5,031,869
Investment Income							309		9,009
	5,000	63,035	2,483,867	28,582	17,310	105,569	35,309	100,000	13,049,031
Expenses									
Salaries									
Teachers			1,141,477		14,286	4,500			3,133,483
Principals and Vice Principals			219,658						219,658
Educational Assistants				2,500					1,119,127
Support Staff			225,053			30,236			474,615
Other Professionals		44,693							60,501
Substitutes		8,000							41,820
	-	52,693	1,586,188	2,500	14,286	34,736	-	-	5,049,204
Employee Benefits		10,342	341,170	1,082	3,024	11,833			1,255,215
Services and Supplies	5,000		556,509	25,000		59,000	35,309	100,000	6,744,612
	5,000	63,035	2,483,867	28,582	17,310	105,569	35,309	100,000	13,049,031
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 37 (Delta)

Amended Annual Budget - Capital Revenue and Expense
 Year Ended June 30, 2016

	2016 Amended Annual Budget			2016 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Investment Income		30,000	30,000	35,000
Amortization of Deferred Capital Revenue	3,503,946		3,503,946	3,247,863
Total Revenue	3,503,946	30,000	3,533,946	3,282,863
Expenses				
Operations and Maintenance		116,100	116,100	
Amortization of Tangible Capital Assets				
Operations and Maintenance	6,325,020		6,325,020	5,809,228
Interest Payment				
Capital Lease		236,863	236,863	236,863
Total Expense	6,325,020	352,963	6,677,983	6,046,091
Net Revenue (Expense)	(2,821,074)	(322,963)	(3,144,037)	(2,763,228)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	560,123		560,123	600,000
Tangible Capital Assets - Work in Progress	936,497		936,497	1,410,000
Local Capital		116,100	116,100	
Capital Lease Payment		733,248	733,248	733,248
Total Net Transfers	1,496,620	849,348	2,345,968	2,743,248
Other Adjustments to Fund Balances				
Principal Payment				
Capital Lease	496,385	(496,385)	-	
Total Other Adjustments to Fund Balances	496,385	(496,385)	-	
Budgeted Surplus (Deficit), for the year	(828,069)	30,000	(798,069)	(19,980)