

SCHOOL DISTRICT ANNUAL BUDGET FISCAL YEAR 2007/2008

SCHOOL DISTRICT NUMBER 37	NAME OF SCHOOL DISTRICT Delta	YEAR 2007/2008
OFFICE LOCATION 4585 Harvest Drive		TELEPHONE NUMBER 604-946-4101
CITY / PROVINCE Delta, BC		POSTAL CODE V4K 5B4
WEBSITE ADDRESS http://web.deltasd.bc.ca		
NAME OF SUPERINTENDENT John L. Anderson		NAME OF SECRETARY - TREASURER Grant McRadu

DECLARATION AND SIGNATURES

We, the undersigned, certify that the attached is a correct and true copy of the Annual Budget of School District No. 37 (Delta) for the year ended June 30, 2008.

SIGNATURE OF CHAIRPERSON OF THE BOARD OF SCHOOL TRUSTEES	DATE SIGNED
SIGNATURE OF SUPERINTENDENT	DATE SIGNED
SIGNATURE OF SECRETARY - TREASURER	DATE SIGNED

SCHOOL DISTRICT NO. 37 (Delta)
2007/2008 ANNUAL BUDGET

TABLE OF CONTENTS

SCHEDULES

Operating Fund

Revenue and Expenditure	Schedule A1
Revenue By Source	Schedule A2
Expense By Object	Schedule A3
Expense By Function and Program	Schedule A4
FTE Employees By Function and Program	Schedule A5

SCHOOL DISTRICT NO. 37 (Delta)
OPERATING FUND
ANNUAL BUDGET - REVENUE AND EXPENDITURE

Schedule A1

	2007/2008 ANNUAL BUDGET	PRIOR YEAR BUDGET
Ministry Funded School-Age FTE	15,774.000	15,881.858
Ministry Funded Adult FTE	158.000	156.014
TOTAL FTE	15,932.000	16,037.872
REVENUE (Schedule A2)		
620 Provincial Grants - Ministry of Education	121,005,953	118,959,226
641 Provincial Grants - Other	852,787	998,172
610 Federal Grants	161,191	161,191
640 Other Revenue	5,784,662	6,120,454
650 Rentals and Leases	561,880	540,000
660 Investment Income	775,000	650,000
Total Revenue	129,141,473	127,429,043
EXPENSE (Schedule A3)		
Salaries		
110 Teachers	61,119,289	60,038,086
105 Principals and Vice Principals	5,652,204	5,418,773
123 Educational Assistants	8,768,039	8,274,566
120 Support Staff	11,635,372	11,330,118
130 Other Professionals	2,409,867	2,374,679
140 Substitutes	4,018,271	4,208,165
Total Salaries	93,603,042	91,644,387
Employee Benefits	21,625,240	20,258,313
Total Salaries and Benefits	115,228,282	111,902,700
Services and Supplies	16,462,301	16,168,388
Total Expense	131,690,583	128,071,088
NET REVENUE (EXPENSE)	(2,549,110)	(642,045)
INTERFUND TRANSFERS		
Capital Asset Purchases	(450,000)	(375,000)
Capital Loan Payment	(340,000)	
REDUCTION OF UNFUNDED LIABILITY		
Employee Future Benefits and Vacation Pay	(3,339,110)	(1,017,045)
Budgeted Prior Year Operating Surplus Appropriation	3,339,110	3,679,045
Budgeted Retirement of Prior Year Deficits		
BUDGETED BALANCE	0	2,662,000
BUDGET BYLAW AMOUNT		
Total Expense	131,690,583	128,071,088
Interfund Transfers - Capital Asset Purchases	450,000	375,000
Interfund Transfers - Other	340,000	
Reduction of Unfunded Liability		
Budgeted Retirement of Prior Year Deficits		
TOTAL BUDGET BYLAW AMOUNT	132,480,583	128,446,088

SCHOOL DISTRICT NO. 37 (Delta)
OPERATING FUND
ANNUAL BUDGET - REVENUE BY SOURCE

Schedule A2

	2007/2008 ANNUAL BUDGET	PRIOR YEAR BUDGET
620 PROVINCIAL GRANTS - MINISTRY OF EDUCATION		
621 Operating Grant, Ministry of Education	117,019,208	114,980,906
628 GAAP Implementation	1,016,915	1,033,324
629 Other Ministry Of Education Grants (Specify)		
LEA Agreement Rollback	(269,249)	(269,249)
Pay Equity Funds	2,171,000	2,171,000
CommunityLINK	491,000	491,000
Other Grants	242,079	552,245
Early Learning	235,000	
Strong Start	100,000	
	<u>121,005,953</u>	<u>118,959,226</u>
641 PROVINCIAL GRANTS - OTHER	<u>852,787</u>	<u>998,172</u>
610 FEDERAL GRANTS	<u>161,191</u>	<u>161,191</u>
640 OTHER REVENUE		
630 School Referendum Taxes		
642 Other School District/Education Authorities		
643 Summer School Fees	303,000	300,000
644 Continuing Education	1,015,578	1,002,819
647 Offshore Tuition Fees	3,180,000	3,347,000
648 LEA/Direct Funding from First Nations	269,249	269,249
649 Miscellaneous (Specify)		
Instructional Cafeterias	365,000	340,000
Municipal Grant - Crossing Guards	83,185	80,000
Administration Fees	25,000	24,000
POP Teacher Training	200,000	425,894
Academy Fees	303,650	270,390
Miscellaneous	40,000	61,102
	<u>5,784,662</u>	<u>6,120,454</u>
650 RENTALS AND LEASES	<u>561,880</u>	<u>540,000</u>
660 INVESTMENT INCOME	<u>775,000</u>	<u>650,000</u>
TOTAL OPERATING REVENUE (Schedule A1)	<u><u>129,141,473</u></u>	<u><u>127,429,043</u></u>

**SCHOOL DISTRICT NO. 37 (Delta)
OPERATING FUND
ANNUAL BUDGET - EXPENSE BY OBJECT**

Schedule A3

	2007/2008 ANNUAL BUDGET	PRIOR YEAR BUDGET
SALARIES		
110 Teachers	61,119,289	60,038,086
105 Principals and Vice Principals	5,652,204	5,418,773
123 Educational Assistants	8,768,039	8,274,566
120 Support Staff	11,635,372	11,330,118
130 Other Professionals	2,409,867	2,374,679
140 Substitutes	4,018,271	4,208,165
	<u>93,603,042</u>	<u>91,644,387</u>
EMPLOYEE BENEFITS		
	21,625,240	20,258,313
Total Salaries and Benefits	<u>115,228,282</u>	<u>111,902,700</u>
SERVICES AND SUPPLIES		
310 Services	3,027,809	3,360,031
330 Student Transportation	1,962,499	1,926,193
340 Professional Development and Travel	707,414	782,191
360 Rentals and Leases	29,819	236,047
370 Dues and Fees	121,284	134,203
390 Insurance	339,863	343,338
412 Interest		
510 Supplies	7,551,248	6,712,142
540 Utilities	2,722,365	2,674,243
Total Services and Supplies	<u>16,462,301</u>	<u>16,168,388</u>
TOTAL OPERATING EXPENSE (Schedule A1)	<u><u>131,690,583</u></u>	<u><u>128,071,088</u></u>

SCHOOL DISTRICT NO. 37 (Delta)
OPERATING FUND
ANNUAL BUDGET - EXPENSE BY FUNCTION AND PROGRAM 2007/2008

Schedule A4.1

FUNCTION	110 TEACHERS SALARIES	105 PRINCIPALS AND VICE PRINCIPALS SALARIES	123 EDUCATIONAL ASSISTANTS SALARIES	120 SUPPORT STAFF SALARIES	130 OTHER PROFESSIONALS SALARIES	140 SUBSTITUTES SALARIES	TOTAL SALARIES
1 INSTRUCTION							
1.02 Regular Instruction	44,371,028	1,095,656	605,040		96,542	2,379,283	48,547,549
1.03 Career Programs	582,582		208,376			6,459	797,417
1.07 Library Services	1,769,696			263,008		70,422	2,103,126
1.08 Counselling	2,250,416					14,384	2,264,800
1.10 Special Education	9,261,566		7,472,381	104,839		509,650	17,348,436
1.30 English as a Second Language	1,736,069		132,794			46,357	1,915,220
1.31 Aboriginal Education	42,436		225,493			6,024	273,953
1.41 School Administration		4,461,903		2,435,203	9,138	215,213	7,121,457
1.60 Summer School	159,794					2,245	162,039
1.61 Continuing Education	437,205	94,645	40,957	147,837	191,354	13,000	924,998
1.62 Off Shore Students	360,497		82,998	168,422	102,600	28,191	742,708
1.64 Other	148,000			582,569		50,516	781,085
1.65 Conseil Scolaire Francophone							0
Total Function 1	61,119,289	5,652,204	8,768,039	3,701,878	399,634	3,341,744	82,982,788
4 DISTRICT ADMINISTRATION							
4.11 Educational Administration				83,256	558,841	2,650	644,747
4.40 School District Governance					125,120		125,120
4.41 Business Administration				948,175	775,624	35,625	1,759,424
4.65 Conseil Scolaire Francophone							0
Total Function 4	0	0	0	1,031,431	1,459,585	38,275	2,529,291
5 OPERATIONS AND MAINTENANCE							
5.41 Operations and Maintenance Administration				355,863	504,398	44,377	904,638
5.50 Maintenance Operations				6,020,894		433,034	6,453,928
5.52 Maintenance of Grounds				509,639		90,841	600,480
5.56 Utilities							0
5.65 Conseil Scolaire Francophone							0
Total Function 5	0	0	0	6,886,396	504,398	568,252	7,959,046
7 TRANSPORTATION AND HOUSING							
7.41 Transportation and Housing Administration				15,667	46,250		61,917
7.65 Conseil Scolaire Francophone							0
7.70 Student Transportation						70,000	70,000
7.73 Housing							0
Total Function 7	0	0	0	15,667	46,250	70,000	131,917
9 DEBT SERVICES (OPERATING)							
9.92 Interest on Bank Loans							0
9.94 Interest on Temporary Borrowing							0
Total Function 9	0	0	0	0	0	0	0
TOTAL FUNCTIONS 1-9	61,119,289	5,652,204	8,768,039	11,635,372	2,409,867	4,018,271	93,603,042

**SCHOOL DISTRICT NO. 37 (Delta)
OPERATING FUND
ANNUAL BUDGET - EXPENSE BY FUNCTION AND PROGRAM 2007/2008**

Schedule A4.2

FUNCTION	TOTAL SALARIES	200 EMPLOYEE BENEFITS	TOTAL SALARIES AND BENEFITS	300-500 SERVICES AND SUPPLIES	2007/2008 TOTAL BUDGET EXPENSE	PRIOR YEAR BUDGET
1 INSTRUCTION						
1.02 Regular Instruction	48,547,549	11,101,427	59,648,976	3,266,244	62,915,220	62,526,399
1.03 Career Programs	797,417	197,362	994,779	50,128	1,044,907	1,248,213
1.07 Library Services	2,103,126	499,541	2,602,667	158,274	2,760,941	2,648,790
1.08 Counselling	2,264,800	482,139	2,746,939	13,026	2,759,965	2,603,262
1.10 Special Education	17,348,436	4,174,780	21,523,216	569,679	22,092,895	20,308,974
1.30 English as a Second Language	1,915,220	440,124	2,355,344	60,753	2,416,097	2,318,179
1.31 Aboriginal Education	273,953	66,109	340,062	167,366	507,428	523,790
1.41 School Administration	7,121,457	1,684,436	8,805,893	202,556	9,008,449	8,603,764
1.60 Summer School	162,039	23,062	185,101	13,548	198,649	195,146
1.61 Continuing Education	924,998	173,545	1,098,543	338,346	1,436,889	1,679,547
1.62 Off Shore Students	742,708	165,916	908,624	2,271,109	3,179,733	2,176,894
1.64 Other	781,085	110,753	891,838	908,876	1,800,714	1,673,244
1.65 Conseil Scolaire Francophone	0		0		0	0
Total Function 1	82,982,788	19,119,194	102,101,982	8,019,905	110,121,887	106,506,202
4 DISTRICT ADMINISTRATION						
4.11 Educational Administration	644,747	130,229	774,976	111,076	886,052	878,958
4.40 School District Governance	125,120	5,316	130,436	130,835	261,271	258,463
4.41 Business Administration	1,759,424	349,333	2,108,757	297,453	2,406,210	2,407,630
4.65 Conseil Scolaire Francophone	0		0		0	0
Total Function 4	2,529,291	484,878	3,014,169	539,364	3,553,533	3,545,051
5 OPERATIONS AND MAINTENANCE						
5.41 Operations and Maintenance Administration	904,638	200,136	1,104,774	585,413	1,690,187	1,795,405
5.50 Maintenance Operations	6,453,928	1,672,456	8,126,384	2,411,426	10,537,810	10,433,445
5.52 Maintenance of Grounds	600,480	131,190	731,670	212,174	943,844	1,019,205
5.56 Utilities	0		0	2,861,286	2,861,286	2,811,694
5.65 Conseil Scolaire Francophone	0		0		0	0
Total Function 5	7,959,046	2,003,782	9,962,828	6,070,299	16,033,127	16,059,749
7 TRANSPORTATION AND HOUSING						
7.41 Transportation and Housing Administration	61,917	11,709	73,626		73,626	72,738
7.65 Conseil Scolaire Francophone	0		0		0	0
7.70 Student Transportation	70,000	5,677	75,677	1,832,733	1,908,410	1,887,348
7.73 Housing	0		0		0	0
Total Function 7	131,917	17,386	149,303	1,832,733	1,982,036	1,960,086
9 DEBT SERVICES (OPERATING)						
9.92 Interest on Bank Loans					0	0
9.94 Interest on Temporary Borrowing			0		0	0
Total Function 9	0	0	0	0	0	0
TOTAL FUNCTIONS 1-9	93,603,042	21,625,240	115,228,282	16,462,301	131,690,583	128,071,088

**SCHOOL DISTRICT NO. 37 (Delta)
OPERATING FUND
ANNUAL BUDGET - FTE EMPLOYEES BY FUNCTION AND PROGRAM 2007/2008**

Schedule A5

FUNCTION	110 TEACHERS	105 PRINCIPALS AND VICE PRINCIPALS	123 EDUCATIONAL ASSISTANTS	120 SUPPORT STAFF	130 OTHER PROFESSIONALS	TOTAL STAFF
1 INSTRUCTION						
1.02 Regular Instruction	671.250	13.300	8.610		1.000	694.160
1.03 Career Programs	8.300		5.600			13.900
1.07 Library Services	25.400			7.320		32.720
1.08 Counselling	30.200					30.200
1.10 Special Education	141.220		241.380	2.600		385.200
1.30 English as a Second Language	26.220		4.410			30.630
1.31 Aboriginal Education	0.700		7.000			7.700
1.41 School Administration		46.400		62.070	0.150	108.620
1.60 Summer School						0
1.61 Continuing Education		1.000		3.490	2.000	6.490
1.62 Off Shore Students	5.500		2.700	3.910	1.000	13.110
1.64 Other				5.070		5.070
1.65 Conseil Scolaire Francophone						0
Total Function 1	908.790	60.700	269.700	84.460	4.150	1,327.800
4 DISTRICT ADMINISTRATION						
4.11 Educational Administration				2.000	6.000	8.000
4.40 School District Governance					7.000	7.000
4.41 Business Administration				21.130	9.500	30.630
4.65 Conseil Scolaire Francophone						0
Total Function 4	0	0	0	23.130	22.500	45.630
5 OPERATIONS AND MAINTENANCE						
5.41 Operations and Maintenance Administration				8.250	6.850	15.100
5.50 Maintenance Operations				132.160		132.160
5.52 Maintenance of Grounds				11.000		11.000
5.56 Utilities						0
5.65 Conseil Scolaire Francophone						0
Total Function 5	0	0	0	151.410	6.850	158.260
7 TRANSPORTATION AND HOUSING						
7.41 Transportation and Housing Administration				0.350	0.500	0.850
7.65 Conseil Scolaire Francophone						0
7.70 Student Transportation						0
7.73 Housing						0
Total Function 7	0	0	0	0.350	0.500	0.850
TOTAL FUNCTIONS 1-7	908.790	60.700	269.700	259.350	34.000	1,532.540