

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, 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 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 Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 37 (Delta) 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 \$194,599,915 for the 2021/2022 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 2021/2022.

READ A FIRST TIME THE 11th DAY OF MAY, 2021;

READ A SECOND TIME THE 11th DAY OF MAY, 2021;

READ A THIRD TIME, PASSED AND ADOPTED THE 11th DAY OF MAY, 2021;

(Corporate Seal)

Chairperson of the Board

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 37 (Delta) Annual Budget Bylaw 2021/2022, adopted by the Board the 11th DAY OF MAY, 2021.

Secretary Treasurer

School District No. 37 (Delta)

Annual Budget - Revenue and Expense

Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	15,793,500	15,858,094
Adult	72,750	68,656
Other	208,500	208,500
Total Ministry Operating Grant Funded FTE's	16,074,750	16,135,250
Revenues	\$	\$
Provincial Grants		
Ministry of Education	168,640,684	177,211,069
Other	917,039	941,710
Federal Grants	1,010,154	1,021,652
Tuition	8,713,049	6,083,873
Other Revenue	6,872,820	7,129,578
Rentals and Leases	752,375	482,375
Investment Income	302,900	477,900
Amortization of Deferred Capital Revenue	4,452,369	4,290,845
Total Revenue	191,661,390	197,639,002
Expenses		
Instruction	161,775,097	166,421,017
District Administration	5,492,090	5,482,960
Operations and Maintenance	25,580,687	28,347,192
Transportation and Housing	1,067,796	1,002,237
Debt Services	213,114	183,289
Total Expense	194,128,784	201,436,695
Net Revenue (Expense)	(2,467,394)	(3,797,693)
Budgeted Allocation (Retirement) of Surplus (Deficit)	854,064	3,559,538
Budgeted Surplus (Deficit), for the year	(1,613,330)	(238,155)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(1,613,330)	(238,155)
Budgeted Surplus (Deficit), for the year	(1,613,330)	(238,155)

School District No. 37 (Delta)

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

	2022 Annual Budget	2021 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	169,009,162	167,088,705
Operating - Tangible Capital Assets Purchased	471,131	1,862,467
Special Purpose Funds - Total Expense	17,939,521	27,029,596
Special Purpose Funds - Tangible Capital Assets Purchased		280,205
Capital Fund - Total Expense	7,180,101	7,318,394
Total Budget Bylaw Amount	<u>194,599,915</u>	<u>203,579,367</u>

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)

Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(2,467,394)</u>	<u>(3,797,693)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(471,131)	(2,142,672)
From Deferred Capital Revenue	(3,305,491)	(5,390,753)
Total Acquisition of Tangible Capital Assets	<u>(3,776,622)</u>	<u>(7,533,425)</u>
Amortization of Tangible Capital Assets	6,966,987	7,135,105
Total Effect of change in Tangible Capital Assets	<u>3,190,365</u>	<u>(398,320)</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u>722,971</u>	<u>(4,196,013)</u>

School District No. 37 (Delta)

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

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	156,340,863	155,608,137
Other	699,039	659,039
Federal Grants	1,010,154	1,010,154
Tuition	8,713,049	6,083,873
Other Revenue	1,460,020	1,725,778
Rentals and Leases	752,375	482,375
Investment Income	264,000	434,000
Total Revenue	169,239,500	166,003,356
Expenses		
Instruction	145,190,952	143,239,960
District Administration	4,975,687	4,825,210
Operations and Maintenance	17,774,727	18,021,298
Transportation and Housing	1,067,796	1,002,237
Total Expense	169,009,162	167,088,705
Net Revenue (Expense)	230,338	(1,085,349)
Budgeted Prior Year Surplus Appropriation	854,064	3,559,538
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(200,000)	(180,142)
Tangible Capital Assets - Work in Progress	(271,131)	(1,682,325)
Other	(613,271)	(611,722)
Total Net Transfers	(1,084,402)	(2,474,189)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 37 (Delta)

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

	2022 Annual Budget \$	2021 Amended Annual Budget \$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	154,243,482	148,460,284
ISC/LEA Recovery	(362,190)	(333,133)
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
Support Staff Benefits Grant		187,436
Teachers' Labour Settlement Funding		4,478,979
Early Career Mentorship Funding		355,000
Foundation Skills Assessment	15,693	15,693
Total Provincial Grants - Ministry of Education	156,340,863	155,608,137
Provincial Grants - Other	699,039	659,039
Federal Grants	1,010,154	1,010,154
Tuition		
Summer School Fees	179,000	179,000
Continuing Education	702,380	610,380
International and Out of Province Students	7,502,894	5,294,493
Academy Tuition Fees	328,775	
Total Tuition	8,713,049	6,083,873
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	75,456
Admin Fees	43,500	43,500
POPARD Teacher Training	201,205	192,630
Academies - Other	31,400	
International - Other	305,369	116,362
Miscellaneous	42,900	565,640
Total Other Revenue	1,460,020	1,725,778
Rentals and Leases	752,375	482,375
Investment Income	264,000	434,000
Total Operating Revenue	169,239,500	166,003,356

School District No. 37 (Delta)

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

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
Salaries		
Teachers	81,618,742	80,355,597
Principals and Vice Principals	9,482,117	9,046,464
Educational Assistants	12,353,818	12,461,781
Support Staff	12,735,558	12,462,015
Other Professionals	4,115,320	3,942,046
Substitutes	3,538,176	4,482,554
Total Salaries	123,843,731	122,750,457
Employee Benefits	31,213,192	30,805,515
Total Salaries and Benefits	155,056,923	153,555,972
Services and Supplies		
Services	3,872,546	4,075,237
Student Transportation	1,076,233	1,038,671
Professional Development and Travel	630,012	487,828
Rentals and Leases	130,148	54,463
Dues and Fees	150,366	158,355
Insurance	326,001	325,001
Supplies	5,193,522	4,811,449
Utilities	2,573,411	2,581,729
Total Services and Supplies	13,952,239	13,532,733
Total Operating Expense	169,009,162	167,088,705

School District No. 37 (Delta)

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	55,603,011	1,853,564	452,741	243,479		2,082,059	60,234,854
1.03 Career Programs	717,862		235,371			10,557	963,790
1.07 Library Services	2,172,359			66,386		60,386	2,299,131
1.08 Counselling	3,573,685					15,779	3,589,464
1.10 Special Education	13,841,231	169,077	10,809,489	130,510	161,034	679,045	25,790,386
1.30 English Language Learning	2,342,031		170,965			53,606	2,566,602
1.31 Indigenous Education	563,835	64,532	184,398	8,587		7,720	829,072
1.41 School Administration		6,487,141		2,578,597	13,510	145,185	9,224,433
1.60 Summer School	310,000						310,000
1.61 Continuing Education	385,721	272,300		220,676	95,667	9,999	984,363
1.62 International and Out of Province Students	1,568,656	529,478	99,449	615,515	163,918	15,000	2,992,016
1.64 Other	536,351	106,025	401,405	244,420		18,599	1,306,800
Total Function 1	81,614,742	9,482,117	12,353,818	4,108,170	434,129	3,097,935	111,090,911
4 District Administration							
4.11 Educational Administration				56,564	820,995		877,559
4.40 School District Governance					213,135		213,135
4.41 Business Administration				856,272	1,598,655		2,454,927
Total Function 4	-	-	-	912,836	2,632,785	-	3,545,621
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				355,449	946,963	18,200	1,320,612
5.50 Maintenance Operations	4,000			6,754,767	80,663	229,341	7,068,771
5.52 Maintenance of Grounds	-			579,336		130,700	710,036
5.56 Utilities				25,000			25,000
Total Function 5	4,000	-	-	7,714,552	1,027,626	378,241	9,124,419
7 Transportation and Housing							
7.41 Transportation and Housing Administration					20,780		20,780
7.70 Student Transportation						62,000	62,000
Total Function 7	-	-	-	-	20,780	62,000	82,780
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	81,618,742	9,482,117	12,353,818	12,735,558	4,115,320	3,538,176	123,843,731

School District No. 37 (Delta)

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 Annual Budget	2021 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	60,234,854	15,132,640	75,367,494	2,469,573	77,837,067	79,118,854
1.03 Career Programs	963,790	256,046	1,219,836	36,944	1,256,780	1,335,919
1.07 Library Services	2,299,131	566,277	2,865,408	75,330	2,940,738	2,730,839
1.08 Counselling	3,589,464	798,886	4,388,350	8,681	4,397,031	4,095,253
1.10 Special Education	25,790,386	6,695,909	32,486,295	704,823	33,191,118	32,967,889
1.30 English Language Learning	2,566,602	643,469	3,210,071	20,551	3,230,622	3,303,101
1.31 Indigenous Education	829,072	206,928	1,036,000	133,045	1,169,045	1,134,307
1.41 School Administration	9,224,433	2,237,065	11,461,498	179,772	11,641,270	11,522,986
1.60 Summer School	310,000	70,616	380,616	12,397	393,013	390,753
1.61 Continuing Education	984,363	248,896	1,233,259	234,852	1,468,111	1,462,053
1.62 International and Out of Province Students	2,992,016	695,793	3,687,809	1,369,148	5,056,957	3,054,008
1.64 Other	1,306,800	321,592	1,628,392	980,808	2,609,200	2,123,998
Total Function 1	111,090,911	27,874,117	138,965,028	6,225,924	145,190,952	143,239,960
4 District Administration						
4.11 Educational Administration	877,559	185,989	1,063,548	102,636	1,166,184	1,161,919
4.40 School District Governance	213,135	10,559	223,694	95,261	318,955	317,512
4.41 Business Administration	2,454,927	594,884	3,049,811	440,737	3,490,548	3,345,779
Total Function 4	3,545,621	791,432	4,337,053	638,634	4,975,687	4,825,210
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	1,320,612	339,657	1,660,269	611,772	2,272,041	2,514,299
5.50 Maintenance Operations	7,068,771	2,005,167	9,073,938	2,540,789	11,614,727	11,686,747
5.52 Maintenance of Grounds	710,036	180,804	890,840	177,160	1,068,000	987,940
5.56 Utilities	25,000	5,066	30,066	2,789,893	2,819,959	2,832,312
Total Function 5	9,124,419	2,530,694	11,655,113	6,119,614	17,774,727	18,021,298
7 Transportation and Housing						
7.41 Transportation and Housing Administration	20,780	4,383	25,163		25,163	24,667
7.70 Student Transportation	62,000	12,566	74,566	968,067	1,042,633	977,570
Total Function 7	82,780	16,949	99,729	968,067	1,067,796	1,002,237
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	123,843,731	31,213,192	155,056,923	13,952,239	169,009,162	167,088,705

School District No. 37 (Delta)

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

	2022	2021 Amended
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	12,299,821	21,602,932
Other	218,000	282,671
Federal Grants		11,498
Other Revenue	5,412,800	5,403,800
Investment Income	8,900	8,900
Total Revenue	17,939,521	27,309,801
Expenses		
Instruction	16,584,145	23,181,057
District Administration	516,403	657,750
Operations and Maintenance	838,973	3,190,789
Total Expense	17,939,521	27,029,596
Net Revenue (Expense)	-	280,205
Net Transfers (to) from other funds		
Tangible Capital Assets - Work in Progress		(280,205)
Total Net Transfers	-	(280,205)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 37 (Delta)

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			241,000	2,452,469					
Add: Restricted Grants									
Provincial Grants - Ministry of Education	614,944	537,031			224,000	58,800	263,972	596,455	767,671
Provincial Grants - Other									
Other			38,800	5,250,000					
Investment Income	3,000	500	2,400					1,000	
	617,944	537,531	41,200	5,250,000	224,000	58,800	263,972	597,455	767,671
Less: Allocated to Revenue	617,944	537,531	50,200	5,250,000	224,000	58,800	263,972	597,455	767,671
Deferred Revenue, end of year	-	-	232,000	2,452,469	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	614,944	537,031			224,000	58,800	263,972	596,455	767,671
Provincial Grants - Other									
Other Revenue			47,800	5,250,000					
Investment Income	3,000	500	2,400					1,000	
	617,944	537,531	50,200	5,250,000	224,000	58,800	263,972	597,455	767,671
Expenses									
Salaries									
Teachers							90,048		
Principals and Vice Principals									
Educational Assistants		409,197			168,126			392,485	304,626
Support Staff	305,181								66,273
Other Professionals								50,534	
Substitutes							6,580		193,685
	305,181	409,197	-	-	168,126	-	96,628	443,019	564,584
Employee Benefits	78,825	127,834			55,144		23,121	134,700	164,365
Services and Supplies	233,938	500	50,200	5,250,000	730	58,800	144,223	19,736	38,722
	617,944	537,531	50,200	5,250,000	224,000	58,800	263,972	597,455	767,671
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 37 (Delta)

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

	Classroom Enhancement Fund - Staffing	Community Schools Partnership	PRP Assessment Unit	Enh.Settlement Workers in Schls (ESWIS)	Youth Train in Trades (Ace-It)	twks Inq.&Innov. borig.Enh.Schools (NOII/AESN)	TOTAL
	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year				81,000	75,082	125,783	2,975,334
Add: Restricted Grants							
Provincial Grants - Ministry of Education	5,735,795		3,501,153				12,299,821
Provincial Grants - Other					86,000	90,000	176,000
Other		50,000				65,000	5,403,800
Investment Income						2,000	8,900
	5,735,795	50,000	3,501,153	-	86,000	157,000	17,888,521
Less: Allocated to Revenue	5,735,795	50,000	3,501,153	25,000	86,000	174,000	17,939,521
Deferred Revenue, end of year	-	-	-	56,000	75,082	108,783	2,924,334
Revenues							
Provincial Grants - Ministry of Education	5,735,795		3,501,153				12,299,821
Provincial Grants - Other				25,000	86,000	107,000	218,000
Other Revenue		50,000				65,000	5,412,800
Investment Income						2,000	8,900
	5,735,795	50,000	3,501,153	25,000	86,000	174,000	17,939,521
Expenses							
Salaries							
Teachers	4,524,456		1,603,085		8,735		6,226,324
Principals and Vice Principals			412,355				412,355
Educational Assistants							1,274,434
Support Staff			201,831		36,215		609,500
Other Professionals		40,350					90,884
Substitutes							200,265
	4,524,456	40,350	2,217,271	-	44,950	-	8,813,762
Employee Benefits	1,211,339	9,650	513,078		12,237		2,330,293
Services and Supplies			770,804	25,000	28,813	174,000	6,795,466
	5,735,795	50,000	3,501,153	25,000	86,000	174,000	17,939,521
Net Revenue (Expense)	-	-	-	-	-	-	-

School District No. 37 (Delta)

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

	2022 Annual Budget			2021 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Investment Income		30,000	30,000	35,000
Amortization of Deferred Capital Revenue	4,452,369		4,452,369	4,290,845
Total Revenue	4,452,369	30,000	4,482,369	4,325,845
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	6,966,987		6,966,987	7,135,105
Debt Services				
Capital Lease Interest		213,114	213,114	183,289
Total Expense	6,966,987	213,114	7,180,101	7,318,394
Net Revenue (Expense)	(2,514,618)	(183,114)	(2,697,732)	(2,992,549)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	200,000		200,000	180,142
Tangible Capital Assets - Work in Progress	271,131		271,131	1,962,530
Capital Lease Payment		613,271	613,271	611,722
Total Net Transfers	471,131	613,271	1,084,402	2,754,394
Other Adjustments to Fund Balances				
Principal Payment				
Capital Lease	400,157	(400,157)	-	
Total Other Adjustments to Fund Balances	400,157	(400,157)	-	
Budgeted Surplus (Deficit), for the year	(1,643,330)	30,000	(1,613,330)	(238,155)