

Annual Budget

School District No. 37 (Delta)

June 30, 2025

School District No. 37 (Delta)

June 30, 2025

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	14

*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 2024/2025 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 2024/2025.
3. The attached Statement 2 showing the estimated revenue and expense for the 2024/2025 fiscal year and the total budget bylaw amount of \$234,202,668 for the 2024/2025 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 2024/2025.

READ A FIRST TIME THE 30th DAY OF APRIL, 2024;

READ A SECOND TIME THE 30th DAY OF APRIL, 2024;

READ A THIRD TIME, PASSED AND ADOPTED THE 30th DAY OF APRIL, 2024;

(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 2024/2025, adopted by the Board the 30th DAY OF APRIL, 2024.

Original Document Signed

Secretary Treasurer

School District No. 37 (Delta)

Annual Budget - Revenue and Expense
Year Ended June 30, 2025

	2025 Annual Budget	2024 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	15,943.750	16,030.188
Adult	45.000	47.125
Other	202.500	202.500
Total Ministry Operating Grant Funded FTE's	16,191.250	16,279.813
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	201,960,686	200,672,273
Other	883,742	1,058,960
Federal Grants	2,343,118	2,137,055
Tuition	8,812,166	9,540,888
Other Revenue	6,665,874	7,964,097
Rentals and Leases	807,375	807,375
Investment Income	1,345,247	2,167,482
Amortization of Deferred Capital Revenue	4,794,403	4,695,827
Total Revenue	227,612,611	229,043,957
Expenses		
Instruction	194,608,876	194,912,118
District Administration	7,154,628	6,305,967
Operations and Maintenance	29,085,373	28,436,599
Transportation and Housing	1,187,403	1,137,353
Debt Services	149,613	139,166
Total Expense	232,185,893	230,931,203
Net Revenue (Expense)	(4,573,282)	(1,887,246)
Budgeted Allocation (Retirement) of Surplus (Deficit)	4,336,516	2,217,113
Budgeted Surplus (Deficit), for the year	(236,766)	329,867
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(236,766)	329,867
Budgeted Surplus (Deficit), for the year	(236,766)	329,867

School District No. 37 (Delta)

Annual Budget - Revenue and Expense
Year Ended June 30, 2025

	2025 Annual Budget	2024 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	199,249,424	196,714,111
Operating - Tangible Capital Assets Purchased	2,016,775	2,326,752
Special Purpose Funds - Total Expense	25,196,804	26,968,660
Special Purpose Funds - Tangible Capital Assets Purchased		45,165
Capital Fund - Total Expense	7,739,665	7,248,432
Total Budget Bylaw Amount	234,202,668	233,303,120

Approved by the Board

Original Document Signed	April 30, 2024
Signature of the Chairperson of the Board of Education	Date Signed
Original Document Signed	April 30, 2024
Signature of the Superintendent	Date Signed
Original Document Signed	April 30, 2024
Signature of the Secretary Treasurer	Date Signed

School District No. 37 (Delta)

Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2025

	2025 Annual Budget	2024 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(4,573,282)</u>	<u>(1,887,246)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(2,016,775)	(2,371,917)
From Deferred Capital Revenue	(5,074,953)	(6,346,056)
Total Acquisition of Tangible Capital Assets	<u>(7,091,728)</u>	<u>(8,717,973)</u>
Amortization of Tangible Capital Assets	7,590,052	7,109,266
Total Effect of change in Tangible Capital Assets	<u>498,324</u>	<u>(1,608,707)</u>
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>(4,074,958)</u></u>	<u><u>(3,495,953)</u></u>

School District No. 37 (Delta)

Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2025

	2025 Annual Budget	2024 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	178,654,556	176,145,624
Other	697,048	800,122
Federal Grants	2,343,118	2,125,557
Tuition	8,812,166	9,540,888
Other Revenue	4,991,794	5,801,657
Rentals and Leases	807,375	807,375
Investment Income	1,235,347	2,033,082
Total Revenue	197,541,404	197,254,305
Expenses		
Instruction	170,699,725	169,001,329
District Administration	6,496,035	6,005,500
Operations and Maintenance	20,866,261	20,569,929
Transportation and Housing	1,187,403	1,137,353
Total Expense	199,249,424	196,714,111
Net Revenue (Expense)	(1,708,020)	540,194
Budgeted Prior Year Surplus Appropriation	4,336,516	2,217,113
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(558,316)	(187,661)
Tangible Capital Assets - Work in Progress	(1,458,459)	(2,139,091)
Other	(611,721)	(430,555)
Total Net Transfers	(2,628,496)	(2,757,307)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 37 (Delta)

Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2025

	2025 Annual Budget	2024 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	174,490,938	171,073,579
ISC/LEA Recovery	(365,117)	(365,117)
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
Labour Settlement Funding	2,069,164	2,977,591
Total Provincial Grants - Ministry of Education and Child Care	178,654,556	176,145,624
Provincial Grants - Other	697,048	800,122
Federal Grants	2,343,118	2,125,557
Tuition		
Summer School Fees	179,000	87,750
Continuing Education	702,380	577,380
International and Out of Province Students	7,781,761	8,726,733
Academy Tuition Fees	149,025	149,025
Total Tuition	8,812,166	9,540,888
Other Revenues		
Other School District/Education Authorities	40,000	140,000
Funding from First Nations	365,117	370,861
Miscellaneous		
Instructional Cafeteria	330,000	330,000
Municipal Grant - Crossing Guard	97,579	89,503
Admin Fees	43,500	43,500
POPARD Teacher Training	256,429	256,429
International & Academies - Other	321,269	701,260
Miscellaneous	37,900	370,104
School Generated Funds	3,500,000	3,500,000
Total Other Revenue	4,991,794	5,801,657
Rentals and Leases	807,375	807,375
Investment Income	1,235,347	2,033,082
Total Operating Revenue	197,541,404	197,254,305

School District No. 37 (Delta)

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2025

	2025 Annual Budget	2024 Amended Annual Budget
	\$	\$
Salaries		
Teachers	93,023,633	90,854,686
Principals and Vice Principals	11,228,079	10,741,767
Educational Assistants	13,271,329	14,031,009
Support Staff	14,839,577	14,327,220
Other Professionals	5,262,581	4,914,440
Substitutes	5,144,249	6,190,470
Total Salaries	142,769,448	141,059,592
Employee Benefits	37,018,955	36,245,722
Total Salaries and Benefits	179,788,403	177,305,314
Services and Supplies		
Services	4,454,981	4,728,620
Student Transportation	1,203,091	1,216,216
Professional Development and Travel	790,655	719,768
Rentals and Leases	130,283	327,863
Dues and Fees	153,431	196,330
Insurance	384,047	384,678
Supplies	9,256,993	8,943,449
Utilities	3,087,540	2,891,873
Total Services and Supplies	19,461,021	19,408,797
Total Operating Expense	199,249,424	196,714,111

School District No. 37 (Delta)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2025

	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	64,027,124	2,275,844	604,120	379,095		3,385,787	70,671,970
1.03 Career Programs	730,774		279,739	31,420		36,482	1,078,415
1.07 Library Services	2,495,418			55,454		68,168	2,619,040
1.08 Counselling	3,850,004					17,812	3,867,816
1.10 Inclusive Education	14,905,886	210,894	11,101,519	119,940	113,727	824,214	27,276,180
1.30 English Language Learning	3,116,049		461,961			59,914	3,637,924
1.31 Indigenous Education	462,837	87,034	162,367	26,486	78,544	7,720	824,988
1.41 School Administration		7,785,277		3,109,099	17,387	179,094	11,090,857
1.60 Summer School	319,300						319,300
1.61 Continuing Education	851,206	338,232		284,677	117,762	10,299	1,602,176
1.62 International and Out of Province Students	1,547,368	530,798	114,214	647,029	220,192	15,000	3,074,601
1.64 Other	592,047		547,409	282,731		16,279	1,438,466
Total Function 1	92,898,013	11,228,079	13,271,329	4,935,931	547,612	4,620,769	127,501,733
4 District Administration							
4.11 Educational Administration				64,712	1,040,902		1,105,614
4.40 School District Governance					238,258		238,258
4.41 Business Administration				1,067,689	2,153,905		3,221,594
Total Function 4	-	-	-	1,132,401	3,433,065	-	4,565,466
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	121,500			471,006	1,169,947	38,450	1,800,903
5.50 Maintenance Operations	4,120			7,639,284	86,768	270,803	8,000,975
5.52 Maintenance of Grounds				660,955		130,700	791,655
5.56 Utilities							-
Total Function 5	125,620	-	-	8,771,245	1,256,715	439,953	10,593,533
7 Transportation and Housing							
7.41 Transportation and Housing Administration					25,189		25,189
7.70 Student Transportation						83,527	83,527
Total Function 7	-	-	-	-	25,189	83,527	108,716
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	93,023,633	11,228,079	13,271,329	14,839,577	5,262,581	5,144,249	142,769,448

School District No. 37 (Delta)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2025

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2025 Annual Budget	2024 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	70,671,970	17,501,091	88,173,061	6,265,433	94,438,494	93,857,472
1.03 Career Programs	1,078,415	297,183	1,375,598	35,899	1,411,497	1,347,223
1.07 Library Services	2,619,040	663,065	3,282,105	76,734	3,358,839	3,246,282
1.08 Counselling	3,867,816	916,328	4,784,144	9,480	4,793,624	4,551,451
1.10 Inclusive Education	27,276,180	7,538,455	34,814,635	708,922	35,523,557	36,660,972
1.30 English Language Learning	3,637,924	1,009,825	4,647,749	21,569	4,669,318	4,323,924
1.31 Indigenous Education	824,988	212,633	1,037,621	132,008	1,169,629	1,208,563
1.41 School Administration	11,090,857	2,805,047	13,895,904	305,241	14,201,145	13,389,200
1.60 Summer School	319,300	80,988	400,288	12,397	412,685	399,181
1.61 Continuing Education	1,602,176	584,739	2,186,915	351,226	2,538,141	2,371,466
1.62 International and Out of Province Students	3,074,601	771,596	3,846,197	1,695,830	5,542,027	4,786,162
1.64 Other	1,438,466	425,368	1,863,834	776,935	2,640,769	2,859,433
Total Function 1	127,501,733	32,806,318	160,308,051	10,391,674	170,699,725	169,001,329
4 District Administration						
4.11 Educational Administration	1,105,614	257,607	1,363,221	158,346	1,521,567	1,350,110
4.40 School District Governance	238,258	11,388	249,646	96,057	345,703	340,803
4.41 Business Administration	3,221,594	770,413	3,992,007	636,758	4,628,765	4,314,587
Total Function 4	4,565,466	1,039,408	5,604,874	891,161	6,496,035	6,005,500
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	1,800,903	472,494	2,273,397	656,200	2,929,597	2,807,543
5.50 Maintenance Operations	8,000,975	2,480,231	10,481,206	2,977,028	13,458,234	13,506,385
5.52 Maintenance of Grounds	791,655	204,093	995,748	177,160	1,172,908	1,143,968
5.56 Utilities	-	-	-	3,305,522	3,305,522	3,112,033
Total Function 5	10,593,533	3,156,818	13,750,351	7,115,910	20,866,261	20,569,929
7 Transportation and Housing						
7.41 Transportation and Housing Administration	25,189	5,359	30,548	-	30,548	27,505
7.70 Student Transportation	83,527	11,052	94,579	1,062,276	1,156,855	1,109,848
Total Function 7	108,716	16,411	125,127	1,062,276	1,187,403	1,137,353
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	142,769,448	37,018,955	179,788,403	19,461,021	199,249,424	196,714,111

School District No. 37 (Delta)

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2025

	2025	2024 Amended
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	23,306,130	24,526,649
Other	186,694	258,838
Federal Grants		11,498
Other Revenue	1,674,080	2,162,440
Investment Income	29,900	54,400
Total Revenue	25,196,804	27,013,825
Expenses		
Instruction	23,909,151	25,910,789
District Administration	658,593	300,467
Operations and Maintenance	629,060	757,404
Total Expense	25,196,804	26,968,660
Net Revenue (Expense)	-	45,165
Net Transfers (to) from other funds		
Tangible Capital Assets - Work in Progress		(45,165)
Total Net Transfers	-	(45,165)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 37 (Delta)

Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2025

	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			277,320	907,504					
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	615,060	617,840			224,000	58,800	239,836	665,164	856,987
Provincial Grants - Other									
Other			38,800	1,260,000					
Investment Income	3,000	500	2,400					1,000	
	618,060	618,340	41,200	1,260,000	224,000	58,800	239,836	666,164	856,987
Less: Allocated to Revenue	618,060	618,340	41,200	1,260,000	224,000	58,800	239,836	666,164	856,987
Deferred Revenue, end of year	-	-	277,320	907,504	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	615,060	617,840			224,000	58,800	239,836	665,164	856,987
Provincial Grants - Other									
Other Revenue			38,800	1,260,000					
Investment Income	3,000	500	2,400					1,000	
	618,060	618,340	41,200	1,260,000	224,000	58,800	239,836	666,164	856,987
Expenses									
Salaries									
Teachers							107,189		
Principals and Vice Principals									
Educational Assistants		457,464			163,920			502,945	330,005
Support Staff	152,360								91,475
Other Professionals									
Substitutes	8,516						720		203,688
	160,876	457,464	-	-	163,920	-	107,909	502,945	625,168
Employee Benefits	39,450	159,424			58,200		27,203	163,219	195,879
Services and Supplies	417,734	1,452	41,200	1,260,000	1,880	58,800	104,724		35,940
	618,060	618,340	41,200	1,260,000	224,000	58,800	239,836	666,164	856,987
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund					34,000				

School District No. 37 (Delta)

Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2025

	Classroom Enhancement Fund - Staffing	Seamless Day Kindergarten	Early Childhood Education Dual Credit Program	Student & Family Affordability	Feeding Futures Fund	PRP Assessment Unit	Enh.Settlement Workers in Schls (ESWIS)	Networks of Inquiry & Indigenous Ed (NOIE)	Youth Train in Trades
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			19,835	566,000	245,000		32,908	193,209	
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	13,390,186	95,540	45,000		1,692,274	3,974,608			
Provincial Grants - Other								91,500	90,000
Other		123,280						250,000	
Investment Income								23,500	
	13,390,186	218,820	45,000	-	1,692,274	3,974,608	-	365,000	90,000
Less: Allocated to Revenue	13,390,186	218,820	64,835	566,000	1,937,274	3,974,608	6,694	365,000	90,000
Deferred Revenue, end of year	-	-	-	-	-	-	26,214	193,209	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	13,390,186	95,540	64,835	566,000	1,937,274	3,974,608			
Provincial Grants - Other							6,694	90,000	90,000
Other Revenue		123,280						252,000	
Investment Income								23,000	
	13,390,186	218,820	64,835	566,000	1,937,274	3,974,608	6,694	365,000	90,000
Expenses									
Salaries									
Teachers	10,617,593		58,343			1,886,438			10,000
Principals and Vice Principals		13,205				424,815			
Educational Assistants		146,220			84,054				
Support Staff		5,915				231,182			16,918
Other Professionals					96,856				
Substitutes									
	10,617,593	165,340	58,343	-	180,910	2,542,435	-	-	26,918
Employee Benefits	2,772,593	46,412	6,492		45,069	622,258			7,490
Services and Supplies		7,068		566,000	1,711,295	809,915	6,694	365,000	55,592
	13,390,186	218,820	64,835	566,000	1,937,274	3,974,608	6,694	365,000	90,000
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

Additional Expenses funded by, and reported in, the Operating Fund

School District No. 37 (Delta)

Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2025

	<u>TOTAL</u>
	\$
Deferred Revenue, beginning of year	2,241,776
Add: Restricted Grants	
Provincial Grants - Ministry of Education and Child Care	22,475,295
Provincial Grants - Other	181,500
Other	1,672,080
Investment Income	30,400
	<u>24,359,275</u>
Less: Allocated to Revenue	<u>25,196,804</u>
Deferred Revenue, end of year	<u>1,404,247</u>
Revenues	
Provincial Grants - Ministry of Education and Child Care	23,306,130
Provincial Grants - Other	186,694
Other Revenue	1,674,080
Investment Income	29,900
	<u>25,196,804</u>
Expenses	
Salaries	
Teachers	12,679,563
Principals and Vice Principals	438,020
Educational Assistants	1,684,608
Support Staff	497,850
Other Professionals	96,856
Substitutes	212,924
	<u>15,609,821</u>
Employee Benefits	4,143,689
Services and Supplies	5,443,294
	<u>25,196,804</u>
Net Revenue (Expense)	<u><u>-</u></u>
Additional Expenses funded by, and reported in, the Operating Fund	34,000

School District No. 37 (Delta)

Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2025

	2025 Annual Budget			2024 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	4,794,403		4,794,403	4,695,827
Total Revenue	4,794,403	80,000	4,874,403	4,775,827
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	7,590,052		7,590,052	7,109,266
Debt Services				
Capital Lease Interest		149,613	149,613	139,166
Total Expense	7,590,052	149,613	7,739,665	7,248,432
Net Revenue (Expense)	(2,795,649)	(69,613)	(2,865,262)	(2,472,605)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	558,316		558,316	187,661
Tangible Capital Assets - Work in Progress	1,458,459		1,458,459	2,184,256
Capital Lease Payment		611,721	611,721	430,555
Total Net Transfers	2,016,775	611,721	2,628,496	2,802,472
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	(316,766)	80,000	(236,766)	329,867