



Annual Budget
School District No. 36 (Surrey)
June 30, 2019

School District No. 36 (Surrey)

June 30, 2019

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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. 36 (SURREY)
(called the "Board") to adopt the Annual Budget of the Board for the fiscal year 2018/2019 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. 36 (Surrey)
Annual Budget Bylaw for fiscal year 2018/2019.
3. The attached Statement 2 showing the estimated revenue and expense for the
2018/2019 fiscal year and the total budget bylaw amount of \$808,025,930 for the 2018/2019 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 2018/2019.

READ A FIRST TIME THE 9th DAY OF MAY, 2018;

READ A SECOND TIME THE 9th DAY OF MAY, 2018;

READ A THIRD TIME, PASSED AND ADOPTED THE 9th DAY OF MAY, 2018;

(Corporate Seal)

Chairperson of the Board

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 36 (Surrey)
Annual Budget Bylaw 2018/2019, adopted by the Board the 9th DAY OF MAY, 2018.

Secretary Treasurer

School District No. 36 (Surrey)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	72,994,000	72,145,000
Adult	374,000	358,000
Total Ministry Operating Grant Funded FTE's	73,368,000	72,503,000
Revenues	\$	\$
Provincial Grants		
Ministry of Education	697,444,715	692,343,647
Other	350,000	883,175
Municipal Grants Spent on Sites		370,581
Federal Grants	3,222,684	3,394,926
Tuition	15,491,000	15,489,771
Other Revenue	18,426,962	19,246,486
Rentals and Leases	2,778,150	2,756,650
Investment Income	2,106,000	2,408,676
Amortization of Deferred Capital Revenue	38,000,000	41,390,000
Total Revenue	777,819,511	778,283,912
Expenses		
Instruction	648,221,877	640,170,663
District Administration	16,115,633	17,320,312
Operations and Maintenance	122,232,046	122,345,938
Transportation and Housing	6,454,401	6,094,859
Total Expense	793,023,957	785,931,772
Net Revenue (Expense)	(15,204,446)	(7,647,860)
Budgeted Allocation (Retirement) of Surplus (Deficit)	15,806,419	36,102,107
Budgeted Surplus (Deficit), for the year	601,973	28,454,247
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		15,123,014
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	601,973	13,331,233
Budgeted Surplus (Deficit), for the year	601,973	28,454,247

School District No. 36 (Surrey)

Annual Budget - Revenue and Expense
Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	690,505,241	669,640,902
Operating - Tangible Capital Assets Purchased	7,701,973	13,253,652
Special Purpose Funds - Total Expense	56,518,716	67,015,870
Special Purpose Funds - Tangible Capital Assets Purchased	300,000	350,000
Capital Fund - Total Expense	46,000,000	49,275,000
Capital Fund - Tangible Capital Assets Purchased from Local Capital	7,000,000	7,900,000
Total Budget Bylaw Amount	808,025,930	807,435,424

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. 36 (Surrey)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	(15,204,446)	(7,647,860)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(8,001,973)	(13,603,652)
From Local Capital	(7,000,000)	(7,900,000)
From Deferred Capital Revenue	(30,000,000)	(46,500,000)
Total Acquisition of Tangible Capital Assets	(45,001,973)	(68,003,652)
Amortization of Tangible Capital Assets	46,000,000	49,275,000
Total Effect of change in Tangible Capital Assets	998,027	(18,728,652)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(14,206,419)	(26,376,512)

School District No. 36 (Surrey)

Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2019

Schedule 2

	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	657,851,999	640,321,572
Other	350,000	352,300
Federal Grants	2,312,684	2,531,682
Tuition	15,491,000	15,489,771
Other Revenue	2,116,962	2,211,486
Rentals and Leases	2,778,150	2,756,650
Investment Income	1,500,000	1,700,000
Total Revenue	682,400,795	665,363,461
Expenses		
Instruction	594,065,190	575,519,501
District Administration	16,115,633	17,320,312
Operations and Maintenance	73,870,017	70,706,230
Transportation and Housing	6,454,401	6,094,859
Total Expense	690,505,241	669,640,902
Net Revenue (Expense)	(8,104,446)	(4,277,441)
Budgeted Prior Year Surplus Appropriation	15,806,419	36,102,107
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(7,701,973)	(13,253,652)
Local Capital		(3,448,000)
Total Net Transfers	(7,701,973)	(16,701,652)
Budgeted Surplus (Deficit), for the year	-	15,123,014

School District No. 36 (Surrey)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2019

	2019 Annual Budget \$	2018 Amended Annual Budget \$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	648,847,465	627,742,355
DISC/LEA Recovery	(73,760)	(73,760)
Other Ministry of Education Grants		
Pay Equity	6,861,222	6,861,222
Funding for Graduated Adults	1,230,080	1,230,080
Transportation Supplement	72,999	72,999
Economic Stability Dividend		446,200
Return of Administrative Savings		3,128,483
Carbon Tax Grant	432,146	432,146
Benefit Funding	438,292	438,292
Other Miscellaneous	43,555	43,555
Total Provincial Grants - Ministry of Education	657,851,999	640,321,572
Provincial Grants - Other	350,000	352,300
Federal Grants	2,312,684	2,531,682
Tuition		
Continuing Education	878,000	863,000
International and Out of Province Students	14,613,000	14,626,771
Total Tuition	15,491,000	15,489,771
Other Revenues		
LEA/Direct Funding from First Nations	73,760	73,760
Miscellaneous		
Teaching Kitchen	882,700	807,450
Energy Management	110,000	185,040
Worksafe BC	403,010	403,010
Other Miscellaneous	647,492	742,226
Total Other Revenue	2,116,962	2,211,486
Rentals and Leases	2,778,150	2,756,650
Investment Income	1,500,000	1,700,000
Total Operating Revenue	682,400,795	665,363,461

School District No. 36 (Surrey)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$
Salaries		
Teachers	328,226,064	318,403,114
Principals and Vice Principals	30,066,885	29,547,187
Educational Assistants	62,119,064	59,337,039
Support Staff	55,218,257	52,332,852
Other Professionals	9,909,731	9,443,546
Substitutes	20,536,310	18,576,285
Total Salaries	506,076,311	487,640,023
Employee Benefits	120,938,005	109,815,916
Total Salaries and Benefits	627,014,316	597,455,939
Services and Supplies		
Services	20,643,516	22,028,578
Student Transportation	5,655,277	5,491,589
Professional Development and Travel	2,892,914	3,188,175
Rentals and Leases	831,243	796,818
Dues and Fees	1,602,629	1,488,332
Insurance	1,636,970	1,580,208
Supplies	18,928,083	26,866,427
Utilities	11,300,293	10,744,836
Total Services and Supplies	63,490,925	72,184,963
Total Operating Expense	690,505,241	669,640,902

School District No. 36 (Surrey)

Schedule 2C

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2019

	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	249,634,778	7,558,817	29,794	5,916,382	1,287,218	10,282,031	274,709,020
1.03 Career Programs	3,344,773	111,074		1,362,250		197,762	5,015,859
1.07 Library Services	6,990,437			695,089	62,749	305,338	8,053,613
1.08 Counselling	8,026,758					313,043	8,339,801
1.10 Special Education	39,205,322		58,316,316	514,935		5,035,209	103,071,782
1.30 English Language Learning	12,378,177		499,084			493,636	13,370,897
1.31 Aboriginal Education	743,095	111,074	2,066,276	93,948	138,692	133,213	3,286,298
1.41 School Administration	70,000	20,866,879		12,676,367		1,017,712	34,630,958
1.60 Summer School	1,810,762	203,314	40,000	188,330			2,242,406
1.61 Continuing Education	360,000	29,157		49,330		2,233	440,720
1.62 International and Out of Province Students	4,481,737	421,502	67,469	1,040,608	318,287	239,205	6,568,808
1.64 Other	341,089		1,069,325	96,686	157,503	4,834	1,669,437
Total Function 1	327,386,928	29,301,817	62,088,264	22,633,925	1,964,449	18,024,216	461,399,599
4 District Administration							
4.11 Educational Administration	678,704	132,995		200,933	1,759,520	20,408	2,792,560
4.40 School District Governance				233,922	360,589		594,511
4.41 Business Administration	26,000	632,073		3,144,512	2,991,400	135,873	6,929,858
Total Function 4	704,704	765,068	-	3,579,367	5,111,509	156,281	10,316,929
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	129,432		30,800	1,281,445	1,329,054	42,405	2,813,136
5.50 Maintenance Operations	5,000			24,607,434	1,258,891	2,250,997	28,122,322
5.52 Maintenance of Grounds				2,404,326	94,754	35,939	2,535,019
5.56 Utilities							-
Total Function 5	134,432	-	30,800	28,293,205	2,682,699	2,329,341	33,470,477
7 Transportation and Housing							
7.41 Transportation and Housing Administration				97,686	151,074	4,834	253,594
7.70 Student Transportation				614,074		21,638	635,712
Total Function 7	-	-	-	711,760	151,074	26,472	889,306
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	328,226,064	30,066,885	62,119,064	55,218,257	9,909,731	20,536,310	506,076,311

School District No. 36 (Surrey)

Schedule 2C

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2019

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	274,709,020	65,267,239	339,976,259	10,955,335	350,931,594	339,908,828
1.03 Career Programs	5,015,859	1,216,293	6,232,152	1,347,033	7,579,185	7,108,572
1.07 Library Services	8,053,613	1,945,896	9,999,509	4,213,369	14,212,878	16,146,012
1.08 Counselling	8,339,801	2,024,903	10,364,704		10,364,704	9,907,263
1.10 Special Education	103,071,782	25,500,662	128,572,444	1,167,480	129,739,924	122,785,301
1.30 English Language Learning	13,370,897	3,242,575	16,613,472	9,537	16,623,009	15,964,490
1.31 Aboriginal Education	3,286,298	793,364	4,079,662	166,683	4,246,345	4,151,826
1.41 School Administration	34,630,958	7,885,308	42,516,266	1,288,770	43,805,036	43,109,211
1.60 Summer School	2,242,406	373,231	2,615,637	245,000	2,860,637	2,832,923
1.61 Continuing Education	440,720	50,749	491,469	254,000	745,469	691,052
1.62 International and Out of Province Students	6,568,808	1,553,493	8,122,301	2,613,921	10,736,222	10,551,726
1.64 Other	1,669,437	364,150	2,033,587	186,600	2,220,187	2,362,297
Total Function 1	461,399,599	110,217,863	571,617,462	22,447,728	594,065,190	575,519,501
4 District Administration						
4.11 Educational Administration	2,792,560	532,988	3,325,548	1,523,060	4,848,608	6,463,977
4.40 School District Governance	594,511	88,036	682,547	355,350	1,037,897	978,477
4.41 Business Administration	6,929,858	1,638,838	8,568,696	1,660,432	10,229,128	9,877,858
Total Function 4	10,316,929	2,259,862	12,576,791	3,538,842	16,115,633	17,320,312
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	2,813,136	579,599	3,392,735	3,390,977	6,783,712	6,983,439
5.50 Maintenance Operations	28,122,322	7,057,759	35,180,081	13,044,356	48,224,437	45,500,625
5.52 Maintenance of Grounds	2,535,019	623,980	3,158,999	1,599,364	4,758,363	4,476,622
5.56 Utilities	-	-	-	14,103,505	14,103,505	13,745,544
Total Function 5	33,470,477	8,261,338	41,731,815	32,138,202	73,870,017	70,706,230
7 Transportation and Housing						
7.41 Transportation and Housing Administration	253,594	59,591	313,185	9,129	322,314	312,440
7.70 Student Transportation	635,712	139,351	775,063	5,357,024	6,132,087	5,782,419
Total Function 7	889,306	198,942	1,088,248	5,366,153	6,454,401	6,094,859
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	506,076,311	120,938,005	627,014,316	63,490,925	690,505,241	669,640,902

School District No. 36 (Surrey)
 Annual Budget - Special Purpose Revenue and Expense
 Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	39,592,716	48,928,075
Other		530,875
Federal Grants	910,000	863,244
Other Revenue	16,310,000	17,035,000
Investment Income	6,000	8,676
Total Revenue	56,818,716	67,365,870
Expenses		
Instruction	54,156,687	64,651,162
Operations and Maintenance	2,362,029	2,364,708
Total Expense	56,518,716	67,015,870
Net Revenue (Expense)	300,000	350,000
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(300,000)	(350,000)
Total Net Transfers	(300,000)	(350,000)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 36 (Surrey)

Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2019

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Staffing
	\$	\$	\$	\$	\$		\$	\$	\$
Deferred Revenue, beginning of year			400,000	4,500,000	20,000				
Add: Restricted Grants									
Provincial Grants - Ministry of Education	2,362,029	2,519,276			736,000	249,900	517,138	3,917,752	27,641,643
Federal Grants									
Other			300,000	14,000,000				160,000	
Investment Income			6,000						
	2,362,029	2,519,276	306,000	14,000,000	736,000	249,900	517,138	4,077,752	27,641,643
Less: Allocated to Revenue	2,362,029	2,519,276	406,000	14,000,000	756,000	249,900	517,138	4,077,752	27,641,643
Deferred Revenue, end of year	-	-	300,000	4,500,000	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	2,362,029	2,519,276			756,000	249,900	517,138	3,917,752	27,641,643
Federal Grants									
Other Revenue			400,000	14,000,000				160,000	
Investment Income			6,000						
	2,362,029	2,519,276	406,000	14,000,000	756,000	249,900	517,138	4,077,752	27,641,643
Expenses									
Salaries									
Teachers						50,000	130,913		22,472,880
Educational Assistants		2,042,313				20,000			
Support Staff	300,000				523,581	4,000		2,270,462	
Other Professionals	120,000				74,195			233,513	
Substitutes		102,116						20,000	
	420,000	2,144,429	-	-	597,776	74,000	130,913	2,523,975	22,472,880
Employee Benefits	50,000	374,847			156,000	5,000	29,992	580,513	5,168,763
Services and Supplies	1,892,029		406,000	14,000,000	2,224	170,900	356,233	973,264	
	2,362,029	2,519,276	406,000	14,000,000	756,000	249,900	517,138	4,077,752	27,641,643
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 36 (Surrey)
Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2019

	Community Schools Other	Coding and Curriculum Implementation	Literacy Innovation	Adolescent Day Treatment Program	Adolescent Psychiatric Unit	Daughters & Sisters P.L.E.A. Program	Waypoint	Am'Ut	BC Education Marketplace
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	700,000	200,000	150,000						300,000
Add: Restricted Grants									
Provincial Grants - Ministry of Education				448,322	152,414	141,375	150,197	86,670	
Federal Grants									
Other	500,000								
Investment Income									
	500,000	-	-	448,322	152,414	141,375	150,197	86,670	-
Less: Allocated to Revenue	900,000	200,000	150,000	448,322	152,414	141,375	150,197	86,670	300,000
Deferred Revenue, end of year	300,000	-	-	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education		200,000	150,000	448,322	152,414	141,375	150,197	86,670	300,000
Federal Grants									
Other Revenue	900,000								
Investment Income									
	900,000	200,000	150,000	448,322	152,414	141,375	150,197	86,670	300,000
Expenses									
Salaries									
Teachers		100,000	80,000	237,368	78,568	77,000	84,882	36,959	
Educational Assistants				78,192	29,330	19,554	19,554		
Support Staff								21,004	54,730
Other Professionals									40,650
Substitutes									
	-	100,000	80,000	315,560	107,898	96,554	104,436	57,963	95,380
Employee Benefits				73,135	25,061	22,284	24,070	13,571	17,670
Services and Supplies	900,000	100,000	70,000	59,627	19,455	22,537	21,691	15,136	186,950
	900,000	200,000	150,000	448,322	152,414	141,375	150,197	86,670	300,000
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 36 (Surrey)
Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2019

	Aboriginal Ed Windspeaker	Surrey Gang Prevention	Donations	PAC Contributions	TOTAL
	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			600,000	100,000	6,970,000
Add: Restricted Grants					
Provincial Grants - Ministry of Education					38,922,716
Federal Grants	50,000	860,000			910,000
Other			600,000	100,000	15,660,000
Investment Income					6,000
	50,000	860,000	600,000	100,000	55,498,716
Less: Allocated to Revenue	50,000	860,000	700,000	150,000	56,818,716
Deferred Revenue, end of year	-	-	500,000	50,000	5,650,000
Revenues					
Provincial Grants - Ministry of Education					39,592,716
Federal Grants	50,000	860,000			910,000
Other Revenue			700,000	150,000	16,310,000
Investment Income					6,000
	50,000	860,000	700,000	150,000	56,818,716
Expenses					
Salaries					
Teachers		38,497			23,387,067
Educational Assistants					2,208,943
Support Staff		282,351			3,456,128
Other Professionals		201,523			669,881
Substitutes					122,116
	-	522,371	-	-	29,844,135
Employee Benefits		125,369			6,666,275
Services and Supplies	50,000	212,260	500,000	50,000	20,008,306
	50,000	860,000	500,000	50,000	56,518,716
Net Revenue (Expense) before Interfund Transfers	-	-	200,000	100,000	300,000
Interfund Transfers					
Tangible Capital Assets Purchased			(200,000)	(100,000)	(300,000)
	-	-	(200,000)	(100,000)	(300,000)
Net Revenue (Expense)	-	-	-	-	-

School District No. 36 (Surrey)

Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2019

Schedule 4

	2019 Annual Budget			2018 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education			-	3,094,000
Municipal Grants Spent on Sites			-	370,581
Investment Income		600,000	600,000	700,000
Amortization of Deferred Capital Revenue	38,000,000		38,000,000	41,390,000
Total Revenue	38,000,000	600,000	38,600,000	45,554,581
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	46,000,000		46,000,000	49,275,000
Total Expense	46,000,000	-	46,000,000	49,275,000
Net Revenue (Expense)	(8,000,000)	600,000	(7,400,000)	(3,720,419)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	8,001,973		8,001,973	13,603,652
Local Capital			-	3,448,000
Total Net Transfers	8,001,973	-	8,001,973	17,051,652
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	7,000,000	(7,000,000)	-	
Total Other Adjustments to Fund Balances	7,000,000	(7,000,000)	-	
Budgeted Surplus (Deficit), for the year	7,001,973	(6,400,000)	601,973	13,331,233