

Annual Budget

School District No. 36 (Surrey)

June 30, 2020

School District No. 36 (Surrey)

June 30, 2020

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*NOTE - Statement 1, Statement 3, Statement 5, Schedule 1 and Schedules 4A - 4D are used for Financial Statement reporting only.

School District No. 36 (Surrey)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	74,417,900	73,354,600
Adult	331,100	340,600
Total Ministry Operating Grant Funded FTE's	74,749,000	73,695,200
Revenues	\$	\$
Provincial Grants		
Ministry of Education	742,959,056	719,255,188
Other	1,005,875	1,329,681
Federal Grants	2,955,807	3,478,134
Tuition	16,757,667	15,688,767
Other Revenue	19,357,299	19,257,812
Rentals and Leases	2,738,500	2,740,500
Investment Income	2,211,000	3,111,109
Amortization of Deferred Capital Revenue	24,650,000	24,547,000
Total Revenue	812,635,204	789,408,191
Expenses		
Instruction	680,202,605	660,771,661
District Administration	18,596,151	17,795,833
Operations and Maintenance	113,103,289	112,796,926
Transportation and Housing	7,077,520	6,716,259
Total Expense	818,979,565	798,080,679
Net Revenue (Expense)	(6,344,361)	(8,672,488)
Budgeted Allocation (Retirement) of Surplus (Deficit)	7,133,506	14,574,281
Budgeted Surplus (Deficit), for the year	789,145	5,901,793
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	789,145	5,901,793
Budgeted Surplus (Deficit), for the year	789,145	5,901,793

School District No. 36 (Surrey)

Annual Budget - Revenue and Expense
Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	713,743,971	694,672,048
Operating - Tangible Capital Assets Purchased	11,489,145	12,617,793
Special Purpose Funds - Total Expense	69,135,594	67,745,631
Special Purpose Funds - Tangible Capital Assets Purchased	150,000	300,000
Capital Fund - Total Expense	36,100,000	35,663,000
Capital Fund - Tangible Capital Assets Purchased from Local Capital	5,601,438	1,000,000
Total Budget Bylaw Amount	836,220,148	811,998,472

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, 2020

	2020 Annual Budget \$	2019 Amended Annual Budget \$
Surplus (Deficit) for the year	(6,344,361)	(8,672,488)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(11,639,145)	(12,917,793)
From Local Capital	(5,601,438)	(1,000,000)
From Deferred Capital Revenue	(76,766,985)	(27,008,000)
Total Acquisition of Tangible Capital Assets	(94,007,568)	(40,925,793)
Amortization of Tangible Capital Assets	36,100,000	35,663,000
Total Effect of change in Tangible Capital Assets	(57,907,568)	(5,262,793)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(64,251,929)	(13,935,281)

School District No. 36 (Surrey)

Schedule 2

Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2020

	2020 Annual Budget \$	2019 Amended Annual Budget \$
Revenues		
Provincial Grants		
Ministry of Education	692,444,893	666,809,758
Other	350,000	362,000
Federal Grants	2,051,251	2,510,204
Tuition	16,757,667	15,688,767
Other Revenue	2,157,299	2,404,331
Rentals and Leases	2,738,500	2,740,500
Investment Income	1,600,000	2,200,000
Total Revenue	718,099,610	692,715,560
Expenses		
Instruction	613,464,915	595,393,168
District Administration	18,596,151	17,795,833
Operations and Maintenance	74,605,385	74,766,788
Transportation and Housing	7,077,520	6,716,259
Total Expense	713,743,971	694,672,048
Net Revenue (Expense)	4,355,639	(1,956,488)
Budgeted Prior Year Surplus Appropriation	7,133,506	14,574,281
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(11,489,145)	(12,617,793)
Total Net Transfers	(11,489,145)	(12,617,793)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 36 (Surrey)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2020

	2020 Annual Budget \$	2019 Amended Annual Budget \$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	677,145,639	656,436,760
DISC/LEA Recovery	(87,199)	(87,199)
Other Ministry of Education Grants		
Pay Equity	6,861,222	6,861,222
Funding for Graduated Adults	1,886,031	1,886,031
Transportation Supplement	72,999	72,999
Economic Stability Dividend		779,020
Carbon Tax Grant	432,146	432,146
Benefit Funding	483,060	483,060
Employer Health Tax	5,605,276	
Other Miscellaneous	45,719	(54,281)
Total Provincial Grants - Ministry of Education	692,444,893	666,809,758
Provincial Grants - Other	350,000	362,000
Federal Grants	2,051,251	2,510,204
Tuition		
Continuing Education	875,000	875,000
International and Out of Province Students	15,882,667	14,813,767
Total Tuition	16,757,667	15,688,767
Other Revenues		
LEA/Direct Funding from First Nations	87,199	87,199
Miscellaneous		
Teaching Kitchen	837,000	893,400
Energy Management	110,000	114,087
Worksafe BC	457,000	457,000
Other Miscellaneous	666,100	852,645
Total Other Revenue	2,157,299	2,404,331
Rentals and Leases	2,738,500	2,740,500
Investment Income	1,600,000	2,200,000
Total Operating Revenue	718,099,610	692,715,560

School District No. 36 (Surrey)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
Salaries		
Teachers	336,958,954	328,378,012
Principals and Vice Principals	32,804,805	30,716,279
Educational Assistants	69,568,426	64,004,824
Support Staff	57,535,092	55,935,312
Other Professionals	10,800,458	9,983,942
Substitutes	20,234,433	19,039,741
Total Salaries	527,902,168	508,058,110
Employee Benefits	122,866,112	117,108,696
Total Salaries and Benefits	650,768,280	625,166,806
Services and Supplies		
Services	19,328,918	22,549,370
Student Transportation	5,796,177	5,599,690
Professional Development and Travel	3,003,656	2,871,069
Rentals and Leases	918,494	952,243
Dues and Fees	1,629,950	1,636,354
Insurance	1,636,970	1,658,498
Supplies	19,685,600	22,937,725
Utilities	10,975,926	11,300,293
Total Services and Supplies	62,975,691	69,505,242
Total Operating Expense	713,743,971	694,672,048

School District No. 36 (Surrey)

Schedule 2C

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2020

	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	253,862,949	9,031,189	33,662	6,190,789	1,414,840	10,573,187	281,106,616
1.03 Career Programs	3,396,956	114,651		1,426,415		170,248	5,108,270
1.07 Library Services	7,244,881			705,918	63,287	315,802	8,329,888
1.08 Counselling	8,791,361					342,863	9,134,224
1.10 Special Education	41,037,529		65,910,397	710,618		4,388,092	112,046,636
1.30 English Language Learning	12,426,603		507,219			492,581	13,426,403
1.31 Aboriginal Education	823,467	114,651	2,059,296	86,295	142,678	133,499	3,359,886
1.41 School Administration	70,000	22,189,804		13,094,952		1,062,560	36,417,316
1.60 Summer School	1,932,411	212,164	40,000	189,805			2,374,380
1.61 Continuing Education	360,000	33,582		50,036		2,268	445,886
1.62 International and Out of Province Students	4,499,368	448,155	67,664	1,115,730	327,904	226,512	6,685,333
1.64 Other	174,663		919,388	96,810	159,786	4,830	1,355,477
Total Function 1	334,620,188	32,144,196	69,537,626	23,667,368	2,108,495	17,712,442	479,790,315
4 District Administration							
4.11 Educational Administration	2,178,334	137,277		267,610	1,740,568	24,103	4,347,892
4.40 School District Governance				241,137	363,058		604,195
4.41 Business Administration	26,000	523,332		3,261,640	3,586,946	138,089	7,536,007
Total Function 4	2,204,334	660,609	-	3,770,387	5,690,572	162,192	12,488,094
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	129,432		30,800	1,343,805	1,464,318	38,690	3,007,045
5.50 Maintenance Operations	5,000			25,352,688	1,226,042	2,250,926	28,834,656
5.52 Maintenance of Grounds				2,549,711	171,433	38,120	2,759,264
5.56 Utilities							-
Total Function 5	134,432	-	30,800	29,246,204	2,861,793	2,327,736	34,600,965
7 Transportation and Housing							
7.41 Transportation and Housing Administration				99,202	139,598	4,910	243,710
7.70 Student Transportation				751,931		27,153	779,084
Total Function 7	-	-	-	851,133	139,598	32,063	1,022,794
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	336,958,954	32,804,805	69,568,426	57,535,092	10,800,458	20,234,433	527,902,168

School District No. 36 (Surrey)

Schedule 2C

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2020

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	281,106,616	64,839,818	345,946,434	10,364,415	356,310,849	346,989,721
1.03 Career Programs	5,108,270	1,223,888	6,332,158	1,315,496	7,647,654	7,617,854
1.07 Library Services	8,329,888	1,965,953	10,295,841	4,056,156	14,351,997	15,397,531
1.08 Counselling	9,134,224	2,160,245	11,294,469		11,294,469	10,960,064
1.10 Special Education	112,046,636	27,253,613	139,300,249	1,253,913	140,554,162	132,505,750
1.30 English Language Learning	13,426,403	3,155,932	16,582,335	9,552	16,591,887	16,302,488
1.31 Aboriginal Education	3,359,886	813,546	4,173,432	296,918	4,470,350	4,209,159
1.41 School Administration	36,417,316	8,013,363	44,430,679	1,231,838	45,662,517	44,463,930
1.60 Summer School	2,374,380	374,745	2,749,125	225,000	2,974,125	2,971,255
1.61 Continuing Education	445,886	51,508	497,394	254,000	751,394	747,715
1.62 International and Out of Province Students	6,685,333	1,550,151	8,235,484	2,708,113	10,943,597	10,753,834
1.64 Other	1,355,477	284,354	1,639,831	272,083	1,911,914	2,473,867
Total Function 1	479,790,315	111,687,116	591,477,431	21,987,484	613,464,915	595,393,168
4 District Administration						
4.11 Educational Administration	4,347,892	541,085	4,888,977	1,391,901	6,280,878	6,309,370
4.40 School District Governance	604,195	90,296	694,491	556,338	1,250,829	1,039,344
4.41 Business Administration	7,536,007	1,767,898	9,303,905	1,760,539	11,064,444	10,447,119
Total Function 4	12,488,094	2,399,279	14,887,373	3,708,778	18,596,151	17,795,833
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	3,007,045	614,260	3,621,305	3,537,058	7,158,363	7,311,318
5.50 Maintenance Operations	28,834,656	7,254,844	36,089,500	12,583,464	48,672,964	48,634,629
5.52 Maintenance of Grounds	2,759,264	678,429	3,437,693	1,557,227	4,994,920	4,729,687
5.56 Utilities	-	-	-	13,779,138	13,779,138	14,091,154
Total Function 5	34,600,965	8,547,533	43,148,498	31,456,887	74,605,385	74,766,788
7 Transportation and Housing						
7.41 Transportation and Housing Administration	243,710	57,107	300,817	20,861	321,678	302,356
7.70 Student Transportation	779,084	175,077	954,161	5,801,681	6,755,842	6,413,903
Total Function 7	1,022,794	232,184	1,254,978	5,822,542	7,077,520	6,716,259
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	527,902,168	122,866,112	650,768,280	62,975,691	713,743,971	694,672,048

School District No. 36 (Surrey)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2020

	2020	2019 Amended
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	50,514,163	49,245,430
Other	655,875	967,681
Federal Grants	904,556	967,930
Other Revenue	17,200,000	16,853,481
Investment Income	11,000	11,109
Total Revenue	69,285,594	68,045,631
Expenses		
Instruction	66,737,690	65,378,493
Operations and Maintenance	2,397,904	2,367,138
Total Expense	69,135,594	67,745,631
Net Revenue (Expense)	150,000	300,000
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(150,000)	(300,000)
Total Net Transfers	(150,000)	(300,000)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 36 (Surrey)
Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2020

	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			400,000	3,500,000				200,000	
Add: Restricted Grants									
Provincial Grants - Ministry of Education	2,362,029	2,541,017			736,000	249,900	548,420	3,942,097	1,492,421
Provincial Grants - Other									
Federal Grants									
Other			300,000	15,000,000				500,000	
Investment Income	5,000		6,000						
	2,367,029	2,541,017	306,000	15,000,000	736,000	249,900	548,420	4,442,097	1,492,421
Less: Allocated to Revenue	2,367,029	2,541,017	406,000	15,000,000	736,000	249,900	548,420	4,642,097	1,492,421
Deferred Revenue, end of year	-	-	300,000	3,500,000	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	2,362,029	2,541,017			736,000	249,900	548,420	4,642,097	1,492,421
Provincial Grants - Other									
Federal Grants									
Other Revenue			400,000	15,000,000					
Investment Income	5,000		6,000						
	2,367,029	2,541,017	406,000	15,000,000	736,000	249,900	548,420	4,642,097	1,492,421
Expenses									
Salaries									
Teachers						30,000	210,000		
Principals and Vice Principals									25,819
Educational Assistants		2,040,080				12,000			
Support Staff	200,000				490,000	10,000		2,200,000	59,100
Other Professionals	120,000				15,000	60,000		230,000	53,727
Substitutes		102,004						35,000	953,806
	320,000	2,142,084	-	-	505,000	112,000	210,000	2,465,000	1,092,452
Employee Benefits	60,000	398,933			150,000	15,000	30,000	493,097	201,477
Services and Supplies	1,987,029		406,000	15,000,000	81,000	122,900	308,420	1,684,000	198,492
	2,367,029	2,541,017	406,000	15,000,000	736,000	249,900	548,420	4,642,097	1,492,421
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, 2020

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	Community Schools Other	Coding and Curriculum Implementation	Literacy Innovation	Adolescent Day Treatment	Adolescent Psychiatric Unit	Daughters & Sisters P.L.E.A.	Waypoint
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			800,000	120,000	120,000				
Add: Restricted Grants									
Provincial Grants - Ministry of Education	35,780,023	1,114,509				344,957	152,688	117,012	151,454
Provincial Grants - Other									
Federal Grants									
Other			400,000						
Investment Income									
	35,780,023	1,114,509	400,000	-	-	344,957	152,688	117,012	151,454
Less: Allocated to Revenue	35,780,023	1,114,509	800,000	120,000	120,000	344,957	152,688	117,012	151,454
Deferred Revenue, end of year	-	-	400,000	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	35,780,023	1,114,509		120,000	120,000	344,957	152,688	117,012	151,454
Provincial Grants - Other									
Federal Grants									
Other Revenue			800,000						
Investment Income									
	35,780,023	1,114,509	800,000	120,000	120,000	344,957	152,688	117,012	151,454
Expenses									
Salaries									
Teachers	29,049,300	943,300		80,000		169,484	81,470	61,820	88,015
Principals and Vice Principals									
Educational Assistants			5,000			79,406	29,330	9,926	9,926
Support Staff			170,000						
Other Professionals									
Substitutes									
	29,049,300	943,300	175,000	80,000	-	248,890	110,800	71,746	97,941
Employee Benefits	6,730,723	171,209	30,000			58,083	25,891	16,562	22,558
Services and Supplies			595,000	40,000	120,000	37,984	15,997	28,704	30,955
	35,780,023	1,114,509	800,000	120,000	120,000	344,957	152,688	117,012	151,454
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, 2020

	Am'ut	Aboriginal Ed Windspeaker	Safe Schools Programs	Surrey WRAP	Gang Prevention	SAFE Program	Donations	PAC Contributions	Coyote Creek BEP
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			300,000				1,000,000	100,000	30,875
Add: Restricted Grants									
Provincial Grants - Ministry of Education	41,636								
Provincial Grants - Other				500,000					
Federal Grants		50,000			854,556				
Other						50,000	700,000	200,000	
Investment Income									
	41,636	50,000	-	500,000	854,556	50,000	700,000	200,000	-
Less: Allocated to Revenue	41,636	50,000	125,000	500,000	854,556	50,000	800,000	150,000	30,875
Deferred Revenue, end of year	-	-	175,000	-	-	-	900,000	150,000	-
Revenues									
Provincial Grants - Ministry of Education	41,636								
Provincial Grants - Other			125,000	500,000					30,875
Federal Grants		50,000			854,556				
Other Revenue						50,000	800,000	150,000	
Investment Income									
	41,636	50,000	125,000	500,000	854,556	50,000	800,000	150,000	30,875
Expenses									
Salaries									
Teachers	26,591				100,000				
Principals and Vice Principals									
Educational Assistants									
Support Staff			20,000	200,000	220,000	25,000			
Other Professionals				50,000	200,000				
Substitutes									
	26,591	-	20,000	250,000	520,000	25,000	-	-	-
Employee Benefits	6,087		5,000	40,000	100,000				
Services and Supplies	8,958	50,000	100,000	210,000	234,556	25,000	725,000	75,000	30,875
	41,636	50,000	125,000	500,000	854,556	50,000	725,000	75,000	30,875
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	75,000	75,000	-
Interfund Transfers									
Tangible Capital Assets Purchased							(75,000)	(75,000)	
	-	-	-	-	-	-	(75,000)	(75,000)	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 36 (Surrey)

Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2020

	TOTAL
	<u>\$</u>
Deferred Revenue, beginning of year	6,570,875
Add: Restricted Grants	
Provincial Grants - Ministry of Education	49,574,163
Provincial Grants - Other	500,000
Federal Grants	904,556
Other	17,150,000
Investment Income	11,000
	<u>68,139,719</u>
Less: Allocated to Revenue	<u>69,285,594</u>
Deferred Revenue, end of year	<u><u>5,425,000</u></u>
Revenues	
Provincial Grants - Ministry of Education	50,514,163
Provincial Grants - Other	655,875
Federal Grants	904,556
Other Revenue	17,200,000
Investment Income	11,000
	<u>69,285,594</u>
Expenses	
Salaries	
Teachers	30,839,980
Principals and Vice Principals	25,819
Educational Assistants	2,185,668
Support Staff	3,594,100
Other Professionals	728,727
Substitutes	1,090,810
	<u>38,465,104</u>
Employee Benefits	8,554,620
Services and Supplies	22,115,870
	<u>69,135,594</u>
Net Revenue (Expense) before Interfund Transfers	<u>150,000</u>
Interfund Transfers	
Tangible Capital Assets Purchased	<u>(150,000)</u>
	<u>(150,000)</u>
Net Revenue (Expense)	<u><u>-</u></u>

School District No. 36 (Surrey)

Schedule 4

Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2020

	2020 Annual Budget			2019 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education			-	3,200,000
Investment Income		600,000	600,000	900,000
Amortization of Deferred Capital Revenue	24,650,000		24,650,000	24,547,000
Total Revenue	24,650,000	600,000	25,250,000	28,647,000
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	36,100,000		36,100,000	35,663,000
Total Expense	36,100,000	-	36,100,000	35,663,000
Net Revenue (Expense)	(11,450,000)	600,000	(10,850,000)	(7,016,000)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	11,639,145		11,639,145	12,917,793
Total Net Transfers	11,639,145	-	11,639,145	12,917,793
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	5,601,438	(5,601,438)	-	
Total Other Adjustments to Fund Balances	5,601,438	(5,601,438)	-	
Budgeted Surplus (Deficit), for the year	5,790,583	(5,001,438)	789,145	5,901,793