



Amended Annual Budget
School District No. 36 (Surrey)
June 30, 2017

School District No. 36 (Surrey)

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2017

	2017 Amended Annual Budget	2016 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	70,986,300	69,872,780
Adult	398,000	415,875
Total Ministry Operating Grant Funded FTE's	71,384,300	70,288,655
Revenues	\$	\$
Provincial Grants		
Ministry of Education	654,803,578	638,069,371
Other	352,500	360,750
Municipal Grants Spent on Sites	5,258,128	
Federal Grants	3,376,215	2,279,571
Tuition	14,879,448	14,092,174
Other Revenue	19,116,668	17,723,839
Rentals and Leases	2,335,150	2,391,849
Investment Income	2,256,000	2,209,000
Amortization of Deferred Capital Revenue	22,272,000	22,134,000
Total Revenue	724,649,687	699,260,554
Expenses		
Instruction	603,388,267	593,620,100
District Administration	15,185,203	12,696,339
Operations and Maintenance	100,695,252	100,872,966
Transportation and Housing	5,671,212	5,293,612
Total Expense	724,939,934	712,483,017
Net Revenue (Expense)	(290,247)	(13,222,463)
Budgeted Allocation (Retirement) of Surplus (Deficit)	21,408,660	18,804,248
Budgeted Surplus (Deficit), for the year	21,118,413	5,581,785
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)	12,308,087	
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	8,810,326	5,581,785
Budgeted Surplus (Deficit), for the year	21,118,413	5,581,785

School District No. 36 (Surrey)

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2017

	2017 Amended Annual Budget	2016 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	645,919,920	641,270,066
Operating - Tangible Capital Assets Purchased	2,827,893	624,759
Special Purpose Funds - Total Expense	46,170,014	39,412,951
Special Purpose Funds - Tangible Capital Assets Purchased	350,000	450,000
Capital Fund - Total Expense	32,850,000	31,800,000
Capital Fund - Tangible Capital Assets Purchased from Local Capital	9,300,000	11,800,000
Total Budget Bylaw Amount	737,417,827	725,357,776

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)

Amended Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2017

	2017 Amended Annual Budget	2016 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(290,247)</u>	<u>(13,222,463)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(3,177,893)	(1,074,759)
From Local Capital	(9,300,000)	(11,800,000)
From Deferred Capital Revenue	(43,750,000)	(16,500,000)
Total Acquisition of Tangible Capital Assets	<u>(56,227,893)</u>	<u>(29,374,759)</u>
Amortization of Tangible Capital Assets	<u>32,850,000</u>	31,800,000
Total Effect of change in Tangible Capital Assets	<u>(23,377,893)</u>	<u>2,425,241</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>(23,668,140)</u></u>	<u><u>(10,797,222)</u></u>

School District No. 36 (Surrey)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2017

	Operating Fund	Special Purpose Fund	Capital Fund	2017 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	21,408,660	-	461,229,395	482,638,055
Changes for the year				
Net Revenue (Expense) for the year	(3,070,375)	350,000	2,430,128	(290,247)
Interfund Transfers				
Tangible Capital Assets Purchased	(2,827,893)	(350,000)	3,177,893	-
Local Capital	(3,202,305)		3,202,305	-
Net Changes for the year	(9,100,573)	-	8,810,326	(290,247)
Budgeted Accumulated Surplus (Deficit), end of year	12,308,087	-	470,039,721	482,347,808

School District No. 36 (Surrey)

Amended Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2017

	2017 Amended Annual Budget	2016 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	618,744,656	603,303,702
Other	320,000	324,000
Federal Grants	2,642,623	1,594,561
Tuition	14,879,448	14,092,174
Other Revenue	2,427,668	2,457,317
Rentals and Leases	2,335,150	2,391,849
Investment Income	1,500,000	1,500,000
Total Revenue	642,849,545	625,663,603
Expenses		
Instruction	559,781,344	556,772,239
District Administration	15,185,203	12,696,339
Operations and Maintenance	65,282,161	66,507,876
Transportation and Housing	5,671,212	5,293,612
Total Expense	645,919,920	641,270,066
Net Revenue (Expense)	(3,070,375)	(15,606,463)
Budgeted Prior Year Surplus Appropriation	9,100,573	18,804,248
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(2,827,893)	(624,759)
Local Capital	(3,202,305)	(2,573,026)
Total Net Transfers	(6,030,198)	(3,197,785)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 36 (Surrey)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2017

	2017 Amended Annual Budget	2016 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	610,517,410	594,196,841
INAC/LEA Recovery	(41,784)	(41,784)
Other Ministry of Education Grants		
Pay Equity	6,861,222	6,861,222
Funding for Graduated Adults	773,500	1,079,565
Transportation Supplemental	72,999	
Economic Stability Dividend	390,423	833,253
Other Miscellaneous	170,886	374,605
Total Provincial Grants - Ministry of Education	618,744,656	603,303,702
Provincial Grants - Other	320,000	324,000
Federal Grants	2,642,623	1,594,561
Tuition		
Summer School Fees	216,948	199,174
Continuing Education	587,500	533,000
International and Out of Province Students	14,075,000	13,360,000
Total Tuition	14,879,448	14,092,174
Other Revenues		
LEA/Direct Funding from First Nations	41,784	41,784
Miscellaneous		
Teaching Kitchen	812,600	954,500
Energy Management	150,000	150,000
Worksafe BC	340,000	340,000
Other Miscellaneous	1,083,284	971,033
Total Other Revenue	2,427,668	2,457,317
Rentals and Leases	2,335,150	2,391,849
Investment Income	1,500,000	1,500,000
Total Operating Revenue	642,849,545	625,663,603

School District No. 36 (Surrey)

Amended Annual Budget - Schedule of Operating Expense by Source
Year Ended June 30, 2017

	2017 Amended Annual Budget	2016 Amended Annual Budget
	\$	\$
Salaries		
Teachers	308,079,632	298,510,314
Principals and Vice Principals	28,263,843	26,272,359
Educational Assistants	56,763,956	51,033,532
Support Staff	51,803,467	51,057,560
Other Professionals	9,249,842	7,938,512
Substitutes	20,528,251	21,042,789
Total Salaries	474,688,991	455,855,066
Employee Benefits	109,440,184	112,423,772
Total Salaries and Benefits	584,129,175	568,278,838
Services and Supplies		
Services	15,132,955	15,693,940
Student Transportation	5,037,165	4,583,607
Professional Development and Travel	2,254,077	2,073,198
Rentals and Leases	781,600	780,888
Dues and Fees	1,982,108	2,028,081
Insurance	1,525,909	1,650,540
Supplies	25,078,337	35,574,078
Utilities	9,998,594	10,606,896
Total Services and Supplies	61,790,745	72,991,228
Total Operating Expense	645,919,920	641,270,066

School District No. 36 (Surrey)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2017

	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	237,010,657	4,009,693	638,775	5,659,961	1,009,975	10,819,778	259,148,839
1.03 Career Programs	3,086,815	110,341		1,329,399		201,999	4,728,554
1.07 Library Services	6,629,770	62,657		620,215	76,899	319,153	7,708,694
1.08 Counselling	7,903,536	110,735				349,195	8,363,466
1.10 Special Education	33,630,243	2,219,606	52,449,169	482,121		4,643,671	93,424,810
1.30 English Language Learning	12,034,887		488,215			537,764	13,060,866
1.31 Aboriginal Education	737,209	110,341	1,980,561	99,678	131,204	130,064	3,189,057
1.41 School Administration		20,424,020		11,980,528		974,875	33,379,423
1.60 Summer School	1,619,000	202,979	35,000	180,250			2,037,229
1.61 Continuing Education	255,440	28,964		47,874		2,160	334,438
1.62 International and Out of Province Students	4,235,123	358,188	67,611	980,477	305,564	242,296	6,189,259
1.64 Other	379,112		1,094,625	106,055	163,399	5,303	1,748,494
Total Function 1	307,521,792	27,637,524	56,753,956	21,486,558	1,687,041	18,226,258	433,313,129
4 District Administration							
4.11 Educational Administration	448,940	132,117		170,735	1,676,470	16,618	2,444,880
4.40 School District Governance				163,311	353,345		516,656
4.41 Business Administration	23,900	494,202		3,014,446	2,869,698	82,128	6,484,374
Total Function 4	472,840	626,319	-	3,348,492	4,899,513	98,746	9,445,910
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	80,000		10,000	1,109,600	1,339,072	35,992	2,574,664
5.50 Maintenance Operations	5,000			23,120,860	1,080,807	2,116,891	26,323,558
5.52 Maintenance of Grounds				2,219,960	93,269	31,674	2,344,903
5.56 Utilities							-
Total Function 5	85,000	-	10,000	26,450,420	2,513,148	2,184,557	31,243,125
7 Transportation and Housing							
7.41 Transportation and Housing Administration				94,522	150,140	4,676	249,338
7.70 Student Transportation				423,475		14,014	437,489
Total Function 7	-	-	-	517,997	150,140	18,690	686,827
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	308,079,632	28,263,843	56,763,956	51,803,467	9,249,842	20,528,251	474,688,991

School District No. 36 (Surrey)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2017

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2017 Amended Annual Budget	2016 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	259,148,839	58,192,860	317,341,699	13,835,937	331,177,636	337,500,151
1.03 Career Programs	4,728,554	1,110,630	5,839,184	1,366,024	7,205,208	7,210,969
1.07 Library Services	7,708,694	1,770,285	9,478,979	5,347,461	14,826,440	13,645,697
1.08 Counselling	8,363,466	1,915,987	10,279,453		10,279,453	10,139,033
1.10 Special Education	93,424,810	22,801,452	116,226,262	1,077,866	117,304,128	111,382,259
1.30 English Language Learning	13,060,866	3,009,825	16,070,691		16,070,691	16,076,864
1.31 Aboriginal Education	3,189,057	783,196	3,972,253	190,908	4,163,161	4,117,690
1.41 School Administration	33,379,423	7,600,089	40,979,512	1,387,305	42,366,817	41,489,161
1.60 Summer School	2,037,229	373,158	2,410,387	238,000	2,648,387	2,624,955
1.61 Continuing Education	334,438	50,516	384,954	185,200	570,154	524,148
1.62 International and Out of Province Students	6,189,259	1,407,958	7,597,217	3,082,447	10,679,664	10,519,556
1.64 Other	1,748,494	391,314	2,139,808	349,797	2,489,605	1,541,756
Total Function 1	433,313,129	99,407,270	532,720,399	27,060,945	559,781,344	556,772,239
4 District Administration						
4.11 Educational Administration	2,444,880	477,312	2,922,192	1,540,847	4,463,039	2,567,875
4.40 School District Governance	516,656	69,726	586,382	355,350	941,732	929,036
4.41 Business Administration	6,484,374	1,543,524	8,027,898	1,752,534	9,780,432	9,199,428
Total Function 4	9,445,910	2,090,562	11,536,472	3,648,731	15,185,203	12,696,339
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	2,574,664	542,435	3,117,099	3,574,626	6,691,725	6,499,939
5.50 Maintenance Operations	26,323,558	6,685,197	33,008,755	11,230,494	44,239,249	43,896,902
5.52 Maintenance of Grounds	2,344,903	563,788	2,908,691	1,414,516	4,323,207	3,714,640
5.56 Utilities	-	-	-	10,027,980	10,027,980	12,396,395
Total Function 5	31,243,125	7,791,420	39,034,545	26,247,616	65,282,161	66,507,876
7 Transportation and Housing						
7.41 Transportation and Housing Administration	249,338	58,605	307,943	9,129	317,072	314,877
7.70 Student Transportation	437,489	92,327	529,816	4,824,324	5,354,140	4,978,735
Total Function 7	686,827	150,932	837,759	4,833,453	5,671,212	5,293,612
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	474,688,991	109,440,184	584,129,175	61,790,745	645,919,920	641,270,066

School District No. 36 (Surrey)

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2017

	2017 Amended Annual Budget	2016 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	29,058,922	23,865,669
Other	32,500	36,750
Federal Grants	733,592	685,010
Other Revenue	16,689,000	15,266,522
Investment Income	6,000	9,000
Total Revenue	46,520,014	39,862,951
Expenses		
Instruction	43,606,923	36,847,861
Operations and Maintenance	2,563,091	2,565,090
Total Expense	46,170,014	39,412,951
Net Revenue (Expense)	350,000	450,000
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(350,000)	(450,000)
Total Net Transfers	(350,000)	(450,000)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 36 (Surrey)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2017

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Scholarships and Bursaries	Service Delivery Transformation	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			3,580	451,120	1,183,145	4,730,268	50,988	60,078	42,888
Add: Restricted Grants									
Provincial Grants - Ministry of Education	2,563,091	12,515,552					736,000	249,900	547,351
Federal Grants									
Other				300,000		14,200,000			
Investment Income				6,000					
	2,563,091	12,515,552	-	306,000	-	14,200,000	736,000	249,900	547,351
Less: Allocated to Revenue	2,563,091	12,515,552	3,580	326,000	570,000	14,500,000	786,988	220,000	540,000
Deferred Revenue, end of year	-	-	-	431,120	613,145	4,430,268	-	89,978	50,239
Revenues									
Provincial Grants - Ministry of Education	2,563,091	12,515,552	3,580		570,000		786,988	220,000	540,000
Provincial Grants - Other									
Federal Grants									
Other Revenue				320,000		14,500,000			
Investment Income				6,000					
	2,563,091	12,515,552	3,580	326,000	570,000	14,500,000	786,988	220,000	540,000
Expenses									
Salaries									
Teachers		7,802,993						51,878	162,000
Educational Assistants		1,986,867						7,581	
Support Staff	150,000				80,000		537,512		
Other Professionals					220,000		72,717		
Substitutes		500,735							
	150,000	10,290,595	-	-	300,000	-	610,229	59,459	162,000
Employee Benefits	30,000	2,224,957			70,000		147,668	5,970	20,012
Services and Supplies	2,383,091		3,580	326,000	200,000	14,500,000	29,091	154,571	357,988
	2,563,091	12,515,552	3,580	326,000	570,000	14,500,000	786,988	220,000	540,000
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 36 (Surrey)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2017

	CommunityLINK	Coding and Curriculum Implementation	Adult Psychiatric Unit	Adolescent Day Treatment Program	Daughters & Sisters PLEA Program	Waypoint Substance House	Gang Prevention	Literacy Innovation	Donations
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	1,261,076		3,173	9,110		25,026	19,719	225,797	690,141
Add: Restricted Grants									
Provincial Grants - Ministry of Education	3,872,862	371,812	127,448	313,728	89,395	93,869			
Federal Grants							713,873		
Other	869,000								600,000
Investment Income									
	4,741,862	371,812	127,448	313,728	89,395	93,869	713,873	-	600,000
Less: Allocated to Revenue	5,436,206	220,000	130,621	322,838	89,395	93,869	733,592	225,797	750,000
Deferred Revenue, end of year	566,732	151,812	-	-	-	25,026	-	-	540,141
Revenues									
Provincial Grants - Ministry of Education	4,567,206	220,000	130,621	322,838	89,395	93,869		225,797	
Provincial Grants - Other									
Federal Grants							733,592		
Other Revenue	869,000								750,000
Investment Income									
	5,436,206	220,000	130,621	322,838	89,395	93,869	733,592	225,797	750,000
Expenses									
Salaries									
Teachers	20,000	100,000	81,052	177,276	54,594	58,157	38,497	50,000	5,000
Educational Assistants	24,050		19,039	57,116	9,443	9,443			
Support Staff	2,327,946						225,359		
Other Professionals	302,613						131,205		
Substitutes									
	2,674,609	100,000	100,091	234,392	64,037	67,600	395,061	50,000	5,000
Employee Benefits	562,964	20,000	23,370	55,004	14,891	15,709	95,674		
Services and Supplies	2,198,633	100,000	7,160	33,442	10,467	10,560	242,857	175,797	595,000
	5,436,206	220,000	130,621	322,838	89,395	93,869	733,592	225,797	600,000
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	150,000
Interfund Transfers									
Tangible Capital Assets Purchased									(150,000)
	-	-	-	-	-	-	-	-	(150,000)
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 36 (Surrey)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2017

	PAC Contributions	Coyotee Creek BEP	Priority Measures	TOTAL
	\$	\$	\$	\$
Deferred Revenue, beginning of year	174,545	32,500		8,963,154
Add: Restricted Grants				
Provincial Grants - Ministry of Education			6,209,985	27,690,993
Federal Grants				713,873
Other	150,000			16,119,000
Investment Income				6,000
	150,000	-	6,209,985	44,529,866
Less: Allocated to Revenue	250,000	32,500	6,209,985	46,520,014
Deferred Revenue, end of year	74,545	-	-	6,973,006
Revenues				
Provincial Grants - Ministry of Education			6,209,985	29,058,922
Provincial Grants - Other		32,500		32,500
Federal Grants				733,592
Other Revenue	250,000			16,689,000
Investment Income				6,000
	250,000	32,500	6,209,985	46,520,014
Expenses				
Salaries				
Teachers			4,949,381	13,550,828
Educational Assistants				2,113,539
Support Staff				3,320,817
Other Professionals				726,535
Substitutes			68,965	569,700
	-	-	5,018,346	20,281,419
Employee Benefits	50,000		1,191,639	4,527,858
Services and Supplies		32,500		21,360,737
	50,000	32,500	6,209,985	46,170,014
Net Revenue (Expense) before Interfund Transfers	200,000	-	-	350,000
Interfund Transfers				
Tangible Capital Assets Purchased	(200,000)			(350,000)
	(200,000)	-	-	(350,000)
Net Revenue (Expense)	-	-	-	-

School District No. 36 (Surrey)

Amended Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2017

	2017 Amended Annual Budget			2016 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education	7,000,000		7,000,000	10,900,000
Municipal Grants Spent on Sites	5,258,128		5,258,128	
Investment Income		750,000	750,000	700,000
Amortization of Deferred Capital Revenue	22,272,000		22,272,000	22,134,000
Total Revenue	34,530,128	750,000	35,280,128	33,734,000
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	32,850,000		32,850,000	31,800,000
Total Expense	32,850,000	-	32,850,000	31,800,000
Net Revenue (Expense)	1,680,128	750,000	2,430,128	1,934,000
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	3,177,893		3,177,893	1,074,759
Local Capital		3,202,305	3,202,305	2,573,026
Total Net Transfers	3,177,893	3,202,305	6,380,198	3,647,785
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	9,300,000	(9,300,000)	-	
Total Other Adjustments to Fund Balances	9,300,000	(9,300,000)	-	
Budgeted Surplus (Deficit), for the year	14,158,021	(5,347,695)	8,810,326	5,581,785