



Surrey Schools

LEADERSHIP IN LEARNING

Annual Budget
School District No. 36 (Surrey)
June 30, 2023

School District No. 36 (Surrey)

June 30, 2023

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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 2022/2023 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 Policies 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 2022/2023.
3. The attached Statement 2 showing the estimated revenue and expense for the 2022/2023 fiscal year and the total budget bylaw amount of \$913,784,262 for the 2022/2023 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 2022/2023.

READ A FIRST TIME THE 11th DAY OF MAY, 2022;

READ A SECOND TIME THE 11th DAY OF MAY, 2022;

READ A THIRD TIME, PASSED AND ADOPTED THE 11th DAY OF MAY, 2022;

(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 2022/2023, adopted by the Board the 11th DAY OF MAY, 2022.

Secretary Treasurer

School District No. 36 (Surrey)

Annual Budget - Revenue and Expense

Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	75,575.600	74,712.500
Adult	288.100	295.500
Total Ministry Operating Grant Funded FTE's	75,863.700	75,008.000
Revenues	\$	\$
Provincial Grants		
Ministry of Education	809,234,853	801,895,158
Other	800,000	708,068
Federal Grants	2,836,330	2,886,328
Tuition	11,415,326	11,348,326
Other Revenue	15,006,419	13,272,295
Rentals and Leases	2,727,396	2,727,396
Investment Income	1,357,000	1,056,000
Gain (Loss) on Disposal of Tangible Capital Assets		27,933,827
Amortization of Deferred Capital Revenue	32,760,517	31,463,971
Total Revenue	876,137,841	893,291,369
Expenses		
Instruction	743,857,643	747,680,940
District Administration	19,977,460	19,686,519
Operations and Maintenance	131,614,176	131,894,136
Transportation and Housing	7,817,868	7,162,056
Total Expense	903,267,147	906,423,651
Net Revenue (Expense)	(27,129,306)	(13,132,282)
Budgeted Allocation (Retirement) of Surplus (Deficit)	19,172,578	34,706,362
Budgeted Surplus (Deficit), for the year	(7,956,728)	21,574,080
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(7,956,728)	21,574,080
Budgeted Surplus (Deficit), for the year	(7,956,728)	21,574,080

School District No. 36 (Surrey)

Annual Budget - Revenue and Expense
Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	788,699,504	791,515,068
Operating - Tangible Capital Assets Purchased	2,885,949	3,975,570
Special Purpose Funds - Total Expense	68,138,039	69,912,918
Special Purpose Funds - Tangible Capital Assets Purchased	2,516,410	2,936,377
Capital Fund - Total Expense	46,429,604	44,995,665
Capital Fund - Tangible Capital Assets Purchased from Local Capital	5,114,756	9,464,333
Total Budget Bylaw Amount	913,784,262	922,799,931

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)

Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	(27,129,306)	(13,132,282)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(5,402,359)	(6,911,947)
From Local Capital	(5,114,756)	(9,464,333)
From Deferred Capital Revenue	(42,818,913)	(113,706,252)
Total Acquisition of Tangible Capital Assets	(53,336,028)	(130,082,532)
Amortization of Tangible Capital Assets	46,429,604	44,995,665
Total Effect of change in Tangible Capital Assets	(6,906,424)	(85,086,867)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(34,035,730)	(98,219,149)

School District No. 36 (Surrey)

Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	751,922,226	740,203,994
Other	350,000	383,700
Federal Grants	2,836,330	2,836,328
Tuition	11,415,326	11,348,326
Other Revenue	2,023,597	2,394,532
Rentals and Leases	2,617,396	2,617,396
Investment Income	1,248,000	1,000,000
Total Revenue	772,412,875	760,784,276
Expenses		
Instruction	676,103,878	681,899,808
District Administration	19,977,460	19,686,519
Operations and Maintenance	84,833,508	82,799,895
Transportation and Housing	7,784,658	7,128,846
Total Expense	788,699,504	791,515,068
Net Revenue (Expense)	(16,286,629)	(30,730,792)
Budgeted Prior Year Surplus Appropriation	19,172,578	34,706,362
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(2,885,949)	(3,975,570)
Total Net Transfers	(2,885,949)	(3,975,570)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 36 (Surrey)

Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	742,733,930	731,024,310
ISC/LEA Recovery	(84,483)	(84,483)
Other Ministry of Education Grants		
Pay Equity	6,861,224	6,861,224
Funding for Graduated Adults	1,356,108	1,329,084
Student Transportation Fund	72,999	72,999
Support Staff Benefits Grant	936,729	936,729
FSA Scorer Grant	45,719	45,719
Early Learning Framework		11,931
Revised Feb and May Projections		6,481
Total Provincial Grants - Ministry of Education	751,922,226	740,203,994
Provincial Grants - Other	350,000	383,700
Federal Grants	2,836,330	2,836,328
Tuition		
Continuing Education	1,010,000	1,269,000
International and Out of Province Students	10,405,326	10,079,326
Total Tuition	11,415,326	11,348,326
Other Revenues		
Funding from First Nations	84,483	84,483
Miscellaneous		
Teaching Kitchens	783,348	670,722
Energy Management	99,375	99,375
Worksafe BC	656,929	881,000
Other Miscellaneous	399,462	658,952
Total Other Revenue	2,023,597	2,394,532
Rentals and Leases	2,617,396	2,617,396
Investment Income	1,248,000	1,000,000
Total Operating Revenue	772,412,875	760,784,276

School District No. 36 (Surrey)

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
Salaries		
Teachers	368,383,535	365,401,423
Principals and Vice Principals	36,148,672	35,604,691
Educational Assistants	78,770,981	76,564,255
Support Staff	62,347,842	62,756,232
Other Professionals	12,129,343	11,825,861
Substitutes	25,587,608	29,613,883
Total Salaries	583,367,981	581,766,345
Employee Benefits	138,989,497	139,603,725
Total Salaries and Benefits	722,357,478	721,370,070
Services and Supplies		
Services	21,671,393	21,846,354
Student Transportation	6,316,186	5,633,052
Professional Development and Travel	3,104,076	2,983,852
Rentals and Leases	982,271	986,796
Dues and Fees	1,279,431	1,269,031
Insurance	1,606,930	1,624,938
Supplies	18,901,469	24,265,875
Utilities	12,480,270	11,535,100
Total Services and Supplies	66,342,026	70,144,998
Total Operating Expense	788,699,504	791,515,068

School District No. 36 (Surrey)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2023

	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	279,125,900	8,286,478	34,868	5,223,526	1,239,572	12,306,336	306,216,680
1.03 Career Programs	3,853,716	131,140		1,550,170		240,164	5,775,190
1.07 Library Services	7,684,454			757,288	77,431	366,002	8,885,175
1.08 Counselling	9,469,762					407,200	9,876,962
1.10 Special Education	45,664,485	56,759	74,799,836	1,065,815		7,268,140	128,855,035
1.30 English Language Learning	13,745,228		504,869	57,700		597,075	14,904,872
1.31 Indigenous Education	1,282,422	137,697	2,005,550	88,587	170,122	131,445	3,815,823
1.41 School Administration	7,000	25,974,782		14,527,992		1,215,328	41,725,102
1.60 Summer School	1,996,439	334,750	73,967	217,195			2,622,351
1.61 Continuing Education	375,000	36,621		50,811		2,416	464,848
1.62 International and Out of Province Students	3,008,845	303,833	16,535	715,018	313,151	159,681	4,517,063
1.64 Other	256,952	149,500	1,304,556	104,570	106,189	5,229	1,926,996
Total Function 1	366,470,203	35,411,560	78,740,181	24,358,672	1,906,465	22,699,016	529,586,097
4 District Administration							
4.11 Educational Administration	1,752,900	146,484		467,859	1,982,379	31,591	4,381,213
4.40 School District Governance				190,640	509,440		700,080
4.41 Business Administration	26,000	590,628		3,498,291	4,067,736	145,765	8,328,420
Total Function 4	1,778,900	737,112	-	4,156,790	6,559,555	177,356	13,409,713
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	129,432		30,800	1,629,830	1,831,595	40,241	3,661,898
5.50 Maintenance Operations	5,000			28,524,936	1,496,864	2,596,431	32,623,231
5.52 Maintenance of Grounds				2,756,971	188,412	40,629	2,986,012
5.56 Utilities							-
Total Function 5	134,432	-	30,800	32,911,737	3,516,871	2,677,301	39,271,141
7 Transportation and Housing							
7.41 Transportation and Housing Administration				105,570	146,452	5,229	257,251
7.70 Student Transportation				815,073		28,706	843,779
Total Function 7	-	-	-	920,643	146,452	33,935	1,101,030
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	368,383,535	36,148,672	78,770,981	62,347,842	12,129,343	25,587,608	583,367,981

School District No. 36 (Surrey)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2023

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	306,216,680	71,323,289	377,539,969	8,625,558	386,165,527	391,602,986
1.03 Career Programs	5,775,190	1,405,882	7,181,072	1,253,394	8,434,466	8,342,673
1.07 Library Services	8,885,175	2,126,309	11,011,484	4,225,645	15,237,129	16,755,328
1.08 Counselling	9,876,962	2,358,620	12,235,582		12,235,582	12,167,725
1.10 Special Education	128,855,035	32,906,915	161,761,950	2,196,680	163,958,630	162,845,491
1.30 English Language Learning	14,904,872	3,551,676	18,456,548	11,109	18,467,657	18,533,377
1.31 Indigenous Education	3,815,823	953,140	4,768,963	354,782	5,123,745	5,658,282
1.41 School Administration	41,725,102	9,224,190	50,949,292	1,474,243	52,423,535	52,264,467
1.60 Summer School	2,622,351	535,121	3,157,472	210,810	3,368,282	3,536,486
1.61 Continuing Education	464,848	46,242	511,090	134,500	645,590	670,600
1.62 International and Out of Province Students	4,517,063	1,076,488	5,593,551	1,959,373	7,552,924	6,990,722
1.64 Other	1,926,996	459,664	2,386,660	104,151	2,490,811	2,531,671
Total Function 1	529,586,097	125,967,536	655,553,633	20,550,245	676,103,878	681,899,808
4 District Administration						
4.11 Educational Administration	4,381,213	626,185	5,007,398	1,612,087	6,619,485	6,253,803
4.40 School District Governance	700,080	119,103	819,183	347,148	1,166,331	1,152,134
4.41 Business Administration	8,328,420	1,979,755	10,308,175	1,883,469	12,191,644	12,280,582
Total Function 4	13,409,713	2,725,043	16,134,756	3,842,704	19,977,460	19,686,519
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	3,661,898	711,728	4,373,626	3,298,648	7,672,274	7,540,901
5.50 Maintenance Operations	32,623,231	8,566,643	41,189,874	15,346,664	56,536,538	55,862,531
5.52 Maintenance of Grounds	2,986,012	761,899	3,747,911	1,968,155	5,716,066	5,422,575
5.56 Utilities	-	-	-	14,908,630	14,908,630	13,973,888
Total Function 5	39,271,141	10,040,270	49,311,411	35,522,097	84,833,508	82,799,895
7 Transportation and Housing						
7.41 Transportation and Housing Administration	257,251	61,103	318,354	15,411	333,765	344,652
7.70 Student Transportation	843,779	195,545	1,039,324	6,411,569	7,450,893	6,784,194
Total Function 7	1,101,030	256,648	1,357,678	6,426,980	7,784,658	7,128,846
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	583,367,981	138,989,497	722,357,478	66,342,026	788,699,504	791,515,068

School District No. 36 (Surrey)

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2023

	2023	2022 Amended
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	57,312,627	61,691,164
Other	450,000	324,368
Federal Grants		50,000
Other Revenue	12,882,822	10,777,763
Investment Income	9,000	6,000
Total Revenue	70,654,449	72,849,295
Expenses		
Instruction	67,753,765	65,781,132
Operations and Maintenance	351,064	4,098,576
Transportation and Housing	33,210	33,210
Total Expense	68,138,039	69,912,918
Net Revenue (Expense)	2,516,410	2,936,377
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(2,516,410)	(2,936,377)
Total Net Transfers	(2,516,410)	(2,936,377)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 36 (Surrey)

Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2023

	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		50,000			
Add: Restricted Grants									
Provincial Grants - Ministry of Education	2,362,474	2,528,082			736,000	249,900	549,978	4,067,572	1,328,788
Provincial Grants - Other									
Other			200,000	10,000,000				101,150	
Investment Income	5,000		4,000						
	2,367,474	2,528,082	204,000	10,000,000	736,000	249,900	549,978	4,168,722	1,328,788
Less: Allocated to Revenue	2,367,474	2,528,082	400,000	10,000,000	736,000	299,900	549,978	4,168,722	1,328,788
Deferred Revenue, end of year	-	-	204,000	3,500,000	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	2,362,474	2,528,082			736,000	299,900	549,978	4,067,572	1,328,788
Provincial Grants - Other									
Other Revenue			396,000	10,000,000				101,150	
Investment Income	5,000		4,000						
	2,367,474	2,528,082	400,000	10,000,000	736,000	299,900	549,978	4,168,722	1,328,788
Expenses									
Salaries									
Teachers						20,000	177,982		
Principals and Vice Principals								23,237	
Educational Assistants		2,022,466				20,000			355,674
Support Staff					558,529	10,000		2,243,792	53,190
Other Professionals	130,000				16,841	67,365		246,796	48,354
Substitutes		101,123							488,361
	130,000	2,123,589	-	-	575,370	117,365	177,982	2,490,588	968,816
Employee Benefits	20,000	404,493			150,655	25,939	40,138	556,324	181,329
Services and Supplies	201,064		400,000	10,000,000	9,975	156,596	331,858	1,121,810	178,643
	351,064	2,528,082	400,000	10,000,000	736,000	299,900	549,978	4,168,722	1,328,788
Net Revenue (Expense) before Interfund Transfers	2,016,410	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(2,016,410)								
	(2,016,410)	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 36 (Surrey)

Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2023

	Classroom Enhancement Fund - Staffing	First Nation Student Transportation	Adolescent Day Treatment Program	Adolescent Psychiatric Unit	Daughters & Sisters Program	Waypoint	Am'ut	Surrey Wrap	Prov Gang Prevention
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year								300,000	100,000
Add: Restricted Grants									
Provincial Grants - Ministry of Education	44,335,116	33,210	508,723	162,910	165,276	162,977	71,621		
Provincial Grants - Other									250,000
Other									
Investment Income									
	44,335,116	33,210	508,723	162,910	165,276	162,977	71,621	-	250,000
Less: Allocated to Revenue	44,335,116	33,210	508,723	162,910	165,276	162,977	71,621	100,000	350,000
Deferred Revenue, end of year	-	-	-	-	-	-	-	200,000	-
Revenues									
Provincial Grants - Ministry of Education	44,335,116	33,210	508,723	162,910	165,276	162,977	71,621		
Provincial Grants - Other								100,000	350,000
Other Revenue									
Investment Income									
	44,335,116	33,210	508,723	162,910	165,276	162,977	71,621	100,000	350,000
Expenses									
Salaries									
Teachers	35,705,175		293,847	88,219	98,630	97,267	50,465		44,644
Principals and Vice Principals									
Educational Assistants			83,400	31,275	20,850	20,850			161,337
Support Staff		23,000							76,854
Other Professionals									
Substitutes									
	35,705,175	23,000	377,247	119,494	119,480	118,117	50,465	-	282,835
Employee Benefits	8,629,941	5,939	93,016	29,487	29,354	29,015	12,220		67,165
Services and Supplies		4,271	38,460	13,929	16,442	15,845	8,936	100,000	
	44,335,116	33,210	508,723	162,910	165,276	162,977	71,621	100,000	350,000
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, 2023

	Safe Program	Community Schools Other	Donations	PAC Contributions	TOTAL
	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		1,000,000	1,200,000	100,000	6,650,000
Add: Restricted Grants					
Provincial Grants - Ministry of Education					57,262,627
Provincial Grants - Other					250,000
Other	90,000	500,000	1,000,000	200,000	12,091,150
Investment Income					9,000
	90,000	500,000	1,000,000	200,000	69,612,777
Less: Allocated to Revenue	90,000	745,672	1,300,000	250,000	70,654,449
Deferred Revenue, end of year	-	754,328	900,000	50,000	5,608,328
Revenues					
Provincial Grants - Ministry of Education					57,312,627
Provincial Grants - Other					450,000
Other Revenue	90,000	745,672	1,300,000	250,000	12,882,822
Investment Income					9,000
	90,000	745,672	1,300,000	250,000	70,654,449
Expenses					
Salaries					
Teachers					36,576,229
Principals and Vice Principals					23,237
Educational Assistants					2,554,515
Support Staff	19,074	155,049			3,223,971
Other Professionals					586,210
Substitutes					589,484
	19,074	155,049	-	-	43,553,646
Employee Benefits	4,997	40,623			10,320,635
Services and Supplies	65,929	550,000	1,000,000	50,000	14,263,758
	90,000	745,672	1,000,000	50,000	68,138,039
Net Revenue (Expense) before Interfund Transfers	-	-	300,000	200,000	2,516,410
Interfund Transfers					
Tangible Capital Assets Purchased			(300,000)	(200,000)	(2,516,410)
	-	-	(300,000)	(200,000)	(2,516,410)
Net Revenue (Expense)	-	-	-	-	-

School District No. 36 (Surrey)

Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2023

	2023 Annual Budget			2022 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Other Revenue		100,000	100,000	100,000
Rentals and Leases		110,000	110,000	110,000
Investment Income		100,000	100,000	50,000
Gain (Loss) on Disposal of Tangible Capital Assets			-	27,933,827
Amortization of Deferred Capital Revenue	32,760,517		32,760,517	31,463,971
Total Revenue	32,760,517	310,000	33,070,517	59,657,798
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	46,429,604		46,429,604	44,995,665
Total Expense	46,429,604	-	46,429,604	44,995,665
Net Revenue (Expense)	(13,669,087)	310,000	(13,359,087)	14,662,133
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	5,402,359		5,402,359	6,911,947
Total Net Transfers	5,402,359	-	5,402,359	6,911,947
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	1,650,000	(1,650,000)	-	
Tangible Capital Assets WIP Purchased from Local Capital	3,464,756	(3,464,756)	-	
Total Other Adjustments to Fund Balances	5,114,756	(5,114,756)	-	
Budgeted Surplus (Deficit), for the year	(3,151,972)	(4,804,756)	(7,956,728)	21,574,080