



Amended Annual Budget
School District No. 36 (Surrey)
June 30, 2014

AMENDED ANNUAL BUDGET BYLAW

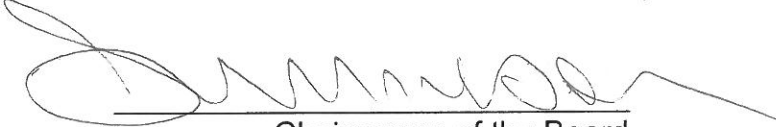
A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT No. 36 (SURREY) (called the "Board") to adopt the amended annual budget of the Board for the fiscal year 2013/2014 pursuant to Section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

1. The Board has complied with the provisions of the Act respecting the amended annual budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 36 (Surrey) Amended Annual Budget Bylaw for fiscal year 2013/2014.
3. The attached Statement 2 showing the estimated revenues and the estimated expenditures for the 2013/2014 fiscal year and the total budget bylaw amount of \$678,153,350 for the 2013/2014 fiscal year was prepared in accordance with the Act.
4. Statement 2, Statement 4 and Schedules 1 to 4 are adopted as the amended annual budget of the Board for the fiscal year 2013/2014.

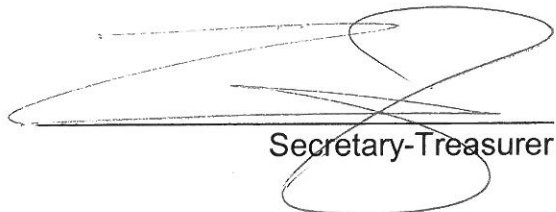
Read a first time the 13th day of February, 2014;

Read a second time the 13th day of February, 2014;

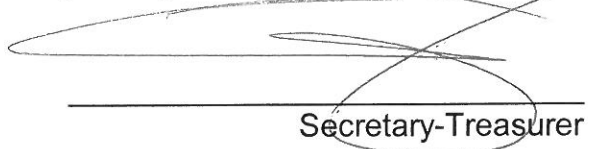
Read a third time, passed and adopted the 13th day of February, 2014.


Chairperson of the Board

[SEAL]


Secretary-Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 36 (Surrey) Amended Annual Budget Bylaw 2013/2014, adopted by the Board the 13th day of February, 2014.


Secretary-Treasurer

School District No. 36 (Surrey)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2014

	2014 Amended Annual Budget	2013 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	69,047.313	68,673.469
Adult	1,034.875	1,080.563
Total Ministry Operating Grant Funded FTE's	70,082.188	69,754.032
Revenues	\$	\$
Provincial Grants		
Ministry of Education	592,742,694	617,939,394
Other	2,775,267	2,892,066
Municipal Grants Spent on Sites		19,095,000
Federal Grants	254,162	749,155
Tuition	11,507,700	10,242,074
Other Revenue	17,204,825	17,580,276
Rentals and Leases	1,783,500	1,783,500
Investment Income	1,708,000	1,300,000
Gain (Loss) on Disposal of Tangible Capital Assets	(89,000)	(58,481)
Amortization of Deferred Capital Revenue	20,707,000	20,276,000
Total Revenue	648,594,148	691,798,984
Expenses		
Instruction	560,169,199	550,998,457
District Administration	13,016,082	12,733,737
Operations and Maintenance	93,275,320	94,884,783
Transportation and Housing	5,370,637	5,296,677
Total Expense	671,831,238	663,913,654
Net Revenue (Expense)	(23,237,090)	27,885,330
Budgeted Allocation (Retirement) of Surplus (Deficit)	20,022,402	30,428,040
Budgeted Surplus (Deficit), for the year	(3,214,688)	58,313,370
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(3,214,688)	58,313,370
Budgeted Surplus (Deficit), for the year	(3,214,688)	58,313,370

School District No. 36 (Surrey)

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2014

	2014 Amended Annual Budget	2013 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	611,845,423	601,099,318
Operating - Tangible Capital Assets Purchased	812,737	2,712,943
Special Purpose Funds - Total Expense	30,579,815	33,802,336
Special Purpose Funds - Tangible Capital Assets Purchased	409,375	440,000
Capital Fund - Total Expense	29,406,000	29,012,000
Capital Fund - Tangible Capital Assets Purchased from Local Capital	5,100,000	4,153,700
Total Budget Bylaw Amount	678,153,350	671,220,297

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

Amended Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2014

	2014 Amended Annual Budget	2013 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	(23,237,090)	27,885,330
Effect of change in Tangible Capital Asset:		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(1,222,112)	(3,152,943)
From Local Capital	(5,100,000)	(4,153,700)
From Deferred Capital Revenue	(34,450,000)	(86,600,000)
Total Acquisition of Tangible Capital Asset	(40,772,112)	(93,906,643)
Amortization of Tangible Capital Assets	29,406,000	29,012,000
Net carrying value of Tangible Capital Assets disposed of		58,481
Total Effect of change in Tangible Capital Asset:	(11,366,112)	(64,836,162)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(34,603,202)	(36,950,832)

School District No. 36 (Surrey)

Schedule 1

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2014

	Operating Fund	Special Purpose Fund	Capital Fund	2014 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	20,022,402		426,320,249	446,342,651
Changes for the year				
Net Revenue (Expense) for the year	(17,458,465)	409,375	(6,188,000)	(23,237,090)
Interfund Transfers				
Tangible Capital Assets Purchased	(812,737)	(409,375)	1,222,112	-
Local Capital	(1,751,200)		1,751,200	-
Net Changes for the year	(20,022,402)	-	(3,214,688)	(23,237,090)
Budgeted Accumulated Surplus (Deficit), end of year	-	-	423,105,561	423,105,561

School District No. 36 (Surrey)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2014

	2014 Amended Annual Budget	2013 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	574,667,885	565,950,252
Other	2,691,048	2,652,746
Tuition	11,507,700	10,242,074
Other Revenue	2,536,825	2,059,349
Rentals and Leases	1,783,500	1,783,500
Investment Income	1,200,000	1,100,000
Total Revenue	594,386,958	583,787,921
Expenses		
Instruction	530,282,603	520,119,292
District Administration	13,016,082	12,733,737
Operations and Maintenance	63,176,101	62,949,612
Transportation and Housing	5,370,637	5,296,677
Total Expense	611,845,423	601,099,318
Net Revenue (Expense)	(17,458,465)	(17,311,397)
Budgeted Prior Year Surplus Appropriation	20,022,402	30,428,040
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(812,737)	(2,712,943)
Local Capital	(1,751,200)	(10,403,700)
Total Net Transfers	(2,563,937)	(13,116,643)
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, 2014

	2014 Amended Annual Budget	2013 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	567,830,368	557,937,018
AANDC/LEA Recovery	(82,260)	(73,017)
Other Ministry of Education Grants		
Pay Equity	6,861,222	6,861,222
Grad Adult		1,166,474
Other Miscellaneous	58,555	58,555
Total Provincial Grants - Ministry of Education	574,667,885	565,950,252
Provincial Grants - Other	2,691,048	2,652,746
Federal Grants	-	-
Tuition		
Summer School Fees	138,500	97,029
Continuing Education	1,414,200	1,397,045
Offshore Tuition Fees	9,955,000	8,748,000
Total Tuition	11,507,700	10,242,074
Other Revenues		
LEA/Direct Funding from First Nations	82,260	73,017
Miscellaneous		
Teaching Kitchen	838,000	928,000
Energy Management	347,801	238,901
Other Miscellaneous	928,264	819,431
Worksafe BC	340,500	
Total Other Revenue	2,536,825	2,059,349
Rentals and Leases	1,783,500	1,783,500
Investment Income	1,200,000	1,100,000
Total Operating Revenue	594,386,958	583,787,921

School District No. 36 (Surrey)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Source
Year Ended June 30, 2014

	2014 Amended Annual Budget	2013 Amended Annual Budget
	\$	\$
Salaries		
Teachers	288,560,684	288,764,364
Principals and Vice Principals	25,302,864	25,038,359
Educational Assistants	48,409,582	45,583,661
Support Staff	49,797,415	49,242,998
Other Professionals	8,332,239	8,073,907
Substitutes	20,116,284	20,540,131
Total Salaries	440,519,068	437,243,420
Employee Benefits	105,686,330	100,276,162
Total Salaries and Benefits	546,205,398	537,519,582
Services and Supplies		
Services	13,532,782	13,597,435
Student Transportation	4,675,084	4,642,523
Professional Development and Travel	1,995,012	2,058,433
Rentals and Leases	2,056,875	2,052,800
Dues and Fees	1,692,541	1,586,261
Insurance	1,512,090	1,569,290
Supplies	29,517,268	27,776,229
Utilities	10,658,373	10,296,765
Total Services and Supplies	65,640,025	63,579,736
Total Operating Expense	611,845,423	601,099,318

School District No. 36 (Surrey)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2014

	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	220,748,355	3,260,608		6,011,795	654,166	10,158,909	240,833,833
1.03 Career Programs	2,973,173	102,530		1,296,117		195,287	4,567,107
1.07 Library Services	6,141,637	123,984		590,129	75,084	294,910	7,225,744
1.08 Counselling	7,054,138	150,556				313,073	7,517,767
1.10 Special Education	33,571,905	2,029,864	44,775,310	414,202		5,234,259	86,025,540
1.30 English Language Learning	11,477,059		489,844			513,364	12,480,267
1.31 Aboriginal Education	921,519	117,234	1,967,817	91,930		19,051	3,117,551
1.41 School Administration	20,000	18,534,166		11,845,669		932,742	31,332,577
1.60 Summer School	1,445,567	181,000	1,000	186,517			1,814,084
1.61 Continuing Education	450,000	102,530		207,019		10,293	769,842
1.62 Off Shore Students	2,990,580	236,386	59,160	719,797	258,328	173,670	4,437,921
1.64 Other	373,662		1,106,451	134,418	153,107		1,767,638
Total Function 1	288,167,595	24,838,858	48,399,582	21,497,593	1,140,685	17,845,558	401,889,871
4 District Administration							
4.11 Educational Administration	231,189			138,903	1,416,121	12,072	1,798,285
4.40 School District Governance				104,218	320,106		424,324
4.41 Business Administration	43,900	464,006		2,586,364	2,896,551	127,517	6,118,338
Total Function 4	275,089	464,006	-	2,829,485	4,632,778	139,589	8,340,947
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	110,000		10,000	969,993	1,358,531	39,875	2,488,399
5.50 Maintenance Operations	8,000			21,947,516	967,866	2,043,109	24,966,491
5.52 Maintenance of Grounds				2,089,375	90,543	31,215	2,211,133
5.56 Utilities							-
Total Function 5	118,000	-	10,000	25,006,884	2,416,940	2,114,199	29,666,023
7 Transportation and Housing							
7.41 Transportation and Housing Administration				91,508	141,836	4,525	237,869
7.70 Student Transportation				371,945		12,413	384,358
Total Function 7	-	-	-	463,453	141,836	16,938	622,227
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	288,560,684	25,302,864	48,409,582	49,797,415	8,332,239	20,116,284	440,519,068

School District No. 36 (Surrey)

Amended Annual Budget - Operating Expense by Function, Program and Object
 Year Ended June 30, 2014

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2014 Amended Annual Budget	2013 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	240,833,833	57,438,199	298,272,032	19,007,770	317,279,802	312,161,901
1.03 Career Programs	4,567,107	1,119,479	5,686,586	1,541,110	7,227,696	7,098,391
1.07 Library Services	7,225,744	1,741,535	8,967,279	4,752,733	13,720,012	13,713,114
1.08 Counselling	7,517,767	1,827,252	9,345,019		9,345,019	9,403,963
1.10 Special Education	86,025,540	21,123,759	107,149,299	1,357,001	108,506,300	104,690,387
1.30 English Language Learning	12,480,267	3,036,505	15,516,772		15,516,772	15,288,945
1.31 Aboriginal Education	3,117,551	753,800	3,871,351	288,059	4,159,410	4,303,468
1.41 School Administration	31,332,577	7,319,185	38,651,762	1,503,996	40,155,758	39,559,323
1.60 Summer School	1,814,084	347,294	2,161,378	231,038	2,392,416	2,219,046
1.61 Continuing Education	769,842	130,417	900,259	568,950	1,469,209	1,485,762
1.62 Off Shore Students	4,437,921	1,045,452	5,483,373	2,529,353	8,012,726	7,425,284
1.64 Other	1,767,638	371,241	2,138,879	358,604	2,497,483	2,769,708
Total Function 1	401,889,871	96,254,118	498,143,989	32,138,614	530,282,603	520,119,292
4 District Administration						
4.11 Educational Administration	1,798,285	419,854	2,218,139	659,060	2,877,199	3,099,080
4.40 School District Governance	424,324	59,106	483,430	282,480	765,910	793,043
4.41 Business Administration	6,118,338	1,465,141	7,583,479	1,789,494	9,372,973	8,841,614
Total Function 4	8,340,947	1,944,101	10,285,048	2,731,034	13,016,082	12,733,737
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	2,488,399	486,604	2,975,003	3,371,610	6,346,613	5,899,539
5.50 Maintenance Operations	24,966,491	6,311,403	31,277,894	11,192,812	42,470,706	43,097,468
5.52 Maintenance of Grounds	2,211,133	552,413	2,763,546	926,863	3,690,409	3,645,840
5.56 Utilities	-	-	-	10,668,373	10,668,373	10,306,765
Total Function 5	29,666,023	7,350,420	37,016,443	26,159,658	63,176,101	62,949,612
7 Transportation and Housing						
7.41 Transportation and Housing Administration	237,869	56,458	294,327	8,729	303,056	302,868
7.70 Student Transportation	384,358	81,233	465,591	4,601,990	5,067,581	4,993,809
Total Function 7	622,227	137,691	759,918	4,610,719	5,370,637	5,296,677
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	440,519,068	105,686,330	546,205,398	65,640,025	611,845,423	601,099,318

School District No. 36 (Surrey)

Schedule 3

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2014

	2014 Amended Annual Budget	2013 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	15,974,809	17,786,142
Other	84,219	239,320
Federal Grants	254,162	749,155
Other Revenue	14,668,000	15,467,719
Investment Income	8,000	
Total Revenue	30,989,190	34,242,336
Expenses		
Instruction	29,886,596	30,879,165
Operations and Maintenance	693,219	2,923,171
Total Expense	30,579,815	33,802,336
Net Revenue (Expense)	409,375	440,000
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(409,375)	(440,000)
Total Net Transfers	(409,375)	(440,000)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 36 (Surrey)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2014

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	School Generated Funds	Strong Start	Ready, Set, Learn	Adolescent Psychiatric Unit	School Meals	Adolescent Day Treatment Program
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	62,425	2,944,432	83,907	181,845	-	520	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education	693,219	7,234,286			736,000	247,450	139,256	2,009,560	278,866
Other				12,700,000				201,000	
Investment Income									
	693,219	7,234,286	-	12,700,000	736,000	247,450	139,256	2,210,560	278,866
Less: Allocated to Revenue	693,219	7,234,286	62,425	13,000,000	819,907	429,295	139,256	2,211,080	278,866
Deferred Revenue, end of year	-	-	-	2,644,432	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	693,219	7,234,286	62,425		819,907	429,295	139,256	2,010,080	278,866
Provincial Grants - Other									
Federal Grants									
Other Revenue				13,000,000				201,000	
Investment Income									
	693,219	7,234,286	62,425	13,000,000	819,907	429,295	139,256	2,211,080	278,866
Expenses									
Salaries									
Teachers		4,819,150				65,000	84,781		170,564
Educational Assistants		1,183,813					18,060		36,120
Support Staff	135,637	25,126			435,877	20,000		422,000	
Other Professionals					75,896			67,500	
Substitutes		12,091					2,294		4,588
	135,637	6,040,180	-	-	511,773	85,000	105,135	489,500	211,272
Employee Benefits	23,688	1,104,952			146,701	7,000	18,511	133,000	37,203
Services and Supplies	533,894	89,154	62,425	13,000,000	161,433	337,295	15,610	1,588,580	30,391
	693,219	7,234,286	62,425	13,000,000	819,907	429,295	139,256	2,211,080	278,866
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, 2014

	Daughters & Sisters P.L.E.A. Program	Waypoint Substance House	French	Literacy Innovation	Community Link Schools	Intensive Core French	Community Link Innerscity Schools	Diverse Youth Gang Prevention	Donations
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	14,074	133,342	266,472	915,614	6,400	416,747	84,219	1,065,326
Add: Restricted Grants									
Provincial Grants - Ministry of Education	115,683	82,175			1,722,783		93,221		
Other					501,589				750,000
Investment Income									8,000
	115,683	82,175	-	-	2,224,372	-	93,221	-	758,000
Less: Allocated to Revenue	115,683	96,249	133,342	266,472	3,139,986	6,400	509,968	84,219	875,000
Deferred Revenue, end of year	-	-	-	-	-	-	-	-	948,326
Revenues									
Provincial Grants - Ministry of Education	115,683	96,249	133,342	266,472	3,139,986	6,400	509,968		
Provincial Grants - Other								84,219	
Federal Grants									
Other Revenue									867,000
Investment Income									8,000
	115,683	96,249	133,342	266,472	3,139,986	6,400	509,968	84,219	875,000
Expenses									
Salaries									
Teachers	84,781	69,635	35,835	1,690	6,350		80,462	46,473	5,000
Educational Assistants									
Support Staff					1,128,099				
Other Professionals					284,090				
Substitutes	1,900	1,900							
	86,681	71,535	35,835	1,690	1,418,539	-	80,462	46,473	5,000
Employee Benefits	15,261	12,534	8,726		291,439		17,545	13,942	
Services and Supplies	13,741	12,180	88,781	264,782	1,430,008	6,400	411,961	23,804	800,000
	115,683	96,249	133,342	266,472	3,139,986	6,400	509,968	84,219	805,000
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	70,000
Interfund Transfers									
Tangible Capital Assets Purchased									(70,000)
	-	-	-	-	-	-	-	-	(70,000)
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 36 (Surrey)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2014

	PAC Contributions \$	Wraparound \$	SAME Project \$	Coyote Creek BEP \$	TOTAL \$
Deferred Revenue, beginning of year	219,741	60,185	193,977	39,375	6,688,601
Add: Restricted Grants					
Provincial Grants - Ministry of Education					13,352,499
Other	400,000				14,552,589
Investment Income					8,000
	400,000	-	-	-	27,913,088
Less: Allocated to Revenue	600,000	60,185	193,977	39,375	30,989,190
Deferred Revenue, end of year	19,741	-	-	-	3,612,499
Revenues					
Provincial Grants - Ministry of Education				39,375	15,974,809
Provincial Grants - Other					84,219
Federal Grants		60,185	193,977		254,162
Other Revenue	600,000				14,668,000
Investment Income					8,000
	600,000	60,185	193,977	39,375	30,989,190
Expenses					
Salaries					
Teachers					5,469,721
Educational Assistants					1,237,993
Support Staff		81	1,294		2,168,114
Other Professionals					427,486
Substitutes			123		22,896
	-	81	1,417	-	9,326,210
Employee Benefits		15	6		1,830,523
Services and Supplies	300,000	60,089	192,554		19,423,082
	300,000	60,185	193,977	-	30,579,815
Net Revenue (Expense) before Interfund Transfers	300,000	-	-	39,375	409,375
Interfund Transfers					
Tangible Capital Assets Purchased	(300,000)			(39,375)	(409,375)
	(300,000)	-	-	(39,375)	(409,375)
Net Revenue (Expense)	-	-	-	-	-

School District No. 36 (Surrey)

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2014

	2014 Amended Annual Budget			2013 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education	2,100,000		2,100,000	34,203,000
Municipal Grants Spent on Sites			-	19,095,000
Other Revenue			-	53,208
Investment Income		500,000	500,000	200,000
Gain (Loss) on Disposal of Tangible Capital Assets	(89,000)		(89,000)	(58,481)
Amortization of Deferred Capital Revenue	20,707,000		20,707,000	20,276,000
Total Revenue	22,718,000	500,000	23,218,000	73,768,727
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	29,406,000		29,406,000	29,012,000
Total Expense	29,406,000	-	29,406,000	29,012,000
Net Revenue (Expense)	(6,688,000)	500,000	(6,188,000)	44,756,727
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	1,222,112		1,222,112	3,152,943
Local Capital		1,751,200	1,751,200	10,403,700
Total Net Transfers	1,222,112	1,751,200	2,973,312	13,556,643
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	5,100,000	(5,100,000)	-	
Total Other Adjustments to Fund Balances	5,100,000	(5,100,000)	-	
Budgeted Surplus (Deficit), for the year	(365,888)	(2,848,800)	(3,214,688)	58,313,370