



Amended Annual Budget
School District No. 36 (Surrey)
June 30, 2015

School District No. 36 (Surrey)

June 30, 2015

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

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 2014/2015 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 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 2014/2015.
3. The attached Statement 2 showing the estimated revenue and expense for the 2014/2015 fiscal year and the total budget bylaw amount of \$691,413,148 for the 2014/2015 fiscal year was prepared in accordance with the *Act*.
4. Statement 2, 4 and Schedules 1 to 4 are adopted as the Amended Annual Budget of the Board for the fiscal year 2014/2015.

READ A FIRST TIME THE 12th DAY OF FEBRUARY, 2015;

READ A SECOND TIME THE 12th DAY OF FEBRUARY, 2015;

READ A THIRD TIME, PASSED AND ADOPTED THE 12th DAY OF FEBRUARY, 2015;

(Corporate Seal)

Chairperson of the Board

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 36 (Surrey) Amended Annual Budget Bylaw 2014/2015, adopted by the Board the 12th DAY OF FEBRUARY, 2015.

Secretary Treasurer

School District No. 36 (Surrey)

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2015

	2015 Amended Annual Budget	2014 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	67,855.250	69,047.313
Adult	991.875	1,034.875
Total Ministry Operating Grant Funded FTE's	68,847.125	70,082.188
Revenues	\$	\$
Provincial Grants		
Ministry of Education	592,834,613	592,742,694
Other	477,927	2,775,267
Federal Grants	2,773,057	254,162
Tuition	12,074,200	11,507,700
Other Revenue	16,476,958	17,204,825
Rentals and Leases	2,190,550	1,783,500
Investment Income	1,709,500	1,708,000
Gain (Loss) on Disposal of Tangible Capital Assets		(89,000)
Amortization of Deferred Capital Revenue	20,800,000	20,707,000
Total Revenue	649,336,805	648,594,148
Expenses		
Instruction	562,999,668	560,169,199
District Administration	12,403,685	13,016,082
Operations and Maintenance	96,950,365	93,275,320
Transportation and Housing	5,276,604	5,370,637
Total Expense	677,630,322	671,831,238
Net Revenue (Expense)	(28,293,517)	(23,237,090)
Budgeted Allocation (Retirement) of Surplus (Deficit)	23,361,593	20,022,402
Budgeted Surplus (Deficit), for the year	(4,931,924)	(3,214,688)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(4,931,924)	(3,214,688)
Budgeted Surplus (Deficit), for the year	(4,931,924)	(3,214,688)

School District No. 36 (Surrey)

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2015

	2015 Amended Annual Budget	2014 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	609,793,319	611,845,423
Operating - Tangible Capital Assets Purchased	1,193,451	812,737
Special Purpose Funds - Total Expense	36,837,003	30,579,815
Special Purpose Funds - Tangible Capital Assets Purchased	339,375	409,375
Capital Fund - Total Expense	31,000,000	29,406,000
Capital Fund - Tangible Capital Assets Purchased from Local Capital	12,250,000	5,100,000
Total Budget Bylaw Amount	691,413,148	678,153,350

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, 2015

	2015 Amended Annual Budget	2014 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(28,293,517)</u>	<u>(23,237,090)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(1,532,826)	(1,222,112)
From Local Capital	(12,250,000)	(5,100,000)
From Deferred Capital Revenue		(34,450,000)
Total Acquisition of Tangible Capital Assets	<u>(13,782,826)</u>	<u>(40,772,112)</u>
Amortization of Tangible Capital Assets	<u>31,000,000</u>	29,406,000
Total Effect of change in Tangible Capital Assets	<u>17,217,174</u>	<u>(11,366,112)</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u>(11,076,343)</u>	<u>(34,603,202)</u>

School District No. 36 (Surrey)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2015

	Operating Fund	Special Purpose Fund	Capital Fund	2015 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	23,361,593	-	432,464,857	455,826,450
Changes for the year				
Net Revenue (Expense) for the year	(19,932,892)	339,375	(8,700,000)	(28,293,517)
Interfund Transfers				
Tangible Capital Assets Purchased	(1,193,451)	(339,375)	1,532,826	-
Local Capital	(2,235,250)		2,235,250	-
Net Changes for the year	(23,361,593)	-	(4,931,924)	(28,293,517)
Budgeted Accumulated Surplus (Deficit), end of year	-	-	427,532,933	427,532,933

School District No. 36 (Surrey)

Amended Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2015

	2015 Amended Annual Budget	2014 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	569,348,190	574,667,885
Other	438,552	2,691,048
Federal Grants	2,418,057	
Tuition	12,074,200	11,507,700
Other Revenue	2,190,878	2,536,825
Rentals and Leases	2,190,550	1,783,500
Investment Income	1,200,000	1,200,000
Total Revenue	589,860,427	594,386,958
Expenses		
Instruction	528,728,255	530,282,603
District Administration	12,403,685	13,016,082
Operations and Maintenance	63,384,775	63,176,101
Transportation and Housing	5,276,604	5,370,637
Total Expense	609,793,319	611,845,423
Net Revenue (Expense)	(19,932,892)	(17,458,465)
Budgeted Prior Year Surplus Appropriation	23,361,593	20,022,402
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(1,193,451)	(812,737)
Local Capital	(2,235,250)	(1,751,200)
Total Net Transfers	(3,428,701)	(2,563,937)
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, 2015

	2015 Amended Annual Budget	2014 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	570,829,579	567,830,368
AANDC/LEA Recovery	(76,986)	(82,260)
Strike Savings Recovery	(20,600,332)	
Other Ministry of Education Grants		
Pay Equity	6,861,222	6,861,222
Labour Settlement Funding	10,781,894	
Education Guarantee	1,504,258	
Other Miscellaneous	48,555	58,555
Total Provincial Grants - Ministry of Education	569,348,190	574,667,885
Provincial Grants - Other	438,552	2,691,048
Federal Grants	2,418,057	-
Tuition		
Summer School Fees	-	138,500
Continuing Education	1,414,200	1,414,200
Offshore Tuition Fees	10,660,000	9,955,000
Total Tuition	12,074,200	11,507,700
Other Revenues		
LEA/Direct Funding from First Nations	76,986	82,260
Miscellaneous		
Teaching Kitchen	727,000	838,000
Energy Management	150,000	347,801
Worksafe BC	340,000	340,500
Other Miscellaneous	896,892	928,264
Total Other Revenue	2,190,878	2,536,825
Rentals and Leases	2,190,550	1,783,500
Investment Income	1,200,000	1,200,000
Total Operating Revenue	589,860,427	594,386,958

School District No. 36 (Surrey)

Amended Annual Budget - Schedule of Operating Expense by Source
Year Ended June 30, 2015

	2015 Amended Annual Budget	2014 Amended Annual Budget
	\$	\$
Salaries		
Teachers	276,618,629	288,560,684
Principals and Vice Principals	25,066,475	25,302,864
Educational Assistants	48,628,207	48,409,582
Support Staff	49,643,730	49,797,415
Other Professionals	8,169,060	8,332,239
Substitutes	19,916,125	20,116,284
Total Salaries	428,042,226	440,519,068
Employee Benefits	104,501,505	105,686,330
Total Salaries and Benefits	532,543,731	546,205,398
Services and Supplies		
Services	12,564,121	13,532,782
Student Transportation	4,749,504	4,675,084
Professional Development and Travel	1,863,706	1,995,012
Rentals and Leases	2,798,183	2,056,875
Dues and Fees	1,776,041	1,692,541
Insurance	1,615,670	1,512,090
Supplies	41,265,551	29,517,268
Utilities	10,616,812	10,658,373
Total Services and Supplies	77,249,588	65,640,025
Total Operating Expense	609,793,319	611,845,423

School District No. 36 (Surrey)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2015

	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	214,232,545	3,306,025		5,661,398	646,936	9,849,722	233,696,626
1.03 Career Programs	2,820,867	102,530		1,313,413		189,452	4,426,262
1.07 Library Services	5,956,321	57,223		605,419	75,084	287,289	6,981,336
1.08 Counselling	6,928,721	103,271				306,339	7,338,331
1.10 Special Education	30,548,750	2,023,742	44,946,597	422,194		5,310,416	83,251,699
1.30 English Language Learning	11,099,831		493,135			496,920	12,089,886
1.31 Aboriginal Education	650,007	117,234	1,992,803	92,833		46,461	2,899,338
1.41 School Administration	100,000	18,463,836		11,893,140		934,205	31,391,181
1.60 Summer School	82,453	51,010	32,373	88,664			254,500
1.61 Continuing Education	450,000	102,530		210,149		10,453	773,132
1.62 Off Shore Students	3,320,321	275,886	62,452	817,680	272,161	196,858	4,945,358
1.64 Other	196,855		1,090,847	136,716	153,107	6,836	1,584,361
Total Function 1	276,386,671	24,603,287	48,618,207	21,241,606	1,147,288	17,634,951	389,632,010
4 District Administration							
4.11 Educational Administration	218,058			107,704	1,335,214	11,614	1,672,590
4.40 School District Governance				126,256	320,106		446,362
4.41 Business Administration	13,900	463,188		2,712,208	2,810,225	117,337	6,116,858
Total Function 4	231,958	463,188	-	2,946,168	4,465,545	128,951	8,235,810
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration			10,000	932,428	1,266,503	40,420	2,249,351
5.50 Maintenance Operations				22,070,956	1,054,747	2,065,001	25,190,704
5.52 Maintenance of Grounds				1,983,640	90,543	29,629	2,103,812
5.56 Utilities							-
Total Function 5	-	-	10,000	24,987,024	2,411,793	2,135,050	29,543,867
7 Transportation and Housing							
7.41 Transportation and Housing Administration				93,054	144,434	4,603	242,091
7.70 Student Transportation				375,878		12,570	388,448
Total Function 7	-	-	-	468,932	144,434	17,173	630,539
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	276,618,629	25,066,475	48,628,207	49,643,730	8,169,060	19,916,125	428,042,226

School District No. 36 (Surrey)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2015

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2015 Amended Annual Budget	2014 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	233,696,626	56,912,241	290,608,867	30,394,770	321,003,637	317,279,802
1.03 Career Programs	4,426,262	1,096,298	5,522,560	1,490,197	7,012,757	7,227,696
1.07 Library Services	6,981,336	1,727,732	8,709,068	4,939,029	13,648,097	13,720,012
1.08 Counselling	7,338,331	1,829,873	9,168,204		9,168,204	9,345,019
1.10 Special Education	83,251,699	20,616,390	103,868,089	1,423,603	105,291,692	108,506,300
1.30 English Language Learning	12,089,886	3,011,075	15,100,961		15,100,961	15,516,772
1.31 Aboriginal Education	2,899,338	707,283	3,606,621	538,164	4,144,785	4,159,410
1.41 School Administration	31,391,181	7,453,273	38,844,454	1,353,850	40,198,304	40,155,758
1.60 Summer School	254,500	46,647	301,147	10,233	311,380	2,392,416
1.61 Continuing Education	773,132	128,525	901,657	568,950	1,470,607	1,469,209
1.62 Off Shore Students	4,945,358	1,193,673	6,139,031	2,961,994	9,101,025	8,012,726
1.64 Other	1,584,361	378,517	1,962,878	313,928	2,276,806	2,497,483
Total Function 1	389,632,010	95,101,527	484,733,537	43,994,718	528,728,255	530,282,603
4 District Administration						
4.11 Educational Administration	1,672,590	398,687	2,071,277	492,559	2,563,836	2,877,199
4.40 School District Governance	446,362	65,353	511,715	287,480	799,195	765,910
4.41 Business Administration	6,116,858	1,482,790	7,599,648	1,441,006	9,040,654	9,372,973
Total Function 4	8,235,810	1,946,830	10,182,640	2,221,045	12,403,685	13,016,082
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	2,249,351	489,965	2,739,316	3,219,920	5,959,236	6,346,613
5.50 Maintenance Operations	25,190,704	6,303,212	31,493,916	11,672,613	43,166,529	42,470,706
5.52 Maintenance of Grounds	2,103,812	520,423	2,624,235	1,007,963	3,632,198	3,690,409
5.56 Utilities	-	-	-	10,626,812	10,626,812	10,668,373
Total Function 5	29,543,867	7,313,600	36,857,467	26,527,308	63,384,775	63,176,101
7 Transportation and Housing						
7.41 Transportation and Housing Administration	242,091	58,202	300,293	8,729	309,022	303,056
7.70 Student Transportation	388,448	81,346	469,794	4,497,788	4,967,582	5,067,581
Total Function 7	630,539	139,548	770,087	4,506,517	5,276,604	5,370,637
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	428,042,226	104,501,505	532,543,731	77,249,588	609,793,319	611,845,423

School District No. 36 (Surrey)

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2015

	2015 Amended Annual Budget	2014 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	22,486,423	15,974,809
Other	39,375	84,219
Federal Grants	355,000	254,162
Other Revenue	14,286,080	14,668,000
Investment Income	9,500	8,000
Total Revenue	37,176,378	30,989,190
Expenses		
Instruction	34,271,413	29,886,596
Operations and Maintenance	2,565,590	693,219
Total Expense	36,837,003	30,579,815
Net Revenue (Expense)	339,375	409,375
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(339,375)	(409,375)
Total Net Transfers	(339,375)	(409,375)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 36 (Surrey)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2015

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	Adolescent Psychiatric Unit	School Meals
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		315,112	45,745	506,756	2,775,436	44,000	31,149	599	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education	2,563,090	11,397,094	84,000			736,000	249,900	142,500	2,136,004
Other				300,000	13,000,000				240,000
Investment Income	2,500			7,000					
	2,565,590	11,397,094	84,000	307,000	13,000,000	736,000	249,900	142,500	2,376,004
Less: Allocated to Revenue	2,565,590	11,712,206	129,745	327,000	13,000,000	780,000	281,049	143,099	2,376,004
Deferred Revenue, end of year	-	-	-	486,756	2,775,436	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	2,563,090	11,712,206	129,745			780,000	281,049	143,099	2,136,004
Provincial Grants - Other									
Federal Grants									
Other Revenue				320,000	13,000,000				240,000
Investment Income	2,500			7,000					
	2,565,590	11,712,206	129,745	327,000	13,000,000	780,000	281,049	143,099	2,376,004
Expenses									
Salaries									
Teachers		6,741,745						89,501	
Educational Assistants		1,841,145						19,258	
Support Staff		25,433				465,861			595,934
Other Professionals						60,717			67,500
Substitutes		141,024							
	-	8,749,347	-	-	-	526,578	-	108,759	663,434
Employee Benefits		2,165,505				124,220		18,656	114,590
Services and Supplies	2,565,590	797,354	129,745	327,000	13,000,000	129,202	281,049	15,684	1,597,980
	2,565,590	11,712,206	129,745	327,000	13,000,000	780,000	281,049	143,099	2,376,004
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, 2015

	Adolescent Day Treatment Program	Daughters & Sisters P.L.E.A. Program	Waypoint Substance House	French	Literacy Innovation	Community Link Community Schools	Intensive Core French	Community Link Innercity Schools	Donations
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	6,140	-	22,184	170,578	230,724	1,248,191	31,420	309,949	449,335
Add: Restricted Grants									
Provincial Grants - Ministry of Education	280,337	118,502	83,993	510,902		1,594,560	38,750	95,000	
Other				80		306,000			350,000
Investment Income									
	280,337	118,502	83,993	510,982	-	1,900,560	38,750	95,000	350,000
Less: Allocated to Revenue	286,477	118,502	106,177	681,560	230,724	3,148,751	70,170	404,949	355,000
Deferred Revenue, end of year	-	-	-	-	-	-	-	-	444,335
Revenues									
Provincial Grants - Ministry of Education	286,477	118,502	106,177	681,480	230,724	2,842,751	70,170	404,949	
Provincial Grants - Other									
Federal Grants									355,000
Other Revenue				80		306,000			
Investment Income									
	286,477	118,502	106,177	681,560	230,724	3,148,751	70,170	404,949	355,000
Expenses									
Salaries									
Teachers	179,846	89,501	79,868	42,703					5,000
Educational Assistants	38,515								
Support Staff						1,098,398			
Other Professionals						216,740			
Substitutes									
	218,361	89,501	79,868	42,703	-	1,315,138	-	-	5,000
Employee Benefits	37,459	15,260	13,581	10,286		258,114			
Services and Supplies	30,657	13,741	12,728	628,571	230,724	1,575,499	70,170	404,949	270,000
	286,477	118,502	106,177	681,560	230,724	3,148,751	70,170	404,949	275,000
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	80,000
Interfund Transfers									
Tangible Capital Assets Purchased									(80,000)
	-	-	-	-	-	-	-	-	(80,000)
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 36 (Surrey)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2015

	PAC Contributions	Coyote Creek BEP	TOTAL
	\$	\$	\$
Deferred Revenue, beginning of year	149,187	39,375	6,375,880
Add: Restricted Grants			
Provincial Grants - Ministry of Education			20,030,632
Other	390,000		14,586,080
Investment Income			9,500
	390,000	-	34,626,212
Less: Allocated to Revenue	420,000	39,375	37,176,378
Deferred Revenue, end of year	119,187	-	3,825,714
Revenues			
Provincial Grants - Ministry of Education			22,486,423
Provincial Grants - Other		39,375	39,375
Federal Grants			355,000
Other Revenue	420,000		14,286,080
Investment Income			9,500
	420,000	39,375	37,176,378
Expenses			
Salaries			
Teachers			7,228,164
Educational Assistants			1,898,918
Support Staff			2,185,626
Other Professionals			344,957
Substitutes			141,024
	-	-	11,798,689
Employee Benefits			2,757,671
Services and Supplies	200,000		22,280,643
	200,000	-	36,837,003
Net Revenue (Expense) before Interfund Transfers	220,000	39,375	339,375
Interfund Transfers			
Tangible Capital Assets Purchased	(220,000)	(39,375)	(339,375)
	(220,000)	(39,375)	(339,375)
Net Revenue (Expense)	-	-	-

School District No. 36 (Surrey)

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2015

	2015 Amended Annual Budget			2014 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education	1,000,000		1,000,000	2,100,000
Investment Income		500,000	500,000	500,000
Gain (Loss) on Disposal of Tangible Capital Assets			-	(89,000)
Amortization of Deferred Capital Revenue	20,800,000		20,800,000	20,707,000
Total Revenue	21,800,000	500,000	22,300,000	23,218,000
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	31,000,000		31,000,000	29,406,000
Total Expense	31,000,000	-	31,000,000	29,406,000
Net Revenue (Expense)	(9,200,000)	500,000	(8,700,000)	(6,188,000)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	1,532,826		1,532,826	1,222,112
Local Capital		2,235,250	2,235,250	1,751,200
Total Net Transfers	1,532,826	2,235,250	3,768,076	2,973,312
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	6,750,000	(6,750,000)	-	
Tangible Capital Assets WIP Purchased from Local Capital	5,500,000	(5,500,000)	-	
Total Other Adjustments to Fund Balances	12,250,000	(12,250,000)	-	
Budgeted Surplus (Deficit), for the year	4,582,826	(9,514,750)	(4,931,924)	(3,214,688)