



Understanding School District Finances



Surrey Schools
LEADERSHIP IN LEARNING

How are School Districts are funded?

Three funding sources

Operating Fund

- Instruction
- School and District Administration
- Operations and Maintenance
- Transportation

Special Purpose Funds

- Funds provided by a third party for the sole purpose to carry out a function or activity, e.g. school meals program, scholarships, ministry-designated activities

Capital

- For the purpose of acquiring Land, Buildings and Fixtures
- Amortization of Capital Revenue and Capital Assets



How Operating Revenue Grants Work.

Basic Allocation

- 78% allocated through basic allocation
- Common per student amount for ever FTE student enrolled by school type.

Unique Student Drivers

- 15% allocated to recognize unique student enrolment
- Special needs, ELL, Aboriginal, Adult and Vulnerable Student Factors

Unique District Factors

- 7% allocated through unique district factors
- Additional funding to address uniqueness of district factors. Ex. Small community, low enrolment, rural, climate, salary differential, etc.

Funding Protection / Enrolment Decline

- 0.1% allocated to buffer the effects of declining enrolment
- Enrolment decline and funding protection

Allocation of Provincial Operating Grants

A student base allocation for school-aged FTE:

Regular schools, alternate schools and continuing education \$7,468

Distributed learning students at \$6,100

Supplemental Grants for:

English Language Learning \$1,495

Aboriginal Education \$1,450

Non grad Adult Education programs \$4,773

Special Education

level 1 \$42,400

level 2 \$20,200

level 3 \$10,250

Educator Salary Differentials

Unique Geographic Factors

Education Plan, Funding Protection and Enrolment Decline



How are School Districts are funded?

The Operating Fund: Revenue Sources

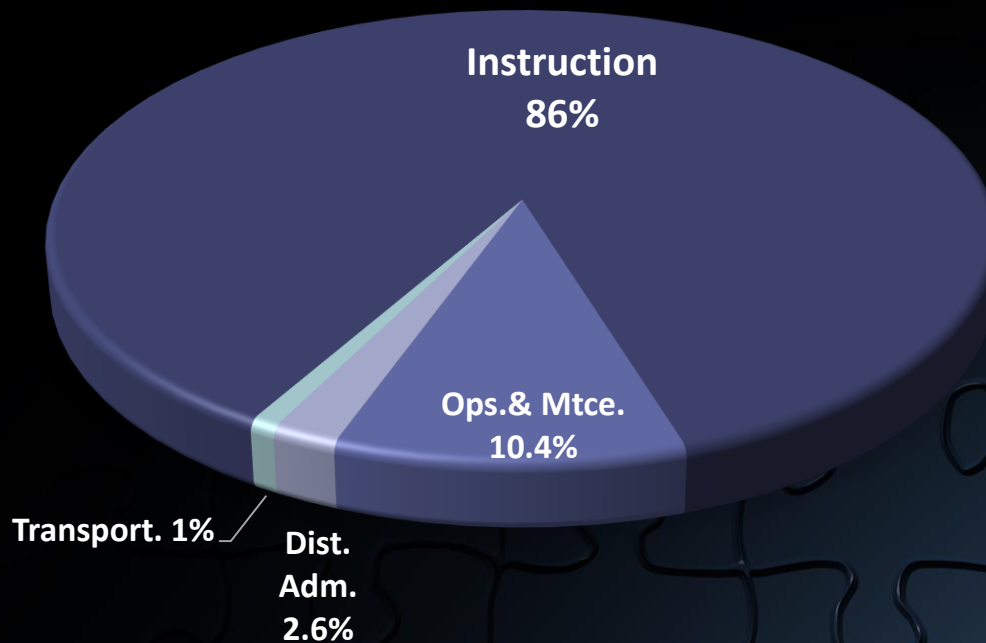


2019-2020 Budget Figures (rounded)

- Basic funding for the district is provided on a per-pupil basis.
- Overall, we receive about \$718.1 million.
- Provincial Grants amount to \$693 million.
- Other revenue sources include international education tuition, facilities rental income, investment Income.

Where does the money go?

The Operating Fund: Expenditure by Function (\$713.7 Million)



Instruction - Regular Classroom and instructional support programs, such as Career Ed, ESL, Special Education, other student support programs

Operations and Maintenance – up-keep of facilities and grounds, includes utilities

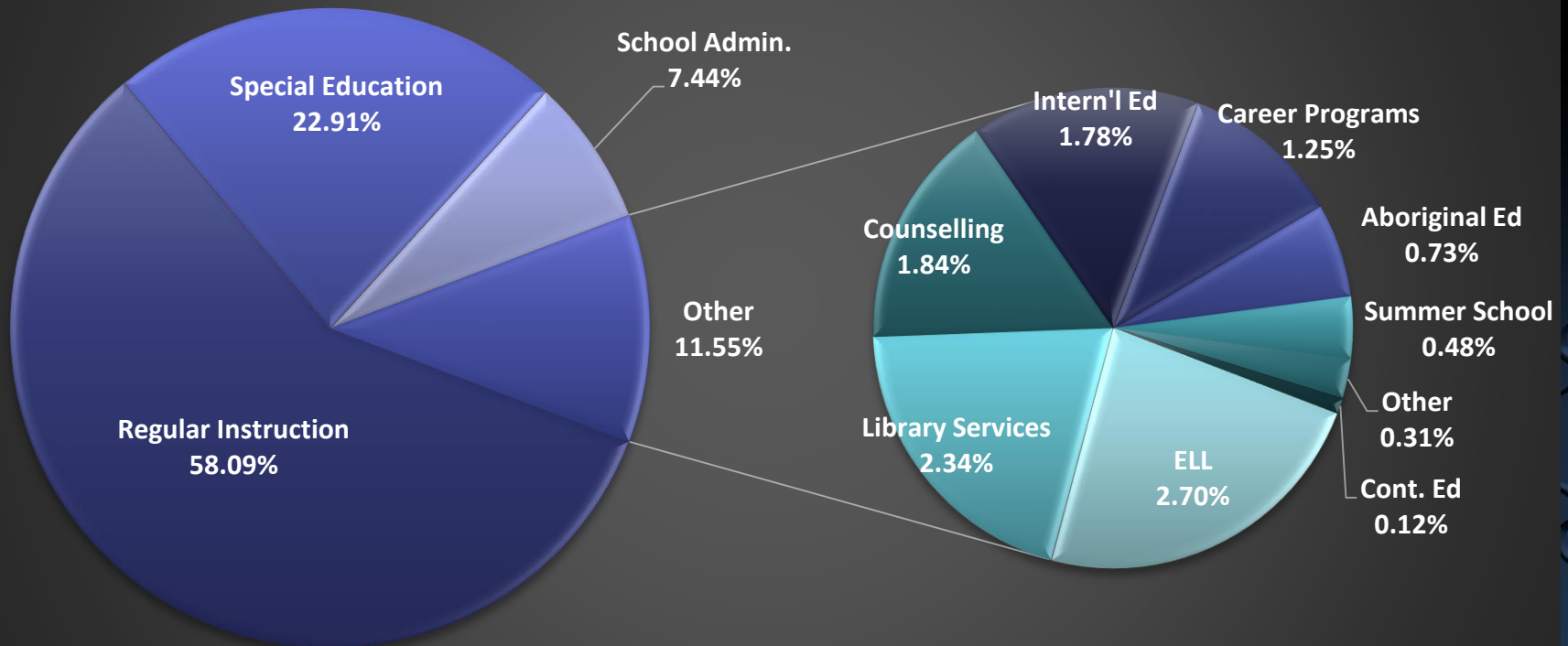
District Administration – HR/payroll, district governance, purchasing and finance

Transportation – Student busing

Where does the money go?

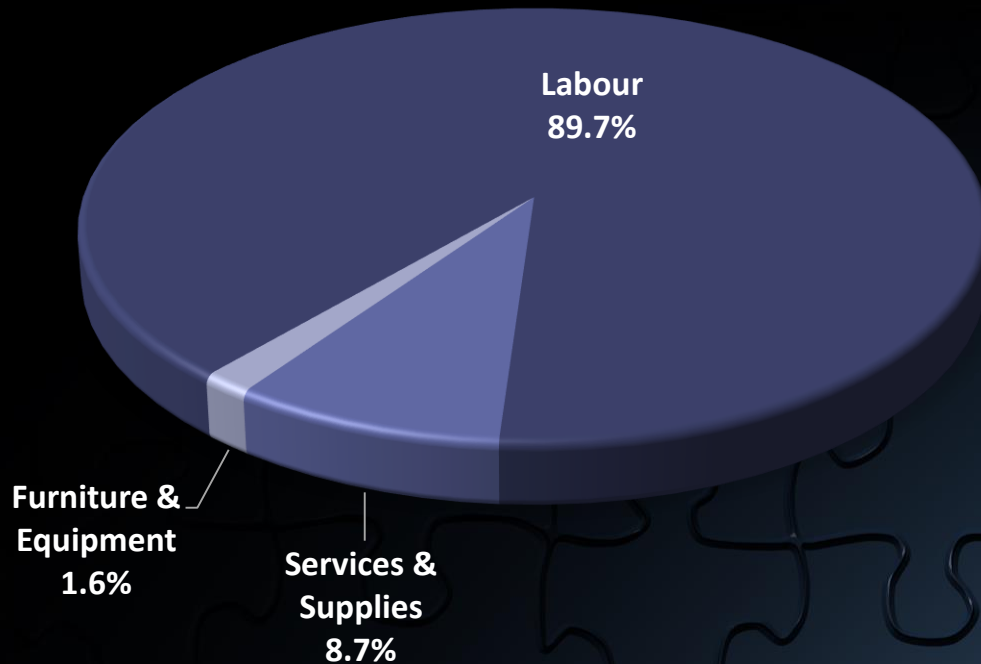
Instruction in detail (\$613.4 Million)

Instruction



Where does the money go? Part two

The Operating Fund: Expenditures by Objects



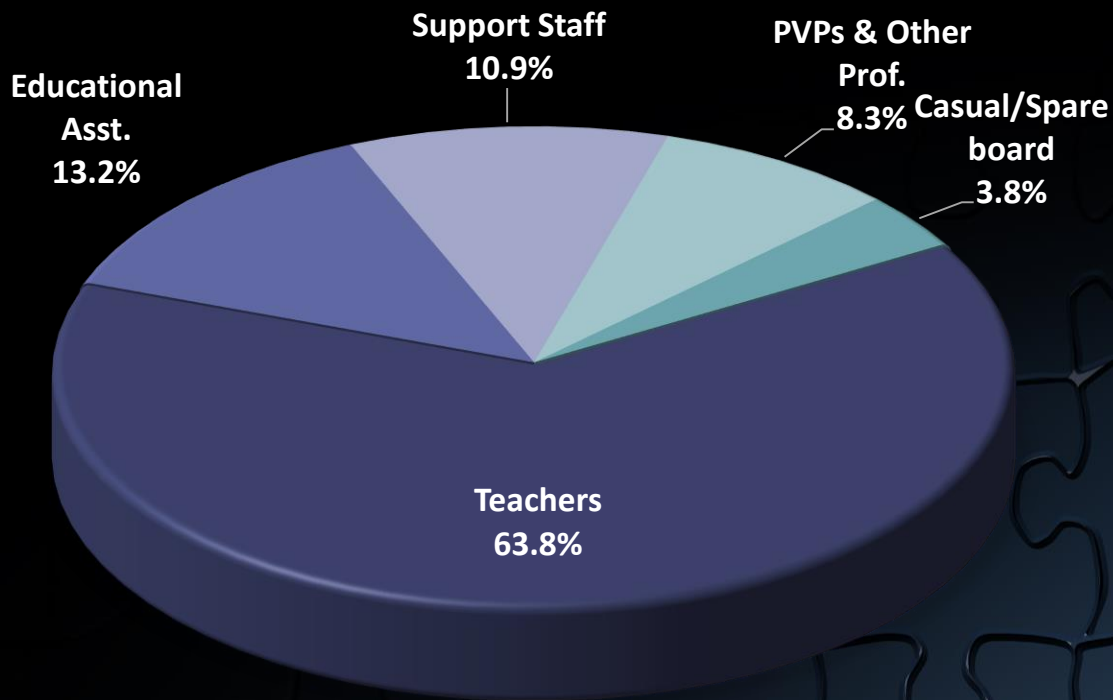
2019-2020 Budget Figures (rounded)

Surrey School District employs :

- 4,100+ FTE teachers.
- 1,700+ FTE educational assistants.
- 1,100+ FTE support staff, (clerical, maintenance, etc.).
- 350+, principals, vice principals and other professional staff.
- Labour Costs total more than \$651 Million
- Services and supplies, including utilities amount to more than \$63 Million.
- Furniture and Fixtures \$11.4 Million.

Our Workforce.

The Operating Fund: by Employee Grouping



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2019-2020 Budget Figures (rounded)

School Based Supply Allocations

Elementary Sample (Projected Students)

		Elementary A	Elementary B	Elementary C	Elementary D	Elementary E
	Kindergarten	25	44	56	62	112
	Total 1 - 7	275	361	445	558	607
	Total Students	300	405	501	620	719
	Students with SE	13	21	30	35	35
2019-2020 School Based Budget Rates						
Base Allocation per Elem	\$5,420.00	\$5,420.00	\$5,420.00	\$5,420.00	\$5,420.00	\$5,420.00
KF Supply per student	\$56.00	\$1,400.00	\$2,464.00	\$3,136.00	\$3,472.00	\$6,272.00
Grades 1-7 Supply per student	\$45.50	\$12,512.50	\$16,425.50	\$20,247.50	\$25,389.00	\$27,618.50
Special Ed Supplement per SE Student	\$46.20	\$600.60	\$970.20	\$1,386.00	\$1,617.00	\$1,617.00
Core Music Allotment per Elem	\$180.00	\$180.00	\$180.00	\$180.00	\$180.00	\$180.00
SPED Mileage Supplement per SE Student	\$30.80	\$400.40	\$646.80	\$924.00	\$1,078.00	\$1,078.00
Postage per student	\$1.00	\$300.00	\$405.00	\$501.00	\$620.00	\$719.00
Photocopier per student	\$11.00	\$3,300.00	\$4,455.00	\$5,511.00	\$6,820.00	\$7,909.00
Agendas per student	\$1.00	\$300.00	\$405.00	\$501.00	\$620.00	\$719.00
Field Trips per student	\$5.10	\$1,530.00	\$2,065.50	\$2,555.10	\$3,162.00	\$3,666.90
Equity Adjustment Factor		\$1,200.00	\$1,620.00	\$0.00	-\$1,116.00	-\$1,294.00
		\$27,143.50	\$35,057.00	\$40,361.60	\$47,262.00	\$53,905.40

School Based Supply Allocations

Secondary Sample (Projected Students)

		Secondary A	Secondary B	Secondary C	Secondary D	Secondary E
Late Intermediate		674	774	803	885	967
Graduate		383	487	560	530	593
Total Students		1057	1261	1363	1415	1560
Students with SE		64	62	60	66	52
2019-2020 School Based Budget Rates						
Base	\$4,663.00	\$4,663.00	\$4,663.00	\$4,663.00	\$4,663.00	\$4,663.00
Intermediate Supply	\$50.80	\$34,239.20	\$39,319.20	\$40,792.40	\$44,958.00	\$49,123.60
Graduate Supply	\$68.30	\$26,158.90	\$33,262.10	\$38,248.00	\$36,199.00	\$40,501.90
Special Ed Supplement	\$61.60	\$3,942.40	\$3,819.20	\$3,696.00	\$4,065.60	\$3,203.20
Budget Reinstatement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPED Mileage Supplement	\$30.80	\$1,971.20	\$1,909.60	\$1,848.00	\$2,032.80	\$1,601.60
Postage	\$5.10	\$5,390.70	\$6,431.10	\$6,951.30	\$7,216.50	\$7,956.00
Photocopier	\$11.00	\$11,627.00	\$13,871.00	\$14,993.00	\$15,565.00	\$17,160.00
Course Fee Mitigation	\$20.50	\$21,668.50	\$25,850.50	\$27,941.50	\$29,007.50	\$31,980.00
Equity Adjustment Factor		-\$2,114.00	-\$2,522.00	-\$2,726.00	\$5,660.00	-\$3,120.00
		\$107,546.90	\$126,603.70	\$136,407.20	\$149,367.40	\$153,069.30

Budget Cycle

2019-2020

Update Enrolment for Current Year
(September 30, 2019)

Financial plan updated for actual enrolment and
other known items (October / January)

Adopt Amended Budget (February 12, 2020)

Year End Financials (June 30, 2020)

2020-2021

3 Year Enrolment Forecast (February 2020)

Develop Staffing and Department plans
(February/ March)

Stakeholder input for next year's budget (February)

Preliminary Grants announcement from Ministry
(March 15, 2020)

Board adoption of 2020-2021 Budget (May 13, 2020)

INFORMATIVE LINKS:

Surrey Schools Financial Information:

<https://www.surreyschools.ca/departments/SECT/FinancialInformation/Pages/default.aspx>

Ministry of Education K-12 Funding and Allocation

<https://www2.gov.bc.ca/gov/content/education-training/k-12/administration/resource-management/k-12-funding-and-allocation/operating-grants>

Ministry of Education Capital Management

<https://www2.gov.bc.ca/gov/content/education-training/k-12/administration/capital>

