

Annual Budget

## **School District No. 33 (Chilliwack)**

June 30, 2013

# School District No. 33 (Chilliwack)

June 30, 2013

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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

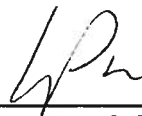
A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 33 (Chilliwack) (called the "Board") to adopt the annual budget of the Board for the fiscal year 2012/13 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

1. The Board has complied with the provisions of the *Act* respecting the annual budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 33 (Chilliwack) Annual Budget Bylaw for fiscal year 2012/13.
3. The attached "Statement 2" showing the estimated revenue and expense for the 2012/13 fiscal year and the total budget bylaw amount of \$ **124,533,845** for the 2012/13 fiscal year was prepared in accordance with the *Act*.
4. Statement 2, Statement 4 and Schedules 2 to 4 are adopted as the annual budget of the Board for the fiscal year 2012/13.

**READ A FIRST TIME THE 22<sup>nd</sup> DAY OF MAY, 2012;**

**READ A SECOND TIME THE 22<sup>nd</sup> DAY OF MAY, 2012;**

**READ A THIRD TIME, PASSED AND ADOPTED THE 23<sup>rd</sup> DAY OF MAY, 2012.**



\_\_\_\_\_  
**Chairperson of the Board**



\_\_\_\_\_  
**Secretary Treasurer**

I HEREBY CERTIFY this to be a true original of School District No. 33 (Chilliwack) Annual Budget Bylaw 2012/13, adopted by the Board the 22<sup>nd</sup> day of May, 2012.



\_\_\_\_\_  
**Secretary Treasurer**

# School District No. 33 (Chilliwack)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2013

	2013 Annual Budget	2012 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	13,653.000	12,817.560
Adult	247.000	236.440
Other	-	-
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>13,900.000</b>	<b>13,054.000</b>
<b>Revenue</b>	<b>\$</b>	<b>\$</b>
Provincial Grants		
Ministry of Education	144,567,822	106,635,711
Other	64,171	
Federal Grants	48,398	
Tuition	1,100,000	1,503,000
Other Revenue	4,890,484	2,493,501
Rentals and Leases	180,000	180,000
Investment Income	155,000	150,000
Amortization of Deferred Capital Revenue	4,570,172	
<b>Total Revenue</b>	<b>155,576,047</b>	<b>110,962,212</b>
<b>Expense</b>		
Instruction	101,090,448	95,993,757
District Administration	3,414,372	3,131,923
Operations and Maintenance	11,043,782	10,633,718
Transportation and Housing	2,648,374	2,711,192
Amortization of Capital Assets	5,636,869	
<b>Total Expense</b>	<b>123,833,845</b>	<b>112,470,590</b>
<b>Net Revenue (Expense)</b>	<b>31,742,202</b>	<b>(1,508,378)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>2,363,550</b>	<b>1,485,756</b>
<b>Budgeted Transfers (to) from other funds (2012 only)</b>		<b>22,622</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>34,105,752</b>	<b>-</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	34,105,752	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>34,105,752</b>	<b>-</b>

# School District No. 33 (Chilliwack)

Annual Budget - Revenue and Expense

Year Ended June 30, 2013

	2013 Annual Budget	2012 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	112,213,510	112,470,590
Special Purpose Funds - Total Expense	5,983,466	
Capital Fund - Total Expense	5,636,869	
Capital Fund - Assets Purchased from Local Capital	700,000	
Local Capital and Other Transfers		(22,622)
<b>Total Budget Bylaw Amount</b>	<b>124,533,845</b>	<b>112,447,968</b>

Approved by the Board

Signature of the Chairperson of the Board of Education

June 21, 2012

Date Signed

Signature of the Superintendent

June 21, 2012

Date Signed

Signature of the Secretary Treasurer

June 21, 2012

Date Signed

# School District No. 33 (Chilliwack)

Annual Budget - Change in Net Financial Assets (Debt)

Year Ended June 30, 2013

	2013 Annual Budget
	\$
<b>Surplus (Deficit) for the year</b>	<u>31,742,202</u>
<b>Effect of change in Tangible Capital Assets</b>	
Acquisition of Tangible Capital Assets	
From Local Capital	(700,000)
From Deferred Capital Revenue	<u>(34,447,449)</u>
<b>Total Acquisition of Tangible Capital Assets</b>	<u>(35,147,449)</u>
Amortization of Tangible Capital Assets	<u>5,636,869</u>
<b>Total Effect of change in Tangible Capital Assets</b>	<u>(29,510,580)</u>
	<u>-</u>
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<u><u>2,231,622</u></u>

# School District No. 33 (Chilliwack)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2013

	2013 Annual Budget	2012 Amended Annual Budget
	\$	\$
<b>Revenue</b>		
Provincial Grants		
Ministry of Education	106,991,388	106,635,711
Tuition	1,100,000	1,503,000
Other Revenue	2,148,572	2,493,501
Rentals and Leases	180,000	180,000
Investment Income	130,000	150,000
<b>Total Revenue</b>	<b>110,549,960</b>	<b>110,962,212</b>
<b>Expense</b>		
Instruction	95,653,487	95,993,757
District Administration	3,414,372	3,131,923
Operations and Maintenance	10,497,277	10,633,718
Transportation and Housing	2,648,374	2,711,192
<b>Total Expense</b>	<b>112,213,510</b>	<b>112,470,590</b>
<b>Net Revenue (Expense)</b>	<b>(1,663,550)</b>	<b>(1,508,378)</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>2,363,550</b>	<b>1,485,756</b>
<b>Net Transfers (to) from other funds</b>		
Local Capital	(700,000)	22,622
<b>Total Net Transfers</b>	<b>(700,000)</b>	<b>22,622</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

**School District No. 33 (Chilliwack)**

Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2013

	2013 Annual Budget	2012 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	107,783,101	105,998,919
AANDC/LEA Recovery	(1,927,675)	(1,927,675)
Other Ministry of Education Grants		
Pay Equity	864,624	864,624
Education Guarantee (Graduated Adults)	271,338	265,800
Holdback	-	1,434,043
<b>Total Provincial Grants - Ministry of Education</b>	<b>106,991,388</b>	<b>106,635,711</b>
<b>Tuition</b>		
Offshore Tuition Fees	1,100,000	1,503,000
<b>Total Tuition</b>	<b>1,100,000</b>	<b>1,503,000</b>
<b>Other Revenue</b>		
LEA/Direct Funding from First Nations	1,927,675	1,927,675
Miscellaneous		
Trades Adjustment	20,897	20,897
Other Miscellaneous	200,000	544,929
<b>Total Other Revenue</b>	<b>2,148,572</b>	<b>2,493,501</b>
<b>Rentals and Leases</b>	<b>180,000</b>	<b>180,000</b>
<b>Investment Income</b>	<b>130,000</b>	<b>150,000</b>
<b>Total Operating Revenue</b>	<b>110,549,960</b>	<b>110,962,212</b>



**School District No. 33 (Chilliwack)**

Annual Budget - Schedule of Operating Expense by Source

Year Ended June 30, 2013

	2013 Annual Budget	2012 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	48,219,855	50,383,533
Principals and Vice Principals	6,281,233	6,044,398
Educational Assistants	8,602,488	7,068,025
Support Staff	10,113,109	10,699,169
Other Professionals	2,858,367	2,221,709
Substitutes	3,450,099	3,129,893
<b>Total Salaries</b>	<b>79,525,151</b>	<b>79,546,727</b>
<b>Employee Benefits</b>	<b>18,161,035</b>	<b>18,088,740</b>
<b>Total Salaries and Benefits</b>	<b>97,686,186</b>	<b>97,635,467</b>
<b>Services and Supplies</b>		
Services	2,838,180	2,470,219
Student Transportation	58,315	66,735
Professional Development and Travel	979,328	1,013,809
Rentals and Leases	237,000	237,000
Dues and Fees	132,450	132,450
Insurance	310,000	310,000
Supplies	8,287,051	9,004,910
Utilities	1,685,000	1,600,000
<b>Total Services and Supplies</b>	<b>14,527,324</b>	<b>14,835,123</b>
<b>Total Operating Expense</b>	<b>112,213,510</b>	<b>112,470,590</b>

# School District No. 33 (Chilliwack)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2013

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	38,901,860	1,401,994	123,823	610,000		2,419,512	43,457,189
1.03 Career Programs	86,739				425,141	11,518	523,398
1.07 Library Services	1,131,971	2,059		91,018			1,225,048
1.08 Counselling	2,416,879	10,297					2,427,176
1.10 Special Education	4,583,716	284,096	7,672,893	92,270		341,765	12,974,740
1.30 English Language Learning	685,169						685,169
1.31 Aboriginal Education	276,812	40,782	742,901		173,861	75,402	1,309,758
1.41 School Administration		4,160,758		2,400,097	414,718	118,729	7,094,302
1.60 Summer School	71,804	30,927				4,000	106,731
1.61 Continuing Education							-
1.62 Off Shore Students	64,905	94,860		15,646			175,411
1.64 Other				39,352		8,500	47,852
<b>Total Function 1</b>	<b>48,219,855</b>	<b>6,025,773</b>	<b>8,539,617</b>	<b>3,248,383</b>	<b>1,013,720</b>	<b>2,979,426</b>	<b>70,026,774</b>
<b>4 District Administration</b>							
4.11 Educational Administration					661,670		661,670
4.40 School District Governance					128,700		128,700
4.41 Business Administration		255,460		430,665	701,231	13,673	1,401,029
<b>Total Function 4</b>	<b>-</b>	<b>255,460</b>	<b>-</b>	<b>430,665</b>	<b>1,491,601</b>	<b>13,673</b>	<b>2,191,399</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				44,976	275,598	2,000	322,574
5.50 Maintenance Operations				4,598,802		320,000	4,918,802
5.52 Maintenance of Grounds				403,162		10,000	413,162
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,046,940</b>	<b>275,598</b>	<b>332,000</b>	<b>5,654,538</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				139,071	77,448		216,519
7.70 Student Transportation			62,871	1,248,050		125,000	1,435,921
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>62,871</b>	<b>1,387,121</b>	<b>77,448</b>	<b>125,000</b>	<b>1,652,440</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>48,219,855</b>	<b>6,281,233</b>	<b>8,602,488</b>	<b>10,113,109</b>	<b>2,858,367</b>	<b>3,450,099</b>	<b>79,525,151</b>

**School District No. 33 (Chilliwack)**

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2013

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2013 Annual Budget	2012 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	43,457,189	9,864,978	53,322,167	7,084,160	60,406,327	62,799,801
1.03 Career Programs	523,398	124,235	647,633	239,372	887,005	899,080
1.07 Library Services	1,225,048	285,317	1,510,365	127,014	1,637,379	1,662,979
1.08 Counselling	2,427,176	556,951	2,984,127	-	2,984,127	3,027,415
1.10 Special Education	12,974,740	3,056,013	16,030,753	584,307	16,615,060	14,645,434
1.30 English Language Learning	685,169	157,775	842,944	9,704	852,648	854,242
1.31 Aboriginal Education	1,309,758	301,359	1,611,117	812,010	2,423,127	2,189,383
1.41 School Administration	7,094,302	1,586,926	8,681,228	558,186	9,239,414	9,247,990
1.60 Summer School	106,731	23,204	129,935	4,500	134,435	134,435
1.61 Continuing Education	-	-	-	-	-	-
1.62 Off Shore Students	175,411	38,750	214,161	201,700	415,861	474,894
1.64 Other	47,852	10,252	58,104	-	58,104	58,104
<b>Total Function 1</b>	<b>70,026,774</b>	<b>16,005,760</b>	<b>86,032,534</b>	<b>9,620,953</b>	<b>95,653,487</b>	<b>95,993,757</b>
<b>4 District Administration</b>						
4.11 Educational Administration	661,670	134,516	796,186	54,100	850,286	767,998
4.40 School District Governance	128,700	1,200	129,900	191,100	321,000	321,000
4.41 Business Administration	1,401,029	305,357	1,706,386	536,700	2,243,086	2,042,925
<b>Total Function 4</b>	<b>2,191,399</b>	<b>441,073</b>	<b>2,632,472</b>	<b>781,900</b>	<b>3,414,372</b>	<b>3,131,923</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	322,574	67,670	390,244	242,700	632,944	632,944
5.50 Maintenance Operations	4,918,802	1,161,782	6,080,584	1,396,091	7,476,675	7,697,881
5.52 Maintenance of Grounds	413,162	100,996	514,158	188,500	702,658	702,893
5.56 Utilities	-	-	-	1,685,000	1,685,000	1,600,000
<b>Total Function 5</b>	<b>5,654,538</b>	<b>1,330,448</b>	<b>6,984,986</b>	<b>3,512,291</b>	<b>10,497,277</b>	<b>10,633,718</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	216,519	49,580	266,099	28,200	294,299	294,297
7.70 Student Transportation	1,435,921	334,174	1,770,095	583,980	2,354,075	2,416,895
<b>Total Function 7</b>	<b>1,652,440</b>	<b>383,754</b>	<b>2,036,194</b>	<b>612,180</b>	<b>2,648,374</b>	<b>2,711,192</b>
<b>9 Debt Services</b>						
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>79,525,151</b>	<b>18,161,035</b>	<b>97,686,186</b>	<b>14,527,324</b>	<b>112,213,510</b>	<b>112,470,590</b>

**School District No. 33 (Chilliwack)**  
 Annual Budget - Special Purpose Revenue and Expense  
 Year Ended June 30, 2013

	<u>2013</u> <u>Annual Budget</u> \$
<b>Revenue</b>	
Provincial Grants	
Ministry of Education	3,128,985
Other	64,171
Federal Grants	48,398
Other Revenue	<u>2,741,912</u>
<b>Total Revenue</b>	<u>5,983,466</u>
<b>Expense</b>	
Instruction	5,436,961
Operations and Maintenance	<u>546,505</u>
<b>Total Expense</b>	<u>5,983,466</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u><u>-</u></u>

**School District No. 33 (Chilliwack)**

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2013

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	School Generated Funds	Strong Start	Ready, Set, Learn	CommunityLINK	PRP Amut	French
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	441,544		57,065	1,529,697	106,360	23,331	102,027	3,991	1,643
Transfer to Operating Revenue - June 30, 2012	(441,544)								
Deferred Revenue, beginning of year, as restated	-	-	57,065	1,529,697	106,360	23,331	102,027	3,991	1,643
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	546,505	1,384,951	33,287		224,000	49,000	694,559	58,869	137,814
Provincial Grants - Other									
Federal Grants									
Other				2,647,045					
	546,505	1,384,951	33,287	2,647,045	224,000	49,000	694,559	58,869	137,814
<b>Less:</b> Allocated to Revenue	546,505	1,384,951	33,287	2,647,045	224,000	49,000	694,559	58,869	137,814
Deferred Revenue, end of year	-	-	57,065	1,529,697	106,360	23,331	102,027	3,991	1,643
<b>Revenue</b>									
Provincial Grants - Ministry of Education	546,505	1,384,951	33,287		224,000	49,000	694,559	58,869	137,814
Provincial Grants - Other									
Federal Grants									
Other Revenue				2,647,045					
	546,505	1,384,951	33,287	2,647,045	224,000	49,000	694,559	58,869	137,814
<b>Expense</b>									
Salaries									
Teachers		600,000					22,500	41,296	33,500
Educational Assistants		500,000					304,656		
Other Professionals		100,000							
Substitutes		100,000					1,000		6,000
	-	1,300,000	-	-	-	-	328,156	41,296	39,500
Employee Benefits							72,909	9,001	7,585
Services and Supplies	546,505	84,951	33,287	2,647,045	224,000	49,000	293,494	8,572	90,729
	546,505	1,384,951	33,287	2,647,045	224,000	49,000	694,559	58,869	137,814
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

**School District No. 33 (Chilliwack)**

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2013

	Literacy Innovation	Early Learning	SWIS	HRDC/ Elms	CAP	Scholarship	TOTAL
	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	32,727	4,401	2,271	179,770	12,851	180,247	2,677,925
Transfer to Operating Revenue - June 30, 2012				(179,770)			(621,314)
Deferred Revenue, beginning of year, as restated	32,727	4,401	2,271	-	12,851	180,247	2,056,611
<b>Add: Restricted Grants</b>							
Provincial Grants - Ministry of Education							3,128,985
Provincial Grants - Other			64,171				64,171
Federal Grants					48,398		48,398
Other						94,867	2,741,912
	-	-	64,171	-	48,398	94,867	5,983,466
<b>Less: Allocated to Revenue</b>							
Deferred Revenue, end of year	32,727	4,401	2,271	-	12,851	180,247	2,056,611
<b>Revenue</b>							
Provincial Grants - Ministry of Education							3,128,985
Provincial Grants - Other			64,171				64,171
Federal Grants					48,398		48,398
Other Revenue						94,867	2,741,912
	-	-	64,171	-	48,398	94,867	5,983,466
<b>Expense</b>							
Salaries							
Teachers							697,296
Educational Assistants							804,656
Other Professionals							100,000
Substitutes							107,000
	-	-	-	-	-	-	1,708,952
Employee Benefits							89,495
Services and Supplies			64,171		48,398	94,867	4,185,019
	-	-	64,171	-	48,398	94,867	5,983,466
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-

**School District No. 33 (Chilliwack)**

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2013

	2013 Annual Budget		
	Invested in Capital Assets	Local Capital	Fund Balance
	\$	\$	\$
<b>Revenue</b>			
Provincial Grants			
Ministry of Education	34,447,449		34,447,449
Investment Income		25,000	25,000
Amortization of Deferred Capital Revenue	4,570,172		4,570,172
<b>Total Revenue</b>	<b>39,017,621</b>	<b>25,000</b>	<b>39,042,621</b>
<b>Expense</b>			
Amortization of Capital Assets	5,636,869		5,636,869
<b>Total Expense</b>	<b>5,636,869</b>	<b>-</b>	<b>5,636,869</b>
<b>Net Revenue (Expense)</b>	<b>33,380,752</b>	<b>25,000</b>	<b>33,405,752</b>
<b>Net Transfers (to) from other funds</b>			
Local Capital		700,000	700,000
<b>Total Net Transfers</b>	<b>-</b>	<b>700,000</b>	<b>700,000</b>
<b>Other Adjustments to Fund Balances</b>			
Capital Assets Purchased from Local Capital	700,000	(700,000)	-
<b>Total Other Adjustments to Fund Balances</b>	<b>700,000</b>	<b>(700,000)</b>	<b>-</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>34,080,752</b>	<b>25,000</b>	<b>34,105,752</b>