

Amended Annual Budget

School District No. 33 (Chilliwack)

June 30, 2014

School District No. 33 (Chilliwack)

June 30, 2014

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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. 33 (CHILLIWACK) (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. 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. 33 (Chilliwack) Amended Annual Budget Bylaw for fiscal year 2013/2014.
3. The attached Statement 2 showing the estimated revenue and expense for the 2013/2014 fiscal year and the total budget bylaw amount of \$127,619,820 for the 2013/2014 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 2013/2014.

READ A FIRST TIME THE 21st DAY OF JANUARY, 2014;

READ A SECOND TIME THE 4th DAY OF FEBRUARY, 2014;

READ A THIRD TIME, PASSED AND ADOPTED THE 4th DAY OF FEBRUARY, 2014;



(Corporate Seal)

Chairperson of the Board

A large, stylized blue ink signature is written over a horizontal line. Below the line, the text "Chairperson of the Board" is printed.

Secretary Treasurer

A black ink signature is written over a horizontal line. Below the line, the text "Secretary Treasurer" is printed.

I HEREBY CERTIFY this to be a true original of School District No. 33 (Chilliwack) Amended Annual Budget Bylaw 2013/2014, adopted by the Board the 4th DAY OF FEBRUARY, 2014.

Secretary Treasurer

A black ink signature is written over a horizontal line. Below the line, the text "Secretary Treasurer" is printed.

School District No. 33 (Chilliwack)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2014

	2014 Amended Annual Budget	2014 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age		
Adult	12,877,915	13,492,000
Total Ministry Operating Grant Funded FTE's	<u>165,188</u>	<u>176,000</u>
	<u>13,043,103</u>	<u>13,668,000</u>
Revenues		
Provincial Grants	\$	\$
Ministry of Education		
Other	115,849,989	114,619,694
Tuition	70,984	69,232
Other Revenue	1,000,000	1,000,000
Rentals and Leases	5,062,872	4,657,047
Investment Income	360,000	360,000
Gain (Loss) on Disposal of Tangible Capital Assets	260,128	199,933
Amortization of Deferred Capital Revenue	2,000	2,000
Total Revenue	<u>5,488,205</u>	<u>5,471,594</u>
	<u>128,094,178</u>	<u>126,379,500</u>
Expenses		
Instruction		
District Administration	102,738,753	98,555,477
Operations and Maintenance	3,760,619	3,747,264
Transportation and Housing	17,496,254	18,505,951
Total Expense	<u>3,313,194</u>	<u>2,651,856</u>
	<u>127,308,820</u>	<u>123,460,548</u>
Net Revenue (Expense)	<u>785,358</u>	<u>2,918,952</u>
Budgeted Allocation (Retirement) of Surplus (Deficit)	<u>2,702,907</u>	<u>715,000</u>
Budgeted Surplus (Deficit), for the year	<u>3,488,265</u>	<u>3,633,952</u>
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	3,488,265	3,633,952
Budgeted Surplus (Deficit), for the year	<u>3,488,265</u>	<u>3,633,952</u>

School District No. 33 (Chilliwack)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2014

Statement 2

Budget Bylaw Amount	2014 Amended Annual Budget	2014 Annual Budget
Operating - Total Expense		
Special Purpose Funds - Total Expense	115,078,331	111,297,306
Capital Fund - Total Expense	5,704,748	5,668,004
Capital Fund - Tangible Capital Assets Purchased from Local Capital	6,525,741	6,495,238
Total Budget Bylaw Amount	311,000	
	<u>127,619,820</u>	<u>123,460,548</u>

Approved by the Board

Signature of the Chairperson of the Board of Education

Feb. 4/14

Date Signed

Signature of the Superintendent

Feb. 4/14

Date Signed

Signature of the Secretary/Treasurer

Feb. 4/14

Date Signed

School District No. 33 (Chilliwack)

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

Year Ended June 30, 2014

	2014 Amended Annual Budget	2014 Annual Budget
	\$	\$
Surplus (Deficit) for the year	785,358	2,918,952
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Local Capital	(311,000)	
From Deferred Capital Revenue	(10,438,945)	(4,630,596)
Total Acquisition of Tangible Capital Assets	(10,749,945)	(4,630,596)
Amortization of Tangible Capital Assets	6,525,741	6,495,238
Total Effect of change in Tangible Capital Assets	(4,224,204)	1,864,642
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(3,438,846)	4,783,594

School District No. 33 (Chilliwack)

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	3,621,808	73,261	52,894,384	56,589,453
Changes for the year				
Net Revenue (Expense) for the year	(2,702,907)		3,488,265	785,358
Net Changes for the year	(2,702,907)	-	3,488,265	785,358
Budgeted Accumulated Surplus (Deficit), end of year	918,901	73,261	56,382,649	57,374,811

School District No. 33 (Chilliwack)

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

	2014 Amended Annual Budget	2014 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education		
Tuition	108,510,603	106,831,859
Other Revenue	1,000,000	1,000,000
Rentals and Leases	2,293,571	2,240,447
Investment Income	360,000	360,000
Total Revenue	<u>211,250</u>	<u>150,000</u>
	<u>112,375,424</u>	<u>110,582,306</u>
Expenses		
Instruction		
District Administration	97,167,989	93,422,561
Operations and Maintenance	3,760,619	3,747,264
Transportation and Housing	11,364,631	11,475,625
Total Expense	<u>2,785,092</u>	<u>2,651,856</u>
	<u>115,078,331</u>	<u>111,297,306</u>
Net Revenue (Expense)	<u>(2,702,907)</u>	<u>(715,000)</u>
Budgeted Prior Year Surplus Appropriation	<u>2,702,907</u>	<u>715,000</u>
Budgeted Retirement of Deficit	<u>-</u>	<u>-</u>
Budgeted Reduction of Unfunded Employee Future Benefits	<u>-</u>	<u>-</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 33 (Chilliwack)

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

	2014 Amended Annual Budget	2014 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	109,264,890	107,558,468
AANDC/LEA Recovery	(1,963,571)	(1,896,903)
Other Ministry of Education Grants		
Pay Equity	864,624	864,624
Education Guarantee	274,660	305,670
Carbon Tax Reimbursement	70,000	-
Total Provincial Grants - Ministry of Education	<u>108,510,603</u>	<u>106,831,859</u>
Tuition		
Offshore Tuition Fees	1,000,000	1,000,000
Total Tuition	<u>1,000,000</u>	<u>1,000,000</u>
Other Revenues		
LEA/Direct Funding from First Nations	1,963,571	1,896,903
Miscellaneous		
Trades Adjustment	-	20,897
Other Miscellaneous	330,000	322,647
Total Other Revenue	<u>2,293,571</u>	<u>2,240,447</u>
Rentals and Leases	<u>360,000</u>	<u>360,000</u>
Investment Income	<u>211,250</u>	<u>150,000</u>
Total Operating Revenue	<u><u>112,375,424</u></u>	<u><u>110,582,306</u></u>

School District No. 33 (Chilliwack)

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

	2014 Amended Annual Budget	2014 Annual Budget
	\$	\$
Salaries		
Teachers		
Principals and Vice Principals	50,458,262	49,716,145
Educational Assistants	5,959,961	6,003,210
Support Staff	6,889,098	6,534,102
Other Professionals	11,041,623	10,594,612
Substitutes	2,762,146	2,679,691
Total Salaries	80,933,922	79,016,914
Employee Benefits	19,121,488	18,711,362
Total Salaries and Benefits	100,055,410	97,728,276
Services and Supplies		
Services		
Student Transportation	3,140,629	2,990,718
Professional Development and Travel	77,780	77,780
Rentals and Leases	1,007,298	970,173
Dues and Fees	237,000	237,000
Insurance	127,450	127,450
Supplies	310,000	310,000
Utilities	8,496,964	7,137,109
Total Services and Supplies	15,022,921	13,569,030
Total Operating Expense	115,078,331	111,297,306

School District No. 33 (Chilliwack)

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	40,948,552	1,398,243	87,726	704,493	-	2,741,644	45,880,658
1.03 Career Programs	73,000	-	-	407,758	67,370	15,398	563,526
1.07 Library Services	1,074,487	-	-	92,209	-	-	1,166,696
1.08 Counselling	1,967,423	10,297	-	-	-	-	1,977,720
1.10 Special Education	5,014,954	317,151	5,878,544	98,460	-	349,987	11,659,096
1.30 English Language Learning	868,262	-	-	-	-	-	868,262
1.31 Aboriginal Education	328,500	20,594	860,333	36,184	67,370	105,000	1,417,981
1.41 School Administration	-	3,925,357	-	2,229,444	426,916	127,630	6,709,347
1.60 Summer School	116,800	30,891	-	-	-	4,000	151,691
1.62 Off Shore Students	66,284	102,971	-	19,933	-	-	189,188
1.64 Other	-	-	-	-	-	8,500	8,500
Total Function 1	50,458,262	5,805,504	6,826,603	3,588,481	561,656	3,352,159	70,592,665
4 District Administration							
4.11 Educational Administration	-	-	-	-	771,062	-	771,062
4.40 School District Governance	-	-	-	-	128,700	-	128,700
4.41 Business Administration	-	154,457	-	440,745	892,054	13,673	1,500,929
Total Function 4	-	154,457	-	440,745	1,791,816	13,673	2,400,691
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	-	-	-	93,918	317,673	2,000	413,591
5.50 Maintenance Operations	-	-	-	5,074,723	-	320,000	5,394,723
5.52 Maintenance of Grounds	-	-	-	461,030	-	10,000	471,030
5.56 Utilities	-	-	-	-	-	-	-
Total Function 5	-	-	-	5,629,671	317,673	332,000	6,279,344
7 Transportation and Housing							
7.41 Transportation and Housing Administration	-	-	-	93,250	91,001	-	184,251
7.70 Student Transportation	-	-	62,495	1,289,476	-	125,000	1,476,971
Total Function 7	-	-	62,495	1,382,726	91,001	125,000	1,661,222
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	50,458,262	5,959,961	6,889,098	11,041,623	2,762,146	3,822,832	80,933,922

School District No. 33 (Chilliwack)

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	2014 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	45,880,658	10,777,893	56,658,551	7,233,788	63,892,339	60,820,939
1.03 Career Programs	563,526	138,555	702,081	321,690	1,023,771	856,855
1.07 Library Services	1,166,696	282,803	1,449,499	139,823	1,589,322	1,602,099
1.08 Counselling	1,977,720	472,827	2,450,547	-	2,450,547	3,263,769
1.10 Special Education	11,659,096	2,830,964	14,490,060	575,578	15,065,638	14,308,936
1.30 English Language Learning	868,262	207,239	1,075,501	16,505	1,092,006	1,083,188
1.31 Aboriginal Education	1,417,981	333,866	1,751,847	638,468	2,390,315	2,280,953
1.41 School Administration	6,709,347	1,556,347	8,265,694	738,829	9,004,523	8,609,225
1.60 Summer School	151,691	34,736	186,427	4,391	190,818	46,550
1.62 Off Shore Students	189,188	43,490	232,678	226,851	459,529	414,097
1.64 Other	8,500	681	9,181	-	9,181	135,950
Total Function 1	70,592,665	16,679,401	87,272,066	9,895,923	97,167,989	93,422,561
4 District Administration						
4.11 Educational Administration	771,062	165,882	936,944	103,229	1,040,173	1,023,983
4.40 School District Governance	128,700	1,200	129,900	242,490	372,390	329,500
4.41 Business Administration	1,500,929	337,177	1,838,106	509,950	2,348,056	2,393,781
Total Function 4	2,400,691	504,259	2,904,950	855,669	3,760,619	3,747,264
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	413,591	91,436	505,027	237,452	742,479	745,916
5.50 Maintenance Operations	5,394,723	1,327,183	6,721,906	1,495,731	8,217,637	8,247,522
5.52 Maintenance of Grounds	471,030	119,185	590,215	188,500	778,715	763,387
5.56 Utilities	-	-	-	1,625,800	1,625,800	1,718,800
Total Function 5	6,279,344	1,537,804	7,817,148	3,547,483	11,364,631	11,475,625
7 Transportation and Housing						
7.41 Transportation and Housing Administration	184,251	42,782	227,033	27,046	254,079	247,182
7.70 Student Transportation	1,476,971	357,242	1,834,213	696,800	2,531,013	2,404,674
Total Function 7	1,661,222	400,024	2,061,246	723,846	2,785,092	2,651,856
9 Debt Services						
Total Function 9						
Total Functions 1 - 9	80,933,922	19,121,488	100,055,410	15,022,921	115,078,331	111,297,306

School District No. 33 (Chilliwack)

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

	<u>2014 Amended Annual Budget</u>	<u>2014 Annual Budget</u>
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	2,840,585	3,157,239
Other	70,984	69,232
Other Revenue	2,769,301	2,416,600
Investment Income	23,878	24,933
Total Revenue	<u>5,704,748</u>	<u>5,668,004</u>
Expenses		
Instruction	5,570,764	5,132,916
Operations and Maintenance	133,984	535,088
Total Expense	<u>5,704,748</u>	<u>5,668,004</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 33 (Chilliwack)

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

	Literacy Innovation	Early Learning	SWIS	Scholarship	Welcoming Communities	ASSI Grant	Miscellaneous Grants	TOTAL
Deferred Revenue, beginning of year	\$ 31,009	\$ 4,401	\$ 1,752	\$ 197,962	\$ 4,844	\$ 26,327	\$ 30,437	\$ 2,134,810
Add: Restricted Grants	-	-	-	-	-	-	-	-
Provincial Grants - Ministry of Education	-	-	69,232	55,000	2,875	67,000	65,000	5,269,239
Provincial Grants - Other	-	-	-	3,300	-	-	-	69,232
Investment Income	-	-	69,232	58,300	2,875	67,000	65,000	189,875
Less: Allocated to Revenue	-	-	-	-	-	-	-	23,878
Deferred Revenue, end of year	31,009	4,401	70,984	58,300	7,719	93,327	65,000	5,552,224
Revenues	-	-	-	197,962	-	-	30,437	5,704,748
Provincial Grants - Ministry of Education	31,009	4,401	70,984	-	-	-	-	2,840,585
Provincial Grants - Other	-	-	-	55,000	7,719	93,327	65,000	70,984
Other Revenue	-	-	70,984	3,300	-	-	-	2,769,301
Investment Income	-	-	-	58,300	7,719	93,327	65,000	23,878
Expenses	-	-	-	-	-	-	-	5,704,748
Salaries	-	-	-	-	-	-	-	607,170
Teachers	-	-	-	-	-	-	-	92,820
Principals and Vice Principals	-	-	-	-	-	-	-	981,452
Educational Assistants	-	-	3,143	-	-	-	-	63,968
Support Staff	-	-	-	-	-	-	-	15,262
Substitutes	-	-	-	-	-	-	-	40,000
Employee Benefits	-	-	3,143	-	-	-	-	40,000
Services and Supplies	31,009	4,401	754	58,300	7,719	93,327	10,000	369,089
Net Revenue (Expense)	31,009	4,401	70,984	58,300	7,719	93,327	15,000	3,574,987
	-	-	-	-	-	-	65,000	5,704,748

School District No. 33 (Chilliwack)

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2014

	2014 Amended Annual Budget			2014 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education	4,498,801		4,498,801	4,630,596
Investment Income		25,000	25,000	25,000
Gain (Loss) on Disposal of Tangible Capital Assets	2,000		2,000	2,000
Amortization of Deferred Capital Revenue	5,488,205		5,488,205	5,471,594
Total Revenue	9,989,006	25,000	10,014,006	10,129,190
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	5,997,639		5,997,639	6,495,238
Transportation and Housing	528,102		528,102	
Total Expense	6,525,741	-	6,525,741	6,495,238
Net Revenue (Expense)	3,463,265	25,000	3,488,265	3,633,952
Net Transfers (to) from other funds				
Total Net Transfers	-	-	-	-
Other Adjustments to Fund Balances				
Tangible Capital Assets WIP Purchased from Local Capital	311,000	(311,000)	-	
Total Other Adjustments to Fund Balances	311,000	(311,000)	-	
Budgeted Surplus (Deficit), for the year	3,774,265	(286,000)	3,488,265	3,633,952