

Amended Annual Budget

School District No. 33 (Chilliwack)

June 30, 2015

School District No. 33 (Chilliwack)

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. 33 (CHILLIWACK) (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").

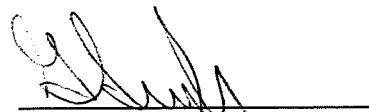
1. The Board has complied with the provisions of the *Act* respecting the Amended Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No.33 (Chilliwack) Amended Annual Budget Bylaw for fiscal year 2014/2015.
3. The attached "Statement 2" showing the estimated revenues and the estimated expenditures for the 2014/2015 fiscal year and the total budget bylaw amount of \$129,846,696 for the 2014/2015 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 2014/2015.

READ A FIRST TIME THE 20TH DAY OF JANUARY, 2015;


READ A SECOND TIME THE 3RD DAY OF FEBRUARY, 2015;

READ A THIRD TIME, PASSED AND ADOPTED THE 3RD DAY OF FEBRUARY, 2015.


Chairperson of the Board


Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No.33 (Chilliwack) Amended Annual Budget Bylaw 2014/2015, adopted by the Board the 3RD day of FEBRUARY, 2015.


Secretary Treasurer

School District No. 33 (Chilliwack)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2015

	2015 Amended Annual Budget	2015 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	12,726,555	12,737,055
Adult	171,125	156,188
Other	85,250	85,250
Total Ministry Operating Grant Funded FTE's	12,982,930	12,978,493
Revenues	\$	\$
Provincial Grants		
Ministry of Education	114,015,219	110,433,481
Other	214,652	120,946
Tuition	952,000	1,000,000
Other Revenue	4,980,945	5,154,325
Rentals and Leases	340,000	370,000
Investment Income	298,000	296,500
Amortization of Deferred Capital Revenue	6,923,708	6,877,153
Total Revenue	127,724,524	124,252,405
Expenses		
Instruction	101,906,626	100,191,180
District Administration	3,579,786	3,605,649
Operations and Maintenance	20,958,757	18,782,456
Transportation and Housing	3,261,527	3,196,146
Total Expense	129,706,696	125,775,431
Net Revenue (Expense)	(1,982,172)	(1,523,026)
Budgeted Allocation (Retirement) of Surplus (Deficit)	1,275,228	734,976
Budgeted Surplus (Deficit), for the year	(706,944)	(788,050)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)	158,003	48,261
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(864,947)	(836,311)
Budgeted Surplus (Deficit), for the year	(706,944)	(788,050)

School District No. 33 (Chilliwack)

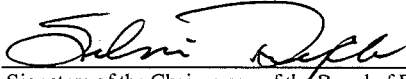
Statement 2

Amended Annual Budget - Revenue and Expense

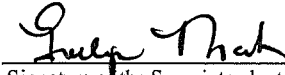
Year Ended June 30, 2015

	2015 Amended Annual Budget	2015 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	112,876,843	111,644,656
Special Purpose Funds - Total Expense	7,091,648	6,317,311
Capital Fund - Total Expense	9,738,205	7,813,464
Capital Fund - Tangible Capital Assets Purchased from Local Capital	140,000	80,000
Total Budget Bylaw Amount	129,846,696	125,855,431

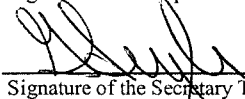
Approved by the Board


Signature of the Chairperson of the Board of Education

FEB 17 / 15
Date Signed


Signature of the Superintendent

FEB 17 / 15
Date Signed


Signature of the Secretary Treasurer

FEB 13 / 15
Date Signed

School District No. 33 (Chilliwack)

Statement 4

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

Year Ended June 30, 2015

	2015 Amended Annual Budget	2015 Annual Budget
	\$	\$
Surplus (Deficit) for the year	(1,982,172)	(1,523,026)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Local Capital	(140,000)	(80,000)
Total Acquisition of Tangible Capital Assets	(140,000)	(80,000)
Amortization of Tangible Capital Assets	7,948,655	7,813,464
Total Effect of change in Tangible Capital Assets	7,808,655	7,733,464
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	5,826,483	6,210,438

School District No. 33 (Chilliwack)

Schedule 1

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	3,075,665	73,261	56,777,080	59,926,006
Changes for the year				
Net Revenue (Expense) for the year	(977,225)		(1,004,947)	(1,982,172)
Interfund Transfers				
Local Capital	(140,000)		140,000	-
Net Changes for the year	<u>(1,117,225)</u>	<u>-</u>	<u>(864,947)</u>	<u>(1,982,172)</u>
Budgeted Accumulated Surplus (Deficit), end of year	<u><u>1,958,440</u></u>	<u><u>73,261</u></u>	<u><u>55,912,133</u></u>	<u><u>57,943,834</u></u>

School District No. 33 (Chilliwack)
 Amended Annual Budget - Operating Revenue and Expense
 Year Ended June 30, 2015

Schedule 2

	2015 Amended Annual Budget	2015 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	108,209,023	107,133,116
Tuition	952,000	1,000,000
Other Revenue	2,148,595	2,284,825
Rentals and Leases	340,000	370,000
Investment Income	250,000	250,000
Total Revenue	111,899,618	111,037,941
Expenses		
Instruction	95,310,552	94,192,443
District Administration	3,579,786	3,605,649
Operations and Maintenance	11,230,256	11,127,322
Transportation and Housing	2,756,249	2,719,242
Total Expense	112,876,843	111,644,656
Net Revenue (Expense)	(977,225)	(606,715)
Budgeted Prior Year Surplus Appropriation	1,275,228	734,976
Net Transfers (to) from other funds		
Local Capital	(140,000)	(80,000)
Total Net Transfers	(140,000)	(80,000)
Budgeted Surplus (Deficit), for the year	158,003	48,261

School District No. 33 (Chilliwack)

Schedule 2A

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

	2015 Amended Annual Budget	2015 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	110,209,283	107,878,657
AANDC/LEA Recovery	(1,954,191)	(1,954,825)
Strike Savings Recovery	(3,591,000)	
Other Ministry of Education Grants		
Pay Equity	864,624	864,624
Labour Settlement Funding	2,335,647	
Education Guarantee	274,660	274,660
Carbon Tax Reimbursement	70,000	70,000
Total Provincial Grants - Ministry of Education	<u>108,209,023</u>	<u>107,133,116</u>
Tuition		
Offshore Tuition Fees	952,000	1,000,000
Total Tuition	<u>952,000</u>	<u>1,000,000</u>
Other Revenues		
LEA/Direct Funding from First Nations	1,956,191	1,954,825
Miscellaneous		
Other Miscellaneous	330,000	330,000
LEA Strike Refunds	(137,596)	
Total Other Revenue	<u>2,148,595</u>	<u>2,284,825</u>
Rentals and Leases	<u>340,000</u>	<u>370,000</u>
Investment Income	<u>250,000</u>	<u>250,000</u>
Total Operating Revenue	<u><u>111,899,618</u></u>	<u><u>111,037,941</u></u>

School District No. 33 (Chilliwack)

Schedule 2B

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

	2015 Amended Annual Budget	2015 Annual Budget
	\$	\$
Salaries		
Teachers	47,710,495	49,118,572
Principals and Vice Principals	6,073,175	5,959,961
Educational Assistants	8,244,717	6,636,582
Support Staff	10,972,757	10,974,802
Other Professionals	2,698,876	2,631,492
Substitutes	3,767,173	3,603,738
Total Salaries	79,467,193	78,925,147
Employee Benefits	19,987,833	19,599,129
Total Salaries and Benefits	99,455,026	98,524,276
Services and Supplies		
Services	3,380,386	2,847,260
Student Transportation	31,000	105,966
Professional Development and Travel	785,009	843,585
Rentals and Leases	240,801	237,000
Dues and Fees	173,050	134,750
Insurance	314,000	312,000
Interest	-	-
Supplies	6,714,771	6,964,019
Utilities	1,782,800	1,675,800
Total Services and Supplies	13,421,817	13,120,380
Total Operating Expense	112,876,843	111,644,656

School District No. 33 (Chilliwack)

Schedule 2C

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	39,224,905	890,095		614,630		2,386,027	43,115,657
1.03 Career Programs			24,692	394,519	67,370	13,736	500,317
1.07 Library Services	1,053,892	44,187		102,600			1,200,679
1.08 Counselling	1,874,621						1,874,621
1.10 Special Education	4,462,918	397,747	7,335,222			315,206	12,511,093
1.30 English Language Learning	808,616	25,690					834,306
1.31 Aboriginal Education	182,008	51,381	884,803		67,370	105,000	1,290,562
1.41 School Administration	14,159	4,458,553		2,446,411	455,783	115,097	7,490,003
1.60 Summer School							-
1.61 Continuing Education							-
1.62 Off Shore Students	89,376	102,761					192,137
1.64 Other				79,479	145,138	3,020	227,637
Total Function 1	47,710,495	5,970,414	8,244,717	3,637,639	735,661	2,938,086	69,237,012
4 District Administration							
4.11 Educational Administration				20,184	717,162	62,000	799,346
4.40 School District Governance					128,700		128,700
4.41 Business Administration		102,761		437,587	760,160	30,000	1,330,508
Total Function 4	-	102,761	-	457,771	1,606,022	92,000	2,258,554
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				95,118	282,300	2,000	379,418
5.50 Maintenance Operations				4,842,344		606,336	5,448,680
5.52 Maintenance of Grounds				450,965		10,000	460,965
5.56 Utilities							-
Total Function 5	-	-	-	5,388,427	282,300	618,336	6,289,063
7 Transportation and Housing							
7.41 Transportation and Housing Administration				94,432	74,893		169,325
7.70 Student Transportation				1,394,488		118,751	1,513,239
Total Function 7	-	-	-	1,488,920	74,893	118,751	1,682,564
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	47,710,495	6,073,175	8,244,717	10,972,757	2,698,876	3,767,173	79,467,193

School District No. 33 (Chilliwack)

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	2015 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	43,115,657	10,990,758	54,106,415	5,867,310	59,973,725	61,279,894
1.03 Career Programs	500,317	129,770	630,087	329,412	959,499	974,783
1.07 Library Services	1,200,679	296,014	1,496,693	139,015	1,635,708	1,805,135
1.08 Counselling	1,874,621	462,098	2,336,719	-	2,336,719	2,463,490
1.10 Special Education	12,511,093	3,452,814	15,963,907	599,283	16,563,190	14,431,820
1.30 English Language Learning	834,306	205,093	1,039,399	23,262	1,062,661	1,047,539
1.31 Aboriginal Education	1,290,562	349,403	1,639,965	557,739	2,197,704	2,397,177
1.41 School Administration	7,490,003	1,747,744	9,237,747	464,511	9,702,258	8,900,751
1.60 Summer School	-	-	-	760	760	195,332
1.61 Continuing Education	-	-	-	25,500	25,500	-
1.62 Off Shore Students	192,137	45,100	237,237	314,590	551,827	591,197
1.64 Other	227,637	50,864	278,501	22,500	301,001	105,325
Total Function 1	69,237,012	17,729,658	86,966,670	8,343,882	95,310,552	94,192,443
4 District Administration						
4.11 Educational Administration	799,346	148,553	947,899	117,189	1,065,088	1,065,711
4.40 School District Governance	128,700	1,188	129,888	231,180	361,068	361,080
4.41 Business Administration	1,330,508	286,622	1,617,130	536,500	2,153,630	2,178,858
Total Function 4	2,258,554	436,363	2,694,917	884,869	3,579,786	3,605,649
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	379,418	76,710	456,128	259,452	715,580	818,092
5.50 Maintenance Operations	5,448,680	1,217,309	6,665,989	1,302,914	7,968,903	7,862,242
5.52 Maintenance of Grounds	460,965	113,508	574,473	188,500	762,973	771,188
5.56 Utilities	-	-	-	1,782,800	1,782,800	1,675,800
Total Function 5	6,289,063	1,407,527	7,696,590	3,533,666	11,230,256	11,127,322
7 Transportation and Housing						
7.41 Transportation and Housing Administration	169,325	39,606	208,931	21,400	230,331	242,077
7.70 Student Transportation	1,513,239	374,679	1,887,918	638,000	2,525,918	2,477,165
Total Function 7	1,682,564	414,285	2,096,849	659,400	2,756,249	2,719,242
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	79,467,193	19,987,833	99,455,026	13,421,817	112,876,843	111,644,656

School District No. 33 (Chilliwack)

Schedule 3

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

	<u>2015 Amended Annual Budget</u>	<u>2015 Annual Budget</u>
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	4,016,646	3,300,365
Other	214,652	120,946
Other Revenue	2,832,350	2,869,500
Investment Income	28,000	26,500
Total Revenue	<u>7,091,648</u>	<u>6,317,311</u>
Expenses		
Instruction	6,596,074	5,998,737
Operations and Maintenance	495,574	318,574
Total Expense	<u>7,091,648</u>	<u>6,317,311</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, 2015

Schedule 3A

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	182	19,471	46,458	220,364	1,632,456	-	15,782	-	37,595
Add: Restricted Grants									
Provincial Grants - Ministry of Education	495,392	2,177,016	20,000			224,000	49,000	131,292	694,559
Provincial Grants - Other				75,000	2,746,400				
Other				4,000	28,000				
Investment Income									
	495,392	2,177,016	20,000	79,000	2,774,400	224,000	49,000	131,292	694,559
Less: Allocated to Revenue Recovered	495,574	2,196,297	30,000	75,000	2,854,600	224,000	64,782	131,292	732,154
Deferred Revenue, end of year	-	190	36,458	224,364	1,552,256	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	495,574	2,196,297	30,000	75,000		224,000	64,782	131,292	732,154
Provincial Grants - Other									
Other Revenue					2,826,600				
Investment Income					28,000				
	495,574	2,196,297	30,000	75,000	2,854,600	224,000	64,782	131,292	732,154
Expenses									
Salaries									
Teachers		1,416,469					20,552	45,011	
Educational Assistants		333,344							471,346
Support Staff									
Substitutes					44,000		5,280		
	-	1,749,813	-	-	44,000	-	25,832	45,011	471,346
Employee Benefits		446,484			1,600		5,713	10,951	144,042
Services and Supplies	495,574		30,000	75,000	2,809,000	224,000	33,237	75,330	116,766
	495,574	2,196,297	30,000	75,000	2,854,600	224,000	64,782	131,292	732,154
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 33 (Chilliwack)

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

Schedule 3A

	PRP (Amut)	Settlement Workers (SWIS)	Welcoming Communities	After School Sports (ASSI)	Industry Training Auth.	TOTAL
	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	8,757	6,716	-	31,534	10,156	2,029,471
Add: Restricted Grants						
Provincial Grants - Ministry of Education	67,547					3,858,806
Provincial Grants - Other		76,947		44,299	45,000	166,246
Other			5,750			2,827,150
Investment Income						32,000
	67,547	76,947	5,750	44,299	45,000	6,884,202
Less: Allocated to Revenue						
Recovered	67,547	83,663	5,750	75,833	55,156	7,091,648
Deferred Revenue, end of year	8,757					8,757
	-	-	-	-	-	1,813,268
Revenues						
Provincial Grants - Ministry of Education	67,547					4,016,646
Provincial Grants - Other		83,663		75,833	55,156	214,652
Other Revenue			5,750			2,832,350
Investment Income						28,000
	67,547	83,663	5,750	75,833	55,156	7,091,648
Expenses						
Salaries						
Teachers	42,189					1,524,221
Educational Assistants						804,690
Support Staff	3,518					3,518
Substitutes	1,069					50,349
	46,776	-	-	-	-	2,382,778
Employee Benefits	11,196					619,986
Services and Supplies	9,575	83,663	5,750	75,833	55,156	4,088,884
	67,547	83,663	5,750	75,833	55,156	7,091,648
Net Revenue (Expense)	-	-	-	-	-	-

School District No. 33 (Chilliwack)

Schedule 4

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2015

	2015 Amended Annual Budget			2015 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education	1,789,550		1,789,550	
Investment Income		20,000	20,000	20,000
Amortization of Deferred Capital Revenue	6,923,708		6,923,708	6,877,153
Total Revenue	8,713,258	20,000	8,733,258	6,897,153
Expenses				
Operations and Maintenance	1,789,550		1,789,550	
Amortization of Tangible Capital Assets				
Operations and Maintenance	7,443,377		7,443,377	7,336,560
Transportation and Housing	505,278		505,278	476,904
Total Expense	9,738,205	-	9,738,205	7,813,464
Net Revenue (Expense)	(1,024,947)	20,000	(1,004,947)	(916,311)
Net Transfers (to) from other funds				
Local Capital		140,000	140,000	80,000
Total Net Transfers	-	140,000	140,000	80,000
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	140,000	(140,000)	-	
Total Other Adjustments to Fund Balances	140,000	(140,000)	-	
Budgeted Surplus (Deficit), for the year	(884,947)	20,000	(864,947)	(836,311)