

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, Schedule 1 and Schedules 4A - 4D are used for Financial Statement reporting only.

## ANNUAL BUDGET BYLAW

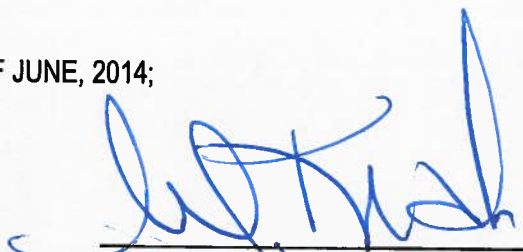
A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 33 (CHILLIWACK) (called the "Board") to adopt the Annual Budget of the Board for the fiscal year 2014/2015 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

1. Board has complied with the provisions of the Act respecting the Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 33 (Chilliwack) 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 \$125,855,431 for the 2014/2015 fiscal year was prepared in accordance with the Act.
4. Statement 2, 4 and Schedules 2 to 4 are adopted as the Annual Budget of the Board for the fiscal year 2014/2015.

READ A FIRST TIME THE 6th DAY OF MAY, 2014;

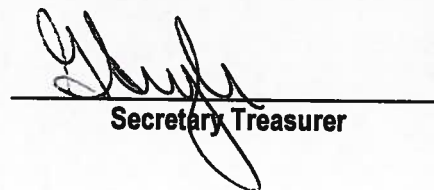
READ A SECOND TIME THE 27th DAY OF MAY, 2014;

READ A THIRD TIME, PASSED AND ADOPTED THE 17th DAY OF JUNE, 2014;



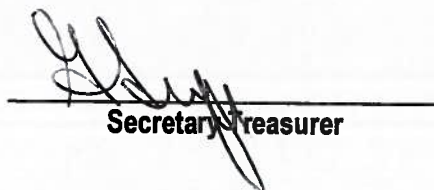
Chairperson of the Board

(Corporate Seal)



Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 33 (Chilliwack) Annual Budget Bylaw 2014/2015, adopted by the Board the 17th DAY OF JUNE, 2014.



Secretary Treasurer

# School District No. 33 (Chilliwack)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2015

	2015 Annual Budget	2014 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	12,737,055	12,792,540
Adult	156,188	165,188
Other	85,250	85,375
<b>Total Ministry Operating Grant Funded FTE's</b>	<u>12,978,493</u>	<u>13,043,103</u>
<b>Revenues</b>	<b>\$</b>	<b>\$</b>
Provincial Grants		
Ministry of Education	110,433,481	115,849,989
Other	120,946	70,984
Tuition	1,000,000	1,000,000
Other Revenue	5,154,325	5,062,872
Rentals and Leases	370,000	360,000
Investment Income	296,500	260,128
Gain (Loss) on Disposal of Tangible Capital Assets		2,000
Amortization of Deferred Capital Revenue	6,877,153	5,488,205
<b>Total Revenue</b>	<u>124,252,405</u>	<u>128,094,178</u>
<b>Expenses</b>		
Instruction	100,191,180	102,738,753
District Administration	3,605,649	3,760,619
Operations and Maintenance	18,782,456	17,496,254
Transportation and Housing	3,196,146	3,313,194
<b>Total Expense</b>	<u>125,775,431</u>	<u>127,308,820</u>
<b>Net Revenue (Expense)</b>	<u>(1,523,026)</u>	<u>785,358</u>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	734,976	2,702,907
<b>Budgeted Surplus (Deficit), for the year</b>	<u>(788,050)</u>	<u>3,488,265</u>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)	48,261	
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(836,311)	3,488,265
<b>Budgeted Surplus (Deficit), for the year</b>	<u>(788,050)</u>	<u>3,488,265</u>

# School District No. 33 (Chilliwack)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2015

	2015 Annual Budget	2014 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	111,644,656	115,078,331
Special Purpose Funds - Total Expense	6,317,311	5,704,748
Capital Fund - Total Expense	7,813,464	6,525,741
Capital Fund - Tangible Capital Assets Purchased from Local Capital	80,000	311,000
<b>Total Budget Bylaw Amount</b>	<b>125,855,431</b>	<b>127,619,820</b>

Approved by the Board

Signature of the Chairperson of the Board of Education

June 17/14  
Date Signed

Signature of the Superintendent

June 23/14  
Date Signed

Signature of the Secretary/Treasurer

Jun. 17/14  
Date Signed

**School District No. 33 (Chilliwack)**  
**Annual Budget - Changes in Net Financial Assets (Debt)**  
**Year Ended June 30, 2015**

	<b>2015 Annual Budget</b>	<b>2014 Amended Annual Budget</b>
	<b>\$</b>	<b>\$</b>
<b>Surplus (Deficit) for the year</b>	<b>(1,523,026)</b>	<b>785,358</b>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Local Capital	<b>(80,000)</b>	
<b>Total Acquisition of Tangible Capital Assets</b>	<b>(80,000)</b>	<b>-</b>
Amortization of Tangible Capital Assets	<b>7,813,464</b>	<b>6,525,741</b>
<b>Total Effect of change in Tangible Capital Assets</b>	<b>7,733,464</b>	<b>6,525,741</b>
	<b>-</b>	<b>-</b>
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<b>6,210,438</b>	<b>7,311,099</b>

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

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2015

	2015 Annual Budget	2014 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	107,133,116	108,510,603
Tuition	1,000,000	1,000,000
Other Revenue	2,284,825	2,293,571
Rentals and Leases	370,000	360,000
Investment Income	250,000	211,250
<b>Total Revenue</b>	<u>111,037,941</u>	<u>112,375,424</u>
<b>Expenses</b>		
Instruction	94,192,443	97,167,989
District Administration	3,605,649	3,760,619
Operations and Maintenance	11,127,322	11,364,631
Transportation and Housing	2,719,242	2,785,092
<b>Total Expense</b>	<u>111,644,656</u>	<u>115,078,331</u>
<b>Net Revenue (Expense)</b>	<u>(606,715)</u>	<u>(2,702,907)</u>
<b>Budgeted Prior Year Surplus Appropriation</b>	<u>734,976</u>	<u>2,702,907</u>
<b>Net Transfers (to) from other funds</b>		
Local Capital	(80,000)	
<b>Total Net Transfers</b>	<u>(80,000)</u>	-
<b>Budgeted Surplus (Deficit), for the year</b>	<u>48,261</u>	-

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

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2015

	2015 Annual Budget	2014 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	107,878,657	109,264,890
AANDC/LEA Recovery	(1,954,825)	(1,963,571)
Other Ministry of Education Grants		
Pay Equity	864,624	864,624
Education Guarantee	274,660	274,660
Carbon Tax Reimbursement	70,000	70,000
<b>Total Provincial Grants - Ministry of Education</b>	<u>107,133,116</u>	<u>108,510,603</u>
<b>Tuition</b>		
Offshore Tuition Fees	1,000,000	1,000,000
<b>Total Tuition</b>	<u>1,000,000</u>	<u>1,000,000</u>
<b>Other Revenues</b>		
LEA/Direct Funding from First Nations	1,954,825	1,963,571
Miscellaneous		
Other Miscellaneous	330,000	330,000
<b>Total Other Revenue</b>	<u>2,284,825</u>	<u>2,293,571</u>
<b>Rentals and Leases</b>	<u>370,000</u>	<u>360,000</u>
<b>Investment Income</b>	<u>250,000</u>	<u>211,250</u>
<b>Total Operating Revenue</b>	<u>111,037,941</u>	<u>112,375,424</u>



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

Schedule 2B

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

	2015 Annual Budget	2014 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	49,118,572	50,458,262
Principals and Vice Principals	5,959,961	5,959,961
Educational Assistants	6,636,582	6,889,098
Support Staff	10,974,802	11,041,623
Other Professionals	2,631,492	2,762,146
Substitutes	3,603,738	3,822,832
<b>Total Salaries</b>	<b>78,925,147</b>	<b>80,933,922</b>
<b>Employee Benefits</b>	<b>19,599,129</b>	<b>19,121,488</b>
<b>Total Salaries and Benefits</b>	<b>98,524,276</b>	<b>100,055,410</b>
<b>Services and Supplies</b>		
Services	2,847,260	3,140,629
Student Transportation	105,966	77,780
Professional Development and Travel	843,585	1,007,298
Rentals and Leases	237,000	237,000
Dues and Fees	134,750	127,450
Insurance	312,000	310,000
Supplies	6,964,019	8,496,964
Utilities	1,675,800	1,625,800
<b>Total Services and Supplies</b>	<b>13,120,380</b>	<b>15,022,921</b>
<b>Total Operating Expense</b>	<b>111,644,656</b>	<b>115,078,331</b>

# School District No. 33 (Chilliwack)

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
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	39,642,658	1,398,243	-	699,354	-	2,539,480	44,279,735
1.03 Career Programs	73,000	-	-	414,392	67,370	7,898	562,660
1.07 Library Services	1,068,800	-	-	93,696	-	-	1,162,496
1.08 Counselling	1,938,223	10,297	-	-	-	-	1,948,520
1.10 Special Education	4,990,933	317,151	5,664,937	97,404	-	348,087	11,418,512
1.30 English Language Learning	816,140	-	-	-	-	-	816,140
1.31 Aboriginal Education	328,500	20,594	909,150	33,546	67,370	105,000	1,464,160
1.41 School Administration	-	3,925,357	-	2,265,926	426,916	119,580	6,737,779
1.60 Summer School	116,800	30,891	-	4,000	-	-	151,691
1.62 Off Shore Students	143,518	102,971	-	21,513	-	-	268,002
1.64 Other	-	-	-	74,069	-	3,020	77,089
<b>Total Function 1</b>	<b>49,118,572</b>	<b>5,805,504</b>	<b>6,574,087</b>	<b>3,703,900</b>	<b>561,656</b>	<b>3,123,065</b>	<b>68,886,784</b>
<b>4 District Administration</b>							
4.11 Educational Administration	-	-	-	-	768,150	10,000	778,150
4.40 School District Governance	-	-	-	-	128,700	-	128,700
4.41 Business Administration	-	154,457	-	449,195	735,790	13,673	1,353,115
<b>Total Function 4</b>	<b>-</b>	<b>154,457</b>	<b>-</b>	<b>449,195</b>	<b>1,632,640</b>	<b>23,673</b>	<b>2,259,965</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration	-	-	-	95,484	359,748	2,000	457,232
5.50 Maintenance Operations	-	-	-	4,861,627	-	320,000	5,181,627
5.52 Maintenance of Grounds	-	-	-	458,713	-	10,000	468,713
5.56 Utilities	-	-	-	-	-	-	-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,415,824</b>	<b>359,748</b>	<b>332,000</b>	<b>6,107,572</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration	-	-	-	94,795	77,448	-	172,243
7.70 Student Transportation	-	-	62,495	1,311,088	-	125,000	1,498,583
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>62,495</b>	<b>1,405,883</b>	<b>77,448</b>	<b>125,000</b>	<b>1,670,826</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>49,118,572</b>	<b>5,959,961</b>	<b>6,636,582</b>	<b>10,974,802</b>	<b>2,631,492</b>	<b>3,603,738</b>	<b>78,925,147</b>

# School District No. 33 (Chilliwack)

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 Annual Budget	2014 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	44,279,735	11,237,750	55,517,485	5,762,409	61,279,894	63,892,339
1.03 Career Programs	562,660	138,714	701,374	273,409	974,783	1,023,771
1.07 Library Services	1,162,496	517,051	1,679,547	125,588	1,805,135	1,589,322
1.08 Counselling	1,948,520	514,970	2,463,490	-	2,463,490	2,450,547
1.10 Special Education	11,418,512	2,465,750	13,884,262	547,558	14,431,820	15,065,638
1.30 English Language Learning	816,140	215,581	1,031,721	15,818	1,047,539	1,092,006
1.31 Aboriginal Education	1,464,160	345,740	1,809,900	587,277	2,397,177	2,390,315
1.41 School Administration	6,737,779	1,728,622	8,466,401	434,350	8,900,751	9,004,523
1.60 Summer School	151,691	39,141	190,832	4,500	195,332	190,818
1.62 Off Shore Students	268,002	70,358	338,360	252,837	591,197	459,529
1.64 Other	77,089	18,236	95,325	10,000	105,325	9,181
<b>Total Function 1</b>	<b>68,886,784</b>	<b>17,291,913</b>	<b>86,178,697</b>	<b>8,013,746</b>	<b>94,192,443</b>	<b>97,167,989</b>
<b>4 District Administration</b>						
4.11 Educational Administration	778,150	179,332	957,482	108,229	1,065,711	1,040,173
4.40 School District Governance	128,700	1,200	129,900	231,180	361,080	372,390
4.41 Business Administration	1,353,115	313,243	1,666,358	512,500	2,178,858	2,348,056
<b>Total Function 4</b>	<b>2,259,965</b>	<b>493,775</b>	<b>2,753,740</b>	<b>851,909</b>	<b>3,605,649</b>	<b>3,760,619</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	457,232	101,408	558,640	259,452	818,092	742,479
5.50 Maintenance Operations	5,181,627	1,224,488	6,406,115	1,456,127	7,862,242	8,217,637
5.52 Maintenance of Grounds	468,713	113,975	582,688	188,500	771,188	778,715
5.56 Utilities	-	-	-	1,675,800	1,675,800	1,625,800
<b>Total Function 5</b>	<b>6,107,572</b>	<b>1,439,871</b>	<b>7,547,443</b>	<b>3,579,879</b>	<b>11,127,322</b>	<b>11,364,631</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	172,243	39,788	212,031	30,046	242,077	254,079
7.70 Student Transportation	1,498,583	333,782	1,832,365	644,800	2,477,165	2,531,013
<b>Total Function 7</b>	<b>1,670,826</b>	<b>373,570</b>	<b>2,044,396</b>	<b>674,846</b>	<b>2,719,242</b>	<b>2,785,092</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>78,925,147</b>	<b>19,599,129</b>	<b>98,524,276</b>	<b>13,120,380</b>	<b>111,644,656</b>	<b>115,078,331</b>

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

	<b>2015</b>	<b>2014 Amended</b>
	<b>Annual Budget</b>	<b>Annual Budget</b>
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	3,300,365	2,840,585
Other	120,946	70,984
Other Revenue	2,869,500	2,769,301
Investment Income	26,500	23,878
<b>Total Revenue</b>	<b>6,317,311</b>	<b>5,704,748</b>
<b>Expenses</b>		
Instruction	5,998,737	5,570,764
Operations and Maintenance	318,574	133,984
<b>Total Expense</b>	<b>6,317,311</b>	<b>5,704,748</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

# School District No. 33 (Chilliwack)

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	OLEP	CommunityLINK
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	-	-	47,838	197,962	1,612,765	43,099	-	-	-
<b>Add: Restricted Grants</b>									
Provincial Grants - Ministry of Education	318,574	1,731,873	20,865			224,000	49,000	139,329	694,559
Provincial Grants - Other									
Other				50,000	2,800,000				
Investment Income				3,500	23,000				
	318,574	1,731,873	20,865	53,500	2,823,000	224,000	49,000	139,329	694,559
<b>Less: Allocated to Revenue</b>	318,574	1,731,873	40,000	60,000	2,836,000	260,000	49,000	139,329	694,559
<b>Deferred Revenue, end of year</b>	-	-	28,703	191,462	1,599,765	7,099	-	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education	318,574	1,731,873	40,000			260,000	49,000	139,329	694,559
Provincial Grants - Other									
Other Revenue				56,500	2,813,000				
Investment Income				3,500	23,000				
	318,574	1,731,873	40,000	60,000	2,836,000	260,000	49,000	139,329	694,559
<b>Expenses</b>									
Salaries									
Teachers		959,939						30,000	503,906
Educational Assistants		419,186				29,000			
Support Staff									
Substitutes							10,000	5,000	2,000
	-	1,379,125	-	-	29,000	-	10,000	35,000	505,906
Employee Benefits		352,748			7,000		1,000	8,300	127,700
Services and Supplies	318,574		40,000	60,000	2,800,000	260,000	38,000	96,029	60,953
	318,574	1,731,873	40,000	60,000	2,836,000	260,000	49,000	139,329	694,559
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

# School District No. 33 (Chilliwack)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2015

	PRP (Amut)	Settlement Workers (SWIS)	Welcoming Communities	After School Sports (ASSI)	Industry Training Auth.	TOTAL
	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	-	-	-	29,279	-	1,930,943
<b>Add: Restricted Grants</b>						
Provincial Grants - Ministry of Education	67,030					3,245,230
Provincial Grants - Other		43,970		67,000	45,000	155,970
Other			5,750			2,855,750
Investment Income						26,500
	67,030	43,970	5,750	67,000	45,000	6,283,450
<b>Less: Allocated to Revenue</b>	67,030	-	-	76,000	44,946	6,317,311
<b>Deferred Revenue, end of year</b>	-	43,970	5,750	20,279	54	1,897,082
<b>Revenues</b>						
Provincial Grants - Ministry of Education	67,030					3,300,365
Provincial Grants - Other				76,000	44,946	120,946
Other Revenue						2,869,500
Investment Income						26,500
	67,030	-	-	76,000	44,946	6,317,311
<b>Expenses</b>						
Salaries						
Teachers	50,000					1,543,845
Educational Assistants					28,000	476,186
Support Staff	4,167					4,167
Substitutes					4,100	21,100
	54,167	-	-	-	32,100	2,045,298
Employee Benefits	12,863				5,550	515,161
Services and Supplies				76,000	7,296	3,756,852
	67,030	-	-	76,000	44,946	6,317,311
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-

# School District No. 33 (Chilliwack)

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2015

Schedule 4

	2015 Annual Budget			2014 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Provincial Grants				
Ministry of Education	-		-	4,498,801
Investment Income		20,000	20,000	25,000
Gain (Loss) on Disposal of Tangible Capital Assets			-	2,000
Amortization of Deferred Capital Revenue	6,877,153		6,877,153	5,488,205
<b>Total Revenue</b>	<b>6,877,153</b>	<b>20,000</b>	<b>6,897,153</b>	<b>10,014,006</b>
<b>Expenses</b>				
Amortization of Tangible Capital Assets				
Operations and Maintenance	7,336,560		7,336,560	5,997,639
Transportation and Housing	476,904		476,904	528,102
<b>Total Expense</b>	<b>7,813,464</b>	<b>-</b>	<b>7,813,464</b>	<b>6,525,741</b>
<b>Net Revenue (Expense)</b>	<b>(936,311)</b>	<b>20,000</b>	<b>(916,311)</b>	<b>3,488,265</b>
<b>Net Transfers (to) from other funds</b>				
Local Capital		80,000	80,000	
<b>Total Net Transfers</b>	<b>-</b>	<b>80,000</b>	<b>80,000</b>	<b>-</b>
<b>Other Adjustments to Fund Balances</b>				
Tangible Capital Assets Purchased from Local Capital	80,000	(80,000)	-	
<b>Total Other Adjustments to Fund Balances</b>	<b>80,000</b>	<b>(80,000)</b>	<b>-</b>	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(856,311)</b>	<b>20,000</b>	<b>(836,311)</b>	<b>3,488,265</b>