

Annual Budget

School District No. 33 (Chilliwack)

June 30, 2016

School District No. 33 (Chilliwack)

June 30, 2016

Table of Contents

Bylaw 1

Annual Budget - Revenue and Expense - Statement 2 2

Annual Budget - Changes in Net Financial Assets (Debt) - Statement 4 4

Annual Budget - Operating Revenue and Expense - Schedule 2 5

 Schedule 2A - Annual Budget - Schedule of Operating Revenue by Source 6

 Schedule 2B - Annual Budget - Schedule of Operating Expense by Source 7

 Schedule 2C - Annual Budget - Operating Expense by Function, Program and Object 8

Annual Budget - Special Purpose Revenue and Expense - Schedule 3 10

 Schedule 3A - Annual Budget - Changes in Special Purpose Funds 11

Annual Budget - Capital Revenue and Expense - Schedule 4 13

*NOTE - Statement 1, Statement 3, Statement 5, Schedule 1 and Schedules 4A - 4D are used for Financial Statement reporting only.

ANNUAL BUDGET BYLAW

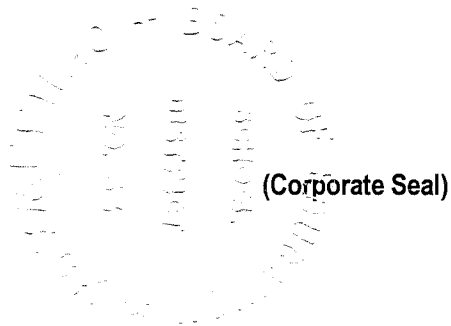
A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 33 (CHILLIWACK) (called the "Board") to adopt the Annual Budget of the Board for the fiscal year 2015/2016 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").


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 2015/2016.
3. The attached Statement 2 showing the estimated revenue and expense for the 2015/2016 fiscal year and the total budget bylaw amount of \$131,716,101 for the 2015/2016 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 2015/2016.

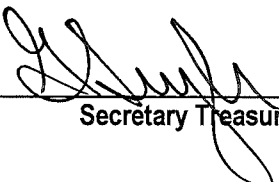
READ A FIRST TIME THE 19th DAY OF MAY, 2015;

READ A SECOND TIME THE 9th DAY OF JUNE, 2015;

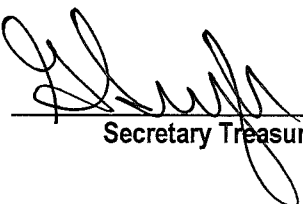
READ A THIRD TIME, PASSED AND ADOPTED THE 23rd DAY OF JUNE, 2015;




Chairperson of the Board


Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 33 (Chilliwack) Annual Budget Bylaw 2015/2016, adopted by the Board the 23rd DAY OF JUNE, 2015.


Secretary Treasurer

School District No. 33 (Chilliwack)

Annual Budget - Revenue and Expense

Year Ended June 30, 2016

	2016 Annual Budget	2015 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	12,671,000	12,726,555
Adult	165,000	171,125
Other	100,375	85,250
Total Ministry Operating Grant Funded FTE's	<u>12,936,375</u>	<u>12,982,930</u>
Revenues	\$	\$
Provincial Grants		
Ministry of Education	115,244,464	112,225,669
Other	45,000	214,652
Tuition	1,000,000	952,000
Other Revenue	5,727,531	4,980,945
Rentals and Leases	380,000	340,000
Investment Income	307,500	298,000
Amortization of Deferred Capital Revenue	6,922,518	6,923,708
Total Revenue	<u>129,627,013</u>	<u>125,934,974</u>
Expenses		
Instruction	106,044,285	101,906,626
District Administration	3,306,893	3,579,786
Operations and Maintenance	18,976,090	19,169,207
Transportation and Housing	3,288,833	3,261,527
Total Expense	<u>131,616,101</u>	<u>127,917,146</u>
Net Revenue (Expense)	<u>(1,989,088)</u>	<u>(1,982,172)</u>
Budgeted Allocation (Retirement) of Surplus (Deficit)	1,031,889	1,275,228
Budgeted Surplus (Deficit), for the year	<u>(957,199)</u>	<u>(706,944)</u>
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		158,003
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(957,199)	(864,947)
Budgeted Surplus (Deficit), for the year	<u>(957,199)</u>	<u>(706,944)</u>


School District No. 33 (Chilliwack)

Statement 2

Annual Budget - Revenue and Expense
Year Ended June 30, 2016

	2016 Annual Budget	2015 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	116,389,326	112,876,843
Operating - Tangible Capital Assets Purchased		
Operating - Reduction of Unfunded Employee Future Benefits		
Special Purpose Funds - Total Expense	7,232,058	7,091,648
Special Purpose Funds - Tangible Capital Assets Purchased		
Capital Fund - Total Expense	7,994,717	7,948,655
Capital Fund - Tangible Capital Assets Purchased from Local Capital	100,000	140,000
Budgeted Retirement of Prior Year Deficits		
Total Budget Bylaw Amount	131,716,101	128,057,146

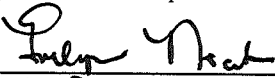
Approved by the Board



Signature of the Chairperson of the Board of Education

June 23/15

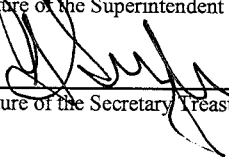
Date Signed



Signature of the Superintendent

June 23/15

Date Signed



Signature of the Secretary/Treasurer

June 23/15

Date Signed

School District No. 33 (Chilliwack)

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2016

	2016 Annual Budget	2015 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(1,989,088)</u>	<u>(1,982,172)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Local Capital	(100,000)	(140,000)
Total Acquisition of Tangible Capital Assets	<u>(100,000)</u>	<u>(140,000)</u>
Amortization of Tangible Capital Assets	7,994,717	7,948,655
Total Effect of change in Tangible Capital Assets	<u>7,894,717</u>	<u>7,808,655</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>5,905,629</u></u>	<u><u>5,826,483</u></u>

School District No. 33 (Chilliwack)

Annual Budget - Operating Revenue and Expense
 Year Ended June 30, 2016

	2016 Annual Budget	2015 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	111,085,205	108,209,023
Tuition	1,000,000	952,000
Other Revenue	2,732,232	2,148,595
Rentals and Leases	380,000	340,000
Investment Income	260,000	250,000
Total Revenue	<u>115,457,437</u>	<u>111,899,618</u>
Expenses		
Instruction	99,307,619	95,310,552
District Administration	3,306,893	3,579,786
Operations and Maintenance	10,974,872	11,230,256
Transportation and Housing	2,799,942	2,756,249
Total Expense	<u>116,389,326</u>	<u>112,876,843</u>
Net Revenue (Expense)	<u>(931,889)</u>	<u>(977,225)</u>
Budgeted Prior Year Surplus Appropriation	<u>1,031,889</u>	<u>1,275,228</u>
Net Transfers (to) from other funds		
Local Capital	(100,000)	(140,000)
Total Net Transfers	<u>(100,000)</u>	<u>(140,000)</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>158,003</u>

School District No. 33 (Chilliwack)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2016

	2016 Annual Budget	2015 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	111,981,581	110,209,283
AANDC/LEA Recovery	(2,067,000)	(1,954,191)
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	236,000	274,660
Carbon Tax Reimbursement	70,000	70,000
Total Provincial Grants - Ministry of Education	111,085,205	108,209,023
Tuition		
Offshore Tuition Fees	1,000,000	952,000
Total Tuition	1,000,000	952,000
Other Revenues		
LEA/Direct Funding from First Nations	2,067,000	1,956,191
Miscellaneous		
Other Miscellaneous	25,232	330,000
LEA Strike Refunds		(137,596)
Energy Program	70,000	
Print Shop	70,000	
FVDES Textbook & Course Fees	100,000	
Bus Fees	400,000	
Total Other Revenue	2,732,232	2,148,595
Rentals and Leases	380,000	340,000
Investment Income	260,000	250,000
Total Operating Revenue	115,457,437	111,899,618

School District No. 33 (Chilliwack)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Source
Year Ended June 30, 2016

	2016 Annual Budget	2015 Amended Annual Budget
	\$	\$
Salaries		
Teachers	50,612,142	47,710,495
Principals and Vice Principals	6,073,175	6,073,175
Educational Assistants	8,127,849	8,244,717
Support Staff	10,830,651	10,972,757
Other Professionals	2,518,903	2,698,876
Substitutes	4,579,738	3,767,173
Total Salaries	82,742,458	79,467,193
Employee Benefits	21,113,715	19,987,833
Total Salaries and Benefits	103,856,173	99,455,026
Services and Supplies		
Services	2,985,957	3,380,386
Student Transportation	17,520	31,000
Professional Development and Travel	778,709	785,009
Rentals and Leases	84,500	240,801
Dues and Fees	187,950	173,050
Insurance	358,456	314,000
Supplies	6,353,061	6,714,771
Utilities	1,767,000	1,782,800
Total Services and Supplies	12,533,153	13,421,817
Total Operating Expense	116,389,326	112,876,843

School District No. 33 (Chilliwack)

Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2016

	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	41,334,210	890,095		583,345		2,921,315	45,728,965
1.03 Career Programs			24,944	396,083	67,370	13,736	502,133
1.07 Library Services	1,122,063	44,187		106,343			1,272,593
1.08 Counselling	1,995,881						1,995,881
1.10 Special Education	4,826,974	397,747	7,215,936	65,163		548,087	13,053,907
1.30 English Language Learning	860,922	25,690					886,612
1.31 Aboriginal Education	193,781	51,381	886,969	38,801	67,370	135,000	1,373,302
1.41 School Administration	15,074	4,458,553		2,306,526	272,769	139,580	7,192,502
1.60 Summer School	67,835			4,893			72,728
1.61 Continuing Education	100,245			4,025			104,270
1.62 Off Shore Students	95,157	102,761		10,192			208,110
1.64 Other				87,360	229,288	3,020	319,668
Total Function 1	50,612,142	5,970,414	8,127,849	3,602,731	636,797	3,760,738	72,710,671
4 District Administration							
4.11 Educational Administration					671,421	42,000	713,421
4.40 School District Governance		102,761		474,436	128,700		128,700
4.41 Business Administration		102,761		474,436	724,792	20,000	1,321,989
Total Function 4	-	102,761	-	474,436	1,524,913	62,000	2,164,110
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				49,483	282,300	2,000	333,783
5.50 Maintenance Operations				4,684,834		620,000	5,304,834
5.52 Maintenance of Grounds				515,486		10,000	525,486
5.56 Utilities							-
Total Function 5	-	-	-	5,249,803	282,300	632,000	6,164,103
7 Transportation and Housing							
7.41 Transportation and Housing Administration				95,389	74,893		170,282
7.70 Student Transportation				1,408,292		125,000	1,533,292
Total Function 7	-	-	-	1,503,681	74,893	125,000	1,703,574
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	50,612,142	6,073,175	8,127,849	10,830,651	2,518,903	4,579,738	82,742,458

School District No. 33 (Chilliwack)

Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2016

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2016 Annual Budget	2015 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	45,728,965	11,854,573	57,583,538	5,187,152	62,770,690	59,973,725
1.03 Career Programs	502,133	143,626	645,759	316,994	962,753	959,499
1.07 Library Services	1,272,593	320,003	1,592,596	139,015	1,731,611	1,635,708
1.08 Counselling	1,995,881	502,294	2,498,175		2,498,175	2,336,719
1.10 Special Education	13,053,907	3,587,995	16,641,902	609,083	17,250,985	16,563,190
1.30 English Language Learning	886,612	222,622	1,109,234	23,262	1,132,496	1,062,661
1.31 Aboriginal Education	1,373,302	371,403	1,744,705	603,460	2,348,165	2,197,704
1.41 School Administration	7,192,502	1,705,769	8,898,271	464,511	9,362,782	9,702,258
1.60 Summer School	72,728	25,704	98,432	13,000	111,432	760
1.61 Continuing Education	104,270	26,448	130,718	25,500	156,218	25,500
1.62 Off Shore Students	208,110	50,402	258,512	254,790	513,302	551,827
1.64 Other	319,668	69,842	389,510	79,500	469,010	301,001
Total Function 1	72,710,671	18,880,681	91,591,352	7,716,267	99,307,619	95,310,552
4 District Administration						
4.11 Educational Administration	713,421	137,797	851,218	97,220	948,438	1,065,088
4.40 School District Governance	128,700	1,200	129,900	125,200	255,100	361,068
4.41 Business Administration	1,321,989	291,066	1,613,055	490,300	2,103,355	2,153,630
Total Function 4	2,164,110	430,063	2,594,173	712,720	3,306,893	3,579,786
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	333,783	65,609	399,392	255,421	654,813	715,580
5.50 Maintenance Operations	5,304,834	1,207,829	6,512,663	1,175,750	7,688,413	7,968,903
5.52 Maintenance of Grounds	525,486	113,665	639,151	225,495	864,646	762,973
5.56 Utilities	-	-	-	1,767,000	1,767,000	1,782,800
Total Function 5	6,164,103	1,387,103	7,551,206	3,423,666	10,974,872	11,230,256
7 Transportation and Housing						
7.41 Transportation and Housing Administration	170,282	40,101	210,383	43,500	253,883	230,331
7.70 Student Transportation	1,533,292	375,767	1,909,059	637,000	2,546,059	2,525,918
Total Function 7	1,703,574	415,868	2,119,442	680,500	2,799,942	2,756,249
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	82,742,458	21,113,715	103,856,173	12,533,153	116,389,326	112,876,843

School District No. 33 (Chilliwack)

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2016

	2016	2015 Amended
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	4,159,259	4,016,646
Other	45,000	214,652
Other Revenue	2,995,299	2,832,350
Investment Income	32,500	28,000
Total Revenue	7,232,058	7,091,648
Expenses		
Instruction	6,736,666	6,596,074
Operations and Maintenance	495,392	495,574
Total Expense	7,232,058	7,091,648
Budgeted Surplus (Deficit), for the year	-	-

School District No. 33 (Chilliwack)
 Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2016

	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	-	-	55,000	200,000	1,532,000	-	-	-	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education	495,392	2,347,289	34,273			224,000	49,000	131,292	694,559
Provincial Grants - Other				80,000	2,800,000				
Other				4,500	28,000				
Investment Income				84,500	2,828,000	224,000	49,000	131,292	694,559
Less: Allocated to Revenue	495,392	2,347,289	70,000	85,000	2,898,500	224,000	49,000	131,292	694,559
Deferred Revenue, end of year	-	-	19,273	199,500	1,461,500	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	495,392	2,347,289	70,000			224,000	49,000	131,292	694,559
Provincial Grants - Other				80,500	2,870,500				
Other Revenue				4,500	28,000				
Investment Income				85,000	2,898,500	224,000	49,000	131,292	694,559
Expenses									
Salaries		1,480,788							
Teachers									
Principals and Vice Principals							10,276	30,149	
Educational Assistants	165,000	340,267			45,000				440,909
Substitutes	165,000	43,955							
Employee Benefits		1,865,010			45,000		10,276	30,149	440,909
Services and Supplies	15,252	482,279			3,500		2,383	7,587	133,650
	315,140		70,000	85,000	2,850,000	224,000	36,341	93,556	120,000
	495,392	2,347,289	70,000	85,000	2,898,500	224,000	49,000	131,292	694,559
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 33 (Chilliwack)
 Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2016

	PRP (AMUT) \$	Attendance Support \$	After School Sports (ASSI) \$	Industry Train. Authority (ITA) \$	TOTAL \$
Deferred Revenue, beginning of year		80,180	-	-	1,867,180
Add: Restricted Grants					
Provincial Grants - Ministry of Education	67,547				4,043,352
Provincial Grants - Other			44,299	45,000	45,000
Other					2,924,299
Investment Income	67,547	-	44,299	45,000	32,500
Investment Income	67,547	80,180	44,299	45,000	7,045,151
Less: Allocated to Revenue					7,232,058
Deferred Revenue, end of year					1,680,273
Revenues					
Provincial Grants - Ministry of Education	67,547	80,180			4,159,259
Provincial Grants - Other			44,299	45,000	45,000
Other Revenue					2,995,299
Investment Income	67,547	80,180	44,299	45,000	32,500
Investment Income	67,547	80,180	44,299	45,000	7,232,058
Expenses					
Salaries					
Teachers	38,300				1,549,237
Principals and Vice Principals					10,276
Educational Assistants					781,176
Substitutes	38,300				253,955
Employee Benefits	9,050				653,701
Services and Supplies	20,197	80,180	44,299	45,000	3,983,713
Services and Supplies	67,547	80,180	44,299	45,000	7,232,058
Net Revenue (Expense)					-

School District No. 33 (Chilliwack)

Annual Budget - Capital Revenue and Expense
 Year Ended June 30, 2016

	2016 Annual Budget			2015 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Investment Income		15,000	15,000	20,000
Amortization of Deferred Capital Revenue	6,922,518		6,922,518	6,923,708
Total Revenue	6,922,518	15,000	6,937,518	6,943,708
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	7,505,826		7,505,826	7,443,377
Transportation and Housing	488,891		488,891	505,278
Total Expense	7,994,717	-	7,994,717	7,948,655
Net Revenue (Expense)	(1,072,199)	15,000	(1,057,199)	(1,004,947)
Net Transfers (to) from other funds				
Local Capital		100,000	100,000	140,000
Total Net Transfers	-	100,000	100,000	140,000
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	100,000	(100,000)	-	
Total Other Adjustments to Fund Balances	100,000	(100,000)	-	
Budgeted Surplus (Deficit), for the year	(972,199)	15,000	(957,199)	(864,947)