

Amended Annual Budget

School District No. 33 (Chilliwack)

June 30, 2017

School District No. 33 (Chilliwack)

June 30, 2017

Table of Contents

Bylaw	1
Amended Annual Budget - Revenue and Expense - Statement 2	2
Amended Annual Budget - Changes in Net Financial Assets (Debt) - Statement 4	4
Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund - Schedule 1	5
Amended Annual Budget - Operating Revenue and Expense - Schedule 2	6
Schedule 2A - Amended Annual Budget - Schedule of Operating Revenue by Source	7
Schedule 2B - Amended Annual Budget - Schedule of Operating Expense by Source	8
Schedule 2C - Amended Annual Budget - Operating Expense by Function, Program and Object	9
Amended Annual Budget - Special Purpose Revenue and Expense - Schedule 3	11
Schedule 3A - Amended Annual Budget - Changes in Special Purpose Funds	12
Amended Annual Budget - Capital Revenue and Expense - Schedule 4	14

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

AMENDED ANNUAL BUDGET BYLAW

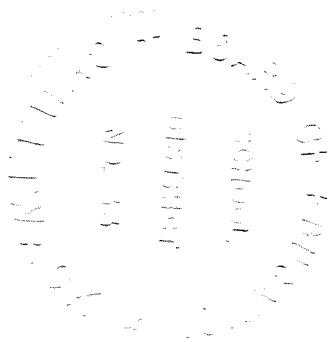
A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 33 (CHILLIWACK) (called the "Board") to adopt the Amended Annual Budget of the Board for the fiscal year 2016/2017 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

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 2016/2017.
3. The attached Statement 2 showing the estimated revenue and expense for the 2016/2017 fiscal year and the total budget bylaw amount of \$145,060,712 for the 2016/2017 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 2016/2017.

READ A FIRST TIME THE 24th DAY OF JANUARY, 2017;

READ A SECOND TIME THE 21st DAY OF FEBRUARY, 2017;

READ A THIRD TIME, PASSED AND ADOPTED THE 21st DAY OF FEBRUARY, 2017;



A handwritten signature in black ink, appearing to be "D. Ma", is written over a horizontal line.

Chairperson of the Board

A handwritten signature in black ink, appearing to be "J. Smith", is written over a horizontal line.

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 33 (Chilliwack) Amended Annual Budget Bylaw 2016/2017, adopted by the Board the 21st DAY OF FEBRUARY, 2017.

A handwritten signature in black ink, appearing to be "J. Smith", is written over a horizontal line.

Secretary Treasurer

School District No. 33 (Chilliwack)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2017

	2017 Amended Annual Budget	2017 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	13,510.097	13,101.600
Adult	173.813	203.300
Total Ministry Operating Grant Funded FTE's	<u>13,683.910</u>	<u>13,304.900</u>
Revenues	\$	\$
Provincial Grants		
Ministry of Education	128,466,770	120,953,050
Other	90,000	146,246
Tuition	1,436,000	1,355,000
Other Revenue	5,777,101	5,774,354
Rentals and Leases	400,000	400,000
Investment Income	301,600	322,000
Amortization of Deferred Capital Revenue	6,847,059	6,925,056
Total Revenue	<u>143,318,530</u>	<u>135,875,706</u>
Expenses		
Instruction	115,265,950	110,567,137
District Administration	3,975,808	3,629,191
Operations and Maintenance	21,762,768	19,656,978
Transportation and Housing	3,437,186	3,475,782
Total Expense	<u>144,441,712</u>	<u>137,329,088</u>
Net Revenue (Expense)	<u>(1,123,182)</u>	<u>(1,453,382)</u>
Budgeted Allocation (Retirement) of Surplus (Deficit)	2,034,142	611,000
Budgeted Surplus (Deficit), for the year	<u>910,960</u>	<u>(842,382)</u>
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	910,960	(842,382)
Budgeted Surplus (Deficit), for the year	<u>910,960</u>	<u>(842,382)</u>

School District No. 33 (Chilliwack)

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2017

	2017 Amended Annual Budget	2017 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	126,932,450	122,078,028
Special Purpose Funds - Total Expense	7,913,847	7,278,122
Capital Fund - Total Expense	9,595,415	7,972,938
Capital Fund - Tangible Capital Assets Purchased from Local Capital	619,000	205,500
Total Budget Bylaw Amount	145,060,712	137,534,588

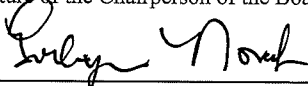
Approved by the Board



Signature of the Chairperson of the Board of Education

Feb 21/17

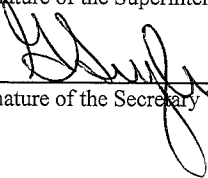
Date Signed



Signature of the Superintendent

Feb 21/17

Date Signed



Signature of the Secretary Treasurer

Feb. 21/17

Date Signed

School District No. 33 (Chilliwack)

Amended Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2017

	2017 Amended Annual Budget	2017 Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(1,123,182)</u>	<u>(1,453,382)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Local Capital	(619,000)	(205,500)
Total Acquisition of Tangible Capital Assets	<u>(619,000)</u>	<u>(205,500)</u>
Amortization of Tangible Capital Assets	7,866,099	7,972,938
Total Effect of change in Tangible Capital Assets	<u>7,247,099</u>	<u>7,767,438</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u>6,123,917</u>	<u>6,314,056</u>

School District No. 33 (Chilliwack)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
 Year Ended June 30, 2017

	Operating Fund	Special Purpose Fund	Capital Fund	2017 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	4,529,677	73,261	55,800,659	60,403,597
Changes for the year				
Net Revenue (Expense) for the year	(104,142)		(1,019,040)	(1,123,182)
Interfund Transfers				
Local Capital	(619,000)		619,000	-
Other	(1,311,000)		1,311,000	-
Net Changes for the year	<u>(2,034,142)</u>	<u>-</u>	<u>910,960</u>	<u>(1,123,182)</u>
Budgeted Accumulated Surplus (Deficit), end of year	<u><u>2,495,535</u></u>	<u><u>73,261</u></u>	<u><u>56,711,619</u></u>	<u><u>59,280,415</u></u>

School District No. 33 (Chilliwack)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2017

	2017 Amended Annual Budget	2017 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	122,141,797	116,789,174
Other	90,000	90,000
Tuition	1,436,000	1,355,000
Other Revenue	2,460,911	2,748,354
Rentals and Leases	400,000	400,000
Investment Income	299,600	290,000
Total Revenue	126,828,308	121,672,528
Expenses		
Instruction	107,847,495	103,784,407
District Administration	3,975,808	3,629,191
Operations and Maintenance	12,109,471	11,644,740
Transportation and Housing	2,999,676	3,019,690
Total Expense	126,932,450	122,078,028
Net Revenue (Expense)	(104,142)	(405,500)
Budgeted Prior Year Surplus Appropriation	2,034,142	611,000
Net Transfers (to) from other funds		
Local Capital	(619,000)	(205,500)
Other	(1,311,000)	
Total Net Transfers	(1,930,000)	(205,500)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 33 (Chilliwack)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2017

	2017 Amended Annual Budget	2017 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	122,070,373	117,666,141
INAC/LEA Recovery	(1,956,191)	(1,956,191)
Other Ministry of Education Grants		
Pay Equity	864,624	864,624
Funding for Graduated Adults	75,000	100,000
Transportation Supplemental	329,456	
Economic Stability Dividend	60,000	
Return of Administrative Savings	603,535	
Carbon Tax Reimbursement	80,000	80,000
Curriculum Implementation		19,600
FSA Scoring	15,000	15,000
Total Provincial Grants - Ministry of Education	122,141,797	116,789,174
Provincial Grants - Other	90,000	90,000
Tuition		
Offshore Tuition Fees	1,436,000	1,355,000
Total Tuition	1,436,000	1,355,000
Other Revenues		
LEA/Direct Funding from First Nations	1,956,191	1,956,191
Miscellaneous		
Energy Program	100,000	100,000
Print Shop	70,000	80,000
Distance Ed. Textbook & Course Fees	150,000	150,000
Bus Fees	83,000	360,000
Other Miscellaneous	101,720	102,163
Total Other Revenue	2,460,911	2,748,354
Rentals and Leases	400,000	400,000
Investment Income	299,600	290,000
Total Operating Revenue	126,828,308	121,672,528

School District No. 33 (Chilliwack)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Source
Year Ended June 30, 2017

	2017 Amended Annual Budget	2017 Annual Budget
	\$	\$
Salaries		
Teachers	51,940,361	51,745,060
Principals and Vice Principals	7,015,028	7,001,696
Educational Assistants	8,817,346	8,934,550
Support Staff	11,025,620	11,180,581
Other Professionals	2,737,799	2,734,643
Substitutes	8,199,066	5,329,637
Total Salaries	89,735,220	86,926,167
Employee Benefits	20,833,855	20,725,204
Total Salaries and Benefits	110,569,075	107,651,371
Services and Supplies		
Services	5,299,184	4,397,137
Student Transportation	9,100	10,600
Professional Development and Travel	906,301	799,752
Rentals and Leases	29,000	29,500
Dues and Fees	249,740	190,648
Insurance	307,000	302,000
Supplies	7,227,878	6,374,976
Utilities	2,335,172	2,322,044
Total Services and Supplies	16,363,375	14,426,657
Total Operating Expense	126,932,450	122,078,028

School District No. 33 (Chilliwack)

Schedule 2C

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2017

	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	42,842,484	1,087,311	2,629	456,832	-	4,970,804	49,360,060
1.03 Career Programs	106,193	-	-	397,425	70,092	29,076	602,786
1.07 Library Services	1,065,962	64,074	-	107,039	-	63,789	1,300,864
1.08 Counselling	1,900,405	-	-	-	-	365,713	2,266,118
1.10 Special Education	4,694,953	358,960	7,820,044	86,251	-	1,639,750	14,599,958
1.30 English Language Learning	740,782	55,483	-	-	-	7,617	803,882
1.31 Aboriginal Education	328,186	-	994,673	37,859	71,042	167,936	1,599,696
1.41 School Administration	-	5,060,518	-	2,200,697	442,422	207,719	7,911,356
1.60 Summer School	47,096	32,228	-	-	-	-	79,324
1.61 Continuing Education	98,210	-	-	17,098	-	-	115,308
1.62 International and Out of Province Students	116,090	107,425	-	20,584	-	4,650	248,749
1.64 Other	-	-	-	108,735	87,550	15,012	211,297
Total Function 1	51,940,361	6,765,999	8,817,346	3,432,520	671,106	7,472,066	79,099,398
4 District Administration							
4.11 Educational Administration	-	-	-	-	710,502	65,000	775,502
4.40 School District Governance	-	-	-	-	133,248	-	133,248
4.41 Business Administration	-	249,029	-	512,999	757,157	30,000	1,549,185
Total Function 4	-	249,029	-	512,999	1,600,907	95,000	2,457,935
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	-	-	-	73,507	378,236	6,000	457,743
5.50 Maintenance Operations	-	-	-	4,902,855	-	330,000	5,232,855
5.52 Maintenance of Grounds	-	-	-	567,611	-	38,000	605,611
5.56 Utilities	-	-	-	-	-	-	-
Total Function 5	-	-	-	5,543,973	378,236	374,000	6,296,209
7 Transportation and Housing							
7.41 Transportation and Housing Administration	-	-	-	99,986	87,550	3,000	190,536
7.70 Student Transportation	-	-	-	1,436,142	-	255,000	1,691,142
Total Function 7	-	-	-	1,536,128	87,550	258,000	1,881,678
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	51,940,361	7,015,028	8,817,346	11,025,620	2,737,799	8,199,066	89,735,220

School District No. 33 (Chilliwack)

Amended Annual Budget - Operating Expense by Function, Program and Object
 Year Ended June 30, 2017

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2017 Amended Annual Budget	2017 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	49,360,060	11,502,665	60,862,725	6,187,543	67,050,268	64,182,823
1.03 Career Programs	602,786	130,879	733,665	559,806	1,293,471	1,171,360
1.07 Library Services	1,300,864	297,480	1,598,344	138,096	1,736,440	1,780,580
1.08 Counselling	2,266,118	509,964	2,776,082	-	2,776,082	2,570,945
1.10 Special Education	14,599,958	3,529,929	18,129,887	1,831,781	19,961,668	19,006,178
1.30 English Language Learning	803,882	190,033	993,915	21,962	1,015,877	1,042,789
1.31 Aboriginal Education	1,599,696	430,327	2,030,023	743,089	2,773,112	2,647,599
1.41 School Administration	7,911,356	1,712,822	9,624,178	366,552	9,990,730	10,019,558
1.60 Summer School	79,324	24,261	103,585	4,250	107,835	139,626
1.61 Continuing Education	115,308	28,587	143,895	10,000	153,895	229,978
1.62 International and Out of Province Students	248,749	57,641	306,390	333,290	639,680	641,098
1.64 Other	211,297	45,206	256,503	91,934	348,437	351,873
Total Function 1	79,099,398	18,459,794	97,559,192	10,288,303	107,847,495	103,784,407
4 District Administration						
4.11 Educational Administration	775,502	158,570	934,072	95,209	1,029,281	938,777
4.40 School District Governance	133,248	3,184	136,432	256,441	392,873	310,624
4.41 Business Administration	1,549,185	329,069	1,878,254	675,400	2,553,654	2,379,790
Total Function 4	2,457,935	490,823	2,948,758	1,027,050	3,975,808	3,629,191
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	457,743	91,675	549,418	246,925	796,343	795,789
5.50 Maintenance Operations	5,232,855	1,230,661	6,463,516	1,545,375	8,008,891	7,538,376
5.52 Maintenance of Grounds	605,611	123,454	729,065	240,000	969,065	988,531
5.56 Utilities	-	-	-	2,335,172	2,335,172	2,322,044
Total Function 5	6,296,209	1,445,790	7,741,999	4,367,472	12,109,471	11,644,740
7 Transportation and Housing						
7.41 Transportation and Housing Administration	190,536	41,343	231,879	67,050	298,929	296,627
7.70 Student Transportation	1,691,142	396,105	2,087,247	613,500	2,700,747	2,723,063
Total Function 7	1,881,678	437,448	2,319,126	680,550	2,999,676	3,019,690
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	89,735,220	20,833,855	110,569,075	16,363,375	126,932,450	122,078,028

School District No. 33 (Chilliwack)

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2017

	<u>2017 Amended Annual Budget</u>	<u>2017 Annual Budget</u>
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	4,595,657	4,163,876
Other		56,246
Other Revenue	3,316,190	3,026,000
Investment Income	2,000	32,000
Total Revenue	<u>7,913,847</u>	<u>7,278,122</u>
Expenses		
Instruction	7,418,455	6,782,730
Operations and Maintenance	495,392	495,392
Total Expense	<u>7,913,847</u>	<u>7,278,122</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, 2017

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	Service Delivery Transformation	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	170,502	219,592	80,180	1,625,092	-	41,468	28,553	777,706
Add: Restricted Grants									
Provincial Grants - Ministry of Education	495,392	2,414,261	70,000	-	3,000,000	224,000	49,000	138,292	699,513
Other			2,000		30,000				
Investment Income									
Less: Allocated to Revenue Recovered	495,392	2,414,261	72,000	-	3,030,000	224,000	49,000	138,292	699,513
Deferred Revenue, end of year	-	-	219,592	-	1,478,767	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	495,392	2,584,763	70,000	80,180	3,176,325	224,000	90,468	166,845	777,219
Other Revenue			2,000						
Investment Income									
Expenses									
Salaries									
Teachers		1,539,632			7,825		22,862	32,620	
Principals and Vice Principals		-			-				
Educational Assistants		371,044			15,000	155,073			419,812
Support Staff		-			-				
Other Professionals		-		51,742	-				
Substitutes		95,534			45,000			3,850	48,116
Employee Benefits		2,006,210		51,742	67,825	155,073	22,862	36,470	467,928
Services and Supplies	495,392	578,553	72,000	15,127	8,500	48,554	4,636	7,162	118,962
District Entered				13,311	3,100,000	20,373	62,980	123,213	190,329
Net Revenue (Expense)	495,392	2,584,763	72,000	80,180	3,176,325	224,000	90,468	166,845	777,219

School District No. 33 (Chilliwack)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2017

	Coding and Curriculum Implementation	PRP-AMUT Residential	After School Support Initiative	TOTAL
	\$	\$	\$	\$
Deferred Revenue, beginning of year		18,741	18,330	2,280,164
Add: Restricted Grants				
Provincial Grants - Ministry of Education	99,386	68,734	51,535	4,188,578
Other				3,121,535
Investment Income				32,000
Less: Allocated to Revenue Recovered	99,386	68,734	51,535	7,342,113
Deferred Revenue, end of year	99,386	77,404	69,865	7,913,847
		10,071		10,071
		-	-	1,698,359
Revenues				
Provincial Grants - Ministry of Education	99,386	77,404	69,865	4,595,657
Other Revenue				3,316,190
Investment Income				2,000
Expenses				
Salaries				
Teachers		38,684		1,618,761
Principals and Vice Principals				22,862
Educational Assistants				945,929
Support Staff		3,643		18,643
Other Professionals				51,742
Substitutes		1,100		193,600
Employee Benefits		43,427		2,851,537
Services and Supplies	99,386	10,995	69,865	781,484
District Entered		22,982		4,257,844
	99,386	77,404	69,865	22,982
				7,913,847
Net Revenue (Expense)	-	-	-	-

School District No. 33 (Chilliwack)

Schedule 4

Amended Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2017

	2017 Amended Annual Budget			2017 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education	1,729,316		1,729,316	
Amortization of Deferred Capital Revenue	6,847,059		6,847,059	6,925,056
Total Revenue	8,576,375	-	8,576,375	6,925,056
Expenses				
Operations and Maintenance	1,729,316		1,729,316	
Amortization of Tangible Capital Assets				
Operations and Maintenance	7,428,589		7,428,589	7,516,846
Transportation and Housing	437,510		437,510	456,092
Total Expense	9,595,415	-	9,595,415	7,972,938
Net Revenue (Expense)	(1,019,040)	-	(1,019,040)	(1,047,882)
Net Transfers (to) from other funds				
Local Capital		619,000	619,000	205,500
District Share of Building Project		1,311,000	1,311,000	
Total Net Transfers	-	1,930,000	1,930,000	205,500
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	619,000	(619,000)	-	
Total Other Adjustments to Fund Balances	619,000	(619,000)	-	
Budgeted Surplus (Deficit), for the year	(400,040)	1,311,000	910,960	(842,382)