

Annual Budget

School District No. 33 (Chilliwack)

June 30, 2017

School District No. 33 (Chilliwack)

June 30, 2017

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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

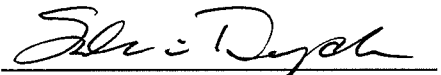
A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 33 (CHILLIWACK) (called the "Board") to adopt the Annual Budget of the Board for the fiscal year 2016/2017 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

1. Board has complied with the provisions of the Act respecting the Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 33 (Chilliwack) 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 \$137,534,588 for the 2016/2017 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 2016/2017.


READ A FIRST TIME THE 3rd DAY OF MAY, 2016;

READ A SECOND TIME THE 17th DAY OF MAY, 2016;


READ A THIRD TIME, PASSED AND ADOPTED THE 17th DAY OF MAY, 2016;


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 2016/2017, adopted by the Board the 17th DAY OF MAY, 2016.


Secretary Treasurer

School District No. 33 (Chilliwack)

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

	2017 Annual Budget	2016 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	13,101.600	13,044.660
Adult	203.300	86.563
Total Ministry Operating Grant Funded FTE's	<u>13,304.900</u>	<u>13,131.223</u>
Revenues	\$	\$
Provincial Grants		
Ministry of Education	120,953,050	119,417,969
Other	146,246	166,912
Tuition	1,355,000	1,212,471
Other Revenue	5,774,354	5,627,961
Rentals and Leases	400,000	380,000
Investment Income	322,000	310,000
Amortization of Deferred Capital Revenue	6,925,056	6,922,518
Total Revenue	<u>135,875,706</u>	<u>134,037,831</u>
Expenses		
Instruction	110,567,137	110,783,837
District Administration	3,629,191	3,624,901
Operations and Maintenance	19,656,978	19,309,721
Transportation and Housing	3,475,782	3,554,762
Total Expense	<u>137,329,088</u>	<u>137,273,221</u>
Net Revenue (Expense)	<u>(1,453,382)</u>	<u>(3,235,390)</u>
Budgeted Allocation (Retirement) of Surplus (Deficit)	611,000	2,338,691
Budgeted Surplus (Deficit), for the year	<u>(842,382)</u>	<u>(896,699)</u>
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(842,382)	(896,699)
Budgeted Surplus (Deficit), for the year	<u>(842,382)</u>	<u>(896,699)</u>

School District No. 33 (Chilliwack)

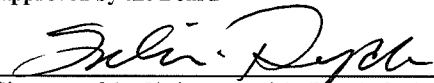
Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2017

	2017 Annual Budget	2016 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	122,078,028	121,724,593
Special Purpose Funds - Total Expense	7,278,122	7,553,911
Capital Fund - Total Expense	7,972,938	7,994,717
Capital Fund - Tangible Capital Assets Purchased from Local Capital	205,500	
Total Budget Bylaw Amount	137,534,588	137,273,221


Approved by the Board



Signature of the Chairperson of the Board of Education

May 26/16

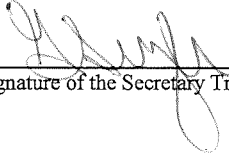
Date Signed



Signature of the Superintendent

May 24/16.

Date Signed



Signature of the Secretary Treasurer

May 19/16

Date Signed

School District No. 33 (Chilliwack)

Statement 4

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

	2017 Annual Budget	2016 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	(1,453,382)	(3,235,390)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Local Capital	(205,500)	-
Total Acquisition of Tangible Capital Assets	(205,500)	-
Amortization of Tangible Capital Assets	7,972,938	7,994,717
Total Effect of change in Tangible Capital Assets	7,767,438	7,994,717
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	6,314,056	4,759,327

School District No. 33 (Chilliwack)

Schedule 2

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

	2017 Annual Budget	2016 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	116,789,174	114,915,020
Other	90,000	90,000
Tuition	1,355,000	1,212,471
Other Revenue	2,748,354	2,683,911
Rentals and Leases	400,000	380,000
Investment Income	290,000	280,000
Total Revenue	121,672,528	119,561,402
Expenses		
Instruction	103,784,407	103,768,993
District Administration	3,629,191	3,624,901
Operations and Maintenance	11,644,740	11,264,828
Transportation and Housing	3,019,690	3,065,871
Total Expense	122,078,028	121,724,593
Net Revenue (Expense)	(405,500)	(2,163,191)
Budgeted Prior Year Surplus Appropriation	611,000	2,338,691
Net Transfers (to) from other funds		
Local Capital	(205,500)	(175,500)
Total Net Transfers	(205,500)	(175,500)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 33 (Chilliwack)

Schedule 2A

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

	2017 Annual Budget	2016 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	117,666,141	115,594,387
AANDC/LEA Recovery	(1,956,191)	(1,956,191)
Other Ministry of Education Grants		
Pay Equity	864,624	864,624
Education Guarantee	100,000	300,000
Carbon Tax Reimbursement	80,000	80,000
Curriculum Implementation	19,600	19,600
FSA Scoring	15,000	12,600
Total Provincial Grants - Ministry of Education	116,789,174	114,915,020
Provincial Grants - Other	90,000	90,000
Tuition		
Offshore Tuition Fees	1,355,000	1,212,471
Total Tuition	1,355,000	1,212,471
Other Revenues		
LEA/Direct Funding from First Nations	1,956,191	1,956,191
Miscellaneous		
Energy Program	100,000	100,000
Print Shop	80,000	80,000
Distance Ed. Textbook & Course Fees	150,000	100,000
Bus Fees	360,000	360,000
Other Miscellaneous	102,163	87,720
Total Other Revenue	2,748,354	2,683,911
Rentals and Leases	400,000	380,000
Investment Income	290,000	280,000
Total Operating Revenue	121,672,528	119,561,402

School District No. 33 (Chilliwack)

Schedule 2B

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

	2017 Annual Budget	2016 Amended Annual Budget
	\$	\$
Salaries		
Teachers	51,745,060	51,409,449
Principals and Vice Principals	7,001,696	6,490,585
Educational Assistants	8,934,550	8,790,948
Support Staff	11,180,581	11,036,332
Other Professionals	2,734,643	2,718,280
Substitutes	5,329,637	4,993,013
Total Salaries	86,926,167	85,438,607
Employee Benefits	20,725,204	21,474,759
Total Salaries and Benefits	107,651,371	106,913,366
Services and Supplies		
Services	4,397,137	4,609,967
Student Transportation	10,600	11,600
Professional Development and Travel	799,752	800,964
Rentals and Leases	29,500	41,500
Dues and Fees	190,648	194,579
Insurance	302,000	354,000
Supplies	6,374,976	7,096,617
Utilities	2,322,044	1,702,000
Total Services and Supplies	14,426,657	14,811,227
Total Operating Expense	122,078,028	121,724,593

School District No. 33 (Chilliwack)

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	42,474,847	1,033,171		539,226		3,387,736	47,434,980
1.03 Career Programs	82,679			408,455	71,111	14,727	576,972
1.07 Library Services	1,112,853	63,213		106,351		38,578	1,320,995
1.08 Counselling	1,941,920	102,045				30,899	2,074,864
1.10 Special Education	4,613,127	352,379	7,874,790	68,496		970,100	13,878,892
1.30 English Language Learning	769,514	26,370				26,933	822,817
1.31 Aboriginal Education	378,348		1,059,760	39,268	71,111	150,468	1,698,955
1.41 School Administration		5,051,848		2,222,171	449,980	144,232	7,868,231
1.60 Summer School	74,035	31,644		17,449		268	105,947
1.61 Continuing Education	151,339			20,712		3,904	168,788
1.62 Off Shore Students	146,398	105,479		105,963	88,823	19,948	276,493
1.64 Other							214,734
Total Function 1	51,745,060	6,766,149	8,934,550	3,528,091	681,025	4,787,793	76,442,668
4 District Administration							
4.11 Educational Administration					692,613		692,613
4.40 School District Governance					129,805		129,805
4.41 Business Administration		235,547		497,580	758,640	15,086	1,506,853
Total Function 4	-	235,547	-	497,580	1,581,058	15,086	2,329,271
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				75,442	383,737	777	459,956
5.50 Maintenance Operations				4,894,986		263,494	5,158,480
5.52 Maintenance of Grounds				581,455		33,589	615,044
5.56 Utilities							-
Total Function 5	-	-	-	5,551,883	383,737	297,860	6,233,480
7 Transportation and Housing							
7.41 Transportation and Housing Administration				100,568	88,823	3,439	192,830
7.70 Student Transportation				1,502,459		225,459	1,727,918
Total Function 7	-	-	-	1,603,027	88,823	228,898	1,920,748
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	51,745,060	7,001,696	8,934,550	11,180,581	2,734,643	5,329,637	86,926,167

School District No. 33 (Chilliwack)

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 Annual Budget	2016 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	47,434,980	11,372,379	58,807,359	5,375,464	64,182,823	65,273,547
1.03 Career Programs	576,972	122,707	699,679	471,681	1,171,360	1,062,509
1.07 Library Services	1,320,995	319,694	1,640,689	139,891	1,780,580	1,776,660
1.08 Counselling	2,074,864	496,081	2,570,945		2,570,945	2,527,756
1.10 Special Education	13,878,892	3,511,421	17,390,313	1,615,865	19,006,178	18,050,539
1.30 English Language Learning	822,817	197,509	1,020,326	22,463	1,042,789	1,001,113
1.31 Aboriginal Education	1,698,955	442,745	2,141,700	505,899	2,647,599	2,751,095
1.41 School Administration	7,868,231	1,745,758	9,613,989	405,569	10,019,558	10,033,404
1.60 Summer School	105,947	24,679	130,626	9,000	139,626	124,333
1.61 Continuing Education	168,788	41,190	209,978	20,000	229,978	235,618
1.62 Off Shore Students	276,493	65,315	341,808	299,290	641,098	580,017
1.64 Other	214,734	45,339	260,073	91,800	351,873	352,402
Total Function 1	76,442,668	18,384,817	94,827,485	8,956,922	103,784,407	103,768,993
4 District Administration						
4.11 Educational Administration	692,613	141,755	834,368	104,409	938,777	938,828
4.40 School District Governance	129,805	3,071	132,876	177,748	310,624	351,359
4.41 Business Administration	1,506,853	325,103	1,831,956	547,834	2,379,790	2,334,714
Total Function 4	2,329,271	469,929	2,799,200	829,991	3,629,191	3,624,901
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	459,956	92,208	552,164	243,625	795,789	839,156
5.50 Maintenance Operations	5,158,480	1,200,021	6,358,501	1,179,875	7,538,376	7,760,905
5.52 Maintenance of Grounds	615,044	133,487	748,531	240,000	988,531	962,767
5.56 Utilities	-	-	-	2,322,044	2,322,044	1,702,000
Total Function 5	6,233,480	1,425,716	7,659,196	3,985,544	11,644,740	11,264,828
7 Transportation and Housing						
7.41 Transportation and Housing Administration	192,830	41,697	234,527	62,100	296,627	283,584
7.70 Student Transportation	1,727,918	403,045	2,130,963	592,100	2,723,063	2,782,287
Total Function 7	1,920,748	444,742	2,365,490	654,200	3,019,690	3,065,871
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	86,926,167	20,725,204	107,651,371	14,426,657	122,078,028	121,724,593

School District No. 33 (Chilliwack)

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

	2017 Annual Budget	2016 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	4,163,876	4,502,949
Other	56,246	76,912
Other Revenue	3,026,000	2,944,050
Investment Income	32,000	30,000
Total Revenue	<u>7,278,122</u>	<u>7,553,911</u>
Expenses		
Instruction	6,782,730	7,014,844
Operations and Maintenance	495,392	539,067
Total Expense	<u>7,278,122</u>	<u>7,553,911</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 33 (Chilliwack)
 Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2017

	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	-	-	-	224,307	1,655,000	-	-	-	-
Add:									
Restricted Grants									
Provincial Grants - Ministry of Education	495,392	2,414,261	6,598			224,000	49,000	138,292	699,513
Provincial Grants - Other				70,000	2,900,000				
Other				2,000	30,000				
Investment Income				72,000	2,930,000	224,000	49,000	138,292	699,513
Less:									
Allocated to Revenue	495,392	2,414,261	6,598	72,000	2,986,000	224,000	49,000	138,292	699,513
Deferred Revenue, end of year	-	-	-	224,307	1,599,000	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	495,392	2,414,261	6,598			224,000	49,000	138,292	699,513
Provincial Grants - Other				70,000	2,956,000				
Other Revenue				2,000	30,000				
Investment Income				72,000	2,986,000	224,000	49,000	138,292	699,513
Expenses									
Salaries									
Teachers		1,447,220							
Principals and Vice Principals						3,327	18,852	30,268	
Educational Assistants		344,708							490,315
Support Staff					15,000	162,430			
Other Professionals		143,355			45,000				
Substitutes		1,935,283			60,000	165,757	18,852	33,788	490,315
Employee Benefits		478,978			6,000	50,877	3,941	7,336	135,286
Services and Supplies	495,392	2,414,261	6,598	72,000	2,920,000	7,366	26,207	97,168	73,912
Net Revenue (Expense)	-	-	-	-	-	224,000	49,000	138,292	699,513

School District No. 33 (Chilliwack)
 Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2017

	Service Delivery Transformation	PRP-AMUT Residential	After School Support Initiative	TOTAL
Deferred Revenue, beginning of year	\$ 80,180	-	-	\$ 1,959,487
Add: Restricted Grants				
Provincial Grants - Ministry of Education		68,734		4,095,790
Provincial Grants - Other			56,246	56,246
Other				2,970,000
Investment Income				32,000
	-	68,734	56,246	7,154,036
Less: Allocated to Revenue	68,086	68,734	56,246	7,278,122
Deferred Revenue, end of year	12,094	-	-	1,835,401
Revenues	68,086	68,734	56,246	4,163,876
Provincial Grants - Ministry of Education				56,246
Provincial Grants - Other			56,246	3,026,000
Other Revenue				32,000
Investment Income	68,086	68,734	56,246	7,278,122
Expenses				
Salaries				
Teachers		42,564		1,520,052
Principals and Vice Principals				22,179
Educational Assistants				835,023
Support Staff		3,840		181,270
Other Professionals	51,456			51,456
Substitutes		1,100		192,975
	51,456	47,504	-	2,802,955
Employee Benefits	11,630	11,155		705,203
Services and Supplies	5,000	10,075	56,246	3,769,964
	68,086	68,734	56,246	7,278,122
Net Revenue (Expense)	-	-	-	-

School District No. 33 (Chilliwack)

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

	2017 Annual Budget			2016 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Amortization of Deferred Capital Revenue	6,925,056		6,925,056	6,922,518
Total Revenue	6,925,056	-	6,925,056	6,922,518
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	7,516,846		7,516,846	7,505,826
Transportation and Housing	456,092		456,092	488,891
Total Expense	7,972,938	-	7,972,938	7,994,717
Net Revenue (Expense)	(1,047,882)	-	(1,047,882)	(1,072,199)
Net Transfers (to) from other funds				
Local Capital		205,500	205,500	175,500
Total Net Transfers	-	205,500	205,500	175,500
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	205,500	(205,500)	-	
Total Other Adjustments to Fund Balances	205,500	(205,500)	-	
Budgeted Surplus (Deficit), for the year	(842,382)	-	(842,382)	(896,699)