

Annual Budget

School District No. 33 (Chilliwack)

June 30, 2018

School District No. 33 (Chilliwack)

June 30, 2018

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 Object	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

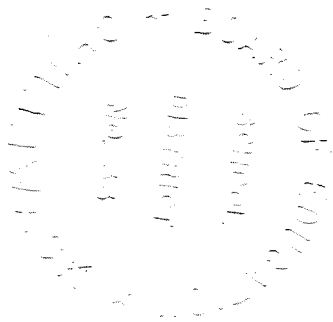
A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 33 (CHILLIWACK) (called the "Board") to adopt the Annual Budget of the Board for the fiscal year 2017/2018 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

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 2017/2018.
3. The attached Statement 2 showing the estimated revenue and expense for the 2017/2018 fiscal year and the total budget bylaw amount of \$156,018,539 for the 2017/2018 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 2017/2018.

READ A FIRST TIME THE 8th DAY OF MAY, 2017;

READ A SECOND TIME THE 23rd DAY OF MAY, 2017;

READ A THIRD TIME, PASSED AND ADOPTED THE 23rd DAY OF MAY, 2017;



A handwritten signature in black ink, appearing to read "Stua", is written above a horizontal line.

Chairperson of the Board

A handwritten signature in black ink is written above a horizontal line.

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 33 (Chilliwack) Annual Budget Bylaw 2017/2018, adopted by the Board the 23rd DAY OF MAY, 2017.

A handwritten signature in black ink is written above a horizontal line.

Secretary Treasurer

School District No. 33 (Chilliwack)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2018

	2018 Annual Budget	2017 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	13,820,100	13,510,097
Adult	154,813	173,813
Total Ministry Operating Grant Funded FTE's	13,974,913	13,683,910
Revenues	\$	\$
Provincial Grants		
Ministry of Education	141,854,823	128,466,770
Other	120,000	90,000
Tuition	1,436,000	1,436,000
Other Revenue	2,439,690	5,777,101
Rentals and Leases	400,000	400,000
Investment Income	281,000	301,600
Amortization of Deferred Capital Revenue	6,774,802	6,847,059
Total Revenue	153,306,315	143,318,530
Expenses		
Instruction	124,377,948	115,265,950
District Administration	3,953,177	3,975,808
Operations and Maintenance	21,777,427	21,762,768
Transportation and Housing	3,564,987	3,437,186
Total Expense	153,673,539	144,441,712
Net Revenue (Expense)	(367,224)	(1,123,182)
Budgeted Allocation (Retirement) of Surplus (Deficit)	1,612,709	2,034,142
Budgeted Surplus (Deficit), for the year	1,245,485	910,960
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)	1,289,587	
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(44,102)	910,960
Budgeted Surplus (Deficit), for the year	1,245,485	910,960

School District No. 33 (Chilliwack)

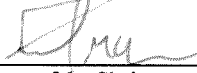

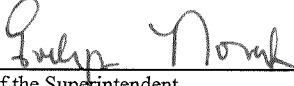

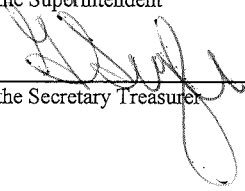
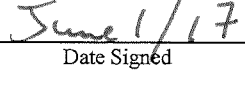
Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2018

	2018 Annual Budget	2017 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	129,894,078	126,932,450
Special Purpose Funds - Total Expense	14,236,102	7,913,847
Capital Fund - Total Expense	9,543,359	9,595,415
Capital Fund - Tangible Capital Assets Purchased from Local Capital	2,345,000	619,000
Total Budget Bylaw Amount	156,018,539	145,060,712

Approved by the Board

	
Signature of the Chairperson of the Board of Education	Date Signed
	
Signature of the Superintendent	Date Signed
	
Signature of the Secretary Treasurer	Date Signed

School District No. 33 (Chilliwack)
 Annual Budget - Changes in Net Financial Assets (Debt)
 Year Ended June 30, 2018

	2018 Annual Budget \$	2017 Amended Annual Budget \$
Surplus (Deficit) for the year	<u>(367,224)</u>	<u>(1,123,182)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Local Capital	<u>(2,345,000)</u>	<u>(619,000)</u>
Total Acquisition of Tangible Capital Assets	<u>(2,345,000)</u>	<u>(619,000)</u>
Amortization of Tangible Capital Assets	<u>7,852,904</u>	<u>7,866,099</u>
Total Effect of change in Tangible Capital Assets	<u>5,507,904</u>	<u>7,247,099</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>5,140,680</u></u>	<u><u>6,123,917</u></u>

School District No. 33 (Chilliwack)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2018

	2018 Annual Budget \$	2017 Amended Annual Budget \$
Revenues		
Provincial Grants		
Ministry of Education	126,000,266	122,141,797
Other	120,000	90,000
Tuition	1,436,000	1,436,000
Other Revenue	2,369,690	2,460,911
Rentals and Leases	400,000	400,000
Investment Income	279,000	299,600
Total Revenue	130,604,956	126,828,308
Expenses		
Instruction	110,598,377	107,847,495
District Administration	3,953,177	3,975,808
Operations and Maintenance	12,225,531	12,109,471
Transportation and Housing	3,116,993	2,999,676
Total Expense	129,894,078	126,932,450
Net Revenue (Expense)	710,878	(104,142)
Budgeted Prior Year Surplus Appropriation	1,612,709	2,034,142
Net Transfers (to) from other funds		
Local Capital	(1,034,000)	(619,000)
Other		(1,311,000)
Total Net Transfers	(1,034,000)	(1,930,000)
Budgeted Surplus (Deficit), for the year	1,289,587	-

School District No. 33 (Chilliwack)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2018

	2018 Annual Budget	2017 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	125,849,121	122,070,373
INAC/LEA Recovery	(1,861,470)	(1,956,191)
Other Ministry of Education Grants		
Pay Equity	864,624	864,624
Funding for Graduated Adults	120,000	75,000
Transportation Supplement	329,456	329,456
Carbon Tax Grant	80,000	80,000
Return of Administrative Savings	603,535	603,535
Economic Stability Dividend		60,000
FSA Scoring	15,000	15,000
Total Provincial Grants - Ministry of Education	<u>126,000,266</u>	<u>122,141,797</u>
Provincial Grants - Other	<u>120,000</u>	<u>90,000</u>
Tuition		
Offshore Tuition Fees	1,436,000	1,436,000
Total Tuition	<u>1,436,000</u>	<u>1,436,000</u>
Other Revenues		
LEA/Direct Funding from First Nations	1,861,470	1,956,191
Miscellaneous		
Energy Program	100,000	100,000
Print Shop	70,000	70,000
Distance Ed. Textbook & Course Fees	150,000	150,000
Bus Fees	83,000	83,000
Other Miscellaneous	105,220	101,720
Total Other Revenue	<u>2,369,690</u>	<u>2,460,911</u>
Rentals and Leases	<u>400,000</u>	<u>400,000</u>
Investment Income	<u>279,000</u>	<u>299,600</u>
Total Operating Revenue	<u><u>130,604,956</u></u>	<u><u>126,828,308</u></u>

School District No. 33 (Chilliwack)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2018

	2018 Annual Budget	2017 Amended Annual Budget
	\$	\$
Salaries		
Teachers	54,187,061	51,940,361
Principals and Vice Principals	7,270,564	7,015,028
Educational Assistants	8,980,668	8,817,346
Support Staff	11,335,684	11,025,620
Other Professionals	2,836,407	2,737,799
Substitutes	8,337,924	8,199,066
Total Salaries	92,948,308	89,735,220
Employee Benefits	20,890,032	20,833,855
Total Salaries and Benefits	113,838,340	110,569,075
Services and Supplies		
Services	5,108,133	5,299,184
Student Transportation	9,100	9,100
Professional Development and Travel	914,025	906,301
Rentals and Leases	29,000	29,000
Dues and Fees	270,269	249,740
Insurance	303,500	307,000
Supplies	7,110,014	7,227,878
Utilities	2,311,697	2,335,172
Total Services and Supplies	16,055,738	16,363,375
Total Operating Expense	129,894,078	126,932,450

School District No. 33 (Chilliwack)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2018

	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	44,846,973	1,025,674	2,674	465,650	-	5,055,538	51,396,509
1.03 Career Programs	106,193	-	-	404,589	71,494	29,428	611,704
1.07 Library Services	1,082,410	64,585	-	108,868	-	64,424	1,320,287
1.08 Counselling	1,950,798	-	-	-	-	369,297	2,320,095
1.10 Special Education	4,832,737	366,554	7,962,488	87,985	-	1,666,204	14,915,968
1.30 English Language Learning	764,157	56,834	-	-	-	7,691	828,682
1.31 Aboriginal Education	340,969	-	1,015,506	38,615	72,444	169,819	1,637,353
1.41 School Administration	-	5,392,012	-	2,240,851	459,231	211,138	8,303,232
1.60 Summer School	47,559	-	-	-	-	-	47,559
1.61 Continuing Education	99,175	-	-	17,433	-	-	116,608
1.62 International and Out of Province Students	116,090	110,186	-	20,994	-	4,696	251,966
1.64 Other	-	-	-	110,893	89,301	15,279	215,473
Total Function 1	54,187,061	7,015,845	8,980,668	3,495,878	692,470	7,593,514	81,965,436
4 District Administration							
4.11 Educational Administration	-	-	-	-	721,942	65,637	787,579
4.40 School District Governance	-	-	-	-	133,248	-	133,248
4.41 Business Administration	-	254,719	-	523,186	828,441	30,374	1,636,720
Total Function 4	-	254,719	-	523,186	1,683,631	96,011	2,557,547
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	-	-	-	74,974	385,801	6,107	466,882
5.50 Maintenance Operations	-	-	-	5,064,491	-	339,218	5,403,709
5.52 Maintenance of Grounds	-	-	-	576,992	-	38,676	615,668
5.56 Utilities	-	-	-	-	-	-	-
Total Function 5	-	-	-	5,716,457	385,801	384,001	6,486,259
7 Transportation and Housing							
7.41 Transportation and Housing Administration	-	-	-	101,899	74,505	3,053	179,457
7.70 Student Transportation	-	-	-	1,498,264	-	261,345	1,759,609
Total Function 7	-	-	-	1,600,163	74,505	264,398	1,939,066
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	54,187,061	7,270,564	8,980,668	11,335,684	2,836,407	8,337,924	92,948,308

School District No. 33 (Chilliwack)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2018

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2018 Annual Budget	2017 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	51,396,509	11,670,981	63,067,490	6,153,872	69,221,362	67,050,268
1.03 Career Programs	611,704	128,602	740,306	586,404	1,326,710	1,293,471
1.07 Library Services	1,320,287	293,521	1,613,808	138,096	1,751,904	1,736,440
1.08 Counseling	2,320,095	506,427	2,826,522	2,100	2,828,622	2,776,082
1.10 Special Education	14,915,968	3,439,171	18,355,139	1,828,781	20,183,920	19,961,668
1.30 English Language Learning	828,682	187,257	1,015,939	21,962	1,037,901	1,015,877
1.31 Aboriginal Education	1,637,353	431,208	2,068,561	624,667	2,693,228	2,773,112
1.41 School Administration	8,303,232	1,696,133	9,999,365	366,552	10,365,917	9,990,730
1.60 Summer School	47,559	17,156	64,715	4,250	68,965	107,835
1.61 Continuing Education	116,608	28,410	145,018	10,000	155,018	153,895
1.62 International and Out of Province Students	251,966	55,962	307,928	305,790	613,718	639,680
1.64 Other	215,473	43,185	258,658	92,454	351,112	348,437
Total Function 1	81,965,436	18,498,013	100,463,449	10,134,928	110,598,377	107,847,495
4 District Administration						
4.11 Educational Administration	787,579	146,833	934,412	91,709	1,026,121	1,029,281
4.40 School District Governance	133,248	1,336	134,584	162,029	296,613	392,873
4.41 Business Administration	1,636,720	321,123	1,957,843	672,600	2,630,443	2,553,654
Total Function 4	2,557,547	469,292	3,026,839	926,338	3,953,177	3,975,808
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	466,882	82,925	549,807	255,625	805,432	796,343
5.50 Maintenance Operations	5,403,709	1,267,066	6,670,775	1,457,000	8,127,775	8,008,891
5.52 Maintenance of Grounds	615,668	124,959	740,627	240,000	980,627	969,065
5.56 Utilities	-	-	-	2,311,697	2,311,697	2,335,172
Total Function 5	6,486,259	1,474,950	7,961,209	4,264,322	12,225,531	12,109,471
7 Transportation and Housing						
7.41 Transportation and Housing Administration	179,457	37,290	216,747	79,150	295,897	298,929
7.70 Student Transportation	1,759,609	410,487	2,170,096	651,000	2,821,096	2,700,747
Total Function 7	1,939,066	447,777	2,386,843	730,150	3,116,993	2,999,676
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	92,948,308	20,890,032	113,838,340	16,055,738	129,894,078	126,932,450

School District No. 33 (Chilliwack)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2018

	2018 <u>Annual Budget</u>	2017 Amended <u>Annual Budget</u>
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	14,164,102	4,595,657
Other Revenue	70,000	3,316,190
Investment Income	2,000	2,000
Total Revenue	<u>14,236,102</u>	<u>7,913,847</u>
Expenses		
Instruction	13,779,571	7,418,455
Operations and Maintenance	456,531	495,392
Total Expense	<u>14,236,102</u>	<u>7,913,847</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, 2018

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Coding and Curriculum Implementation
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year									60,000
Add:									
Restricted Grants									
Provincial Grants - Ministry of Education	456,531	511,038	70,000	224,000	49,000	49,000	131,292	702,688	
Other			2,000	30,000					
Investment Income			72,000	3,030,000	49,000	49,000	131,292	702,688	
Less: Allocated to Revenue									
Deferred Revenue, end of year									60,000
	456,531	511,038	72,000	3,269,300	49,000	49,000	131,292	702,688	
	-	215,000	219,592	1,260,700	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	456,531	511,038	70,000	3,269,300	49,000	49,000	131,292	702,688	60,000
Other Revenue			2,000						
Investment Income			72,000	3,269,300	49,000	49,000	131,292	702,688	
Expenses									
Salaries									
Teachers				8,000			32,620		
Principals and Vice Principals					23,269			427,793	
Educational Assistants		386,640							
Support Staff		19,332		15,000					
Substitutes		405,972		40,000			3,850	48,972	
Employee Benefits				63,000	23,269	23,269	36,470	476,765	
Services and Supplies	456,531	105,066	72,000	6,300	49,094	4,533	7,087	115,004	60,000
	456,531	511,038	72,000	3,200,000	16,736	21,198	87,735	110,919	60,000
				3,269,300	224,000	49,000	131,292	702,688	60,000
Net Revenue (Expense)									
	-	-	-	-	-	-	-	-	-

School District No. 33 (Chiliwack)
 Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2018

	Priority Measures	Classroom Enhancement Fund	PRP-AMUT Residential	After School Sports Initiative	TOTAL
	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	201,175				2,195,767
Add: Restricted Grants					
Provincial Grants - Ministry of Education		8,635,784	68,734		10,779,067
Other				55,735	3,125,735
Investment Income	-	8,635,784	68,734	55,735	32,000
Less: Allocated to Revenue	-	8,635,784	68,734	55,735	14,236,102
Deferred Revenue, end of year	201,175	-	-	-	1,895,467
Revenues					
Provincial Grants - Ministry of Education		8,635,784	68,734	55,735	14,164,102
Other Revenue					70,000
Investment Income					2,000
Expenses					
Salaries					
Teachers		6,444,266	38,684		6,523,570
Principals and Vice Principals		107,235			130,504
Educational Assistants		44,637	3,751		814,433
Support Staff		304,822	1,600		221,558
Substitutes		6,900,960	44,035		418,576
Employee Benefits		1,527,758	10,906		8,108,641
Services and Supplies		207,066	13,793	55,735	1,825,748
		8,635,784	68,734	55,735	4,301,713
Net Revenue (Expense)	-	-	-	-	14,236,102

School District No. 33 (Chilliwack)

Schedule 4

Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2018

	2018 Annual Budget			2017 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education	1,690,455		1,690,455	1,729,316
Amortization of Deferred Capital Revenue	6,774,802		6,774,802	6,847,059
Total Revenue	8,465,257	-	8,465,257	8,576,375
Expenses				
Operations and Maintenance	1,690,455		1,690,455	1,729,316
Amortization of Tangible Capital Assets				
Operations and Maintenance	7,404,910		7,404,910	7,428,589
Transportation and Housing	447,994		447,994	437,510
Total Expense	9,543,359	-	9,543,359	9,595,415
Net Revenue (Expense)	(1,078,102)	-	(1,078,102)	(1,019,040)
Net Transfers (to) from other funds				
Local Capital		1,034,000	1,034,000	619,000
District Share of Building Project			-	1,311,000
Total Net Transfers	-	1,034,000	1,034,000	1,930,000
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	2,345,000	(2,345,000)	-	
Total Other Adjustments to Fund Balances	2,345,000	(2,345,000)	-	
Budgeted Surplus (Deficit), for the year	1,266,898	(1,311,000)	(44,102)	910,960