

Amended Annual Budget

School District No. 33 (Chilliwack)

June 30, 2018

School District No. 33 (Chilliwack)

June 30, 2018

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 Object	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	15

*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 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").

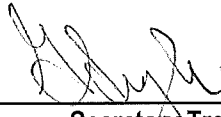
1. Board has complied with the provisions of the Act respecting the Amended Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 33 (Chilliwack) Amended Annual Budget Bylaw for fiscal year 2017/2018.
3. The attached Statement 2 showing the estimated revenue and expense for the 2017/2018 fiscal year and the total budget bylaw amount of \$157,123,324 for the 2017/2018 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 2017/2018.

READ A FIRST TIME THE 30th DAY OF JANUARY, 2018;

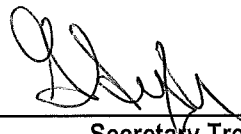
READ A SECOND TIME THE 30th DAY OF JANUARY, 2018;

READ A THIRD TIME, PASSED AND ADOPTED THE 13th DAY OF FEBRUARY, 2018;


Chairperson of the Board


Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 33 (Chilliwack) Amended Annual Budget Bylaw 2017/2018, adopted by the Board the 13th DAY OF FEBRUARY, 2018.


Secretary Treasurer

School District No. 33 (Chilliwack)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2018

	2018 Amended Annual Budget	2018 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	13,586,535	13,820,100
Adult	108,563	154,813
Total Ministry Operating Grant Funded FTE's	13,695,098	13,974,913
Revenues	\$	\$
Provincial Grants		
Ministry of Education	137,410,049	141,854,823
Other	190,498	120,000
Municipal Grants Spent on Sites	1,697,626	
Tuition	1,411,000	1,436,000
Other Revenue	5,563,015	2,439,690
Rentals and Leases	350,000	400,000
Investment Income	306,000	281,000
Amortization of Deferred Capital Revenue	6,806,783	6,774,802
Total Revenue	153,734,971	153,306,315
Expenses		
Instruction	123,025,940	124,377,948
District Administration	3,994,645	3,953,177
Operations and Maintenance	22,829,916	21,777,427
Transportation and Housing	3,678,981	3,564,987
Total Expense	153,529,482	153,673,539
Net Revenue (Expense)	205,489	(367,224)
Budgeted Allocation (Retirement) of Surplus (Deficit)	5,141,301	1,612,709
Budgeted Surplus (Deficit), for the year	5,346,790	1,245,485
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		1,289,587
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	5,346,790	(44,102)
Budgeted Surplus (Deficit), for the year	5,346,790	1,245,485

School District No. 33 (Chilliwack)

Statement 2

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

	2018 Amended Annual Budget	2018 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	130,733,623	129,894,078
Special Purpose Funds - Total Expense	13,158,909	14,236,102
Capital Fund - Total Expense	9,636,950	9,543,359
Capital Fund - Tangible Capital Assets Purchased from Local Capital	3,593,842	2,345,000
Total Budget Bylaw Amount	157,123,324	156,018,539

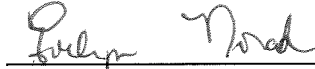
Approved by the Board



Signature of the Chairperson of the Board of Education

FEB 13, 2018

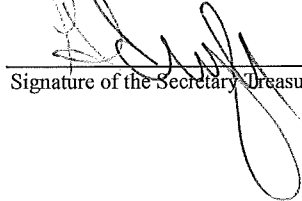
Date Signed



Signature of the Superintendent

FEB 13, 2018

Date Signed



Signature of the Secretary-Treasurer

FEB 14, 2018

Date Signed

School District No. 33 (Chilliwack)

Statement 4

Amended Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2018

	2018 Amended Annual Budget \$	2018 Annual Budget \$
Surplus (Deficit) for the year	205,489	(367,224)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Local Capital	(3,593,842)	(2,345,000)
From Deferred Capital Revenue	(9,511,352)	
Total Acquisition of Tangible Capital Assets	(13,105,194)	(2,345,000)
Amortization of Tangible Capital Assets	7,899,369	7,852,904
Total Effect of change in Tangible Capital Assets	(5,205,825)	5,507,904
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(5,000,336)	5,140,680

School District No. 33 (Chilliwack)

Schedule 1

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2018

	Operating Fund \$	Special Purpose Fund \$	Capital Fund \$	2018 Amended Annual Budget \$
Accumulated Surplus (Deficit), beginning of year	7,665,339	73,261	55,579,917	63,318,517
Changes for the year				
Net Revenue (Expense) for the year	(2,624,551)		2,830,040	205,489
Interfund Transfers				
Local Capital	(2,516,750)		2,516,750	-
Net Changes for the year	(5,141,301)	-	5,346,790	205,489
Budgeted Accumulated Surplus (Deficit), end of year	2,524,038	73,261	60,926,707	63,524,006

School District No. 33 (Chilliwack)

Schedule 2

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

	2018 Amended Annual Budget	2018 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	123,548,111	126,000,266
Other	120,000	120,000
Tuition	1,411,000	1,436,000
Other Revenue	2,400,961	2,369,690
Rentals and Leases	350,000	400,000
Investment Income	279,000	279,000
Total Revenue	128,109,072	130,604,956
Expenses		
Instruction	110,323,562	110,598,377
District Administration	3,994,645	3,953,177
Operations and Maintenance	13,182,820	12,225,531
Transportation and Housing	3,232,596	3,116,993
Total Expense	130,733,623	129,894,078
Net Revenue (Expense)	(2,624,551)	710,878
Budgeted Prior Year Surplus Appropriation	5,141,301	1,612,709
Net Transfers (to) from other funds		
Local Capital	(2,516,750)	(1,034,000)
Total Net Transfers	(2,516,750)	(1,034,000)
Budgeted Surplus (Deficit), for the year	-	1,289,587

School District No. 33 (Chilliwack)

Schedule 2A

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

	2018 Amended Annual Budget	2018 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	123,360,037	125,849,121
INAC/LEA Recovery	(1,922,541)	(1,861,470)
Other Ministry of Education Grants		
Pay Equity	864,624	864,624
Funding for Graduated Adults	120,000	120,000
Transportation Supplement	329,456	329,456
Return of Administrative Savings	603,535	603,535
Carbon Tax Grant	85,000	80,000
FSA Scoring	14,000	15,000
Benefit Funding	94,000	
Total Provincial Grants - Ministry of Education	123,548,111	126,000,266
Provincial Grants - Other	120,000	120,000
Tuition		
International and Out of Province Students	1,411,000	1,436,000
Total Tuition	1,411,000	1,436,000
Other Revenues		
LEA/Direct Funding from First Nations	1,922,541	1,861,470
Miscellaneous		
Energy Program	120,000	100,000
Print Shop	65,000	70,000
Distance Ed, Textbook & Course Fees	50,000	150,000
Bus Fees	120,000	83,000
Other Miscellaneous	123,420	105,220
Total Other Revenue	2,400,961	2,369,690
Rentals and Leases	350,000	400,000
Investment Income	279,000	279,000
Total Operating Revenue	128,109,072	130,604,956

School District No. 33 (Chilliwack)

Schedule 2B

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

	2018 Amended Annual Budget	2018 Annual Budget
	\$	\$
Salaries		
Teachers	52,976,543	54,187,061
Principals and Vice Principals	7,240,577	7,270,564
Educational Assistants	9,282,571	8,980,668
Support Staff	11,819,041	11,335,684
Other Professionals	2,767,229	2,836,407
Substitutes	7,889,519	8,337,924
Total Salaries	91,975,480	92,948,308
Employee Benefits	21,027,347	20,890,032
Total Salaries and Benefits	113,002,827	113,838,340
Services and Supplies		
Services	5,957,009	5,108,133
Student Transportation	10,100	9,100
Professional Development and Travel	1,139,046	914,025
Rentals and Leases	29,000	29,000
Dues and Fees	233,019	270,269
Insurance	377,000	303,500
Supplies	7,708,925	7,110,014
Utilities	2,276,697	2,311,697
Total Services and Supplies	17,730,796	16,055,738
Total Operating Expense	130,733,623	129,894,078

School District No. 33 (Chilliwack)

Schedule 2C

Amended 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	42,438,045	1,033,666	2,657	622,969	-	5,223,214	49,320,551
1.03 Career Programs	104,743	-	-	447,529	72,352	9,784	634,408
1.07 Library Services	1,309,423	52,187	-	110,793	-	64,378	1,536,781
1.08 Counselling	2,002,865	-	-	-	-	229,112	2,231,977
1.10 Special Education	5,664,734	228,183	8,153,218	86,834	-	1,254,614	15,387,583
1.30 English Language Learning	774,737	26,761	-	-	-	8,254	809,752
1.31 Aboriginal Education	389,105	-	1,126,696	37,519	72,352	87,232	1,712,904
1.41 School Administration	-	5,578,612	-	2,532,643	324,440	91,639	8,527,334
1.60 Summer School	80,895	21,236	-	-	-	-	102,131
1.61 Continuing Education	86,071	-	-	18,002	-	-	104,073
1.62 International and Out of Province Students	125,925	109,990	-	21,003	-	-	256,918
1.64 Other	-	-	-	111,615	90,372	-	201,987
Total Function 1	52,976,543	7,050,635	9,282,571	3,988,907	559,516	6,968,227	80,826,399
4 District Administration							
4.11 Educational Administration	-	-	-	-	749,081	-	749,081
4.40 School District Governance	-	-	-	-	134,578	-	134,578
4.41 Business Administration	-	189,942	-	587,719	873,198	-	1,650,859
Total Function 4	-	189,942	-	587,719	1,756,857	-	2,534,518
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	-	-	-	75,005	375,457	4,058	454,520
5.50 Maintenance Operations	-	-	-	5,047,950	-	493,559	5,541,509
5.52 Maintenance of Grounds	-	-	-	567,983	-	40,106	608,089
5.56 Utilities	-	-	-	-	-	-	-
Total Function 5	-	-	-	5,690,938	375,457	537,723	6,604,118
7 Transportation and Housing							
7.41 Transportation and Housing Administration	-	-	-	159,941	75,399	-	235,340
7.70 Student Transportation	-	-	-	1,391,536	-	383,569	1,775,105
Total Function 7	-	-	-	1,551,477	75,399	383,569	2,010,445
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	52,976,543	7,240,577	9,282,571	11,819,041	2,767,229	7,889,519	91,975,480

School District No. 33 (Chilliwack)

Schedule 2C

Amended 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 Amended Annual Budget	2018 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	49,320,551	11,616,208	60,936,759	6,900,588	67,837,347	69,221,362
1.03 Career Programs	634,408	143,159	777,567	536,025	1,313,592	1,326,710
1.07 Library Services	1,536,781	351,007	1,887,788	135,762	2,023,550	1,751,904
1.08 Counselling	2,231,977	485,106	2,717,083	1,800	2,718,883	2,828,622
1.10 Special Education	15,387,583	3,596,069	18,983,652	1,742,659	20,726,311	20,183,920
1.30 English Language Learning	809,752	195,220	1,004,972	24,508	1,029,480	1,037,901
1.31 Aboriginal Education	1,712,904	410,263	2,123,167	635,179	2,758,346	2,693,228
1.41 School Administration	8,527,334	1,822,758	10,350,092	331,558	10,681,650	10,365,917
1.60 Summer School	102,131	23,225	125,356	3,370	128,726	68,965
1.61 Continuing Education	104,073	23,997	128,070	12,000	140,070	155,018
1.62 International and Out of Province Students	256,918	56,310	313,228	309,057	622,285	613,718
1.64 Other	201,987	41,955	243,942	99,380	343,322	351,112
Total Function 1	80,826,399	18,765,277	99,591,676	10,731,886	110,323,562	110,598,377
4 District Administration						
4.11 Educational Administration	749,081	109,988	859,069	96,659	955,728	1,026,121
4.40 School District Governance	134,578	3,228	137,806	151,979	289,785	296,613
4.41 Business Administration	1,650,859	315,073	1,965,932	783,200	2,749,132	2,630,443
Total Function 4	2,534,518	428,289	2,962,807	1,031,838	3,994,645	3,953,177
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	454,520	82,834	537,354	256,625	793,979	805,432
5.50 Maintenance Operations	5,541,509	1,228,723	6,770,232	2,375,500	9,145,732	8,127,775
5.52 Maintenance of Grounds	608,089	118,323	726,412	240,000	966,412	980,627
5.56 Utilities	-	-	-	2,276,697	2,276,697	2,311,697
Total Function 5	6,604,118	1,429,880	8,033,998	5,148,822	13,182,820	12,225,531
7 Transportation and Housing						
7.41 Transportation and Housing Administration	235,340	50,887	286,227	94,250	380,477	295,897
7.70 Student Transportation	1,775,105	353,014	2,128,119	724,000	2,852,119	2,821,096
Total Function 7	2,010,445	403,901	2,414,346	818,250	3,232,596	3,116,993
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	91,975,480	21,027,347	113,002,827	17,730,796	130,733,623	129,894,078

School District No. 33 (Chilliwack)

Schedule 3

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

	2018 Amended Annual Budget	2018 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	9,974,357	14,164,102
Other	498	
Other Revenue	3,162,054	70,000
Investment Income	22,000	2,000
Total Revenue	13,158,909	14,236,102
Expenses		
Instruction	12,702,378	13,779,571
Operations and Maintenance	456,531	456,531
Total Expense	13,158,909	14,236,102
Budgeted Surplus (Deficit), for the year	-	-

School District No. 33 (Chilliwack)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2018

Schedule 3A

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Scholarships and Bursaries	Service Delivery Transformation	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		233,161	29,775	222,030	11,084	1,636,888	18,565	35,852	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education	456,531	511,038		70,000		3,000,000	224,000	49,000	131,292
Other				2,000		20,000			
Investment Income									
	456,531	511,038	-	72,000	-	3,020,000	224,000	49,000	131,292
Less: Allocated to Revenue	456,531	744,199	29,775	72,000	11,084	3,018,750	242,565	84,852	131,292
Deferred Revenue, end of year	-	-	-	222,030	-	1,638,138	-	-	-
Revenues									
Provincial Grants - Ministry of Education	456,531	744,199	29,775		11,084		242,565	84,852	131,292
Provincial Grants - Other				70,000		2,998,750			
Other Revenue				2,000		20,000			
Investment Income									
	456,531	744,199	29,775	72,000	11,084	3,018,750	242,565	84,852	131,292
Expenses									
Salaries									
Teachers		168,210							35,231
Principals and Vice Principals								23,450	
Educational Assistants		407,674							
Support Staff							155,120		
Other Professionals									
Substitutes						15,000			1,762
	-	575,884	-	-	-	15,000	155,120	23,450	36,993
Employee Benefits		168,315				3,750	42,080	4,581	7,319
Services and Supplies	456,531		29,775	72,000	11,084	3,000,000	45,365	56,821	86,980
	456,531	744,199	29,775	72,000	11,084	3,018,750	242,565	84,852	131,292
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 33 (Chilliwack)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2018

Schedule 3A

	CommunityLINK	Coding and Curriculum Implementation	Priority Measures	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	PRP-AMUT Residential	After School Support Initiative	SWIS	Miscellaneous Grants
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	66,687	55,839	186,008			522	16,183	826	498
Add: Restricted Grants									
Provincial Grants - Ministry of Education	702,668			524,491	6,730,050	7,794			
Other							76,295		
Investment Income									
	702,668	-	-	524,491	6,730,050	7,794	76,295	-	-
Less: Allocated to Revenue	769,355	55,839	186,008	524,491	6,730,050	8,316	92,478	826	498
Deferred Revenue, end of year	-	-	-	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	769,355	55,839	186,008	524,491	6,730,050	8,316			
Provincial Grants - Other									498
Other Revenue							92,478	826	
Investment Income									
	769,355	55,839	186,008	524,491	6,730,050	8,316	92,478	826	498
Expenses									
Salaries									
Teachers			134,192		4,506,894	4,746			
Principals and Vice Principals				200,349					
Educational Assistants	576,229								
Support Staff				58,894					
Other Professionals				9,448					
Substitutes				2,105	796,266	237			
	576,229	-	134,192	270,796	5,303,160	4,983	-	-	-
Employee Benefits	133,250		51,816	29,039	1,426,890	2,421			
Services and Supplies	59,876	55,839		224,656		912	92,478	826	498
	769,355	55,839	186,008	524,491	6,730,050	8,316	92,478	826	498
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 33 (Chilliwack)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2018

Schedule 3A

	<u>TOTAL</u>
	\$
Deferred Revenue, beginning of year	2,513,918
Add: Restricted Grants	
Provincial Grants - Ministry of Education	9,336,864
Other	3,146,295
Investment Income	<u>22,000</u>
	12,505,159
Less: Allocated to Revenue	<u>13,158,909</u>
Deferred Revenue, end of year	<u><u>1,860,168</u></u>
Revenues	
Provincial Grants - Ministry of Education	9,974,357
Provincial Grants - Other	498
Other Revenue	3,162,054
Investment Income	<u>22,000</u>
	13,158,909
Expenses	
Salaries	
Teachers	4,849,273
Principals and Vice Principals	223,799
Educational Assistants	983,903
Support Staff	214,014
Other Professionals	9,448
Substitutes	<u>815,370</u>
	7,095,807
Employee Benefits	1,869,461
Services and Supplies	<u>4,193,641</u>
	13,158,909
Net Revenue (Expense)	<u><u>-</u></u>

School District No. 33 (Chilliwack)

Schedule 4

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2018

	2018 Amended Annual Budget			2018 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education	3,887,581		3,887,581	1,690,455
Other	70,000		70,000	
Municipal Grants Spent on Sites	1,697,626		1,697,626	
Investment Income		5,000	5,000	
Amortization of Deferred Capital Revenue	6,806,783		6,806,783	6,774,802
Total Revenue	12,461,990	5,000	12,466,990	8,465,257
Expenses				
Operations and Maintenance	1,737,581		1,737,581	1,690,455
Amortization of Tangible Capital Assets				
Operations and Maintenance	7,452,984		7,452,984	7,404,910
Transportation and Housing	446,385		446,385	447,994
Total Expense	9,636,950	-	9,636,950	9,543,359
Net Revenue (Expense)	2,825,040	5,000	2,830,040	(1,078,102)
Net Transfers (to) from other funds				
Local Capital		2,516,750	2,516,750	1,034,000
Total Net Transfers	-	2,516,750	2,516,750	1,034,000
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	3,593,842	(3,593,842)	-	
Total Other Adjustments to Fund Balances	3,593,842	(3,593,842)	-	
Budgeted Surplus (Deficit), for the year	6,418,882	(1,072,092)	5,346,790	(44,102)