

Annual Budget

School District No. 33 (Chilliwack)

June 30, 2019

School District No. 33 (Chilliwack)

June 30, 2019

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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 2018/2019 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 2018/2019.
3. The attached Statement 2 showing the estimated revenue and expense for the 2018/2019 fiscal year and the total budget bylaw amount of \$153,321,625 for the 2018/2019 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 2018/2019.

READ A FIRST TIME THE 8th DAY OF MAY, 2018;

READ A SECOND TIME THE 29th DAY OF MAY, 2018;

READ A THIRD TIME, PASSED AND ADOPTED THE 29th DAY OF MAY, 2018;



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

Chairperson of the Board

A handwritten signature in black ink, appearing to be "D. Duff", 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 2018/2019, adopted by the Board the 29th DAY OF MAY, 2018.

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

Secretary Treasurer

School District No. 33 (Chilliwack)

Annual Budget - Revenue and Expense
Year Ended June 30, 2019


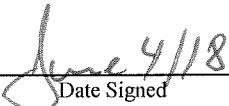
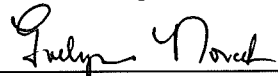

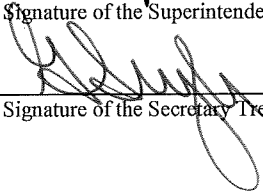
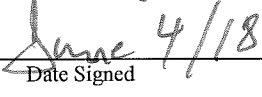
	2019 Annual Budget	2018 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	13,612,000	13,586,535
Adult	100,688	108,563
Other	61,000	
Total Ministry Operating Grant Funded FTE's	<u>13,773,688</u>	<u>13,695,098</u>
Revenues	\$	\$
Provincial Grants		
Ministry of Education	135,547,890	137,410,049
Other	196,295	190,498
Municipal Grants Spent on Sites		1,697,626
Tuition	1,411,000	1,411,000
Other Revenue	5,331,411	5,563,015
Rentals and Leases	350,000	350,000
Investment Income	370,740	306,000
Amortization of Deferred Capital Revenue	6,847,544	6,806,783
Total Revenue	<u>150,054,880</u>	<u>153,734,971</u>
Expenses		
Instruction	120,902,923	123,025,940
District Administration	4,436,685	3,994,645
Operations and Maintenance	22,966,742	22,829,916
Transportation and Housing	3,752,775	3,678,981
Total Expense	<u>152,059,125</u>	<u>153,529,482</u>
Net Revenue (Expense)	<u>(2,004,245)</u>	<u>205,489</u>
Budgeted Allocation (Retirement) of Surplus (Deficit)	2,148,681	5,141,301
Budgeted Surplus (Deficit), for the year	<u>144,436</u>	<u>5,346,790</u>
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	144,436	5,346,790
Budgeted Surplus (Deficit), for the year	<u>144,436</u>	<u>5,346,790</u>

School District No. 33 (Chilliwack)

Annual Budget - Revenue and Expense
Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	130,990,257	130,733,623
Special Purpose Funds - Total Expense	11,315,652	13,158,909
Capital Fund - Total Expense	9,753,216	9,636,950
Capital Fund - Tangible Capital Assets Purchased from Local Capital	1,262,500	3,593,842
Total Budget Bylaw Amount	153,321,625	157,123,324

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)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(2,004,245)</u>	<u>205,489</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Local Capital	(1,262,500)	(3,593,842)
From Deferred Capital Revenue	(2,699,197)	(9,511,352)
Total Acquisition of Tangible Capital Assets	<u>(3,961,697)</u>	<u>(13,105,194)</u>
Amortization of Tangible Capital Assets	<u>7,965,608</u>	<u>7,899,369</u>
Total Effect of change in Tangible Capital Assets	<u>4,003,911</u>	<u>(5,205,825)</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u>1,999,666</u>	<u>(5,000,336)</u>

School District No. 33 (Chilliwack)

Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	125,611,675	123,548,111
Other	120,000	120,000
Tuition	1,411,000	1,411,000
Other Revenue	2,262,661	2,400,961
Rentals and Leases	350,000	350,000
Investment Income	348,740	279,000
Total Revenue	<u>130,104,076</u>	<u>128,109,072</u>
Expenses		
Instruction	110,043,802	110,323,562
District Administration	4,436,685	3,994,645
Operations and Maintenance	13,187,707	13,182,820
Transportation and Housing	3,322,063	3,232,596
Total Expense	<u>130,990,257</u>	<u>130,733,623</u>
Net Revenue (Expense)	<u>(886,181)</u>	<u>(2,624,551)</u>
Budgeted Prior Year Surplus Appropriation	<u>2,148,681</u>	<u>5,141,301</u>
Net Transfers (to) from other funds		
Local Capital	(1,262,500)	(2,516,750)
Total Net Transfers	<u>(1,262,500)</u>	<u>(2,516,750)</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 33 (Chilliwack)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	126,116,136	123,360,037
DISC/LEA Recovery	(1,922,541)	(1,922,541)
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
Carbon Tax Grant	90,000	85,000
FSA Scoring	14,000	14,000
District Entered	-	94,000
Total Provincial Grants - Ministry of Education	<u>125,611,675</u>	<u>123,548,111</u>
Provincial Grants - Other	<u>120,000</u>	<u>120,000</u>
Tuition		
International and Out of Province Students	1,411,000	1,411,000
Total Tuition	<u>1,411,000</u>	<u>1,411,000</u>
Other Revenues		
LEA/Direct Funding from First Nations	1,922,541	1,922,541
Miscellaneous		
Energy Program	30,000	120,000
Print Shop	65,000	65,000
Distance Ed, Textbook & Course Fees	5,000	50,000
Bus Fees	120,000	120,000
Other Miscellaneous	120,120	123,420
Total Other Revenue	<u>2,262,661</u>	<u>2,400,961</u>
Rentals and Leases	<u>350,000</u>	<u>350,000</u>
Investment Income	<u>348,740</u>	<u>279,000</u>
Total Operating Revenue	<u><u>130,104,076</u></u>	<u><u>128,109,072</u></u>

School District No. 33 (Chilliwack)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$
Salaries		
Teachers	53,587,091	52,976,543
Principals and Vice Principals	7,304,229	7,240,577
Educational Assistants	9,507,757	9,282,571
Support Staff	11,866,247	11,819,041
Other Professionals	2,937,189	2,767,229
Substitutes	8,033,807	7,889,519
Total Salaries	93,236,320	91,975,480
Employee Benefits	21,858,263	21,027,347
Total Salaries and Benefits	115,094,583	113,002,827
Services and Supplies		
Services	4,268,408	5,957,009
Student Transportation	10,000	10,100
Professional Development and Travel	1,043,581	1,139,046
Rentals and Leases	29,000	29,000
Dues and Fees	333,191	233,019
Insurance	327,000	377,000
Supplies	7,549,497	7,708,925
Utilities	2,334,997	2,276,697
Total Services and Supplies	15,895,674	17,730,796
Total Operating Expense	130,990,257	130,733,623

School District No. 33 (Chilliwack)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2019

	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	43,291,848	989,108	2,708	628,637	-	5,318,739	50,231,040
1.03 Career Programs	106,655	-	-	465,482	73,854	9,964	655,955
1.07 Library Services	1,329,973	53,270	-	113,132	-	65,556	1,561,931
1.08 Counselling	1,881,241	-	-	-	-	233,302	2,114,543
1.10 Special Education	5,522,022	232,921	8,356,975	69,245	-	1,277,559	15,458,722
1.30 English Language Learning	788,746	27,317	-	-	-	8,405	824,468
1.31 Aboriginal Education	396,209	-	1,148,074	38,263	73,854	88,827	1,745,227
1.41 School Administration	-	5,661,956	-	2,401,851	315,673	93,315	8,472,795
1.60 Summer School	54,790	33,497	-	-	-	-	88,287
1.61 Continuing Education	87,381	-	-	-	-	-	87,381
1.62 International and Out of Province Students	128,226	112,274	-	21,394	-	-	261,894
1.64 Other	-	-	-	113,694	92,249	-	205,943
Total Function 1	53,587,091	7,110,343	9,507,757	3,851,698	555,630	7,095,667	81,708,186
4 District Administration							
4.11 Educational Administration	-	-	-	-	765,932	-	765,932
4.40 School District Governance	-	-	-	-	136,597	-	136,597
4.41 Business Administration	-	193,886	-	624,496	1,032,118	-	1,850,500
Total Function 4	-	193,886	-	624,496	1,934,647	-	2,753,029
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	-	-	-	76,388	369,288	4,132	449,808
5.50 Maintenance Operations	-	-	-	5,146,165	-	502,585	5,648,750
5.52 Maintenance of Grounds	-	-	-	585,060	-	40,839	625,899
5.56 Utilities	-	-	-	-	-	-	-
Total Function 5	-	-	-	5,807,613	369,288	547,556	6,724,457
7 Transportation and Housing							
7.41 Transportation and Housing Administration	-	-	-	162,551	77,624	-	240,175
7.70 Student Transportation	-	-	-	1,419,889	-	390,584	1,810,473
Total Function 7	-	-	-	1,582,440	77,624	390,584	2,050,648
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	53,587,091	7,304,229	9,507,757	11,866,247	2,937,189	8,033,807	93,236,320

School District No. 33 (Chilliwack)

Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2019

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	50,231,040	12,014,671	62,245,711	6,201,985	68,447,696	67,837,347
1.03 Career Programs	655,955	160,978	816,933	441,240	1,258,173	1,313,592
1.07 Library Services	1,561,931	373,867	1,935,798	135,262	2,071,060	2,023,550
1.08 Counselling	2,114,543	504,782	2,619,325		2,619,325	2,718,883
1.10 Special Education	15,458,722	3,781,759	19,240,481	740,780	19,981,261	20,726,311
1.30 English Language Learning	824,468	188,434	1,012,902	58,108	1,071,010	1,029,480
1.31 Aboriginal Education	1,745,227	430,227	2,175,454	618,360	2,793,814	2,758,346
1.41 School Administration	8,472,795	1,836,668	10,309,463	276,656	10,586,119	10,681,650
1.60 Summer School	88,287	21,938	110,225	3,511	113,736	128,726
1.61 Continuing Education	87,381	20,408	107,789	7,500	115,289	140,070
1.62 International and Out of Province Students	261,894	59,055	320,949	314,070	635,019	622,285
1.64 Other	205,943	45,477	251,420	99,880	351,300	343,322
Total Function 1	81,708,186	19,438,264	101,146,450	8,897,352	110,043,802	110,323,562
4 District Administration						
4.11 Educational Administration	765,932	132,635	898,567	168,950	1,067,517	955,728
4.40 School District Governance	136,597	4,627	141,224	220,621	361,845	289,785
4.41 Business Administration	1,850,500	373,223	2,223,723	783,600	3,007,323	2,749,132
Total Function 4	2,753,029	510,485	3,263,514	1,173,171	4,436,685	3,994,645
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	449,808	88,970	538,778	257,877	796,655	793,979
5.50 Maintenance Operations	5,648,750	1,258,789	6,907,539	2,114,157	9,021,696	9,145,732
5.52 Maintenance of Grounds	625,899	127,460	753,359	281,000	1,034,359	966,412
5.56 Utilities	-	-	-	2,334,997	2,334,997	2,276,697
Total Function 5	6,724,457	1,475,219	8,199,676	4,988,031	13,187,707	13,182,820
7 Transportation and Housing						
7.41 Transportation and Housing Administration	240,175	54,775	294,950	106,120	401,070	380,477
7.70 Student Transportation	1,810,473	379,520	2,189,993	731,000	2,920,993	2,852,119
Total Function 7	2,050,648	434,295	2,484,943	837,120	3,322,063	3,232,596
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	93,236,320	21,858,263	115,094,583	15,895,674	130,990,257	130,733,623

School District No. 33 (Chilliwack)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2019

	2019	2018 Amended
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	8,148,607	9,974,357
Other	76,295	498
Other Revenue	3,068,750	3,162,054
Investment Income	22,000	22,000
Total Revenue	11,315,652	13,158,909
Expenses		
Instruction	10,859,121	12,702,378
Operations and Maintenance	456,531	456,531
Total Expense	11,315,652	13,158,909
Budgeted Surplus (Deficit), for the year	-	-

School District No. 33 (Chilliwack)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2019

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$		\$	\$	\$
Deferred Revenue, beginning of year			222,030	1,638,138					
Add: Restricted Grants									
Provincial Grants - Ministry of Education	456,531	488,102			224,000	49,000	131,292	706,022	645,584
Provincial Grants - Other			70,000	3,000,000					
Other			2,000	20,000					
Investment Income									
	456,531	488,102	72,000	3,020,000	224,000	49,000	131,292	706,022	645,584
Less: Allocated to Revenue	456,531	488,102	72,000	3,018,750	224,000	49,000	131,292	706,022	645,584
Deferred Revenue, end of year	-	-	222,030	1,639,388	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	456,531	488,102			224,000	49,000	131,292	706,022	645,584
Provincial Grants - Other			70,000	2,998,750					
Other Revenue			2,000	20,000					
Investment Income									
	456,531	488,102	72,000	3,018,750	224,000	49,000	131,292	706,022	645,584
Expenses									
Salaries									
Teachers							35,874		
Principals and Vice Principals									141,975
Educational Assistants		385,577						544,884	
Support Staff					157,966				59,664
Other Professionals									31,913
Substitutes				15,000			1,794		197,609
	-	385,577	-	15,000	157,966	23,934	37,668	544,884	431,161
Employee Benefits		102,525		3,750	44,127	4,783	7,669	128,192	96,077
Services and Supplies	456,531		72,000	3,000,000	21,907	20,283	85,955	32,946	118,346
	456,531	488,102	72,000	3,018,750	224,000	49,000	131,292	706,022	645,584
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 33 (Chilliwack)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2019

	Classroom Enhancement Fund - Staffing	After School Sports Initiative	TOTAL
	\$	\$	\$
Deferred Revenue, beginning of year		59,000	1,919,168
Add: Restricted Grants			
Provincial Grants - Ministry of Education	5,448,076		8,148,607
Provincial Grants - Other		17,295	17,295
Other			3,070,000
Investment Income			22,000
	5,448,076	17,295	11,257,902
Less: Allocated to Revenue	5,448,076	76,295	11,315,652
Deferred Revenue, end of year	-	-	1,861,418
Revenues			
Provincial Grants - Ministry of Education	5,448,076		8,148,607
Provincial Grants - Other		76,295	76,295
Other Revenue			3,068,750
Investment Income			22,000
	5,448,076	76,295	11,315,652
Expenses			
Salaries			
Teachers	3,938,668		3,974,542
Principals and Vice Principals			165,909
Educational Assistants			930,461
Support Staff			217,630
Other Professionals			31,913
Substitutes	562,262		776,665
	4,500,930	-	6,097,120
Employee Benefits	947,146		1,334,269
Services and Supplies		76,295	3,884,263
	5,448,076	76,295	11,315,652
Net Revenue (Expense)	-	-	-

School District No. 33 (Chilliwack)

Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2019

	2019 Annual Budget			2018 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education	1,787,608		1,787,608	3,887,581
Other			-	70,000
Municipal Grants Spent on Sites	-		-	1,697,626
Investment Income			-	5,000
Amortization of Deferred Capital Revenue	6,847,544		6,847,544	6,806,783
Total Revenue	8,635,152	-	8,635,152	12,466,990
Expenses				
Operations and Maintenance	1,787,608		1,787,608	1,737,581
Amortization of Tangible Capital Assets				
Operations and Maintenance	7,534,896		7,534,896	7,452,984
Transportation and Housing	430,712		430,712	446,385
Total Expense	9,753,216	-	9,753,216	9,636,950
Net Revenue (Expense)	(1,118,064)	-	(1,118,064)	2,830,040
Net Transfers (to) from other funds				
Local Capital		1,262,500	1,262,500	2,516,750
Total Net Transfers	-	1,262,500	1,262,500	2,516,750
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	1,262,500	(1,262,500)	-	
Total Other Adjustments to Fund Balances	1,262,500	(1,262,500)	-	
Budgeted Surplus (Deficit), for the year	144,436	-	144,436	5,346,790