

Annual Budget

## **School District No. 33 (Chilliwack)**

June 30, 2021

# School District No. 33 (Chilliwack)

June 30, 2021

## 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 2020/2021 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 2020/2021.
3. The attached Statement 2 showing the estimated revenue and expense for the 2020/2021 fiscal year and the total budget bylaw amount of \$161,886,572 for the 2020/2021 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 2020/2021.

READ A FIRST TIME THE 12th DAY OF MAY, 2020;

READ A SECOND TIME THE 26th DAY OF MAY, 2020;

READ A THIRD TIME, PASSED AND ADOPTED THE 26th DAY OF MAY, 2020;




Chairperson of the Board



Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 33 (Chilliwack) Annual Budget Bylaw 2020/2021, adopted by the Board the 26th DAY OF MAY, 2020.



Secretary Treasurer

# School District No. 33 (Chilliwack)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2021


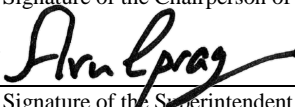
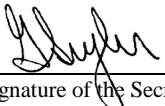
	2021 Annual Budget	2020 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	14,090,150	13,964,157
Adult	45,000	62,688
Other	73,750	49,297
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>14,208,900</b>	<b>14,076,142</b>
<b>Revenues</b>	<b>\$</b>	<b>\$</b>
Provincial Grants		
Ministry of Education	145,727,138	144,821,716
Other	150,000	150,000
Tuition	1,693,521	1,557,521
Other Revenue	6,085,733	6,085,516
Rentals and Leases	330,000	430,000
Investment Income	310,700	489,000
Amortization of Deferred Capital Revenue	7,220,921	7,001,083
<b>Total Revenue</b>	<b>161,518,013</b>	<b>160,534,836</b>
<b>Expenses</b>		
Instruction	128,726,079	129,228,655
District Administration	4,398,031	4,458,635
Operations and Maintenance	23,844,109	23,453,582
Transportation and Housing	4,379,053	4,192,781
<b>Total Expense</b>	<b>161,347,272</b>	<b>161,333,653</b>
<b>Net Revenue (Expense)</b>	<b>170,741</b>	<b>(798,817)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>252,874</b>	<b>1,884,278</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>423,615</b>	<b>1,085,461</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	423,615	1,085,461
<b>Budgeted Surplus (Deficit), for the year</b>	<b>423,615</b>	<b>1,085,461</b>

# School District No. 33 (Chilliwack)

Annual Budget - Revenue and Expense  
Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	138,439,246	137,375,482
Special Purpose Funds - Total Expense	12,783,812	14,053,641
Capital Fund - Total Expense	10,124,214	9,904,530
Capital Fund - Tangible Capital Assets Purchased from Local Capital	539,300	1,201,300
<b>Total Budget Bylaw Amount</b>	<b>161,886,572</b>	<b>162,534,953</b>

## Approved by the Board

	May 26, 2020
_____ Signature of the Chairperson of the Board of Education	Date Signed
	May 26, 2020
_____ Signature of the Superintendent	Date Signed
	May 26, 2020
_____ Signature of the Secretary Treasurer	Date Signed

# School District No. 33 (Chilliwack)

Annual Budget - Changes in Net Financial Assets (Debt)  
Year Ended June 30, 2021

	<b>2021</b>	2020 Amended
	<b>Annual Budget</b>	Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<b>170,741</b>	(798,817)
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Local Capital	(539,300)	(1,201,300)
From Deferred Capital Revenue	(18,092,335)	(1,652,933)
<b>Total Acquisition of Tangible Capital Assets</b>	<b>(18,631,635)</b>	(2,854,233)
Amortization of Tangible Capital Assets	8,336,606	8,116,922
<b>Total Effect of change in Tangible Capital Assets</b>	<b>(10,295,029)</b>	5,262,689
	-	-
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<b>(10,124,288)</b>	4,463,872

# School District No. 33 (Chilliwack)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	134,683,418	132,511,467
Other	150,000	150,000
Tuition	1,693,521	1,557,521
Other Revenue	2,587,733	2,587,516
Rentals and Leases	330,000	430,000
Investment Income	281,000	456,000
<b>Total Revenue</b>	<u>139,725,672</u>	<u>137,692,504</u>
<b>Expenses</b>		
Instruction	116,398,798	115,631,545
District Administration	4,398,031	4,458,635
Operations and Maintenance	13,825,160	13,556,769
Transportation and Housing	3,817,257	3,728,533
<b>Total Expense</b>	<u>138,439,246</u>	<u>137,375,482</u>
<b>Net Revenue (Expense)</b>	<u>1,286,426</u>	317,022
<b>Budgeted Prior Year Surplus Appropriation</b>	<u>252,874</u>	1,884,278
<b>Net Transfers (to) from other funds</b>		
Local Capital	(539,300)	(1,201,300)
Other	(1,000,000)	(1,000,000)
<b>Total Net Transfers</b>	<u>(1,539,300)</u>	<u>(2,201,300)</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u>-</u>	<u>-</u>

# School District No. 33 (Chilliwack)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source  
Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	135,585,250	132,279,299
ISC/LEA Recovery	(2,292,396)	(2,292,396)
Other Ministry of Education Grants		
Pay Equity	864,624	864,624
Funding for Graduated Adults	40,000	40,000
Transportation Supplement	329,456	329,456
Carbon Tax Grant		111,000
Employer Health Tax Grant		1,055,000
Support Staff Benefits Grant	142,484	110,484
FSA Marking	14,000	14,000
<b>Total Provincial Grants - Ministry of Education</b>	<b>134,683,418</b>	<b>132,511,467</b>
<b>Provincial Grants - Other</b>	<b>150,000</b>	<b>150,000</b>
<b>Tuition</b>		
International and Out of Province Students	1,693,521	1,557,521
<b>Total Tuition</b>	<b>1,693,521</b>	<b>1,557,521</b>
<b>Other Revenues</b>		
Funding from First Nations	2,292,396	2,292,396
Miscellaneous		
Distance Ed, Textbook & Course Fees	5,000	5,000
Bus Fees	135,000	135,000
Energy program	30,000	30,000
Other Miscellaneous	125,337	125,120
<b>Total Other Revenue</b>	<b>2,587,733</b>	<b>2,587,516</b>
<b>Rentals and Leases</b>	<b>330,000</b>	<b>430,000</b>
<b>Investment Income</b>	<b>281,000</b>	<b>456,000</b>
<b>Total Operating Revenue</b>	<b>139,725,672</b>	<b>137,692,504</b>



# School District No. 33 (Chilliwack)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object  
Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	58,991,417	58,627,978
Principals and Vice Principals	8,044,146	7,747,273
Educational Assistants	11,970,228	11,622,485
Support Staff	12,921,868	12,877,062
Other Professionals	3,166,928	3,129,809
Substitutes	5,233,078	5,272,204
<b>Total Salaries</b>	<b>100,327,665</b>	<b>99,276,811</b>
<b>Employee Benefits</b>	<b>23,542,800</b>	<b>23,367,309</b>
<b>Total Salaries and Benefits</b>	<b>123,870,465</b>	<b>122,644,120</b>
<b>Services and Supplies</b>		
Services	3,467,882	3,445,503
Student Transportation	54,000	17,000
Professional Development and Travel	1,095,132	1,100,626
Rentals and Leases	31,500	32,029
Dues and Fees	292,780	344,360
Insurance	289,000	284,748
Supplies	6,824,195	7,027,804
Utilities	2,514,292	2,479,292
<b>Total Services and Supplies</b>	<b>14,568,781</b>	<b>14,731,362</b>
<b>Total Operating Expense</b>	<b>138,439,246</b>	<b>137,375,482</b>

# School District No. 33 (Chilliwack)

Annual Budget - Operating Expense by Function, Program and Object  
Year Ended June 30, 2021

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	47,608,877	725,945	7,239	572,151		3,780,490	52,694,702
1.03 Career Programs	80,750			512,606	88,285	1,154	682,795
1.07 Library Services	1,160,004	74,265		119,302		40,351	1,393,922
1.08 Counselling	1,905,650	61,888				25,857	1,993,395
1.10 Special Education	6,416,546	870,762	10,708,806	64,401		566,463	18,626,978
1.30 English Language Learning	841,275	92,832				8,347	942,454
1.31 Indigenous Education	663,795		1,254,183	9,029	88,285	95,346	2,110,638
1.41 School Administration		5,867,798		2,425,493	403,588	99,232	8,796,111
1.60 Summer School	88,503	41,216					129,719
1.61 Continuing Education	107,531						107,531
1.62 International and Out of Province Students	118,486	123,776		22,614		3,558	268,434
1.64 Other				83,993	99,343		183,336
<b>Total Function 1</b>	<b>58,991,417</b>	<b>7,858,482</b>	<b>11,970,228</b>	<b>3,809,589</b>	<b>679,501</b>	<b>4,620,798</b>	<b>87,930,015</b>
<b>4 District Administration</b>							
4.11 Educational Administration					689,409		689,409
4.40 School District Governance					157,999		157,999
4.41 Business Administration		185,664		570,252	1,143,315		1,899,231
<b>Total Function 4</b>	<b>-</b>	<b>185,664</b>	<b>-</b>	<b>570,252</b>	<b>1,990,723</b>	<b>-</b>	<b>2,746,639</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				80,735	407,297		488,032
5.50 Maintenance Operations				5,796,288		388,928	6,185,216
5.52 Maintenance of Grounds				658,547			658,547
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,535,570</b>	<b>407,297</b>	<b>388,928</b>	<b>7,331,795</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				167,957	89,407		257,364
7.70 Student Transportation				1,838,500		223,352	2,061,852
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,006,457</b>	<b>89,407</b>	<b>223,352</b>	<b>2,319,216</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>58,991,417</b>	<b>8,044,146</b>	<b>11,970,228</b>	<b>12,921,868</b>	<b>3,166,928</b>	<b>5,233,078</b>	<b>100,327,665</b>

# School District No. 33 (Chilliwack)

Annual Budget - Operating Expense by Function, Program and Object  
 Year Ended June 30, 2021

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	52,694,702	12,288,405	64,983,107	5,146,719	70,129,826	69,944,225
1.03 Career Programs	682,795	169,177	851,972	420,094	1,272,066	1,336,432
1.07 Library Services	1,393,922	330,029	1,723,951	137,576	1,861,527	1,859,523
1.08 Counselling	1,993,395	469,740	2,463,135		2,463,135	2,459,935
1.10 Special Education	18,626,978	4,699,455	23,326,433	607,580	23,934,013	23,675,106
1.30 English Language Learning	942,454	219,996	1,162,450	27,802	1,190,252	1,185,644
1.31 Indigenous Education	2,110,638	521,624	2,632,262	822,416	3,454,678	3,350,871
1.41 School Administration	8,796,111	1,901,212	10,697,323	150,893	10,848,216	10,638,977
1.60 Summer School	129,719	29,305	159,024	3,630	162,654	137,273
1.61 Continuing Education	107,531	25,583	133,114	6,500	139,614	140,023
1.62 International and Out of Province Students	268,434	59,671	328,105	350,979	679,084	638,879
1.64 Other	183,336	40,993	224,329	39,404	263,733	264,657
<b>Total Function 1</b>	<b>87,930,015</b>	<b>20,755,190</b>	<b>108,685,205</b>	<b>7,713,593</b>	<b>116,398,798</b>	<b>115,631,545</b>
<b>4 District Administration</b>						
4.11 Educational Administration	689,409	130,341	819,750	182,008	1,001,758	951,660
4.40 School District Governance	157,999	9,258	167,257	141,314	308,571	318,692
4.41 Business Administration	1,899,231	396,807	2,296,038	791,664	3,087,702	3,188,283
<b>Total Function 4</b>	<b>2,746,639</b>	<b>536,406</b>	<b>3,283,045</b>	<b>1,114,986</b>	<b>4,398,031</b>	<b>4,458,635</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	488,032	97,086	585,118	224,600	809,718	783,719
5.50 Maintenance Operations	6,185,216	1,432,868	7,618,084	1,751,260	9,369,344	9,066,833
5.52 Maintenance of Grounds	658,547	175,759	834,306	297,500	1,131,806	1,226,925
5.56 Utilities	-	-	-	2,514,292	2,514,292	2,479,292
<b>Total Function 5</b>	<b>7,331,795</b>	<b>1,705,713</b>	<b>9,037,508</b>	<b>4,787,652</b>	<b>13,825,160</b>	<b>13,556,769</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	257,364	60,166	317,530	81,550	399,080	389,429
7.70 Student Transportation	2,061,852	485,325	2,547,177	871,000	3,418,177	3,339,104
<b>Total Function 7</b>	<b>2,319,216</b>	<b>545,491</b>	<b>2,864,707</b>	<b>952,550</b>	<b>3,817,257</b>	<b>3,728,533</b>
<b>9 Debt Services</b>						
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>100,327,665</b>	<b>23,542,800</b>	<b>123,870,465</b>	<b>14,568,781</b>	<b>138,439,246</b>	<b>137,375,482</b>

# School District No. 33 (Chilliwack)

Annual Budget - Special Purpose Revenue and Expense  
Year Ended June 30, 2021

	<b>2021</b>	2020 Amended
	<b>Annual Budget</b>	Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	9,256,112	10,522,641
Other Revenue	3,498,000	3,498,000
Investment Income	29,700	33,000
<b>Total Revenue</b>	<b>12,783,812</b>	14,053,641
<b>Expenses</b>		
Instruction	12,327,281	13,597,110
Operations and Maintenance	456,531	456,531
<b>Total Expense</b>	<b>12,783,812</b>	14,053,641
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	-

# School District No. 33 (Chilliwack)

Annual Budget - Changes in Special Purpose Funds  
Year Ended June 30, 2021

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$		\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	-	-	226,409	1,023,229	-	-	-	-	-
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	456,531	490,428			224,000	49,000	131,292	722,132	390,638
Other			70,000	3,428,000					
Investment Income			4,500	25,200					
	456,531	490,428	74,500	3,453,200	224,000	49,000	131,292	722,132	390,638
<b>Less:</b> Allocated to Revenue	456,531	490,428	74,500	3,453,200	224,000	49,000	131,292	722,132	390,638
<b>Deferred Revenue, end of year</b>	-	-	<b>226,409</b>	<b>1,023,229</b>	-	-	-	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education	456,531	490,428			224,000	49,000	131,292	722,132	390,638
Other Revenue			70,000	3,428,000					
Investment Income			4,500	25,200					
	456,531	490,428	74,500	3,453,200	224,000	49,000	131,292	722,132	390,638
<b>Expenses</b>									
Salaries									
Teachers							15,650		
Principals and Vice Principals						24,755			111,398
Educational Assistants		386,030						522,651	
Support Staff					164,301				72,132
Other Professionals									9,139
Substitutes							783		135,856
	-	386,030	-	-	164,301	24,755	16,433	522,651	328,525
Employee Benefits		104,398			43,194	4,954	3,724	135,701	45,569
Services and Supplies	456,531		74,500	3,453,200	16,505	19,291	111,135	63,780	16,544
	456,531	490,428	74,500	3,453,200	224,000	49,000	131,292	722,132	390,638
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

**School District No. 33 (Chilliwack)**

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2021

	Classroom Enhancement Fund - Staffing	After School Sports Initiatives	TOTAL
	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	-		1,249,638
<b>Add:</b> Restricted Grants			
Provincial Grants - Ministry of Education	6,726,091	66,000	9,256,112
Other			3,498,000
Investment Income			29,700
	6,726,091	66,000	12,783,812
<b>Less:</b> Allocated to Revenue	6,726,091	66,000	12,783,812
<b>Deferred Revenue, end of year</b>	-	-	1,249,638
<b>Revenues</b>			
Provincial Grants - Ministry of Education	6,726,091	66,000	9,256,112
Other Revenue			3,498,000
Investment Income			29,700
	6,726,091	66,000	12,783,812
<b>Expenses</b>			
Salaries			
Teachers	5,160,116		5,175,766
Principals and Vice Principals			136,153
Educational Assistants			908,681
Support Staff			236,433
Other Professionals			9,139
Substitutes			136,639
	5,160,116	-	6,602,811
Employee Benefits	1,565,975		1,903,515
Services and Supplies		66,000	4,277,486
	6,726,091	66,000	12,783,812
<b>Net Revenue (Expense)</b>	-	-	-

# School District No. 33 (Chilliwack)

Schedule 4

Annual Budget - Capital Revenue and Expense  
Year Ended June 30, 2021

	2021 Annual Budget			2020 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Provincial Grants				
Ministry of Education	1,787,608		<b>1,787,608</b>	1,787,608
Amortization of Deferred Capital Revenue	7,220,921		<b>7,220,921</b>	7,001,083
<b>Total Revenue</b>	<b>9,008,529</b>	-	<b>9,008,529</b>	8,788,691
<b>Expenses</b>				
Operations and Maintenance	1,787,608		<b>1,787,608</b>	1,787,608
Amortization of Tangible Capital Assets				
Operations and Maintenance	7,774,810		<b>7,774,810</b>	7,652,674
Transportation and Housing	561,796		<b>561,796</b>	464,248
<b>Total Expense</b>	<b>10,124,214</b>	-	<b>10,124,214</b>	9,904,530
<b>Net Revenue (Expense)</b>	<b>(1,115,685)</b>	-	<b>(1,115,685)</b>	(1,115,839)
<b>Net Transfers (to) from other funds</b>				
Local Capital		539,300	<b>539,300</b>	1,201,300
Transfer to Local Capital for New School		1,000,000	<b>1,000,000</b>	1,000,000
<b>Total Net Transfers</b>	-	<b>1,539,300</b>	<b>1,539,300</b>	2,201,300
<b>Other Adjustments to Fund Balances</b>				
Tangible Capital Assets Purchased from Local Capital	539,300	(539,300)	-	
<b>Total Other Adjustments to Fund Balances</b>	<b>539,300</b>	<b>(539,300)</b>	-	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(576,385)</b>	<b>1,000,000</b>	<b>423,615</b>	1,085,461