

Amended Annual Budget

School District No. 33 (Chilliwack)

June 30, 2021

School District No. 33 (Chilliwack)

June 30, 2021

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*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 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 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 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 \$174,169,299 for the 2020/2021 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 2020/2021.


READ A FIRST TIME THE 26th DAY OF JANUARY, 2021;

READ A SECOND TIME THE 9th DAY OF FEBRUARY, 2021;

READ A THIRD TIME, PASSED AND ADOPTED THE 23rd DAY OF FEBRUARY, 2021;




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 2020/2021, adopted by the Board the 23rd DAY OF FEBRUARY, 2021.



Secretary Treasurer

School District No. 33 (Chilliwack)

Statement 2

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

	2021 Amended Annual Budget	2021 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	13,974,900	14,090,150
Adult	58,000	45,000
Other	8,500	73,750
Total Ministry Operating Grant Funded FTE's	14,041,400	14,208,900
Revenues	\$	\$
Provincial Grants		
Ministry of Education	158,381,880	145,727,138
Other	150,000	150,000
Tuition	770,079	1,693,521
Other Revenue	5,650,968	6,085,733
Rentals and Leases	130,000	330,000
Investment Income	257,500	310,700
Gain (Loss) on Disposal of Tangible Capital Assets	627,738	
Amortization of Deferred Capital Revenue	7,220,921	7,220,921
Total Revenue	173,189,086	161,518,013
Expenses		
Instruction	141,286,040	128,726,079
District Administration	4,672,449	4,398,031
Operations and Maintenance	23,848,872	23,844,109
Transportation and Housing	3,819,082	4,379,053
Total Expense	173,626,443	161,347,272
Net Revenue (Expense)	(437,357)	170,741
Budgeted Allocation (Retirement) of Surplus (Deficit)	801,353	252,874
Budgeted Surplus (Deficit), for the year	363,996	423,615
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	363,996	423,615
Budgeted Surplus (Deficit), for the year	363,996	423,615

School District No. 33 (Chilliwack)

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

	2021 Amended Annual Budget	2021 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	142,709,655	138,439,246
Special Purpose Funds - Total Expense	20,963,593	12,783,812
Capital Fund - Total Expense	9,953,195	10,124,214
Capital Fund - Tangible Capital Assets Purchased from Local Capital	542,856	539,300
Total Budget Bylaw Amount	174,169,299	161,886,572

Approved by the Board



Signature of the Chairperson of the Board of Education

February 24, 2021

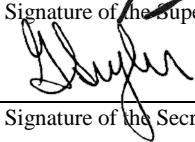
Date Signed



Signature of the Superintendent

February 24, 2021

Date Signed



Signature of the Secretary Treasurer

February 24, 2021

Date Signed

School District No. 33 (Chilliwack)

Statement 4

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

	2021 Amended Annual Budget	2021 Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(437,357)</u>	<u>170,741</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Local Capital	(542,856)	(539,300)
From Deferred Capital Revenue	(24,053,006)	(18,092,335)
Total Acquisition of Tangible Capital Assets	<u>(24,595,862)</u>	<u>(18,631,635)</u>
Amortization of Tangible Capital Assets	8,165,587	8,336,606
Net carrying value of Tangible Capital Assets disposed of	(700)	
Total Effect of change in Tangible Capital Assets	<u>(16,430,975)</u>	<u>(10,295,029)</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>(16,868,332)</u></u>	<u><u>(10,124,288)</u></u>

School District No. 33 (Chilliwack)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2021

	Operating Fund	Special Purpose Fund	Capital Fund	2021 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	3,275,782	73,261	68,126,938	71,475,981
Changes for the year				
Net Revenue (Expense) for the year	(120,429)		(316,928)	(437,357)
Interfund Transfers				
Local Capital	(542,856)		542,856	-
Other	(138,068)		138,068	-
Net Changes for the year	(801,353)	-	363,996	(437,357)
Budgeted Accumulated Surplus (Deficit), end of year	2,474,429	73,261	68,490,934	71,038,624

School District No. 33 (Chilliwack)

Schedule 2

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

	2021 Amended Annual Budget	2021 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	138,656,355	134,683,418
Other	150,000	150,000
Tuition	770,079	1,693,521
Other Revenue	2,651,792	2,587,733
Rentals and Leases	130,000	330,000
Investment Income	231,000	281,000
Total Revenue	142,589,226	139,725,672
Expenses		
Instruction	120,778,978	116,398,798
District Administration	4,672,449	4,398,031
Operations and Maintenance	14,000,929	13,825,160
Transportation and Housing	3,257,299	3,817,257
Total Expense	142,709,655	138,439,246
Net Revenue (Expense)	(120,429)	1,286,426
Budgeted Prior Year Surplus Appropriation	801,353	252,874
Net Transfers (to) from other funds		
Local Capital	(542,856)	(539,300)
Other	(138,068)	(1,000,000)
Total Net Transfers	(680,924)	(1,539,300)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 33 (Chilliwack)

Schedule 2A

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

	2021 Amended Annual Budget	2021 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	135,685,685	135,585,250
ISC/LEA Recovery	(2,356,455)	(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
Support Staff Benefits Grant	213,356	142,484
Teachers' Labour Settlement Funding	3,575,689	
Early Career Mentorship Funding	290,000	
FSA Marking	14,000	14,000
Total Provincial Grants - Ministry of Education	138,656,355	134,683,418
Provincial Grants - Other	150,000	150,000
Tuition		
International and Out of Province Students	770,079	1,693,521
Total Tuition	770,079	1,693,521
Other Revenues		
Funding from First Nations	2,356,455	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	125,337
Total Other Revenue	2,651,792	2,587,733
Rentals and Leases	130,000	330,000
Investment Income	231,000	281,000
Total Operating Revenue	142,589,226	139,725,672

School District No. 33 (Chilliwack)

Schedule 2B

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

	2021 Amended Annual Budget	2021 Annual Budget
	\$	\$
Salaries		
Teachers	61,720,720	58,991,417
Principals and Vice Principals	8,416,670	8,044,146
Educational Assistants	11,939,833	11,970,228
Support Staff	12,767,032	12,921,868
Other Professionals	3,325,172	3,166,928
Substitutes	5,620,602	5,233,078
Total Salaries	103,790,029	100,327,665
Employee Benefits	23,663,152	23,542,800
Total Salaries and Benefits	127,453,181	123,870,465
Services and Supplies		
Services	3,355,849	3,467,882
Student Transportation	50,000	54,000
Professional Development and Travel	973,707	1,095,132
Rentals and Leases	31,500	31,500
Dues and Fees	265,050	292,780
Insurance	308,881	289,000
Supplies	7,777,195	6,824,195
Utilities	2,494,292	2,514,292
Total Services and Supplies	15,256,474	14,568,781
Total Operating Expense	142,709,655	138,439,246

School District No. 33 (Chilliwack)

Amended 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
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	49,860,443	596,646	4,500	682,461	-	3,968,265	55,112,315
1.03 Career Programs	82,250	-	-	519,811	54,974	4,720	661,755
1.07 Library Services	1,286,040	83,820	-	119,360	-	38,428	1,527,648
1.08 Counselling	1,924,945	63,500	-	-	-	17,507	2,005,952
1.10 Special Education	6,495,149	1,014,984	10,663,268	68,792	-	725,064	18,967,257
1.30 English Language Learning	884,075	95,250	-	-	-	4,535	983,860
1.31 Indigenous Education	770,847	-	1,272,065	9,645	91,623	143,934	2,288,114
1.41 School Administration	-	6,202,680	-	2,418,316	423,169	92,374	9,136,539
1.60 Summer School	37,003	42,290	-	-	-	-	79,293
1.61 Continuing Education	113,028	-	-	-	-	-	113,028
1.62 International and Out of Province Students	30,844	127,000	-	22,614	36,649	-	217,107
1.64 Other	236,096	-	-	71,071	59,688	-	366,855
Total Function 1	61,720,720	8,226,170	11,939,833	3,912,070	666,103	4,994,827	91,459,723
4 District Administration							
4.11 Educational Administration	-	-	-	-	729,917	-	729,917
4.40 School District Governance	-	-	-	-	159,072	-	159,072
4.41 Business Administration	-	190,500	-	578,435	1,247,191	-	2,016,126
Total Function 4	-	190,500	-	578,435	2,136,180	-	2,905,115
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	-	-	-	80,735	427,564	-	508,299
5.50 Maintenance Operations	-	-	-	5,840,785	-	452,619	6,293,404
5.52 Maintenance of Grounds	-	-	-	678,740	-	-	678,740
5.56 Utilities	-	-	-	-	-	-	-
Total Function 5	-	-	-	6,600,260	427,564	452,619	7,480,443
7 Transportation and Housing							
7.41 Transportation and Housing Administration	-	-	-	126,630	95,325	-	221,955
7.70 Student Transportation	-	-	-	1,549,637	-	173,156	1,722,793
Total Function 7	-	-	-	1,676,267	95,325	173,156	1,944,748
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	61,720,720	8,416,670	11,939,833	12,767,032	3,325,172	5,620,602	103,790,029

School District No. 33 (Chilliwack)

Amended 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 Amended Annual Budget	2021 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	55,112,315	12,278,161	67,390,476	6,062,734	73,453,210	70,129,826
1.03 Career Programs	661,755	166,916	828,671	355,136	1,183,807	1,272,066
1.07 Library Services	1,527,648	347,050	1,874,698	129,577	2,004,275	1,861,527
1.08 Counselling	2,005,952	453,819	2,459,771	-	2,459,771	2,463,135
1.10 Special Education	18,967,257	4,715,472	23,682,729	599,550	24,282,279	23,934,013
1.30 English Language Learning	983,860	221,255	1,205,115	28,626	1,233,741	1,190,252
1.31 Indigenous Education	2,288,114	574,406	2,862,520	876,622	3,739,142	3,454,678
1.41 School Administration	9,136,539	1,970,116	11,106,655	151,200	11,257,855	10,848,216
1.60 Summer School	79,293	16,863	96,156	5,500	101,656	162,654
1.61 Continuing Education	113,028	25,808	138,836	8,500	147,336	139,614
1.62 International and Out of Province Students	217,107	45,622	262,729	166,334	429,063	679,084
1.64 Other	366,855	85,720	452,575	34,268	486,843	263,733
Total Function 1	91,459,723	20,901,208	112,360,931	8,418,047	120,778,978	116,398,798
4 District Administration						
4.11 Educational Administration	729,917	141,128	871,045	181,060	1,052,105	1,001,758
4.40 School District Governance	159,072	8,329	167,401	203,674	371,075	308,571
4.41 Business Administration	2,016,126	422,353	2,438,479	810,790	3,249,269	3,087,702
Total Function 4	2,905,115	571,810	3,476,925	1,195,524	4,672,449	4,398,031
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	508,299	104,627	612,926	227,898	840,824	809,718
5.50 Maintenance Operations	6,293,404	1,447,875	7,741,279	1,768,763	9,510,042	9,369,344
5.52 Maintenance of Grounds	678,740	179,531	858,271	297,500	1,155,771	1,131,806
5.56 Utilities	-	-	-	2,494,292	2,494,292	2,514,292
Total Function 5	7,480,443	1,732,033	9,212,476	4,788,453	14,000,929	13,825,160
7 Transportation and Housing						
7.41 Transportation and Housing Administration	221,955	44,219	266,174	76,450	342,624	399,080
7.70 Student Transportation	1,722,793	413,882	2,136,675	778,000	2,914,675	3,418,177
Total Function 7	1,944,748	458,101	2,402,849	854,450	3,257,299	3,817,257
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	103,790,029	23,663,152	127,453,181	15,256,474	142,709,655	138,439,246

School District No. 33 (Chilliwack)

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

	2021 Amended Annual Budget	2021 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	17,937,917	9,256,112
Other Revenue	2,999,176	3,498,000
Investment Income	26,500	29,700
Total Revenue	20,963,593	12,783,812
Expenses		
Instruction	20,507,062	12,327,281
Operations and Maintenance	456,531	456,531
Total Expense	20,963,593	12,783,812
Budgeted Surplus (Deficit), for the year	-	-

School District No. 33 (Chilliwack)

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

	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		1,726	2,536	284,059	981,139	493	28	15,336	73
Add: Restricted Grants									
Provincial Grants - Ministry of Education	456,531	490,428				224,000	49,000	141,313	722,132
Other				80,000	2,900,000				
Investment Income				4,500	22,000				
	456,531	490,428	-	84,500	2,922,000	224,000	49,000	141,313	722,132
Less: Allocated to Revenue	456,531	492,154	2,536	84,500	2,922,000	224,493	49,028	156,649	722,205
Recovered									
Deferred Revenue, end of year	-	-	-	284,059	981,139	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	456,531	492,154	2,536			224,493	49,028	156,649	722,205
Other Revenue				80,000	2,900,000				
Investment Income				4,500	22,000				
	456,531	492,154	2,536	84,500	2,922,000	224,493	49,028	156,649	722,205
Expenses									
Salaries									
Teachers								49,350	
Principals and Vice Principals									
Educational Assistants		382,387							523,030
Support Staff						169,494			
Other Professionals									
Substitutes		5,384						2,468	
	-	387,771	-	-	-	169,494	-	51,818	523,030
Employee Benefits		104,383				51,693		11,267	137,490
Services and Supplies	456,531		2,536	84,500	2,922,000	3,306	49,028	93,564	61,685
	456,531	492,154	2,536	84,500	2,922,000	224,493	49,028	156,649	722,205
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund						29,071	55,227		

School District No. 33 (Chilliwack)

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

	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Safe Return to School Grant	Federal Safe Return to Class Fund	After School Sports Initiatives
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	76,915	57,295	-	7,422	-	-	27,440
Add: Restricted Grants									
Provincial Grants - Ministry of Education	390,638	8,686,665	370,211		51,000	4,200	1,073,102	5,104,766	61,582
Other									
Investment Income									
	390,638	8,686,665	370,211	-	51,000	4,200	1,073,102	5,104,766	61,582
Less: Allocated to Revenue	390,638	8,686,665	370,211	57,295	51,000	11,622	1,073,102	5,104,766	89,022
Recovered			76,915						
Deferred Revenue, end of year	-	-	-	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	390,638	8,686,665	370,211	57,295	51,000	11,622	1,073,102	5,104,766	89,022
Other Revenue									
Investment Income									
	390,638	8,686,665	370,211	57,295	51,000	11,622	1,073,102	5,104,766	89,022
Expenses									
Salaries									
Teachers		7,073,202						2,315,265	
Principals and Vice Principals	114,300								
Educational Assistants								170,776	
Support Staff	75,738						504,235	753,363	
Other Professionals	9,414								
Substitutes	130,104		285,681				15,867	73,393	
	329,556	7,073,202	285,681	-	-	-	520,102	3,312,797	-
Employee Benefits	41,969	1,613,463	84,530				87,216	761,638	
Services and Supplies	19,113			57,295	51,000	11,622	465,784	1,030,331	89,022
	390,638	8,686,665	370,211	57,295	51,000	11,622	1,073,102	5,104,766	89,022
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund	166,622								

School District No. 33 (Chilliwack)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2021

	Miscellaneous Grants	TOTAL
	\$	\$
Deferred Revenue, beginning of year	19,176	1,473,638
Add: Restricted Grants		
Provincial Grants - Ministry of Education		17,825,568
Other		2,980,000
Investment Income		26,500
	-	20,832,068
Less: Allocated to Revenue	19,176	20,963,593
Recovered		76,915
Deferred Revenue, end of year	-	1,265,198
Revenues		
Provincial Grants - Ministry of Education		17,937,917
Other Revenue	19,176	2,999,176
Investment Income		26,500
	19,176	20,963,593
Expenses		
Salaries		
Teachers		9,437,817
Principals and Vice Principals		114,300
Educational Assistants		1,076,193
Support Staff		1,502,830
Other Professionals		9,414
Substitutes		512,897
	-	12,653,451
Employee Benefits		2,893,649
Services and Supplies	19,176	5,416,493
	19,176	20,963,593
Net Revenue (Expense)	-	-
Additional Expenses funded by, and reported in, the Operating Fund		250,920

School District No. 33 (Chilliwack)

Schedule 4

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

	2021 Amended Annual Budget			2021 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education	1,787,608		1,787,608	1,787,608
Gain (Loss) on Disposal of Tangible Capital Assets	627,738		627,738	
Amortization of Deferred Capital Revenue	7,220,921		7,220,921	7,220,921
Total Revenue	9,636,267	-	9,636,267	9,008,529
Expenses				
Operations and Maintenance	1,787,608		1,787,608	1,787,608
Amortization of Tangible Capital Assets				
Operations and Maintenance	7,603,804		7,603,804	7,774,810
Transportation and Housing	561,783		561,783	561,796
Total Expense	9,953,195	-	9,953,195	10,124,214
Net Revenue (Expense)	(316,928)	-	(316,928)	(1,115,685)
Net Transfers (to) from other funds				
Local Capital		542,856	542,856	539,300
Transfer to Local Capital for New School		138,068	138,068	1,000,000
Total Net Transfers	-	680,924	680,924	1,539,300
Other Adjustments to Fund Balances				
District Portion of Proceeds on Disposal	(628,438)	628,438	-	
Tangible Capital Assets Purchased from Local Capital	542,856	(542,856)	-	
Total Other Adjustments to Fund Balances	(85,582)	85,582	-	
Budgeted Surplus (Deficit), for the year	(402,510)	766,506	363,996	423,615