

Amended Annual Budget

School District No. 33 (Chilliwack)

June 30, 2023

School District No. 33 (Chilliwack)

June 30, 2023

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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 2022/2023 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. The Board has complied with the provisions of the *Act*, Ministerial Orders, and Ministry of Education and Child Care Policies 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 2022/2023.
3. The attached Statement 2 showing the estimated revenue and expense for the 2022/2023 fiscal year and the total budget bylaw amount of \$199,749,489 for the 2022/2023 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 2022/2023.

READ A FIRST TIME THE 7th DAY OF FEBRUARY, 2023;

READ A SECOND TIME THE 21st DAY OF FEBRUARY, 2023;

READ A THIRD TIME, PASSED AND ADOPTED THE 21st DAY OF FEBRUARY, 2023;



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 2022/2023, adopted by the Board the 21st DAY OF FEBRUARY, 2023.



Secretary Treasurer

School District No. 33 (Chilliwack)

Statement 2

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	14,752.500	14,830.600
Adult	38.125	49.000
Other	82.125	74.125
Total Ministry Operating Grant Funded FTE's	14,872.750	14,953.725
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	168,801,533	165,225,559
Other	266,234	247,404
Federal Grants		2,985,000
Tuition	1,876,625	1,646,625
Other Revenue	6,483,089	2,931,123
Rentals and Leases	230,000	217,260
Investment Income	1,015,000	298,500
Amortization of Deferred Capital Revenue	8,990,302	8,841,080
Total Revenue	187,662,783	182,392,551
Expenses		
Instruction	156,737,066	147,484,190
District Administration	5,022,434	5,602,153
Operations and Maintenance	27,359,195	26,237,098
Transportation and Housing	5,032,493	4,687,387
Total Expense	194,151,188	184,010,828
Net Revenue (Expense)	(6,488,405)	(1,618,277)
Budgeted Allocation (Retirement) of Surplus (Deficit)	5,714,880	800,000
Budgeted Surplus (Deficit), for the year	(773,525)	(818,277)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(773,525)	(818,277)
Budgeted Surplus (Deficit), for the year	(773,525)	(818,277)

School District No. 33 (Chilliwack)

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	162,744,258	156,334,319
Special Purpose Funds - Total Expense	19,261,617	15,780,392
Capital Fund - Total Expense	12,145,313	11,896,117
Capital Fund - Tangible Capital Assets Purchased from Local Capital	5,598,301	554,274
Total Budget Bylaw Amount	199,749,489	184,565,102

Approved by the Board



Signature of the Chairperson of the Board of Education

February 21, 2023

Date Signed



Signature of the Superintendent

February 21, 2023

Date Signed



Signature of the Secretary Treasurer

February 21, 2023

Date Signed

School District No. 33 (Chilliwack)

Amended Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(6,488,405)</u>	<u>(1,618,277)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Local Capital	(5,598,301)	(554,274)
From Deferred Capital Revenue	<u>(19,935,343)</u>	<u>-</u>
Total Acquisition of Tangible Capital Assets	<u>(25,533,644)</u>	<u>(554,274)</u>
Amortization of Tangible Capital Assets	<u>10,260,553</u>	<u>10,011,357</u>
Total Effect of change in Tangible Capital Assets	<u>(15,273,091)</u>	<u>9,457,083</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>(21,761,496)</u></u>	<u><u>7,838,806</u></u>

School District No. 33 (Chilliwack)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
 Year Ended June 30, 2023

	Operating Fund	Special Purpose Fund	Capital Fund	2023 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	5,751,385	73,261	69,475,094	75,299,740
Changes for the year				
Net Revenue (Expense) for the year	(5,218,154)		(1,270,251)	(6,488,405)
Interfund Transfers				
Local Capital	(496,726)		496,726	-
Net Changes for the year	(5,714,880)	-	(773,525)	(6,488,405)
Budgeted Accumulated Surplus (Deficit), end of year	36,505	73,261	68,701,569	68,811,335

School District No. 33 (Chilliwack)

Amended Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	151,092,772	150,616,311
Other	160,000	200,000
Tuition	1,876,625	1,646,625
Other Revenue	3,186,707	2,931,123
Rentals and Leases	230,000	217,260
Investment Income	980,000	275,000
Total Revenue	<u>157,526,104</u>	<u>155,886,319</u>
Expenses		
Instruction	138,345,834	132,160,329
District Administration	5,022,434	5,145,622
Operations and Maintenance	15,153,380	15,079,693
Transportation and Housing	4,222,610	3,948,675
Total Expense	<u>162,744,258</u>	<u>156,334,319</u>
Net Revenue (Expense)	<u>(5,218,154)</u>	<u>(448,000)</u>
Budgeted Prior Year Surplus Appropriation	<u>5,714,880</u>	<u>800,000</u>
Net Transfers (to) from other funds		
Local Capital	(496,726)	(352,000)
Total Net Transfers	<u>(496,726)</u>	<u>(352,000)</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 33 (Chilliwack)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	152,298,541	151,553,330
ISC/LEA Recovery	(2,640,377)	(2,356,455)
Other Ministry of Education and Child Care Grants		
Pay Equity	864,624	864,624
Funding for Graduated Adults	5,344	5,000
Student Transportation Fund	329,456	329,456
Support Staff Benefits Grant	216,448	213,356
FSA Scorer Grant	14,329	7,000
Early Learning Framework (ELF) Implementation	2,026	
Equity Scan Grant	2,381	
Total Provincial Grants - Ministry of Education and Child Care	151,092,772	150,616,311
Provincial Grants - Other	160,000	200,000
Tuition		
International and Out of Province Students	1,876,625	1,646,625
Total Tuition	1,876,625	1,646,625
Other Revenues		
Funding from First Nations	2,640,377	2,356,455
Miscellaneous		
Bus Fees	333,050	424,300
Energy Program	30,000	30,000
Other Miscellaneous	183,280	120,368
Total Other Revenue	3,186,707	2,931,123
Rentals and Leases	230,000	217,260
Investment Income	980,000	275,000
Total Operating Revenue	157,526,104	155,886,319

School District No. 33 (Chilliwack)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$
Salaries		
Teachers	69,833,312	65,946,888
Principals and Vice Principals	9,250,933	9,279,996
Educational Assistants	13,934,944	13,635,708
Support Staff	14,473,141	14,246,462
Other Professionals	3,629,942	3,649,131
Substitutes	6,433,314	5,988,130
Total Salaries	117,555,586	112,746,315
Employee Benefits	27,841,983	27,233,771
Total Salaries and Benefits	145,397,569	139,980,086
Services and Supplies		
Services	4,689,747	4,082,524
Student Transportation	32,000	25,000
Professional Development and Travel	1,030,215	1,044,238
Rentals and Leases	25,000	25,000
Dues and Fees	267,774	343,046
Insurance	276,500	276,100
Supplies	8,558,453	8,066,325
Utilities	2,467,000	2,492,000
Total Services and Supplies	17,346,689	16,354,233
Total Operating Expense	162,744,258	156,334,319

School District No. 33 (Chilliwack)

Amended Annual Budget - Operating Expense by Function, Program and Object
 Year Ended June 30, 2023

	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	56,827,999	885,256	4,500	680,711	-	4,456,685	62,855,151
1.03 Career Programs	87,885	-	-	758,790	58,344	514	905,533
1.07 Library Services	1,430,030	76,218	-	23,504	-	51,751	1,581,503
1.08 Counselling	2,270,637	-	-	-	-	22,739	2,293,376
1.10 Special Education	6,940,808	1,102,436	12,781,862	385,098	-	967,096	22,177,300
1.30 English Language Learning	1,080,588	136,103	-	-	-	6,239	1,222,930
1.31 Indigenous Education	973,086	174,988	1,148,582	10,030	97,240	169,728	2,573,654
1.41 School Administration	-	6,603,726	-	2,507,564	524,454	137,393	9,773,137
1.60 Summer School	117,766	-	-	-	-	-	117,766
1.61 Continuing Education	-	-	-	-	-	-	-
1.62 International and Out of Province Students	104,513	136,103	-	23,069	38,896	-	302,581
1.64 Other	-	-	-	72,501	-	-	72,501
Total Function 1	69,833,312	9,114,830	13,934,944	4,461,267	718,934	5,812,145	103,875,432
4 District Administration							
4.11 Educational Administration	-	-	-	-	751,809	-	751,809
4.40 School District Governance	-	-	-	-	173,809	-	173,809
4.41 Business Administration	-	136,103	-	598,368	1,356,628	687	2,091,786
Total Function 4	-	136,103	-	598,368	2,282,246	687	3,017,404
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	-	-	-	82,358	480,074	-	562,432
5.50 Maintenance Operations	-	-	-	6,457,045	-	416,652	6,873,697
5.52 Maintenance of Grounds	-	-	-	740,080	-	30,574	770,654
5.56 Utilities	-	-	-	-	-	-	-
Total Function 5	-	-	-	7,279,483	480,074	447,226	8,206,783
7 Transportation and Housing							
7.41 Transportation and Housing Administration	-	-	-	177,728	148,688	-	326,416
7.70 Student Transportation	-	-	-	1,956,295	-	173,256	2,129,551
Total Function 7	-	-	-	2,134,023	148,688	173,256	2,455,967
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	69,833,312	9,250,933	13,934,944	14,473,141	3,629,942	6,433,314	117,555,586

School District No. 33 (Chilliwack)

Amended Annual Budget - Operating Expense by Function, Program and Object
 Year Ended June 30, 2023

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	62,855,151	14,842,638	77,697,789	6,300,971	83,998,760	79,381,560
1.03 Career Programs	905,533	226,090	1,131,623	363,737	1,495,360	1,379,259
1.07 Library Services	1,581,503	376,607	1,958,110	125,554	2,083,664	2,218,765
1.08 Counselling	2,293,376	549,708	2,843,084	-	2,843,084	2,773,785
1.10 Special Education	22,177,300	5,576,353	27,753,653	832,783	28,586,436	27,585,765
1.30 English Language Learning	1,222,930	288,834	1,511,764	23,788	1,535,552	1,392,427
1.31 Indigenous Education	2,573,654	625,913	3,199,567	1,351,068	4,550,635	4,135,839
1.41 School Administration	9,773,137	2,132,679	11,905,816	245,063	12,150,879	12,262,214
1.60 Summer School	117,766	28,345	146,111	7,000	153,111	163,652
1.61 Continuing Education	-	-	-	3,000	3,000	3,000
1.62 International and Out of Province Students	302,581	67,927	370,508	429,500	800,008	728,055
1.64 Other	72,501	25,644	98,145	47,200	145,345	136,008
Total Function 1	103,875,432	24,740,738	128,616,170	9,729,664	138,345,834	132,160,329
4 District Administration						
4.11 Educational Administration	751,809	152,237	904,046	161,060	1,065,106	1,051,308
4.40 School District Governance	173,809	9,705	183,514	263,459	446,973	419,609
4.41 Business Administration	2,091,786	448,523	2,540,309	970,046	3,510,355	3,674,705
Total Function 4	3,017,404	610,465	3,627,869	1,394,565	5,022,434	5,145,622
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	562,432	119,188	681,620	221,120	902,740	870,999
5.50 Maintenance Operations	6,873,697	1,578,675	8,452,372	1,992,580	10,444,952	10,419,529
5.52 Maintenance of Grounds	770,654	200,534	971,188	367,500	1,338,688	1,297,165
5.56 Utilities	-	-	-	2,467,000	2,467,000	2,492,000
Total Function 5	8,206,783	1,898,397	10,105,180	5,048,200	15,153,380	15,079,693
7 Transportation and Housing						
7.41 Transportation and Housing Administration	326,416	71,046	397,462	115,560	513,022	461,529
7.70 Student Transportation	2,129,551	521,337	2,650,888	1,058,700	3,709,588	3,487,146
Total Function 7	2,455,967	592,383	3,048,350	1,174,260	4,222,610	3,948,675
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	117,555,586	27,841,983	145,397,569	17,346,689	162,744,258	156,334,319

School District No. 33 (Chilliwack)

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2023

	<u>2023 Amended Annual Budget</u>	<u>2023 Annual Budget</u>
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	15,824,001	12,724,488
Other	106,234	47,404
Federal Grants		2,985,000
Other Revenue	3,296,382	
Investment Income	35,000	23,500
Total Revenue	<u>19,261,617</u>	<u>15,780,392</u>
Expenses		
Instruction	18,391,232	15,323,861
District Administration		456,531
Operations and Maintenance	793,268	
Transportation and Housing	77,117	
Total Expense	<u>19,261,617</u>	<u>15,780,392</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 33 (Chilliwack)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2023

	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	\$ 129,580	\$ 1,244	\$ 2,536	\$ 318,699	\$ 1,178,431	\$ 22,134	34,056	\$ 20,777	\$ 5,748
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	456,617	518,027				224,000	49,000	172,623	728,611
Provincial Grants - Other									
Other				90,000	2,900,000				
Investment Income				5,000	30,000				
	456,617	518,027	-	95,000	2,930,000	224,000	49,000	172,623	728,611
Less: Allocated to Revenue Recovered	586,197	519,271	2,536	95,000	3,200,000	246,134	83,056	193,400	734,359
Deferred Revenue, end of year	-	-	-	318,699	908,431	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	586,197	519,271	2,536			246,134	83,056	193,400	734,359
Provincial Grants - Other									
Other Revenue				90,000	3,170,000				
Investment Income				5,000	30,000				
	586,197	519,271	2,536	95,000	3,200,000	246,134	83,056	193,400	734,359
Expenses									
Salaries									
Teachers								52,731	
Principals and Vice Principals									
Educational Assistants		404,808							556,581
Support Staff						169,857			
Other Professionals									
Substitutes		5,384						2,637	
	-	410,192	-	-	-	169,857	-	55,368	556,581
Employee Benefits		109,079				50,025		12,691	142,310
Services and Supplies	586,197		2,536	95,000	3,200,000	26,252	83,056	125,341	35,468
	586,197	519,271	2,536	95,000	3,200,000	246,134	83,056	193,400	734,359
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 33 (Chilliwack)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2023

	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	Federal Safe Return to Class / Ventilation Fund	Seamless Day Kindergarten	Student & Family Affordability
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		41,188		273,425	51,762	3,691	207,071	49,800	
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	390,638	10,685,276	130,572	48,364	51,000	11,250		55,400	1,526,471
Provincial Grants - Other									
Other									
Investment Income									
	390,638	10,685,276	130,572	48,364	51,000	11,250	-	55,400	1,526,471
Less: Allocated to Revenue	390,638	10,685,276	130,572	77,117	102,762	14,941	207,071	105,200	1,526,471
Recovered		41,188		106,757					
Deferred Revenue, end of year	-	-	-	137,915	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	390,638	10,685,276	130,572	77,117	102,762	14,941	207,071	105,200	1,526,471
Provincial Grants - Other									
Other Revenue									
Investment Income									
	390,638	10,685,276	130,572	77,117	102,762	14,941	207,071	105,200	1,526,471
Expenses									
Salaries									
Teachers		8,559,506							
Principals and Vice Principals	95,272								
Educational Assistants									
Support Staff	70,438							93,578	
Other Professionals	10,945								
Substitutes	149,798		105,242						
	326,453	8,559,506	105,242	-	-	-	-	93,578	-
Employee Benefits	40,015	2,125,770	25,330					11,622	
Services and Supplies	24,170			77,117	102,762	14,941	207,071		1,526,471
	390,638	10,685,276	130,572	77,117	102,762	14,941	207,071	105,200	1,526,471
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 33 (Chilliwack)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2023

	JUST B4	SEY2KT (Early Years to Kindergarten)	ECL Early Care & Learning	After School Sports Initiative	Miscellaneous Grants	TOTAL
	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year				11,971	36,382	2,388,495
Add: Restricted Grants						
Provincial Grants - Ministry of Education and Child Care	25,000	19,000	175,000			15,266,849
Provincial Grants - Other				94,263		94,263
Other						2,990,000
Investment Income						35,000
	25,000	19,000	175,000	94,263	-	18,386,112
Less: Allocated to Revenue	25,000	19,000	175,000	106,234	36,382	19,261,617
Recovered						147,945
Deferred Revenue, end of year	-	-	-	-	-	1,365,045
Revenues						
Provincial Grants - Ministry of Education and Child Care	25,000	19,000	175,000			15,824,001
Provincial Grants - Other				106,234		106,234
Other Revenue					36,382	3,296,382
Investment Income						35,000
	25,000	19,000	175,000	106,234	36,382	19,261,617
Expenses						
Salaries						
Teachers						8,612,237
Principals and Vice Principals			147,037			242,309
Educational Assistants						961,389
Support Staff						333,873
Other Professionals						10,945
Substitutes						263,061
	-	-	147,037	-	-	10,423,814
Employee Benefits			27,963			2,544,805
Services and Supplies	25,000	19,000		106,234	36,382	6,292,998
	25,000	19,000	175,000	106,234	36,382	19,261,617
Net Revenue (Expense)	-	-	-	-	-	-

School District No. 33 (Chilliwack)

Schedule 4

Amended Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2023

	2023 Amended Annual Budget			2023 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education and Child Care	1,884,760		1,884,760	1,884,760
Amortization of Deferred Capital Revenue	8,990,302		8,990,302	8,841,080
Total Revenue	10,875,062	-	10,875,062	10,725,840
Expenses				
Operations and Maintenance	1,884,760		1,884,760	1,884,760
Amortization of Tangible Capital Assets				
Operations and Maintenance	9,527,787		9,527,787	9,272,645
Transportation and Housing	732,766		732,766	738,712
Total Expense	12,145,313	-	12,145,313	11,896,117
Net Revenue (Expense)	(1,270,251)	-	(1,270,251)	(1,170,277)
Net Transfers (to) from other funds				
Local Capital		496,726	496,726	352,000
Total Net Transfers	-	496,726	496,726	352,000
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	5,598,301	(5,598,301)	-	
Total Other Adjustments to Fund Balances	5,598,301	(5,598,301)	-	
Budgeted Surplus (Deficit), for the year	4,328,050	(5,101,575)	(773,525)	(818,277)