

Annual Budget

School District No. 33 (Chilliwack)

June 30, 2024

School District No. 33 (Chilliwack)

June 30, 2024

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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 2023/2024 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 Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 33 (Chilliwack) Annual Budget Bylaw for fiscal year 2023/2024.
3. The attached Statement 2 showing the estimated revenue and expense for the 2023/2024 fiscal year and the total budget bylaw amount of \$213,172,760 for the 2023/2024 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 2023/2024.

READ A FIRST TIME THE 9th DAY OF MAY, 2023;

READ A SECOND TIME THE 13th DAY OF JUNE, 2023;

READ A THIRD TIME, PASSED AND ADOPTED THE 13th DAY OF JUNE, 2023;



Chairperson of the Board

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 33 (Chilliwack) Annual Budget Bylaw 2023/2024, adopted by the Board the 13th DAY OF JUNE, 2023.

Secretary Treasurer

School District No. 33 (Chilliwack)

Annual Budget - Revenue and Expense

Year Ended June 30, 2024

	2024 Annual Budget	2023 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	14,983.700	14,752.500
Adult	20.000	38.125
Other	90.625	82.125
Total Ministry Operating Grant Funded FTE's	15,094.325	14,872.750
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	188,947,217	168,801,533
Other	200,000	266,234
Tuition	2,170,000	1,876,625
Other Revenue	6,197,551	6,483,089
Rentals and Leases	250,000	230,000
Investment Income	1,215,000	1,015,000
Amortization of Deferred Capital Revenue	9,909,668	8,990,302
Total Revenue	208,889,436	187,662,783
Expenses		
Instruction	172,346,985	156,737,066
District Administration	5,225,136	5,022,434
Operations and Maintenance	30,185,595	27,359,195
Transportation and Housing	5,115,044	5,032,493
Total Expense	212,872,760	194,151,188
Net Revenue (Expense)	(3,983,324)	(6,488,405)
Budgeted Allocation (Retirement) of Surplus (Deficit)	3,003,305	5,714,880
Budgeted Surplus (Deficit), for the year	(980,019)	(773,525)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(980,019)	(773,525)
Budgeted Surplus (Deficit), for the year	(980,019)	(773,525)

School District No. 33 (Chilliwack)

Annual Budget - Revenue and Expense

Year Ended June 30, 2024

	2024	2023 Amended
	Annual Budget	Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	179,796,583	162,744,258
Special Purpose Funds - Total Expense	19,484,878	19,261,617
Capital Fund - Total Expense	13,591,299	12,145,313
Capital Fund - Tangible Capital Assets Purchased from Local Capital	300,000	5,598,301
Total Budget Bylaw Amount	213,172,760	199,749,489

Approved by the Board

Signature of the Chairperson of the Board of Education

June 14, 2023

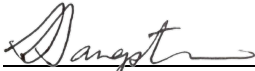
Date Signed



Signature of the Superintendent

June 14, 2023

Date Signed



Signature of the Secretary Treasurer

June 14, 2023

Date Signed

School District No. 33 (Chilliwack)

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2024

	2024 Annual Budget	2023 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	(3,983,324)	(6,488,405)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Local Capital	(300,000)	(5,598,301)
From Deferred Capital Revenue	(3,443,427)	(19,935,343)
Total Acquisition of Tangible Capital Assets	(3,743,427)	(25,533,644)
Amortization of Tangible Capital Assets	11,189,687	10,260,553
Total Effect of change in Tangible Capital Assets	7,446,260	(15,273,091)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	3,462,936	(21,761,496)

School District No. 33 (Chilliwack)

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2024

	2024	2023 Amended
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	170,085,727	151,092,772
Other	200,000	160,000
Tuition	2,170,000	1,876,625
Other Revenue	3,207,551	3,186,707
Rentals and Leases	250,000	230,000
Investment Income	1,180,000	980,000
Total Revenue	177,093,278	157,526,104
Expenses		
Instruction	153,318,724	138,345,834
District Administration	5,225,136	5,022,434
Operations and Maintenance	16,914,547	15,153,380
Transportation and Housing	4,338,176	4,222,610
Total Expense	179,796,583	162,744,258
Net Revenue (Expense)	(2,703,305)	(5,218,154)
Budgeted Prior Year Surplus Appropriation	3,003,305	5,714,880
Net Transfers (to) from other funds		
Local Capital	(300,000)	(496,726)
Total Net Transfers	(300,000)	(496,726)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 33 (Chilliwack)

Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2024

	2024	2023 Amended
	Annual Budget	Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	168,730,453	152,298,541
ISC/LEA Recovery	(2,640,377)	(2,640,377)
Other Ministry of Education and Child Care Grants		
Pay Equity	864,624	864,624
Funding for Graduated Adults	5,000	5,344
Student Transportation Fund	329,456	329,456
Support Staff Benefits Grant	220,285	216,448
FSA Scorer Grant	14,329	14,329
Early Learning Framework (ELF) Implementation		2,026
Equity Scan Grant		2,381
February supplemental special education enrolment	503,040	
Labour Settlement Funding	2,058,917	
Total Provincial Grants - Ministry of Education and Child Care	170,085,727	151,092,772
Provincial Grants - Other	200,000	160,000
Tuition		
International and Out of Province Students	2,170,000	1,876,625
Total Tuition	2,170,000	1,876,625
Other Revenues		
Funding from First Nations	2,640,377	2,640,377
Miscellaneous		
Bus Fees	353,894	333,050
Energy Program	30,000	30,000
Other Miscellaneous	183,280	183,280
Total Other Revenue	3,207,551	3,186,707
Rentals and Leases	250,000	230,000
Investment Income	1,180,000	980,000
Total Operating Revenue	177,093,278	157,526,104

School District No. 33 (Chilliwack)

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2024

	2024	2023 Amended
	Annual Budget	Annual Budget
	\$	\$
Salaries		
Teachers	77,158,117	69,833,312
Principals and Vice Principals	9,654,663	9,250,933
Educational Assistants	16,885,671	13,934,944
Support Staff	16,220,419	14,473,141
Other Professionals	3,946,286	3,629,942
Substitutes	6,892,178	6,433,314
Total Salaries	130,757,334	117,555,586
Employee Benefits	31,873,105	27,841,983
Total Salaries and Benefits	162,630,439	145,397,569
Services and Supplies		
Services	4,515,399	4,689,747
Student Transportation	33,000	32,000
Professional Development and Travel	1,222,860	1,030,215
Rentals and Leases	25,000	25,000
Dues and Fees	268,433	267,774
Insurance	353,849	276,500
Supplies	8,227,603	8,558,453
Utilities	2,520,000	2,467,000
Total Services and Supplies	17,166,144	17,346,689
Total Operating Expense	179,796,583	162,744,258

School District No. 33 (Chilliwack)

Schedule 2C

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2024

	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	62,203,728	603,777		756,534		4,704,755	68,268,794
1.03 Career Programs	93,817			883,304		548	977,669
1.07 Library Services	2,101,011	80,696		26,339		55,244	2,263,290
1.08 Counselling	2,289,752					24,274	2,314,026
1.10 Special Education	7,724,537	1,181,616	15,620,086	506,445		1,096,407	26,129,091
1.30 English Language Learning	1,248,891					6,660	1,255,551
1.31 Indigenous Education	1,397,873	144,099	1,265,585	11,423	103,804	181,184	3,103,968
1.41 School Administration		7,356,277		2,802,658	641,175	135,991	10,936,101
1.60 Summer School							-
1.61 Continuing Education							-
1.62 International and Out of Province Students	98,508	144,099		27,110	41,521		311,238
1.64 Other				85,200			85,200
Total Function 1	77,158,117	9,510,564	16,885,671	5,099,013	786,500	6,205,063	115,644,928
4 District Administration							
4.11 Educational Administration					741,409		741,409
4.40 School District Governance					185,542		185,542
4.41 Business Administration		144,099		684,380	1,473,154	733	2,302,366
Total Function 4	-	144,099	-	684,380	2,400,105	733	3,229,317
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				92,948	557,697		650,645
5.50 Maintenance Operations				7,260,785		468,794	7,729,579
5.52 Maintenance of Grounds				978,875		32,637	1,011,512
5.56 Utilities							-
Total Function 5	-	-	-	8,332,608	557,697	501,431	9,391,736
7 Transportation and Housing							
7.41 Transportation and Housing Administration				200,895	201,984		402,879
7.70 Student Transportation				1,903,523		184,951	2,088,474
Total Function 7	-	-	-	2,104,418	201,984	184,951	2,491,353
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	77,158,117	9,654,663	16,885,671	16,220,419	3,946,286	6,892,178	130,757,334

School District No. 33 (Chilliwack)

Schedule 2C

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2024

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2024 Annual Budget	2023 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	68,268,794	16,389,608	84,658,402	6,328,836	90,987,238	83,998,760
1.03 Career Programs	977,669	269,966	1,247,635	361,087	1,608,722	1,495,360
1.07 Library Services	2,263,290	548,860	2,812,150	125,554	2,937,704	2,083,664
1.08 Counselling	2,314,026	563,066	2,877,092		2,877,092	2,843,084
1.10 Special Education	26,129,091	6,833,531	32,962,622	591,463	33,554,085	28,586,436
1.30 English Language Learning	1,255,551	306,449	1,562,000	23,788	1,585,788	1,535,552
1.31 Indigenous Education	3,103,968	698,319	3,802,287	1,256,555	5,058,842	4,550,635
1.41 School Administration	10,936,101	2,483,471	13,419,572	242,813	13,662,385	12,150,879
1.60 Summer School	-	-	-	9,000	9,000	153,111
1.61 Continuing Education	-	-	-	2,250	2,250	3,000
1.62 International and Out of Province Students	311,238	70,476	381,714	493,325	875,039	800,008
1.64 Other	85,200	22,989	108,189	52,390	160,579	145,345
Total Function 1	115,644,928	28,186,735	143,831,663	9,487,061	153,318,724	138,345,834
4 District Administration						
4.11 Educational Administration	741,409	142,863	884,272	192,660	1,076,932	1,065,106
4.40 School District Governance	185,542	14,658	200,200	159,564	359,764	446,973
4.41 Business Administration	2,302,366	521,474	2,823,840	964,600	3,788,440	3,510,355
Total Function 4	3,229,317	678,995	3,908,312	1,316,824	5,225,136	5,022,434
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	650,645	124,026	774,671	297,609	1,072,280	902,740
5.50 Maintenance Operations	7,729,579	1,970,093	9,699,672	1,966,600	11,666,272	10,444,952
5.52 Maintenance of Grounds	1,011,512	251,983	1,263,495	392,500	1,655,995	1,338,688
5.56 Utilities	-	-	-	2,520,000	2,520,000	2,467,000
Total Function 5	9,391,736	2,346,102	11,737,838	5,176,709	16,914,547	15,153,380
7 Transportation and Housing						
7.41 Transportation and Housing Administration	402,879	96,919	499,798	122,550	622,348	513,022
7.70 Student Transportation	2,088,474	564,354	2,652,828	1,063,000	3,715,828	3,709,588
Total Function 7	2,491,353	661,273	3,152,626	1,185,550	4,338,176	4,222,610
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	130,757,334	31,873,105	162,630,439	17,166,144	179,796,583	162,744,258

School District No. 33 (Chilliwack)

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2024

	2024 Annual Budget	2023 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	16,459,878	15,824,001
Other		106,234
Other Revenue	2,990,000	3,296,382
Investment Income	35,000	35,000
Total Revenue	19,484,878	19,261,617
Expenses		
Instruction	19,028,261	18,391,232
Operations and Maintenance	456,617	793,268
Transportation and Housing		77,117
Total Expense	19,484,878	19,261,617
Budgeted Surplus (Deficit), for the year	-	-

School District No. 33 (Chilliwack)

Schedule 3A

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2024

	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			318,699	908,431					
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	456,617	638,668			224,000	49,000	152,261	764,105	427,537
Other			90,000	2,900,000					
Investment Income			5,000	30,000					
	456,617	638,668	95,000	2,930,000	224,000	49,000	152,261	764,105	427,537
Less: Allocated to Revenue	456,617	638,668	95,000	2,930,000	224,000	49,000	152,261	764,105	427,537
Deferred Revenue, end of year	-	-	318,699	908,431	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	456,617	638,668			224,000	49,000	152,261	764,105	427,537
Other Revenue			90,000	2,900,000					
Investment Income			5,000	30,000					
	456,617	638,668	95,000	2,930,000	224,000	49,000	152,261	764,105	427,537
Expenses									
Salaries									
Teachers							55,631		
Principals and Vice Principals									
Educational Assistants		505,186						593,132	
Support Staff					177,498				70,438
Other Professionals									10,936
Substitutes							2,782		253,684
	-	505,186	-	-	177,498	-	58,413	593,132	335,058
Employee Benefits		133,482			46,502		13,494	155,003	68,309
Services and Supplies	456,617		95,000	2,930,000		49,000	80,354	15,970	24,170
	456,617	638,668	95,000	2,930,000	224,000	49,000	152,261	764,105	427,537
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 33 (Chilliwack)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2024

Schedule 3A

	Classroom Enhancement Fund - Staffing	First Nation Student Transportation	Early Childhood Education Dual Credit Program	ECL Early Care & Learning	Feeding Futures Fund	TOTAL
	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		137,915	85,000			1,450,045
Add: Restricted Grants						
Provincial Grants - Ministry of Education and Child Care	11,694,575			175,000	1,769,556	16,351,319
Other						2,990,000
Investment Income						35,000
	11,694,575	-	-	175,000	1,769,556	19,376,319
Less: Allocated to Revenue	11,694,575	137,915	85,000	175,000	1,655,200	19,484,878
Deferred Revenue, end of year	-	-	-	-	114,356	1,341,486
Revenues						
Provincial Grants - Ministry of Education and Child Care	11,694,575	137,915	85,000	175,000	1,655,200	16,459,878
Other Revenue						2,990,000
Investment Income						35,000
	11,694,575	137,915	85,000	175,000	1,655,200	19,484,878
Expenses						
Salaries						
Teachers	9,412,907					9,468,538
Principals and Vice Principals				142,412		142,412
Educational Assistants						1,098,318
Support Staff						247,936
Other Professionals					93,154	104,090
Substitutes						256,466
	9,412,907	-	-	142,412	93,154	11,317,760
Employee Benefits	2,281,668			32,588	21,202	2,752,248
Services and Supplies		137,915	85,000		1,540,844	5,414,870
	11,694,575	137,915	85,000	175,000	1,655,200	19,484,878
Net Revenue (Expense)	-	-	-	-	-	-

School District No. 33 (Chilliwack)

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2024

	2024 Annual Budget			2023 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education and Child Care	2,401,612		2,401,612	1,884,760
Amortization of Deferred Capital Revenue	9,909,668		9,909,668	8,990,302
Total Revenue	12,311,280	-	12,311,280	10,875,062
Expenses				
Operations and Maintenance	2,401,612		2,401,612	1,884,760
Amortization of Tangible Capital Assets				
Operations and Maintenance	10,412,819		10,412,819	9,527,787
Transportation and Housing	776,868		776,868	732,766
Total Expense	13,591,299	-	13,591,299	12,145,313
Net Revenue (Expense)	(1,280,019)	-	(1,280,019)	(1,270,251)
Net Transfers (to) from other funds				
Local Capital		300,000	300,000	496,726
Total Net Transfers	-	300,000	300,000	496,726
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	300,000	(300,000)	-	
Total Other Adjustments to Fund Balances	300,000	(300,000)	-	
Budgeted Surplus (Deficit), for the year	(980,019)	-	(980,019)	(773,525)