

Amended Annual Budget

## **School District No. 34 (Abbotsford)**

June 30, 2016

# School District No. 34 (Abbotsford)

June 30, 2016

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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. 34 (ABBOTSFORD) (called the "Board") to adopt the Amended Annual Budget of the Board for the fiscal year 2015/2016 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. 34 (Abbotsford) Amended Annual Budget Bylaw for fiscal year 2015/2016.
3. The attached Statement 2 showing the estimated revenue and expense for the 2015/2016 fiscal year and the total budget bylaw amount of \$198,366,213 for the 2015/2016 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 2015/2016.

READ A FIRST TIME THE 23rd DAY OF FEBRUARY, 2016;

READ A SECOND TIME THE 23rd DAY OF FEBRUARY, 2016;

READ A THIRD TIME, PASSED AND ADOPTED THE 23rd DAY OF FEBRUARY, 2016;

(Corporate Seal)

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Chairperson of the Board

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Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 34 (Abbotsford) Amended Annual Budget Bylaw 2015/2016, adopted by the Board the 23rd DAY OF FEBRUARY, 2016.

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Secretary Treasurer

# School District No. 34 (Abbotsford)

Statement 2

Amended Annual Budget - Revenue and Expense  
Year Ended June 30, 2016

|   | 2016 Amended<br>Annual Budget | 2016<br>Annual Budget |
|---|-------------------------------|-----------------------|
| <b>Ministry Operating Grant Funded FTE's</b>                  |                               |                       |
| School-Age  | 19,120.250                    | 18,871.750            |
| Adult   | 68.125                        | 63.500                |
| Other   | 130.250                       | 161.750               |
| <b>Total Ministry Operating Grant Funded FTE's</b>            | <b>19,318.625</b>             | <b>19,097.000</b>     |
| <b>Revenues</b>   | <b>\$</b>                     | <b>\$</b>             |
| Provincial Grants   |                               |                       |
| Ministry of Education   | 171,080,231                   | 168,276,928           |
| Other   | 286,446                       | 150,000               |
| Tuition   | 5,150,000                     | 4,875,000             |
| Other Revenue   | 7,404,311                     | 7,873,244             |
| Rentals and Leases  | 374,000                       | 374,000               |
| Investment Income   | 340,000                       | 340,000               |
| Amortization of Deferred Capital Revenue                      | 7,235,039                     | 7,134,461             |
| <b>Total Revenue</b>  | <b>191,870,027</b>            | <b>189,023,633</b>    |
| <b>Expenses</b>   |                               |                       |
| Instruction   | 160,663,026                   | 155,669,443           |
| District Administration                                       | 4,695,642                     | 4,670,791             |
| Operations and Maintenance                                    | 29,233,852                    | 29,181,030            |
| Transportation and Housing                                    | 3,565,237                     | 3,525,859             |
| Debt Services   | 8,456                         | 8,456                 |
| <b>Total Expense</b>  | <b>198,166,213</b>            | <b>193,055,579</b>    |
| <b>Net Revenue (Expense)</b>                                  | <b>(6,296,186)</b>            | <b>(4,031,946)</b>    |
| <b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>  | <b>4,478,267</b>              | <b>2,198,201</b>      |
| <b>Budgeted Surplus (Deficit), for the year</b>               | <b>(1,817,919)</b>            | <b>(1,833,745)</b>    |
| <b>Budgeted Surplus (Deficit), for the year comprised of:</b> |                               |                       |
| Operating Fund Surplus (Deficit)                              |                               |                       |
| Special Purpose Fund Surplus (Deficit)                        |                               |                       |
| Capital Fund Surplus (Deficit)                                | (1,817,919)                   | (1,833,745)           |
| <b>Budgeted Surplus (Deficit), for the year</b>               | <b>(1,817,919)</b>            | <b>(1,833,745)</b>    |

# School District No. 34 (Abbotsford)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2016

|   | 2016 Amended<br>Annual Budget | 2016<br>Annual Budget |
|---|-------------------------------|-----------------------|
| <b>Budget Bylaw Amount</b>  |                               |                       |
| Operating - Total Expense   | 173,114,839                   | 168,218,355           |
| Special Purpose Funds - Total Expense                               | 12,394,796                    | 12,265,398            |
| Capital Fund - Total Expense  | 12,656,578                    | 12,571,826            |
| Capital Fund - Tangible Capital Assets Purchased from Local Capital | 200,000                       |                       |
| <b>Total Budget Bylaw Amount</b>                                    | <b>198,366,213</b>            | <b>193,055,579</b>    |

## 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. 34 (Abbotsford)

Amended Annual Budget - Changes in Net Financial Assets (Debt)  
Year Ended June 30, 2016

|   | <b>2016 Amended<br/>Annual Budget</b> | 2016<br>Annual Budget |
|---|---------------------------------------|-----------------------|
|   | \$                                    | \$                    |
| <b>Surplus (Deficit) for the year</b>                     | <b>(6,296,186)</b>                    | (4,031,946)           |
| <b>Effect of change in Tangible Capital Assets</b>        |                                       |                       |
| Acquisition of Tangible Capital Assets                    |                                       |                       |
| From Local Capital  | (200,000)                             |                       |
| <b>Total Acquisition of Tangible Capital Assets</b>       | <b>(200,000)</b>                      | -                     |
| Amortization of Tangible Capital Assets                   | 9,824,046                             | 9,739,294             |
| <b>Total Effect of change in Tangible Capital Assets</b>  | <b>9,624,046</b>                      | 9,739,294             |
| Use of Prepaid Expenses                                   | (874,648)                             | (684,000)             |
| Acquisition of Supplies Inventory                         | 759,000                               | 684,000               |
|   | (115,648)                             | -                     |
| <b>(Increase) Decrease in Net Financial Assets (Debt)</b> | <b>3,212,212</b>                      | 5,707,348             |

# School District No. 34 (Abbotsford)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund  
Year Ended June 30, 2016

|  | <b>Operating<br/>Fund</b> | <b>Special Purpose<br/>Fund</b> | <b>Capital<br/>Fund</b> | <b>2016 Amended<br/>Annual Budget</b> |
|--|---------------------------|---------------------------------|-------------------------|---------------------------------------|
|  | <b>\$</b>                 | <b>\$</b>                       | <b>\$</b>               | <b>\$</b>                             |
| <b>Accumulated Surplus (Deficit), beginning of year</b>    | 12,106,598                | 56,808                          | 56,076,672              | <b>68,240,078</b>                     |
| <b>Changes for the year</b>                                |                           |                                 |                         |                                       |
| Net Revenue (Expense) for the year                         | (3,698,723)               |                                 | (2,597,463)             | <b>(6,296,186)</b>                    |
| Interfund Transfers  |                           |                                 |                         |                                       |
| Local Capital  | (90,669)                  |                                 | 90,669                  | -                                     |
| Other  | (688,875)                 |                                 | 688,875                 | -                                     |
| <b>Net Changes for the year</b>                            | <b>(4,478,267)</b>        | <b>-</b>                        | <b>(1,817,919)</b>      | <b>(6,296,186)</b>                    |
| <b>Budgeted Accumulated Surplus (Deficit), end of year</b> | <b>7,628,331</b>          | <b>56,808</b>                   | <b>54,258,753</b>       | <b>61,943,892</b>                     |

**School District No. 34 (Abbotsford)**  
 Amended Annual Budget - Operating Revenue and Expense  
 Year Ended June 30, 2016

|  | <b>2016 Amended<br/>Annual Budget</b> | 2016<br>Annual Budget |
|--|---------------------------------------|-----------------------|
|  | \$                                    | \$                    |
| <b>Revenues</b>                                  |                                       |                       |
| Provincial Grants                                |                                       |                       |
| Ministry of Education                            | <b>161,844,696</b>                    | 159,308,816           |
| Other  | <b>225,000</b>                        | 150,000               |
| Tuition  | <b>5,150,000</b>                      | 4,875,000             |
| Other Revenue                                    | <b>1,482,420</b>                      | 1,751,882             |
| Rentals and Leases                               | <b>374,000</b>                        | 374,000               |
| Investment Income                                | <b>340,000</b>                        | 340,000               |
| <b>Total Revenue</b>                             | <b>169,416,116</b>                    | 166,799,698           |
| <b>Expenses</b>                                  |                                       |                       |
| Instruction                                      | <b>149,019,106</b>                    | 144,154,921           |
| District Administration                          | <b>4,695,642</b>                      | 4,670,791             |
| Operations and Maintenance                       | <b>16,414,826</b>                     | 16,408,657            |
| Transportation and Housing                       | <b>2,985,265</b>                      | 2,983,986             |
| <b>Total Expense</b>                             | <b>173,114,839</b>                    | 168,218,355           |
| <b>Net Revenue (Expense)</b>                     | <b>(3,698,723)</b>                    | (1,418,657)           |
| <b>Budgeted Prior Year Surplus Appropriation</b> | <b>4,478,267</b>                      | 2,198,201             |
| <b>Net Transfers (to) from other funds</b>       |                                       |                       |
| Local Capital                                    | <b>(90,669)</b>                       | (90,669)              |
| Other  | <b>(688,875)</b>                      | (688,875)             |
| <b>Total Net Transfers</b>                       | <b>(779,544)</b>                      | (779,544)             |
| <b>Budgeted Surplus (Deficit), for the year</b>  | <b>-</b>                              | -                     |



# School District No. 34 (Abbotsford)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source  
Year Ended June 30, 2016

|  | 2016 Amended<br>Annual Budget | 2016<br>Annual Budget |
|--|-------------------------------|-----------------------|
|  | \$                            | \$                    |
| <b>Provincial Grants - Ministry of Education</b>       |                               |                       |
| Operating Grant, Ministry of Education                 | 161,994,593                   | 159,862,331           |
| AANDC/LEA Recovery                                     | (363,387)                     | (422,650)             |
| Other Ministry of Education Grants                     |                               |                       |
| Pay Equity   | 118,014                       | 118,014               |
| Projected Enrollment Adjustment                        |                               | (248,879)             |
| ESD funding  | 95,476                        |                       |
| <b>Total Provincial Grants - Ministry of Education</b> | <b>161,844,696</b>            | <b>159,308,816</b>    |
| <b>Provincial Grants - Other</b>                       | <b>225,000</b>                | <b>150,000</b>        |
| <b>Tuition</b>   |                               |                       |
| Offshore Tuition Fees                                  | 5,150,000                     | 4,875,000             |
| <b>Total Tuition</b>                                   | <b>5,150,000</b>              | <b>4,875,000</b>      |
| <b>Other Revenues</b>                                  |                               |                       |
| LEA/Direct Funding from First Nations                  | 363,387                       | 422,650               |
| Miscellaneous  |                               |                       |
| School Fees  | 419,400                       | 419,400               |
| School of Choice Busing/Other Busing                   | 540,000                       | 540,000               |
| Other  | 159,633                       | 369,832               |
| <b>Total Other Revenue</b>                             | <b>1,482,420</b>              | <b>1,751,882</b>      |
| <b>Rentals and Leases</b>                              | <b>374,000</b>                | <b>374,000</b>        |
| <b>Investment Income</b>                               | <b>340,000</b>                | <b>340,000</b>        |
| <b>Total Operating Revenue</b>                         | <b>169,416,116</b>            | <b>166,799,698</b>    |

# School District No. 34 (Abbotsford)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Source  
Year Ended June 30, 2016

|                                     | 2016 Amended<br>Annual Budget | 2016<br>Annual Budget |
|-------------------------------------|-------------------------------|-----------------------|
|                                     | \$                            | \$                    |
| <b>Salaries</b>                     |                               |                       |
| Teachers                            | 77,421,744                    | 76,208,337            |
| Principals and Vice Principals      | 9,174,138                     | 8,755,789             |
| Educational Assistants              | 12,991,053                    | 11,862,077            |
| Support Staff                       | 12,810,892                    | 12,730,116            |
| Other Professionals                 | 3,122,341                     | 2,908,957             |
| Substitutes                         | 6,035,514                     | 6,045,461             |
| <b>Total Salaries</b>               | <b>121,555,682</b>            | <b>118,510,737</b>    |
| <b>Employee Benefits</b>            | <b>32,273,757</b>             | <b>31,585,907</b>     |
| <b>Total Salaries and Benefits</b>  | <b>153,829,439</b>            | <b>150,096,644</b>    |
| <b>Services and Supplies</b>        |                               |                       |
| Services                            | 3,810,410                     | 3,988,461             |
| Student Transportation              | 271,611                       | 109,452               |
| Professional Development and Travel | 1,519,012                     | 1,208,514             |
| Rentals and Leases                  | 25,300                        | 9,100                 |
| Dues and Fees                       | 354,066                       | 351,188               |
| Insurance                           | 380,995                       | 380,995               |
| Supplies                            | 10,659,006                    | 9,809,001             |
| Utilities                           | 2,265,000                     | 2,265,000             |
| <b>Total Services and Supplies</b>  | <b>19,285,400</b>             | <b>18,121,711</b>     |
| <b>Total Operating Expense</b>      | <b>173,114,839</b>            | <b>168,218,355</b>    |

# School District No. 34 (Abbotsford)

Amended Annual Budget - Operating Expense by Function, Program and Object  
Year Ended June 30, 2016

|  | Teachers<br>Salaries | Principals and<br>Vice Principals<br>Salaries | Educational<br>Assistants<br>Salaries | Support<br>Staff<br>Salaries | Other<br>Professionals<br>Salaries | Substitutes<br>Salaries | Total<br>Salaries  |
|--|----------------------|---|---------------------------------------|------------------------------|------------------------------------|-------------------------|--------------------|
|  | \$                   | \$  | \$                                    | \$                           | \$                                 | \$                      | \$                 |
| <b>1 Instruction</b>                           |                      |   |                                       |                              |                                    |                         |                    |
| 1.02 Regular Instruction                       | 64,751,618           | 736,631                                       | 483,038                               | 331,181                      |                                    | 4,318,569               | 70,621,037         |
| 1.03 Career Programs                           | 554,169              | 111,130                                       | 140,826                               | 35,500                       |                                    | 2,000                   | 843,625            |
| 1.07 Library Services                          | 244,631              | 180,083                                       | 472,984                               |                              |                                    |                         | 897,698            |
| 1.08 Counselling                               | 1,847,065            | 31,740  |                                       |                              |                                    |                         | 1,878,805          |
| 1.10 Special Education                         | 6,951,575            | 532,438                                       | 10,336,924                            | 216,934                      |                                    | 788,868                 | 18,826,739         |
| 1.30 English Language Learning                 | 2,059,398            | 37,048  | 387,697                               |                              |                                    | 29,520                  | 2,513,663          |
| 1.31 Aboriginal Education                      | 412,961              | 202,371                                       | 874,116                               | 35,832                       |                                    | 400                     | 1,525,680          |
| 1.41 School Administration                     | 296,704              | 7,210,767                                     |                                       | 2,830,097                    |                                    | 36,900                  | 10,374,468         |
| 1.60 Summer School                             | 285,607              | 20,800  | 10,708                                | 4,204                        |                                    | 2,000                   | 323,319            |
| 1.62 Off Shore Students                        | 18,016               |   | 284,760                               | 95,186                       | 242,945                            | 19,098                  | 660,005            |
| <b>Total Function 1</b>                        | <b>77,421,744</b>    | <b>9,063,008</b>                              | <b>12,991,053</b>                     | <b>3,548,934</b>             | <b>242,945</b>                     | <b>5,197,355</b>        | <b>108,465,039</b> |
| <b>4 District Administration</b>               |                      |   |                                       |                              |                                    |                         |                    |
| 4.11 Educational Administration                |                      |   |                                       |                              | 713,468                            | 4,000                   | 717,468            |
| 4.40 School District Governance                |                      |   |                                       |                              | 161,500                            |                         | 161,500            |
| 4.41 Business Administration                   |                      | 111,130                                       |                                       | 635,357                      | 1,110,179                          | 72,700                  | 1,929,366          |
| <b>Total Function 4</b>                        | <b>-</b>             | <b>111,130</b>                                | <b>-</b>                              | <b>635,357</b>               | <b>1,985,147</b>                   | <b>76,700</b>           | <b>2,808,334</b>   |
| <b>5 Operations and Maintenance</b>            |                      |   |                                       |                              |                                    |                         |                    |
| 5.41 Operations and Maintenance Administration |                      |   |                                       | 216,106                      | 495,187                            | 9,000                   | 720,293            |
| 5.50 Maintenance Operations                    |                      |   |                                       | 6,547,156                    | 321,406                            | 713,459                 | 7,582,021          |
| 5.52 Maintenance of Grounds                    |                      |   |                                       | 439,427                      |                                    |                         | 439,427            |
| 5.56 Utilities                                 |                      |   |                                       |                              |                                    |                         | -                  |
| <b>Total Function 5</b>                        | <b>-</b>             | <b>-</b>                                      | <b>-</b>                              | <b>7,202,689</b>             | <b>816,593</b>                     | <b>722,459</b>          | <b>8,741,741</b>   |
| <b>7 Transportation and Housing</b>            |                      |   |                                       |                              |                                    |                         |                    |
| 7.41 Transportation and Housing Administration |                      |   |                                       | 190,941                      | 77,656                             |                         | 268,597            |
| 7.70 Student Transportation                    |                      |   |                                       | 1,232,971                    |                                    | 39,000                  | 1,271,971          |
| <b>Total Function 7</b>                        | <b>-</b>             | <b>-</b>                                      | <b>-</b>                              | <b>1,423,912</b>             | <b>77,656</b>                      | <b>39,000</b>           | <b>1,540,568</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>77,421,744</b>    | <b>9,174,138</b>                              | <b>12,991,053</b>                     | <b>12,810,892</b>            | <b>3,122,341</b>                   | <b>6,035,514</b>        | <b>121,555,682</b> |

# School District No. 34 (Abbotsford)

Amended Annual Budget - Operating Expense by Function, Program and Object  
Year Ended June 30, 2016

|  | Total Salaries     | Employee Benefits | Total Salaries and Benefits | Services and Supplies | 2016 Amended Annual Budget | 2016 Annual Budget |
|--|--------------------|-------------------|-----------------------------|-----------------------|----------------------------|--------------------|
|  | \$                 | \$                | \$                          | \$                    | \$                         | \$                 |
| <b>1 Instruction</b>                           |                    |                   |                             |                       |                            |                    |
| 1.02 Regular Instruction                       | 70,621,037         | 18,617,123        | 89,238,160                  | 8,253,371             | 97,491,531                 | 94,975,779         |
| 1.03 Career Programs                           | 843,625            | 216,761           | 1,060,386                   | 36,552                | 1,096,938                  | 1,401,654          |
| 1.07 Library Services                          | 897,698            | 238,393           | 1,136,091                   | 271,056               | 1,407,147                  | 1,454,890          |
| 1.08 Counselling                               | 1,878,805          | 488,513           | 2,367,318                   | 20,550                | 2,387,868                  | 2,330,864          |
| 1.10 Special Education                         | 18,826,739         | 5,758,650         | 24,585,389                  | 816,173               | 25,401,562                 | 23,784,294         |
| 1.30 English Language Learning                 | 2,513,663          | 694,066           | 3,207,729                   | 68,741                | 3,276,470                  | 3,303,148          |
| 1.31 Aboriginal Education                      | 1,525,680          | 478,702           | 2,004,382                   | 510,681               | 2,515,063                  | 2,333,260          |
| 1.41 School Administration                     | 10,374,468         | 2,337,291         | 12,711,759                  | 1,010,608             | 13,722,367                 | 12,871,961         |
| 1.60 Summer School                             | 323,319            | 53,100            | 376,419                     | 14,150                | 390,569                    | 390,298            |
| 1.62 Off Shore Students                        | 660,005            | 179,846           | 839,851                     | 489,740               | 1,329,591                  | 1,308,773          |
| <b>Total Function 1</b>                        | <b>108,465,039</b> | <b>29,062,445</b> | <b>137,527,484</b>          | <b>11,491,622</b>     | <b>149,019,106</b>         | <b>144,154,921</b> |
| <b>4 District Administration</b>               |                    |                   |                             |                       |                            |                    |
| 4.11 Educational Administration                | 717,468            | 178,094           | 895,562                     | 315,074               | 1,210,636                  | 1,165,895          |
| 4.40 School District Governance                | 161,500            | 4,000             | 165,500                     | 151,000               | 316,500                    | 316,500            |
| 4.41 Business Administration                   | 1,929,366          | 464,645           | 2,394,011                   | 774,495               | 3,168,506                  | 3,188,396          |
| <b>Total Function 4</b>                        | <b>2,808,334</b>   | <b>646,739</b>    | <b>3,455,073</b>            | <b>1,240,569</b>      | <b>4,695,642</b>           | <b>4,670,791</b>   |
| <b>5 Operations and Maintenance</b>            |                    |                   |                             |                       |                            |                    |
| 5.41 Operations and Maintenance Administration | 720,293            | 158,098           | 878,391                     | 401,000               | 1,279,391                  | 1,325,997          |
| 5.50 Maintenance Operations                    | 7,582,021          | 1,828,246         | 9,410,267                   | 2,573,109             | 11,983,376                 | 11,930,996         |
| 5.52 Maintenance of Grounds                    | 439,427            | 118,532           | 557,959                     | 329,100               | 887,059                    | 886,664            |
| 5.56 Utilities                                 | -                  | -                 | -                           | 2,265,000             | 2,265,000                  | 2,265,000          |
| <b>Total Function 5</b>                        | <b>8,741,741</b>   | <b>2,104,876</b>  | <b>10,846,617</b>           | <b>5,568,209</b>      | <b>16,414,826</b>          | <b>16,408,657</b>  |
| <b>7 Transportation and Housing</b>            |                    |                   |                             |                       |                            |                    |
| 7.41 Transportation and Housing Administration | 268,597            | 65,368            | 333,965                     | 37,500                | 371,465                    | 371,294            |
| 7.70 Student Transportation                    | 1,271,971          | 394,329           | 1,666,300                   | 947,500               | 2,613,800                  | 2,612,692          |
| <b>Total Function 7</b>                        | <b>1,540,568</b>   | <b>459,697</b>    | <b>2,000,265</b>            | <b>985,000</b>        | <b>2,985,265</b>           | <b>2,983,986</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>121,555,682</b> | <b>32,273,757</b> | <b>153,829,439</b>          | <b>19,285,400</b>     | <b>173,114,839</b>         | <b>168,218,355</b> |

# School District No. 34 (Abbotsford)

Amended Annual Budget - Special Purpose Revenue and Expense  
Year Ended June 30, 2016

|   | <u>2016 Amended<br/>Annual Budget</u> | <u>2016<br/>Annual Budget</u> |
|---|---------------------------------------|-------------------------------|
|   | \$                                    | \$                            |
| <b>Revenues</b>                                 |                                       |                               |
| Provincial Grants                               |                                       |                               |
| Ministry of Education                           | 6,411,459                             | 6,144,036                     |
| Other   | 61,446                                |                               |
| Other Revenue                                   | 5,921,891                             | 6,121,362                     |
| <b>Total Revenue</b>                            | <u>12,394,796</u>                     | <u>12,265,398</u>             |
| <b>Expenses</b>                                 |                                       |                               |
| Instruction                                     | 11,643,920                            | 11,514,522                    |
| Operations and Maintenance                      | 750,876                               | 750,876                       |
| <b>Total Expense</b>                            | <u>12,394,796</u>                     | <u>12,265,398</u>             |
| <b>Budgeted Surplus (Deficit), for the year</b> | <u>-</u>                              | <u>-</u>                      |

# School District No. 34 (Abbotsford)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2016

|  | Annual<br>Facility<br>Grant | Learning<br>Improvement<br>Fund | Special<br>Education<br>Equipment | School<br>Generated<br>Funds | Strong<br>Start | Ready,<br>Set,<br>Learn | OLEP    | CommunityLINK | Service<br>Delivery<br>Transformation |
|--|-----------------------------|---------------------------------|-----------------------------------|------------------------------|-----------------|-------------------------|---------|---------------|---------------------------------------|
|  | \$                          | \$                              | \$                                | \$                           | \$              | \$                      | \$      | \$            | \$                                    |
| <b>Deferred Revenue, beginning of year</b> | -                           | -                               | 34,526                            | 2,108,576                    | -               | 47,774                  | 56,780  | -             | 120,906                               |
| <b>Add:</b> Restricted Grants              |                             |                                 |                                   |                              |                 |                         |         |               |                                       |
| Provincial Grants - Ministry of Education  | 750,876                     | 3,355,388                       | 38,873                            |                              | 352,000         | 75,950                  | 202,661 | 1,201,039     |                                       |
| Provincial Grants - Other                  |                             |                                 |                                   |                              |                 |                         |         |               |                                       |
| Other                                      |                             |                                 |                                   | 5,800,000                    |                 |                         |         |               |                                       |
|  | 750,876                     | 3,355,388                       | 38,873                            | 5,800,000                    | 352,000         | 75,950                  | 202,661 | 1,201,039     | -                                     |
| <b>Less:</b> Allocated to Revenue          | 750,876                     | 3,355,388                       | 73,399                            | 5,800,000                    | 352,000         | 123,724                 | 259,441 | 1,201,039     | 120,906                               |
| <b>Deferred Revenue, end of year</b>       | -                           | -                               | -                                 | <b>2,108,576</b>             | -               | -                       | -       | -             | -                                     |
| <b>Revenues</b>                            |                             |                                 |                                   |                              |                 |                         |         |               |                                       |
| Provincial Grants - Ministry of Education  | 750,876                     | 3,355,388                       | 73,399                            |                              | 352,000         | 123,724                 | 259,441 | 1,201,039     | 120,906                               |
| Provincial Grants - Other                  |                             |                                 |                                   |                              |                 |                         |         |               |                                       |
| Other Revenue                              |                             |                                 |                                   | 5,800,000                    |                 |                         |         |               |                                       |
|  | 750,876                     | 3,355,388                       | 73,399                            | 5,800,000                    | 352,000         | 123,724                 | 259,441 | 1,201,039     | 120,906                               |
| <b>Expenses</b>                            |                             |                                 |                                   |                              |                 |                         |         |               |                                       |
| Salaries                                   |                             |                                 |                                   |                              |                 |                         |         |               |                                       |
| Teachers                                   |                             | 2,240,157                       |                                   |                              |                 |                         | 31,266  |               |                                       |
| Principals and Vice Principals             |                             |                                 |                                   |                              |                 |                         |         |               |                                       |
| Educational Assistants                     |                             | 671,782                         |                                   |                              |                 |                         |         | 498,918       |                                       |
| Support Staff                              |                             |                                 |                                   |                              | 242,660         |                         |         | 23,271        |                                       |
| Other Professionals                        |                             |                                 |                                   |                              |                 |                         |         | 68,888        | 60,000                                |
| Substitutes                                |                             |                                 |                                   |                              |                 | 18,640                  | 31,500  |               |                                       |
|  | -                           | 2,911,939                       | -                                 | -                            | 242,660         | 18,640                  | 62,766  | 591,077       | 60,000                                |
| Employee Benefits                          |                             | 443,449                         |                                   |                              | 87,340          |                         | 8,320   | 147,271       | 15,000                                |
| Services and Supplies                      | 750,876                     |                                 | 73,399                            | 5,800,000                    | 22,000          | 105,084                 | 188,355 | 462,691       | 45,906                                |
|  | 750,876                     | 3,355,388                       | 73,399                            | 5,800,000                    | 352,000         | 123,724                 | 259,441 | 1,201,039     | 120,906                               |
| <b>Net Revenue (Expense)</b>               | -                           | -                               | -                                 | -                            | -               | -                       | -       | -             | -                                     |

# School District No. 34 (Abbotsford)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2016

|  | PRP     | Quality Teaching | Community Programs | Early Years Centre | Trusts | TOTAL      |
|--|---------|------------------|--------------------|--------------------|--------|------------|
|  | \$      | \$               | \$                 | \$                 | \$     | \$         |
| <b>Deferred Revenue, beginning of year</b> | 6,774   | 663              | 529                | 22,446             | 3,250  | 2,402,224  |
| <b>Add:</b> Restricted Grants              |         |                  |                    |                    |        |            |
| Provincial Grants - Ministry of Education  | 167,249 |                  |                    |                    |        | 6,144,036  |
| Provincial Grants - Other                  |         |                  |                    | 39,000             |        | 39,000     |
| Other                                      |         |                  | 121,362            |                    |        | 5,921,362  |
|  | 167,249 | -                | 121,362            | 39,000             | -      | 12,104,398 |
| <b>Less:</b> Allocated to Revenue          | 174,023 | 663              | 121,891            | 61,446             | -      | 12,394,796 |
| <b>Deferred Revenue, end of year</b>       | -       | -                | -                  | -                  | 3,250  | 2,111,826  |
| <b>Revenues</b>                            |         |                  |                    |                    |        |            |
| Provincial Grants - Ministry of Education  | 174,023 | 663              |                    |                    |        | 6,411,459  |
| Provincial Grants - Other                  |         |                  |                    | 61,446             |        | 61,446     |
| Other Revenue                              |         |                  | 121,891            |                    |        | 5,921,891  |
|  | 174,023 | 663              | 121,891            | 61,446             | -      | 12,394,796 |
| <b>Expenses</b>                            |         |                  |                    |                    |        |            |
| Salaries                                   |         |                  |                    |                    |        |            |
| Teachers                                   | 83,118  |                  | 74,800             |                    |        | 2,429,341  |
| Principals and Vice Principals             | 12,498  |                  | 2,275              |                    |        | 14,773     |
| Educational Assistants                     | 36,430  |                  |                    |                    |        | 1,207,130  |
| Support Staff                              |         |                  |                    |                    |        | 265,931    |
| Other Professionals                        |         |                  |                    |                    |        | 128,888    |
| Substitutes                                |         |                  |                    |                    |        | 50,140     |
|  | 132,046 | -                | 77,075             | -                  | -      | 4,096,203  |
| Employee Benefits                          | 31,382  |                  | 34,516             |                    |        | 767,278    |
| Services and Supplies                      | 10,595  | 663              | 10,300             | 61,446             |        | 7,531,315  |
|  | 174,023 | 663              | 121,891            | 61,446             | -      | 12,394,796 |
| <b>Net Revenue (Expense)</b>               | -       | -                | -                  | -                  | -      | -          |

# School District No. 34 (Abbotsford)

Amended Annual Budget - Capital Revenue and Expense  
Year Ended June 30, 2016

|  | 2016 Amended Annual Budget             |                  |                    | 2016<br>Annual Budget |
|--|--|------------------|--------------------|-----------------------|
|  | Invested in Tangible<br>Capital Assets | Local<br>Capital | Fund<br>Balance    |                       |
|  | \$                                     | \$               | \$                 | \$                    |
| <b>Revenues</b>                                      |  |                  |                    |                       |
| Provincial Grants                                    |  |                  |                    |                       |
| Ministry of Education                                | 2,824,076                              |                  | <b>2,824,076</b>   | 2,824,076             |
| Amortization of Deferred Capital Revenue             | 7,235,039                              |                  | <b>7,235,039</b>   | 7,134,461             |
| <b>Total Revenue</b>                                 | <b>10,059,115</b>                      | -                | <b>10,059,115</b>  | 9,958,537             |
| <b>Expenses</b>                                      |  |                  |                    |                       |
| Operations and Maintenance                           | 2,824,076                              |                  | <b>2,824,076</b>   | 2,824,076             |
| Amortization of Tangible Capital Assets              |  |                  |                    |                       |
| Operations and Maintenance                           | 9,244,074                              |                  | <b>9,244,074</b>   | 9,197,421             |
| Transportation and Housing                           | 579,972                                |                  | <b>579,972</b>     | 541,873               |
| Interest Payment                                     |  |                  |                    |                       |
| Capital Loan   |  | 8,456            | <b>8,456</b>       | 8,456                 |
| <b>Total Expense</b>                                 | <b>12,648,122</b>                      | <b>8,456</b>     | <b>12,656,578</b>  | 12,571,826            |
| <b>Net Revenue (Expense)</b>                         | <b>(2,589,007)</b>                     | <b>(8,456)</b>   | <b>(2,597,463)</b> | (2,613,289)           |
| <b>Net Transfers (to) from other funds</b>           |  |                  |                    |                       |
| Local Capital  |  | 90,669           | <b>90,669</b>      | 90,669                |
| Capital Loan Payment                                 |  | 688,875          | <b>688,875</b>     | 688,875               |
| <b>Total Net Transfers</b>                           | -                                      | <b>779,544</b>   | <b>779,544</b>     | 779,544               |
| <b>Other Adjustments to Fund Balances</b>            |  |                  |                    |                       |
| Tangible Capital Assets Purchased from Local Capital | 200,000                                | (200,000)        | -                  |                       |
| Principal Payment                                    |  |                  |                    |                       |
| Capital Lease  | 680,419                                | (680,419)        | -                  |                       |
| <b>Total Other Adjustments to Fund Balances</b>      | <b>880,419</b>                         | <b>(880,419)</b> | -                  |                       |
| <b>Budgeted Surplus (Deficit), for the year</b>      | <b>(1,708,588)</b>                     | <b>(109,331)</b> | <b>(1,817,919)</b> | (1,833,745)           |