

Annual Budget

School District No. 34 (Abbotsford)

June 30, 2020

School District No. 34 (Abbotsford)

June 30, 2020

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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. 34 (ABBOTSFORD) (called the "Board") to adopt the Annual Budget of the Board for the fiscal year 2019/2020 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

1. Board has complied with the provisions of the Act respecting the Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 34 (Abbotsford) Annual Budget Bylaw for fiscal year 2019/2020.
3. The attached Statement 2 showing the estimated revenue and expense for the 2019/2020 fiscal year and the total budget bylaw amount of \$225,437,538 for the 2019/2020 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 2019/2020.

READ A FIRST TIME THE 18th DAY OF JUNE, 2019;

READ A SECOND TIME THE 18th DAY OF JUNE, 2019;

READ A THIRD TIME, PASSED AND ADOPTED THE 18th DAY OF JUNE, 2019;

**Signed copies are available upon request at the
Abbotsford School District Office, or by emailing
the request to: finance@abbyschools.ca**

Chairperson of the Board

(Corporate Seal)

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 34 (Abbotsford) Annual Budget Bylaw 2019/2020, adopted by the Board the 18th DAY OF JUNE, 2019.

Secretary Treasurer

School District No. 34 (Abbotsford)

Annual Budget - Revenue and Expense
Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	19,920,000	19,827,750
Adult	54,375	54,375
Other	172,500	172,500
Total Ministry Operating Grant Funded FTE's	20,146,875	20,054,625
Revenues	\$	\$
Provincial Grants		
Ministry of Education	199,070,711	194,467,062
Other	225,000	304,835
Tuition	6,605,000	5,905,000
Other Revenue	8,131,663	8,201,261
Rentals and Leases	390,000	390,000
Investment Income	477,500	375,000
Amortization of Deferred Capital Revenue	7,591,665	7,345,285
Total Revenue	222,491,539	216,988,443
Expenses		
Instruction	185,198,311	183,895,201
District Administration	5,511,809	5,094,507
Operations and Maintenance	30,721,202	29,710,807
Transportation and Housing	3,606,216	3,548,773
Total Expense	225,037,538	222,249,288
Net Revenue (Expense)	(2,545,999)	(5,260,845)
Budgeted Allocation (Retirement) of Surplus (Deficit)	1,848,494	3,920,859
Budgeted Surplus (Deficit), for the year	(697,505)	(1,339,986)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(697,505)	(1,339,986)
Budgeted Surplus (Deficit), for the year	(697,505)	(1,339,986)

School District No. 34 (Abbotsford)

Annual Budget - Revenue and Expense
Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	194,004,983	189,824,361
Operating - Tangible Capital Assets Purchased	400,000	400,000
Special Purpose Funds - Total Expense	18,706,374	20,850,145
Capital Fund - Total Expense	12,326,181	11,574,782
Capital Fund - Tangible Capital Assets Purchased from Local Capital		150,000
Total Budget Bylaw Amount	<u>225,437,538</u>	<u>222,799,288</u>

Approved by the Board

**Signed copies are available upon request at the
Abbotsford School District Office, or by emailing the
request to: finance@abbyschools.ca**

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)
 Annual Budget - Changes in Net Financial Assets (Debt)
 Year Ended June 30, 2020

	2020	2019 Amended
	Annual Budget	Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(2,545,999)</u>	<u>(5,260,845)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(400,000)	(400,000)
From Local Capital		(150,000)
From Deferred Capital Revenue	<u>(3,657,956)</u>	<u>(2,203,439)</u>
Total Acquisition of Tangible Capital Assets	(4,057,956)	(2,753,439)
Amortization of Tangible Capital Assets	<u>9,616,670</u>	9,685,271
Total Effect of change in Tangible Capital Assets	5,558,714	6,931,832
Acquisitions of Prepaid Expenses	<u>(875,000)</u>	(875,000)
Use of Prepaid Expenses	<u>875,000</u>	875,000
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u>3,012,715</u>	1,670,987

School District No. 34 (Abbotsford)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	183,483,826	177,744,241
Other	225,000	225,000
Tuition	6,605,000	5,905,000
Other Revenue	2,302,663	2,264,261
Rentals and Leases	390,000	390,000
Investment Income	450,000	375,000
Total Revenue	<u>193,456,489</u>	<u>186,903,502</u>
Expenses		
Instruction	167,183,910	163,737,029
District Administration	5,511,809	5,094,507
Operations and Maintenance	18,316,183	18,066,092
Transportation and Housing	2,993,081	2,926,733
Total Expense	<u>194,004,983</u>	<u>189,824,361</u>
Net Revenue (Expense)	<u>(548,494)</u>	<u>(2,920,859)</u>
Budgeted Prior Year Surplus Appropriation	<u>1,848,494</u>	<u>3,920,859</u>
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(400,000)	(400,000)
Local Capital	(900,000)	(600,000)
Total Net Transfers	<u>(1,300,000)</u>	<u>(1,000,000)</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 34 (Abbotsford)

Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	182,064,011	177,602,699
DISC/LEA Recovery	(479,301)	(440,899)
Other Ministry of Education Grants		
Pay Equity	118,014	118,014
Funding for Graduated Adults	67,000	66,918
Transportation Supplement	313,969	313,969
Economic Stability Dividend	-	120,000
Carbon Tax Grant	100,000	120,000
Employer health tax	1,476,561	-
Enrollment audit adjustment	-	(220,000)
FSA	17,740	17,740
Strategic Priorities	-	30,300
Shoulder Tappers	-	5,000
Provincial Learning Grants	-	10,500
Adjust due to lower projected enrollment	(194,168)	
Total Provincial Grants - Ministry of Education	183,483,826	177,744,241
Provincial Grants - Other	225,000	225,000
Tuition		
Summer School Fees	5,000	5,000
International and Out of Province Students	6,600,000	5,900,000
Total Tuition	6,605,000	5,905,000
Other Revenues		
LEA/Direct Funding from First Nations	479,301	440,899
Miscellaneous		
School fees	1,100,000	1,100,000
School of choice/other busing	510,000	510,000
Other	213,362	213,362
Total Other Revenue	2,302,663	2,264,261
Rentals and Leases	390,000	390,000
Investment Income	450,000	375,000
Total Operating Revenue	193,456,489	186,903,502

School District No. 34 (Abbotsford)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
Salaries		
Teachers	86,796,631	84,278,614
Principals and Vice Principals	10,816,610	10,618,412
Educational Assistants	15,358,664	15,126,400
Support Staff	14,547,855	14,024,720
Other Professionals	4,277,850	3,810,394
Substitutes	6,234,242	6,312,442
Total Salaries	138,031,852	134,170,982
Employee Benefits	35,464,115	32,754,115
Total Salaries and Benefits	173,495,967	166,925,097
Services and Supplies		
Services	4,062,311	4,345,423
Student Transportation	290,961	301,766
Professional Development and Travel	1,318,578	1,345,758
Rentals and Leases	17,600	22,600
Dues and Fees	412,759	412,759
Insurance	380,995	380,995
Supplies	11,760,812	13,824,963
Utilities	2,265,000	2,265,000
Total Services and Supplies	20,509,016	22,899,264
Total Operating Expense	194,004,983	189,824,361

School District No. 34 (Abbotsford)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2020

	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	70,014,969	1,024,840	130,130	339,979	-	4,582,804	76,092,722
1.03 Career Programs	177,330	150,680	148,370	37,810	-	5,000	519,190
1.07 Library Services	2,248,767	-	278,180	-	-	-	2,526,947
1.08 Counselling	2,244,260	48,560	-	-	-	-	2,292,820
1.10 Special Education	7,659,616	515,710	13,253,606	183,290	-	771,690	22,383,912
1.30 English Language Learning	3,400,089	126,400	63,700	-	-	24,200	3,614,389
1.31 Aboriginal Education	444,298	169,500	1,170,620	38,170	-	-	1,822,588
1.41 School Administration	303,952	8,760,120	-	3,179,360	-	23,750	12,267,182
1.60 Summer School	285,350	20,800	10,698	4,200	-	2,000	323,048
1.62 International and Out of Province Students	18,000	-	303,360	104,870	362,145	19,098	807,473
Total Function 1	86,796,631	10,816,610	15,358,664	3,887,679	362,145	5,428,542	122,650,271
4 District Administration							
4.11 Educational Administration	-	-	-	-	899,880	3,400	903,280
4.40 School District Governance	-	-	-	-	178,360	-	178,360
4.41 Business Administration	-	-	-	756,590	1,627,755	71,800	2,456,145
Total Function 4	-	-	-	756,590	2,705,995	75,200	3,537,785
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	-	-	-	169,770	533,170	5,500	708,440
5.50 Maintenance Operations	-	-	-	7,567,681	589,050	686,000	8,842,731
5.52 Maintenance of Grounds	-	-	-	466,565	-	-	466,565
5.56 Utilities	-	-	-	-	-	-	-
Total Function 5	-	-	-	8,204,016	1,122,220	691,500	10,017,736
7 Transportation and Housing							
7.41 Transportation and Housing Administration	-	-	-	236,830	87,490	-	324,320
7.70 Student Transportation	-	-	-	1,462,740	-	39,000	1,501,740
Total Function 7	-	-	-	1,699,570	87,490	39,000	1,826,060
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	86,796,631	10,816,610	15,358,664	14,547,855	4,277,850	6,234,242	138,031,852

School District No. 34 (Abbotsford)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2020

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	76,092,722	18,777,819	94,870,541	9,655,950	104,526,491	102,009,315
1.03 Career Programs	519,190	128,640	647,830	10,463	658,293	615,549
1.07 Library Services	2,526,947	665,770	3,192,717	221,712	3,414,429	3,376,443
1.08 Counselling	2,292,820	578,360	2,871,180	12,670	2,883,850	1,990,936
1.10 Special Education	22,383,912	6,740,986	29,124,898	750,605	29,875,503	30,360,913
1.30 English Language Learning	3,614,389	874,975	4,489,364	66,646	4,556,010	4,830,877
1.31 Aboriginal Education	1,822,588	568,620	2,391,208	669,560	3,060,768	2,912,024
1.41 School Administration	12,267,182	3,122,232	15,389,414	909,691	16,299,105	15,854,777
1.60 Summer School	323,048	53,100	376,148	19,999	396,147	395,047
1.62 International and Out of Province Students	807,473	223,776	1,031,249	482,065	1,513,314	1,391,148
Total Function 1	122,650,271	31,734,278	154,384,549	12,799,361	167,183,910	163,737,029
4 District Administration						
4.11 Educational Administration	903,280	226,350	1,129,630	312,745	1,442,375	1,405,333
4.40 School District Governance	178,360	4,000	182,360	147,150	329,510	321,050
4.41 Business Administration	2,456,145	591,424	3,047,569	692,355	3,739,924	3,368,124
Total Function 4	3,537,785	821,774	4,359,559	1,152,250	5,511,809	5,094,507
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	708,440	159,800	868,240	312,050	1,180,290	1,152,877
5.50 Maintenance Operations	8,842,731	2,100,823	10,943,554	3,011,049	13,954,603	13,740,553
5.52 Maintenance of Grounds	466,565	125,425	591,990	324,300	916,290	907,662
5.56 Utilities	-	-	-	2,265,000	2,265,000	2,265,000
Total Function 5	10,017,736	2,386,048	12,403,784	5,912,399	18,316,183	18,066,092
7 Transportation and Housing						
7.41 Transportation and Housing Administration	324,320	73,465	397,785	35,600	433,385	419,620
7.70 Student Transportation	1,501,740	448,550	1,950,290	609,406	2,559,696	2,507,113
Total Function 7	1,826,060	522,015	2,348,075	645,006	2,993,081	2,926,733
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	138,031,852	35,464,115	173,495,967	20,509,016	194,004,983	189,824,361

School District No. 34 (Abbotsford)

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2020

	2020	2019 Amended
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	12,877,374	14,833,310
Other		79,835
Other Revenue	5,829,000	5,937,000
Total Revenue	18,706,374	20,850,145
Expenses		
Instruction	18,014,401	20,158,172
Operations and Maintenance	691,973	691,973
Total Expense	18,706,374	20,850,145
Budgeted Surplus (Deficit), for the year	-	-

School District No. 34 (Abbotsford)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2020

	Annual Facility Grant	Learning Improvement Fund	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing
	\$	\$	\$	\$		\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	2,000,000	-					
Add: Restricted Grants									
Provincial Grants - Ministry of Education	691,973	683,203		352,000	75,950	202,661	1,220,518	489,861	8,963,862
Other			5,800,000						
	691,973	683,203	5,800,000	352,000	75,950	202,661	1,220,518	489,861	8,963,862
Less: Allocated to Revenue	691,973	683,203	5,800,000	352,000	75,950	202,661	1,220,518	489,861	8,963,862
Deferred Revenue, end of year	-	-	2,000,000	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	691,973	683,203		352,000	75,950	202,661	1,220,518	489,861	8,963,862
Other Revenue			5,800,000						
	691,973	683,203	5,800,000	352,000	75,950	202,661	1,220,518	489,861	8,963,862
Expenses									
Salaries									
Teachers						32,268		126,000	6,722,909
Principals and Vice Principals									
Educational Assistants		596,223					580,120		
Support Staff				258,720				48,000	
Other Professionals							2,708	75,000	
Substitutes					28,515	31,500		100,000	
	-	596,223	-	258,720	28,515	63,768	582,828	349,000	6,722,909
Employee Benefits		86,980		93,170		8,210	145,690	67,000	2,240,953
Services and Supplies	691,973		5,800,000	110	47,435	130,683	492,000	73,861	
	691,973	683,203	5,800,000	352,000	75,950	202,661	1,220,518	489,861	8,963,862
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 34 (Abbotsford)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2020

	PRP ADT	Community Programs	TOTAL
	\$	\$	\$
Deferred Revenue, beginning of year		55,100	2,055,100
Add: Restricted Grants			
Provincial Grants - Ministry of Education	197,346		12,877,374
Other		29,000	5,829,000
	197,346	29,000	18,706,374
Less: Allocated to Revenue	197,346	29,000	18,706,374
Deferred Revenue, end of year	-	55,100	2,055,100
Revenues			
Provincial Grants - Ministry of Education	197,346		12,877,374
Other Revenue		29,000	5,829,000
	197,346	29,000	18,706,374
Expenses			
Salaries			
Teachers	93,551		6,974,728
Principals and Vice Principals	14,285		14,285
Educational Assistants	39,571		1,215,914
Support Staff			306,720
Other Professionals			77,708
Substitutes			160,015
	147,407	-	8,749,370
Employee Benefits	31,158		2,673,161
Services and Supplies	18,781	29,000	7,283,843
	197,346	29,000	18,706,374
Net Revenue (Expense)	-	-	-

School District No. 34 (Abbotsford)

Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2020

	2020 Annual Budget			2019 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education	2,709,511		2,709,511	1,889,511
Investment Income		27,500	27,500	
Amortization of Deferred Capital Revenue	7,591,665		7,591,665	7,345,285
Total Revenue	10,301,176	27,500	10,328,676	9,234,796
Expenses				
Operations and Maintenance	2,709,511		2,709,511	1,889,511
Amortization of Tangible Capital Assets				
Operations and Maintenance	9,003,535		9,003,535	9,063,231
Transportation and Housing	613,135		613,135	622,040
Total Expense	12,326,181	-	12,326,181	11,574,782
Net Revenue (Expense)	(2,025,005)	27,500	(1,997,505)	(2,339,986)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	400,000		400,000	400,000
Local Capital		900,000	900,000	600,000
Total Net Transfers	400,000	900,000	1,300,000	1,000,000
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	-
Budgeted Surplus (Deficit), for the year	(1,625,005)	927,500	(697,505)	(1,339,986)