

Amended 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 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 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 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 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 \$229,401,457 for the 2019/2020 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 2019/2020.

READ A FIRST TIME THE 11th DAY OF FEBRUARY, 2020;

READ A SECOND TIME THE 11th DAY OF FEBRUARY, 2020;

READ A THIRD TIME, PASSED AND ADOPTED THE 11th DAY OF FEBRUARY, 2020;

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

(Corporate Seal)

Chairperson of the Board

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 34 (Abbotsford)
Amended Annual Budget Bylaw 2019/2020, adopted by the Board the 11th DAY OF FEBRUARY, 2020.

Secretary Treasurer

School District No. 34 (Abbotsford)

Statement 2

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

	2020 Amended Annual Budget	2020 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	19,809,813	19,920,000
Adult	81,375	54,375
Other	153,500	172,500
Total Ministry Operating Grant Funded FTE's	20,044,688	20,146,875
Revenues	\$	\$
Provincial Grants		
Ministry of Education	200,574,719	199,070,711
Other	272,592	225,000
Tuition	6,855,000	6,605,000
Other Revenue	9,050,081	8,131,663
Rentals and Leases	370,000	390,000
Investment Income	677,500	477,500
Amortization of Deferred Capital Revenue	7,609,164	7,591,665
Total Revenue	225,409,056	222,491,539
Expenses		
Instruction	189,151,049	185,198,311
District Administration	5,741,149	5,511,809
Operations and Maintenance	29,852,792	30,721,202
Transportation and Housing	4,256,467	3,606,216
Total Expense	229,001,457	225,037,538
Net Revenue (Expense)	(3,592,401)	(2,545,999)
Budgeted Allocation (Retirement) of Surplus (Deficit)	2,887,087	1,848,494
Budgeted Surplus (Deficit), for the year	(705,314)	(697,505)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(705,314)	(697,505)
Budgeted Surplus (Deficit), for the year	(705,314)	(697,505)

School District No. 34 (Abbotsford)

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

	2020 Amended Annual Budget	2020 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	196,204,754	194,004,983
Operating - Tangible Capital Assets Purchased	400,000	400,000
Special Purpose Funds - Total Expense	21,415,214	18,706,374
Capital Fund - Total Expense	11,381,489	12,326,181
Total Budget Bylaw Amount	229,401,457	225,437,538

**Signed copies are available upon request at the
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the request to: finance@abbyschools.ca**

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, 2020

	2020 Amended Annual Budget	2020 Annual Budget
	\$	\$
Surplus (Deficit) for the year	(3,592,401)	(2,545,999)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(400,000)	(400,000)
From Deferred Capital Revenue	(2,410,047)	(3,657,956)
Total Acquisition of Tangible Capital Assets	(2,810,047)	(4,057,956)
Amortization of Tangible Capital Assets	9,641,978	9,616,670
Total Effect of change in Tangible Capital Assets	6,831,931	5,558,714
Acquisitions of Prepaid Expenses	(875,000)	(875,000)
Use of Prepaid Expenses	875,000	875,000
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	3,239,530	3,012,715

School District No. 34 (Abbotsford)

Schedule 1

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2020

	Operating Fund	Special Purpose Fund	Capital Fund	2020 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	7,724,644		56,463,224	64,187,868
Changes for the year				
Net Revenue (Expense) for the year	(1,587,087)		(2,005,314)	(3,592,401)
Interfund Transfers				
Tangible Capital Assets Purchased	(400,000)		400,000	-
Local Capital	(900,000)		900,000	-
Net Changes for the year	(2,887,087)	-	(705,314)	(3,592,401)
Budgeted Accumulated Surplus (Deficit), end of year	4,837,557	-	55,757,910	60,595,467

School District No. 34 (Abbotsford)

Schedule 2

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

	2020 Amended Annual Budget	2020 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	183,528,366	183,483,826
Other	225,000	225,000
Tuition	6,855,000	6,605,000
Other Revenue	2,989,301	2,302,663
Rentals and Leases	370,000	390,000
Investment Income	650,000	450,000
Total Revenue	194,617,667	193,456,489
Expenses		
Instruction	168,434,838	167,183,910
District Administration	5,741,149	5,511,809
Operations and Maintenance	18,397,056	18,316,183
Transportation and Housing	3,631,711	2,993,081
Total Expense	196,204,754	194,004,983
Net Revenue (Expense)	(1,587,087)	(548,494)
Budgeted Prior Year Surplus Appropriation	2,887,087	1,848,494
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(400,000)	(400,000)
Local Capital	(900,000)	(900,000)
Total Net Transfers	(1,300,000)	(1,300,000)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 34 (Abbotsford)

Schedule 2A

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

	2020 Amended Annual Budget	2020 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	181,068,763	182,064,011
ISC/LEA Recovery	(479,301)	(479,301)
Other Ministry of Education Grants		
Pay Equity	118,014	118,014
Funding for Graduated Adults	170,000	67,000
Transportation Supplement	313,969	313,969
Carbon Tax Grant	100,000	100,000
Employer Health Tax Grant	1,476,561	1,476,561
Support Staff Labour Settlement	731,705	
FSA	17,740	17,740
ELF Implementation	4,915	
Equity Scan	4,000	
Premier's award	2,000	
Enrollment adjustment		(194,168)
Total Provincial Grants - Ministry of Education	183,528,366	183,483,826
Provincial Grants - Other	225,000	225,000
Tuition		
Summer School Fees	5,000	5,000
International and Out of Province Students	6,850,000	6,600,000
Total Tuition	6,855,000	6,605,000
Other Revenues		
Funding from First Nations	479,301	479,301
Miscellaneous		
School Fees	1,650,000	1,100,000
School of choice/other busing	510,000	510,000
Other	350,000	213,362
Total Other Revenue	2,989,301	2,302,663
Rentals and Leases	370,000	390,000
Investment Income	650,000	450,000
Total Operating Revenue	194,617,667	193,456,489

School District No. 34 (Abbotsford)

Schedule 2B

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

	2020 Amended Annual Budget	2020 Annual Budget
	\$	\$
Salaries		
Teachers	84,933,576	86,796,631
Principals and Vice Principals	10,817,820	10,816,610
Educational Assistants	15,721,674	15,358,664
Support Staff	14,880,801	14,547,855
Other Professionals	4,318,900	4,277,850
Substitutes	5,983,521	6,234,242
Total Salaries	136,656,292	138,031,852
Employee Benefits	35,487,092	35,464,115
Total Salaries and Benefits	172,143,384	173,495,967
Services and Supplies		
Services	4,031,513	4,062,311
Student Transportation	313,425	290,961
Professional Development and Travel	1,344,030	1,318,578
Rentals and Leases	15,650	17,600
Dues and Fees	412,416	412,759
Insurance	380,995	380,995
Supplies	15,298,341	11,760,812
Utilities	2,265,000	2,265,000
Total Services and Supplies	24,061,370	20,509,016
Total Operating Expense	196,204,754	194,004,983

School District No. 34 (Abbotsford)

Amended 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	68,832,431	1,020,590	157,408	348,425		4,321,903	74,680,757
1.03 Career Programs	185,040	150,680	151,320	38,740		5,000	530,780
1.07 Library Services	2,241,578		345,290				2,586,868
1.08 Counselling	2,234,764	48,560					2,283,324
1.10 Special Education	7,586,929	491,430	13,483,986	151,120		781,870	22,495,335
1.30 English Language Learning	2,678,651	126,400	34,932			24,200	2,864,183
1.31 Indigenous Education	530,516	126,400	1,228,600	43,110			1,928,626
1.41 School Administration	340,317	8,832,960		3,408,970		23,750	12,605,997
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		309,440	106,980	360,585	19,098	814,103
Total Function 1	84,933,576	10,817,820	15,721,674	4,101,545	360,585	5,177,821	121,113,021
4 District Administration							
4.11 Educational Administration					919,630	3,400	923,030
4.40 School District Governance					180,030		180,030
4.41 Business Administration				786,240	1,640,615	71,800	2,498,655
Total Function 4	-	-	-	786,240	2,740,275	75,200	3,601,715
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				193,910	468,770	5,500	668,180
5.50 Maintenance Operations				7,601,341	661,780	686,000	8,949,121
5.52 Maintenance of Grounds				475,775			475,775
5.56 Utilities							-
Total Function 5	-	-	-	8,271,026	1,130,550	691,500	10,093,076
7 Transportation and Housing							
7.41 Transportation and Housing Administration				246,200	87,490		333,690
7.70 Student Transportation				1,475,790		39,000	1,514,790
Total Function 7	-	-	-	1,721,990	87,490	39,000	1,848,480
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	84,933,576	10,817,820	15,721,674	14,880,801	4,318,900	5,983,521	136,656,292

School District No. 34 (Abbotsford)

Amended 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 Amended Annual Budget	2020 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	74,680,757	18,680,920	93,361,677	12,122,531	105,484,208	104,526,491
1.03 Career Programs	530,780	131,580	662,360	514,545	1,176,905	658,293
1.07 Library Services	2,586,868	687,270	3,274,138	220,362	3,494,500	3,414,429
1.08 Counselling	2,283,324	576,400	2,859,724	19,800	2,879,524	2,883,850
1.10 Special Education	22,495,335	6,833,636	29,328,971	825,775	30,154,746	29,875,503
1.30 English Language Learning	2,864,183	724,091	3,588,274	74,441	3,662,715	4,556,010
1.31 Indigenous Education	1,928,626	606,490	2,535,116	411,444	2,946,560	3,060,768
1.41 School Administration	12,605,997	3,214,169	15,820,166	900,153	16,720,319	16,299,105
1.60 Summer School	323,048	53,100	376,148	19,999	396,147	396,147
1.62 International and Out of Province Students	814,103	223,046	1,037,149	482,065	1,519,214	1,513,314
Total Function 1	121,113,021	31,730,702	152,843,723	15,591,115	168,434,838	167,183,910
4 District Administration						
4.11 Educational Administration	923,030	231,150	1,154,180	312,745	1,466,925	1,442,375
4.40 School District Governance	180,030	4,000	184,030	147,150	331,180	329,510
4.41 Business Administration	2,498,655	602,034	3,100,689	842,355	3,943,044	3,739,924
Total Function 4	3,601,715	837,184	4,438,899	1,302,250	5,741,149	5,511,809
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	668,180	136,870	805,050	312,050	1,117,100	1,180,290
5.50 Maintenance Operations	8,949,121	2,126,976	11,076,097	3,011,049	14,087,146	13,954,603
5.52 Maintenance of Grounds	475,775	127,735	603,510	324,300	927,810	916,290
5.56 Utilities	-	-	-	2,265,000	2,265,000	2,265,000
Total Function 5	10,093,076	2,391,581	12,484,657	5,912,399	18,397,056	18,316,183
7 Transportation and Housing						
7.41 Transportation and Housing Administration	333,690	75,815	409,505	35,600	445,105	433,385
7.70 Student Transportation	1,514,790	451,810	1,966,600	1,220,006	3,186,606	2,559,696
Total Function 7	1,848,480	527,625	2,376,105	1,255,606	3,631,711	2,993,081
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	136,656,292	35,487,092	172,143,384	24,061,370	196,204,754	194,004,983

School District No. 34 (Abbotsford)

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

	<u>2020 Amended Annual Budget</u>	<u>2020 Annual Budget</u>
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	15,306,842	12,877,374
Other	47,592	
Other Revenue	6,060,780	5,829,000
Total Revenue	<u>21,415,214</u>	<u>18,706,374</u>
Expenses		
Instruction	20,716,211	18,014,401
Operations and Maintenance	691,973	691,973
Transportation and Housing	7,030	
Total Expense	<u>21,415,214</u>	<u>18,706,374</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 34 (Abbotsford)

Amended 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	-	-	2,015,753	-	13,499	-	-	-	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education	691,973	683,203		352,000	75,950	202,661	1,220,518	487,798	10,625,877
Other			5,800,000						
	691,973	683,203	5,800,000	352,000	75,950	202,661	1,220,518	487,798	10,625,877
Less: Allocated to Revenue	691,973	683,203	5,800,000	352,000	89,449	202,661	1,220,518	487,798	10,625,877
Deferred Revenue, end of year	-	-	2,015,753	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	691,973	683,203		352,000	89,449	202,661	1,220,518	487,798	10,625,877
Provincial Grants - Other			5,800,000						
Other Revenue									
	691,973	683,203	5,800,000	352,000	89,449	202,661	1,220,518	487,798	10,625,877
Expenses									
Salaries									
Teachers						32,268			8,455,848
Principals and Vice Principals								126,000	
Educational Assistants		603,203					539,560		
Support Staff				263,890				48,000	
Other Professionals							2,708	75,000	
Substitutes					22,812	31,500		100,000	
	-	603,203	-	263,890	22,812	63,768	542,268	349,000	8,455,848
Employee Benefits		80,000		79,200	5,703	8,210	135,550	67,000	2,170,029
Services and Supplies	691,973		5,800,000	8,910	60,934	130,683	542,700	71,798	
	691,973	683,203	5,800,000	352,000	89,449	202,661	1,220,518	487,798	10,625,877
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 34 (Abbotsford)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2020

	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	PRP ADT	Early Years Centre	Early Years Outreach	IPALS	Literacy Matters
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	-	-	-	16,229	31,363	7,601	38,812
Add: Restricted Grants									
Provincial Grants - Ministry of Education	718,487	7,030	24,500	6,000	197,346			9,000	42,000
Other									
	718,487	7,030	24,500	6,000	197,346	-	-	9,000	42,000
Less: Allocated to Revenue	718,487	7,030	24,500	6,000	197,346	16,229	31,363	16,601	42,000
Deferred Revenue, end of year	-	-	-	-	-	-	-	-	38,812
Revenues									
Provincial Grants - Ministry of Education	718,487	7,030	24,500	6,000	197,346				
Provincial Grants - Other						16,229	31,363		
Other Revenue								16,601	42,000
	718,487	7,030	24,500	6,000	197,346	16,229	31,363	16,601	42,000
Expenses									
Salaries									
Teachers	109,230				93,551				
Principals and Vice Principals					14,285				
Educational Assistants					39,571				
Support Staff									
Other Professionals									
Substitutes									
	109,230	-	-	-	147,407	-	-	-	-
Employee Benefits	27,282				31,158				
Services and Supplies	581,975	7,030	24,500	6,000	18,781	16,229	31,363	16,601	42,000
	718,487	7,030	24,500	6,000	197,346	16,229	31,363	16,601	42,000
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 34 (Abbotsford)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2020

	Community Support	TOTAL
	\$	\$
Deferred Revenue, beginning of year	202,179	2,325,436
Add: Restricted Grants		
Provincial Grants - Ministry of Education		15,293,343
Other	-	5,851,000
	-	21,144,343
Less: Allocated to Revenue	202,179	21,415,214
Deferred Revenue, end of year	-	2,054,565
Revenues		
Provincial Grants - Ministry of Education		15,306,842
Provincial Grants - Other		47,592
Other Revenue	202,179	6,060,780
	202,179	21,415,214
Expenses		
Salaries		
Teachers		8,690,897
Principals and Vice Principals		140,285
Educational Assistants		1,182,334
Support Staff		311,890
Other Professionals		77,708
Substitutes		154,312
	-	10,557,426
Employee Benefits		2,604,132
Services and Supplies	202,179	8,253,656
	202,179	21,415,214
Net Revenue (Expense)	-	-

School District No. 34 (Abbotsford)

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

	2020 Amended Annual Budget			2020 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education	1,739,511		1,739,511	2,709,511
Investment Income		27,500	27,500	27,500
Amortization of Deferred Capital Revenue	7,609,164		7,609,164	7,591,665
Total Revenue	9,348,675	27,500	9,376,175	10,328,676
Expenses				
Operations and Maintenance	1,739,511		1,739,511	2,709,511
Amortization of Tangible Capital Assets				
Operations and Maintenance	9,024,252		9,024,252	9,003,535
Transportation and Housing	617,726		617,726	613,135
Total Expense	11,381,489	-	11,381,489	12,326,181
Net Revenue (Expense)	(2,032,814)	27,500	(2,005,314)	(1,997,505)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	400,000		400,000	400,000
Local Capital		900,000	900,000	900,000
Total Net Transfers	400,000	900,000	1,300,000	1,300,000
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	
Budgeted Surplus (Deficit), for the year	(1,632,814)	927,500	(705,314)	(697,505)