

Annual Budget

School District No. 34 (Abbotsford)

June 30, 2021

School District No. 34 (Abbotsford)

June 30, 2021

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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 2020/2021 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 2020/2021.
3. The attached Statement 2 showing the estimated revenue and expense for the 2020/2021 fiscal year and the total budget bylaw amount of \$228,416,890 for the 2020/2021 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 2020/2021.

READ A FIRST TIME THE 16th DAY OF JUNE, 2020;

READ A SECOND TIME THE 16th DAY OF JUNE, 2020;

READ A THIRD TIME, PASSED AND ADOPTED THE 16th DAY OF JUNE, 2020;

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 2020/2021, adopted by the Board the _____ DAY OF _____, 2020.

Secretary Treasurer

School District No. 34 (Abbotsford)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	19,870,000	19,809,813
Adult	81,375	81,375
Other	153,500	153,500
Total Ministry Operating Grant Funded FTE's	20,104,875	20,044,688
Revenues	\$	\$
Provincial Grants		
Ministry of Education	206,929,686	200,574,719
Other	225,000	272,592
Tuition	2,510,000	6,855,000
Other Revenue	8,431,044	9,050,081
Rentals and Leases	300,000	370,000
Investment Income	450,000	677,500
Amortization of Deferred Capital Revenue	7,460,697	7,609,164
Total Revenue	226,306,427	225,409,056
Expenses		
Instruction	186,723,051	189,151,049
District Administration	5,903,216	5,741,149
Operations and Maintenance	31,324,926	29,852,792
Transportation and Housing	4,265,697	4,256,467
Total Expense	228,216,890	229,001,457
Net Revenue (Expense)	(1,910,463)	(3,592,401)
Budgeted Allocation (Retirement) of Surplus (Deficit)	979,020	2,887,087
Budgeted Surplus (Deficit), for the year	(931,443)	(705,314)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(931,443)	(705,314)
Budgeted Surplus (Deficit), for the year	(931,443)	(705,314)

School District No. 34 (Abbotsford)

Annual Budget - Revenue and Expense
Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	196,434,000	196,204,754
Operating - Tangible Capital Assets Purchased	200,000	400,000
Special Purpose Funds - Total Expense	19,453,739	21,415,214
Capital Fund - Total Expense	12,329,151	11,381,489
Total Budget Bylaw Amount	228,416,890	229,401,457

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)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(1,910,463)</u>	<u>(3,592,401)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(200,000)	(400,000)
From Deferred Capital Revenue	(15,072,339)	(2,410,047)
Total Acquisition of Tangible Capital Assets	<u>(15,272,339)</u>	<u>(2,810,047)</u>
Amortization of Tangible Capital Assets	9,619,640	9,641,978
Total Effect of change in Tangible Capital Assets	<u>(5,652,699)</u>	<u>6,831,931</u>
Acquisitions of Prepaid Expenses	(875,000)	(875,000)
Use of Prepaid Expenses	875,000	875,000
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u>(7,563,162)</u>	<u>3,239,530</u>

School District No. 34 (Abbotsford)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	190,702,436	183,528,366
Other	225,000	225,000
Tuition	2,510,000	6,855,000
Other Revenue	2,467,544	2,989,301
Rentals and Leases	300,000	370,000
Investment Income	450,000	650,000
Total Revenue	<u>196,654,980</u>	<u>194,617,667</u>
Expenses		
Instruction	167,961,285	168,434,838
District Administration	5,903,216	5,741,149
Operations and Maintenance	18,889,128	18,397,056
Transportation and Housing	3,680,371	3,631,711
Total Expense	<u>196,434,000</u>	<u>196,204,754</u>
Net Revenue (Expense)	<u>220,980</u>	<u>(1,587,087)</u>
Budgeted Prior Year Surplus Appropriation	<u>979,020</u>	<u>2,887,087</u>
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(200,000)	(400,000)
Local Capital	(1,000,000)	(900,000)
Total Net Transfers	<u>(1,200,000)</u>	<u>(1,300,000)</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, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	186,276,925	181,068,763
ISC/LEA Recovery	(451,882)	(479,301)
Other Ministry of Education Grants		
Pay Equity	118,014	118,014
Funding for Graduated Adults	170,000	170,000
Transportation Supplement	313,969	313,969
Carbon Tax Grant		100,000
Employer Health Tax Grant		1,476,561
Teacher labour settlement	5,074,150	
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	(816,480)	
Total Provincial Grants - Ministry of Education	190,702,436	183,528,366
Provincial Grants - Other	225,000	225,000
Tuition		
Summer School Fees	5,000	5,000
International and Out of Province Students	2,505,000	6,850,000
Total Tuition	2,510,000	6,855,000
Other Revenues		
Funding from First Nations	451,882	479,301
Miscellaneous		
School fees	1,250,000	1,650,000
School of choice/other busing	460,000	510,000
Other	305,662	350,000
Total Other Revenue	2,467,544	2,989,301
Rentals and Leases	300,000	370,000
Investment Income	450,000	650,000
Total Operating Revenue	196,654,980	194,617,667

School District No. 34 (Abbotsford)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
Salaries		
Teachers	87,625,000	84,933,576
Principals and Vice Principals	11,520,000	10,817,820
Educational Assistants	16,632,000	15,721,674
Support Staff	15,197,000	14,880,801
Other Professionals	4,540,000	4,318,900
Substitutes	5,700,000	5,983,521
Total Salaries	141,214,000	136,656,292
Employee Benefits	35,220,000	35,487,092
Total Salaries and Benefits	176,434,000	172,143,384
Services and Supplies		
Services	5,900,000	4,031,513
Student Transportation	150,000	313,425
Professional Development and Travel	900,000	1,344,030
Rentals and Leases	1,500,000	15,650
Dues and Fees	250,000	412,416
Insurance	300,000	380,995
Supplies	8,700,000	15,298,341
Utilities	2,300,000	2,265,000
Total Services and Supplies	20,000,000	24,061,370
Total Operating Expense	196,434,000	196,204,754

School District No. 34 (Abbotsford)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2021

	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	69,431,673	1,537,270	109,965	337,593		4,043,382	75,459,883
1.03 Career Programs	405,253	159,020	156,950	39,520		5,000	765,743
1.07 Library Services	2,382,039		342,020				2,724,059
1.08 Counselling	2,358,574						2,358,574
1.10 Special Education	8,784,713	417,630	14,432,732	178,250		776,870	24,590,195
1.30 English Language Learning	3,124,985	133,700	35,635			24,200	3,318,520
1.31 Indigenous Education	559,734	133,700	1,386,220	61,730			2,141,384
1.41 School Administration	274,679	9,117,880		3,480,451		23,750	12,896,760
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		157,780	109,140	306,925	19,098	610,943
Total Function 1	87,625,000	11,520,000	16,632,000	4,210,884	306,925	4,894,300	125,189,109
4 District Administration							
4.11 Educational Administration					1,044,640	3,400	1,048,040
4.40 School District Governance					180,030		180,030
4.41 Business Administration				801,930	1,731,495	71,800	2,605,225
Total Function 4	-	-	-	801,930	2,956,165	75,200	3,833,295
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				197,780	492,990	5,500	696,270
5.50 Maintenance Operations				7,746,181	692,010	686,000	9,124,191
5.52 Maintenance of Grounds				483,715			483,715
5.56 Utilities							-
Total Function 5	-	-	-	8,427,676	1,185,000	691,500	10,304,176
7 Transportation and Housing							
7.41 Transportation and Housing Administration				250,950	91,910		342,860
7.70 Student Transportation				1,505,560		39,000	1,544,560
Total Function 7	-	-	-	1,756,510	91,910	39,000	1,887,420
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	87,625,000	11,520,000	16,632,000	15,197,000	4,540,000	5,700,000	141,214,000

School District No. 34 (Abbotsford)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2021

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	75,459,883	18,048,081	93,507,964	8,033,431	101,541,395	105,484,208
1.03 Career Programs	765,743	187,076	952,819	856,145	1,808,964	1,176,905
1.07 Library Services	2,724,059	693,020	3,417,079	196,962	3,614,041	3,494,500
1.08 Counselling	2,358,574	567,360	2,925,934	19,800	2,945,734	2,879,524
1.10 Special Education	24,590,195	6,955,077	31,545,272	773,675	32,318,947	30,154,746
1.30 English Language Learning	3,318,520	788,827	4,107,347	73,881	4,181,228	3,662,715
1.31 Indigenous Education	2,141,384	675,470	2,816,854	244,646	3,061,500	2,946,560
1.41 School Administration	12,896,760	3,222,006	16,118,766	724,136	16,842,902	16,720,319
1.60 Summer School	323,048	53,100	376,148	19,999	396,147	396,147
1.62 International and Out of Province Students	610,943	157,419	768,362	482,065	1,250,427	1,519,214
Total Function 1	125,189,109	31,347,436	156,536,545	11,424,740	167,961,285	168,434,838
4 District Administration						
4.11 Educational Administration	1,048,040	261,660	1,309,700	250,745	1,560,445	1,466,925
4.40 School District Governance	180,030	4,000	184,030	147,150	331,180	331,180
4.41 Business Administration	2,605,225	626,011	3,231,236	780,355	4,011,591	3,943,044
Total Function 4	3,833,295	891,671	4,724,966	1,178,250	5,903,216	5,741,149
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	696,270	143,230	839,500	231,055	1,070,555	1,117,100
5.50 Maintenance Operations	9,124,191	2,170,603	11,294,794	3,286,049	14,580,843	14,087,146
5.52 Maintenance of Grounds	483,715	129,715	613,430	324,300	937,730	927,810
5.56 Utilities	-	-	-	2,300,000	2,300,000	2,265,000
Total Function 5	10,304,176	2,443,548	12,747,724	6,141,404	18,889,128	18,397,056
7 Transportation and Housing						
7.41 Transportation and Housing Administration	342,860	78,075	420,935	35,600	456,535	445,105
7.70 Student Transportation	1,544,560	459,270	2,003,830	1,220,006	3,223,836	3,186,606
Total Function 7	1,887,420	537,345	2,424,765	1,255,606	3,680,371	3,631,711
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	141,214,000	35,220,000	176,434,000	20,000,000	196,434,000	196,204,754

School District No. 34 (Abbotsford)

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2021

	2021	2020 Amended
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	13,517,739	15,306,842
Other		47,592
Other Revenue	5,936,000	6,060,780
Total Revenue	19,453,739	21,415,214
Expenses		
Instruction	18,761,766	20,716,211
Operations and Maintenance	691,973	691,973
Transportation and Housing		7,030
Total Expense	19,453,739	21,415,214
Budgeted Surplus (Deficit), for the year	-	-

School District No. 34 (Abbotsford)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2021

	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		25,000	50,000			
Add: Restricted Grants									
Provincial Grants - Ministry of Education	691,973	674,161		352,000	75,950	202,661	1,240,748	434,835	9,563,289
Other			5,800,000						
	691,973	674,161	5,800,000	352,000	75,950	202,661	1,240,748	434,835	9,563,289
Less: Allocated to Revenue	691,973	674,161	5,800,000	352,000	100,950	252,661	1,240,748	434,835	9,563,289
Deferred Revenue, end of year	-	-	2,015,753	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	691,973	674,161		352,000	100,950	252,661	1,240,748	434,835	9,563,289
Other Revenue			5,800,000						
	691,973	674,161	5,800,000	352,000	100,950	252,661	1,240,748	434,835	9,563,289
Expenses									
Salaries									
Teachers						34,036			7,712,330
Principals and Vice Principals								145,000	
Educational Assistants		590,181					418,955		
Support Staff				269,170			25,810		48,000
Other Professionals									73,000
Substitutes					21,387	31,500			75,000
	-	590,181	-	269,170	21,387	65,536	444,765	341,000	7,712,330
Employee Benefits		83,980		80,740	7,128	8,660	233,053	67,000	1,850,959
Services and Supplies	691,973		5,800,000	2,090	72,435	178,465	562,930	26,835	
	691,973	674,161	5,800,000	352,000	100,950	252,661	1,240,748	434,835	9,563,289
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 34 (Abbotsford)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2021

	PRP ADT	IPALS	Literacy Matters	Community Support	TOTAL
	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		10,000	35,000	25,000	2,160,753
Add: Restricted Grants					
Provincial Grants - Ministry of Education	207,122				13,442,739
Other		9,000	42,000	50,000	5,901,000
	207,122	9,000	42,000	50,000	19,343,739
Less: Allocated to Revenue	207,122	19,000	42,000	75,000	19,453,739
Deferred Revenue, end of year	-	-	35,000	-	2,050,753
Revenues					
Provincial Grants - Ministry of Education	207,122				13,517,739
Other Revenue		19,000	42,000	75,000	5,936,000
	207,122	19,000	42,000	75,000	19,453,739
Expenses					
Salaries					
Teachers	96,609				7,842,975
Principals and Vice Principals	15,009				160,009
Educational Assistants	42,968				1,052,104
Support Staff					342,980
Other Professionals					73,000
Substitutes					127,887
	154,586	-	-	-	9,598,955
Employee Benefits	33,605				2,365,125
Services and Supplies	18,931	19,000	42,000	75,000	7,489,659
	207,122	19,000	42,000	75,000	19,453,739
Net Revenue (Expense)	-	-	-	-	-

School District No. 34 (Abbotsford)

Schedule 4

Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2021

	2021 Annual Budget			2020 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education	2,709,511		2,709,511	1,739,511
Other Revenue		27,500	27,500	
Investment Income			-	27,500
Amortization of Deferred Capital Revenue	7,460,697		7,460,697	7,609,164
Total Revenue	10,170,208	27,500	10,197,708	9,376,175
Expenses				
Operations and Maintenance	2,709,511		2,709,511	1,739,511
Amortization of Tangible Capital Assets				
Operations and Maintenance	9,034,314		9,034,314	9,024,252
Transportation and Housing	585,326		585,326	617,726
Total Expense	12,329,151	-	12,329,151	11,381,489
Net Revenue (Expense)	(2,158,943)	27,500	(2,131,443)	(2,005,314)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	200,000		200,000	400,000
Local Capital		1,000,000	1,000,000	900,000
Total Net Transfers	200,000	1,000,000	1,200,000	1,300,000
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	
Budgeted Surplus (Deficit), for the year	(1,958,943)	1,027,500	(931,443)	(705,314)