

Annual Budget

School District No. 34 (Abbotsford)

June 30, 2022

School District No. 34 (Abbotsford)

June 30, 2022

Table of Contents

Bylaw	1
Annual Budget - Revenue and Expense - Statement 2	2
Annual Budget - Changes in Net Financial Assets (Debt) - Statement 4	4
Annual Budget - Operating Revenue and Expense - Schedule 2	5
Schedule 2A - Annual Budget - Schedule of Operating Revenue by Source	6
Schedule 2B - Annual Budget - Schedule of Operating Expense by Object	7
Schedule 2C - Annual Budget - Operating Expense by Function, Program and Object	8
Annual Budget - Special Purpose Revenue and Expense - Schedule 3	10
Schedule 3A - Annual Budget - Changes in Special Purpose Funds	11
Annual Budget - Capital Revenue and Expense - Schedule 4	13

*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 2021/2022 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 2021/2022.
3. The attached Statement 2 showing the estimated revenue and expense for the 2021/2022 fiscal year and the total budget bylaw amount of \$234,241,715 for the 2021/2022 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 2021/2022.

READ A FIRST TIME THE 15th DAY OF JUNE, 2021;

READ A SECOND TIME THE 15th DAY OF JUNE, 2021;

READ A THIRD TIME, PASSED AND ADOPTED THE 15th DAY OF JUNE, 2021;

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) Annual Budget Bylaw 2021/2022, adopted by the Board the 15th DAY OF , 2021.

Secretary Treasurer

School District No. 34 (Abbotsford)

Annual Budget - Revenue and Expense

Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	19,747,875	19,268,126
Adult	61,625	61,625
Other	217,000	100,125
Total Ministry Operating Grant Funded FTE's	20,026,500	19,429,876
Revenues	\$	\$
Provincial Grants		
Ministry of Education	208,706,734	214,953,120
Other	491,618	544,155
Tuition	3,195,500	2,955,000
Other Revenue	8,545,367	8,190,085
Rentals and Leases	300,000	300,000
Investment Income	327,500	402,500
Amortization of Deferred Capital Revenue	7,706,729	7,456,751
Total Revenue	229,273,448	234,801,611
Expenses		
Instruction	189,099,659	193,291,436
District Administration	6,479,146	5,910,546
Operations and Maintenance	32,812,286	33,385,095
Transportation and Housing	4,333,024	4,710,687
Total Expense	232,724,115	237,297,764
Net Revenue (Expense)	(3,450,667)	(2,496,153)
Budgeted Allocation (Retirement) of Surplus (Deficit)	1,962,380	1,670,342
Budgeted Surplus (Deficit), for the year	(1,488,287)	(825,811)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(1,488,287)	(825,811)
Budgeted Surplus (Deficit), for the year	(1,488,287)	(825,811)

School District No. 34 (Abbotsford)

Annual Budget - Revenue and Expense

Year Ended June 30, 2022

	2022	2021 Amended
	Annual Budget	Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	200,583,009	193,933,659
Operating - Tangible Capital Assets Purchased	300,000	300,000
Special Purpose Funds - Total Expense	19,909,079	31,044,532
Capital Fund - Total Expense	12,232,027	12,319,573
Capital Fund - Tangible Capital Assets Purchased from Local Capital	1,217,600	2,635,000
Total Budget Bylaw Amount	234,241,715	240,232,764

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request to: finance@abbyschools.ca

Approved by the Board

June 15, 2021

Signature of the Chairperson of the Board of Education

Date Signed

June 15, 2021

Signature of the Superintendent

Date Signed

June 15, 2021

Signature of the Secretary Treasurer

Date Signed

School District No. 34 (Abbotsford)
 Annual Budget - Changes in Net Financial Assets (Debt)
 Year Ended June 30, 2022

	2022	2021 Amended
	Annual Budget	Annual Budget
	\$	\$
Surplus (Deficit) for the year	(3,450,667)	(2,496,153)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(300,000)	(300,000)
From Local Capital	(1,217,600)	(2,635,000)
From Deferred Capital Revenue	(24,123,600)	(15,796,146)
Total Acquisition of Tangible Capital Assets	(25,641,200)	(18,731,146)
Amortization of Tangible Capital Assets	9,522,516	9,610,062
Total Effect of change in Tangible Capital Assets	(16,118,684)	(9,121,084)
Acquisitions of Prepaid Expenses	(875,000)	(875,000)
Use of Prepaid Expenses	875,000	875,000
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(19,569,351)	(11,617,237)

School District No. 34 (Abbotsford)

Schedule 2

Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	192,255,762	187,457,428
Other	225,000	225,000
Tuition	3,195,500	2,955,000
Other Revenue	2,644,367	2,250,889
Rentals and Leases	300,000	300,000
Investment Income	300,000	375,000
Total Revenue	198,920,629	193,563,317
Expenses		
Instruction	169,882,553	165,368,089
District Administration	6,479,146	5,910,546
Operations and Maintenance	20,590,619	18,968,633
Transportation and Housing	3,630,691	3,686,391
Total Expense	200,583,009	193,933,659
Net Revenue (Expense)	(1,662,380)	(370,342)
Budgeted Prior Year Surplus Appropriation	1,962,380	1,670,342
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(300,000)	(300,000)
Local Capital		(1,000,000)
Total Net Transfers	(300,000)	(1,300,000)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 34 (Abbotsford)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	192,431,723	181,840,467
ISC/LEA Recovery	(510,384)	(471,827)
Other Ministry of Education Grants		
Pay Equity	118,014	118,014
Funding for Graduated Adults	170,000	170,000
Student Transportation Fund	313,969	313,969
Teachers' Labour Settlement Funding		5,074,150
Early Career Mentorship Funding		390,000
FSA	17,740	17,740
Early Learning Framework		4,915
Enrollment adjustment	(285,300)	
Total Provincial Grants - Ministry of Education	<u>192,255,762</u>	<u>187,457,428</u>
Provincial Grants - Other	<u>225,000</u>	<u>225,000</u>
Tuition		
Summer School Fees	27,500	5,000
International and Out of Province Students	3,168,000	2,950,000
Total Tuition	<u>3,195,500</u>	<u>2,955,000</u>
Other Revenues		
Funding from First Nations	510,384	471,827
Miscellaneous		
School fees	1,506,323	1,250,000
School of choice busing	450,000	205,000
Other Revenues	177,660	324,062
Total Other Revenue	<u>2,644,367</u>	<u>2,250,889</u>
Rentals and Leases	<u>300,000</u>	<u>300,000</u>
Investment Income	<u>300,000</u>	<u>375,000</u>
Total Operating Revenue	<u><u>198,920,629</u></u>	<u><u>193,563,317</u></u>

School District No. 34 (Abbotsford)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
Salaries		
Teachers	88,740,330	86,227,567
Principals and Vice Principals	11,343,630	11,039,720
Educational Assistants	16,982,358	16,279,863
Support Staff	15,722,010	14,927,461
Other Professionals	4,850,820	4,629,210
Substitutes	6,369,569	5,591,206
Total Salaries	144,008,717	138,695,027
Employee Benefits	35,775,628	34,304,373
Total Salaries and Benefits	179,784,345	172,999,400
Services and Supplies		
Services	5,950,539	5,932,488
Student Transportation	163,225	119,011
Professional Development and Travel	1,186,778	1,481,484
Rentals and Leases	1,561,150	1,512,450
Dues and Fees	723,210	402,555
Insurance	382,195	380,995
Supplies	8,531,567	8,805,276
Utilities	2,300,000	2,300,000
Total Services and Supplies	20,798,664	20,934,259
Total Operating Expense	200,583,009	193,933,659

School District No. 34 (Abbotsford)

Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2022

	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	70,821,849	1,463,920	134,750	574,689		4,629,149	77,624,357
1.03 Career Programs	382,460	137,900	101,880	44,860		5,000	672,100
1.07 Library Services	2,356,200		267,970				2,624,170
1.08 Counselling	2,440,368						2,440,368
1.10 Special Education	8,623,776	435,420	14,718,168	181,246		780,620	24,739,230
1.30 English Language Learning	2,841,365	137,900	58,320			20,600	3,058,185
1.31 Indigenous Education	685,114	145,690	1,504,180	44,860			2,379,844
1.41 School Administration	217,589	8,967,300		3,425,020			12,609,909
1.60 Summer School	371,609	55,500	40,870	3,570			471,549
1.62 International and Out of Province Students			156,220	111,330	313,056		580,606
Total Function 1	88,740,330	11,343,630	16,982,358	4,385,575	313,056	5,435,369	127,200,318
4 District Administration							
4.11 Educational Administration					1,062,690	3,400	1,066,090
4.40 School District Governance					180,030		180,030
4.41 Business Administration				764,230	1,879,844	50,300	2,694,374
Total Function 4	-	-	-	764,230	3,122,564	53,700	3,940,494
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				178,270	781,030	5,500	964,800
5.50 Maintenance Operations				7,869,990	535,480	836,000	9,241,470
5.52 Maintenance of Grounds				704,865			704,865
5.56 Utilities							-
Total Function 5	-	-	-	8,753,125	1,316,510	841,500	10,911,135
7 Transportation and Housing							
7.41 Transportation and Housing Administration				186,790	98,690		285,480
7.70 Student Transportation				1,632,290		39,000	1,671,290
Total Function 7	-	-	-	1,819,080	98,690	39,000	1,956,770
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	88,740,330	11,343,630	16,982,358	15,722,010	4,850,820	6,369,569	144,008,717

School District No. 34 (Abbotsford)

Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2022

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	77,624,357	18,475,277	96,099,634	8,839,403	104,939,037	101,640,660
1.03 Career Programs	672,100	171,540	843,640	313,115	1,156,755	1,099,247
1.07 Library Services	2,624,170	644,110	3,268,280	163,883	3,432,163	3,588,607
1.08 Counselling	2,440,368	588,270	3,028,638	10,500	3,039,138	2,922,394
1.10 Special Education	24,739,230	6,260,212	30,999,442	679,396	31,678,838	31,634,745
1.30 English Language Learning	3,058,185	734,484	3,792,669	74,840	3,867,509	3,542,055
1.31 Indigenous Education	2,379,844	655,003	3,034,847	326,043	3,360,890	2,901,947
1.41 School Administration	12,609,909	3,333,780	15,943,689	547,551	16,491,240	16,391,860
1.60 Summer School	471,549	89,312	560,861	63,683	624,544	396,147
1.62 International and Out of Province Students	580,606	154,768	735,374	557,065	1,292,439	1,250,427
Total Function 1	127,200,318	31,106,756	158,307,074	11,575,479	169,882,553	165,368,089
4 District Administration						
4.11 Educational Administration	1,066,090	357,850	1,423,940	279,655	1,703,595	1,633,605
4.40 School District Governance	180,030	4,140	184,170	147,150	331,320	331,180
4.41 Business Administration	2,694,374	680,882	3,375,256	1,068,975	4,444,231	3,945,761
Total Function 4	3,940,494	1,042,872	4,983,366	1,495,780	6,479,146	5,910,546
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	964,800	338,220	1,303,020	312,050	1,615,070	1,144,140
5.50 Maintenance Operations	9,241,470	2,448,260	11,689,730	3,746,049	15,435,779	14,586,763
5.52 Maintenance of Grounds	704,865	210,605	915,470	324,300	1,239,770	937,730
5.56 Utilities	-	-	-	2,300,000	2,300,000	2,300,000
Total Function 5	10,911,135	2,997,085	13,908,220	6,682,399	20,590,619	18,968,633
7 Transportation and Housing						
7.41 Transportation and Housing Administration	285,480	67,265	352,745	35,600	388,345	462,555
7.70 Student Transportation	1,671,290	561,650	2,232,940	1,009,406	3,242,346	3,223,836
Total Function 7	1,956,770	628,915	2,585,685	1,045,006	3,630,691	3,686,391
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	144,008,717	35,775,628	179,784,345	20,798,664	200,583,009	193,933,659

School District No. 34 (Abbotsford)

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2022

	2022	2021 Amended
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	13,741,461	24,786,181
Other	266,618	319,155
Other Revenue	5,901,000	5,939,196
Total Revenue	19,909,079	31,044,532
Expenses		
Instruction	19,217,106	27,923,347
Operations and Maintenance	691,973	2,681,805
Transportation and Housing		439,380
Total Expense	19,909,079	31,044,532
Budgeted Surplus (Deficit), for the year	-	-

School District No. 34 (Abbotsford)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2022

	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			2,300,000						
Add: Restricted Grants									
Provincial Grants - Ministry of Education	691,973	669,991		352,000	75,590	198,635	1,251,167	434,835	9,852,672
Provincial Grants - Other									
Other			5,800,000						
	691,973	669,991	5,800,000	352,000	75,590	198,635	1,251,167	434,835	9,852,672
Less: Allocated to Revenue	691,973	669,991	5,800,000	352,000	75,590	198,635	1,251,167	434,835	9,852,672
Deferred Revenue, end of year	-	-	2,300,000	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	691,973	669,991		352,000	75,590	198,635	1,251,167	434,835	9,852,672
Provincial Grants - Other									
Other Revenue			5,800,000						
	691,973	669,991	5,800,000	352,000	75,590	198,635	1,251,167	434,835	9,852,672
Expenses									
Salaries									
Teachers						41,070			7,945,398
Principals and Vice Principals								145,690	
Educational Assistants		538,175					540,436		
Support Staff				261,250			25,464	46,240	
Other Professionals								74,090	
Substitutes					11,000	10,000		80,000	
	-	538,175	-	261,250	11,000	51,070	565,900	346,020	7,945,398
Employee Benefits		131,816		76,560	3,160	7,700	142,567	67,400	1,907,274
Services and Supplies	691,973		5,800,000	14,190	61,430	139,865	542,700	21,415	
	691,973	669,991	5,800,000	352,000	75,590	198,635	1,251,167	434,835	9,852,672
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 34 (Abbotsford)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2022

	PRP ADT	Early Years Outreach	Ipals	Literacy Matters	Community Support	TOTAL
	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year						2,300,000
Add: Restricted Grants						
Provincial Grants - Ministry of Education	214,598					13,741,461
Provincial Grants - Other		266,618				266,618
Other			9,000	42,000	50,000	5,901,000
	<u>214,598</u>	<u>266,618</u>	<u>9,000</u>	<u>42,000</u>	<u>50,000</u>	<u>19,909,079</u>
Less: Allocated to Revenue	214,598	266,618	9,000	42,000	50,000	19,909,079
Deferred Revenue, end of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,300,000</u>
Revenues						
Provincial Grants - Ministry of Education	214,598					13,741,461
Provincial Grants - Other		266,618				266,618
Other Revenue			9,000	42,000	50,000	5,901,000
	<u>214,598</u>	<u>266,618</u>	<u>9,000</u>	<u>42,000</u>	<u>50,000</u>	<u>19,909,079</u>
Expenses						
Salaries						
Teachers	101,498					8,087,966
Principals and Vice Principals	15,896					161,586
Educational Assistants	47,080	96,000				1,221,691
Support Staff						332,954
Other Professionals						74,090
Substitutes	2,800					103,800
	<u>167,274</u>	<u>96,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,982,087</u>
Employee Benefits	34,624	17,500				2,388,601
Services and Supplies	12,700	153,118	9,000	42,000	50,000	7,538,391
	<u>214,598</u>	<u>266,618</u>	<u>9,000</u>	<u>42,000</u>	<u>50,000</u>	<u>19,909,079</u>
Net Revenue (Expense)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

School District No. 34 (Abbotsford)

Schedule 4

Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2022

	2022 Annual Budget			2021 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education	2,709,511		2,709,511	2,709,511
Investment Income		27,500	27,500	27,500
Amortization of Deferred Capital Revenue	7,706,729		7,706,729	7,456,751
Total Revenue	10,416,240	27,500	10,443,740	10,193,762
Expenses				
Operations and Maintenance	2,709,511		2,709,511	2,709,511
Amortization of Tangible Capital Assets				
Operations and Maintenance	8,820,183		8,820,183	9,025,146
Transportation and Housing	702,333		702,333	584,916
Total Expense	12,232,027	-	12,232,027	12,319,573
Net Revenue (Expense)	(1,815,787)	27,500	(1,788,287)	(2,125,811)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	300,000		300,000	300,000
Local Capital			-	1,000,000
Total Net Transfers	300,000	-	300,000	1,300,000
Other Adjustments to Fund Balances				
Tangible Capital Assets WIP Purchased from Local Capital	1,217,600	(1,217,600)	-	
Total Other Adjustments to Fund Balances	1,217,600	(1,217,600)	-	
Budgeted Surplus (Deficit), for the year	(298,187)	(1,190,100)	(1,488,287)	(825,811)