

Annual Budget

School District No. 34 (Abbotsford)

June 30, 2023

School District No. 34 (Abbotsford)

June 30, 2023

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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 2022/2023 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. The Board has complied with the provisions of the *Act*, Ministerial Orders, and Ministry of Education Policies 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 2022/2023.
3. The attached Statement 2 showing the estimated revenue and expense for the 2022/2023 fiscal year and the total budget bylaw amount of \$239,226,056 for the 2022/2023 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 2022/2023.

READ A FIRST TIME THE 14th DAY OF JUNE, 2022;

READ A SECOND TIME THE 14th DAY OF JUNE, 2022;

READ A THIRD TIME, PASSED AND ADOPTED THE 14th DAY OF JUNE, 2022;

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 2022/2023, adopted by the Board the 14th DAY OF JUNE, 2022.

Secretary Treasurer

School District No. 34 (Abbotsford)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	19,683.000	19,683.000
Adult	70.000	70.063
Other	132.375	169.250
Total Ministry Operating Grant Funded FTE's	<u>19,885.375</u>	<u>19,922.313</u>
Revenues	\$	\$
Provincial Grants		
Ministry of Education	212,098,891	213,680,739
Other	491,618	577,077
Tuition	5,108,450	4,333,450
Other Revenue	8,806,142	8,649,077
Rentals and Leases	310,000	300,000
Investment Income	327,500	327,500
Amortization of Deferred Capital Revenue	7,947,655	7,716,798
Total Revenue	<u>235,090,256</u>	<u>235,584,641</u>
Expenses		
Instruction	193,245,524	194,558,689
District Administration	6,733,463	6,513,936
Operations and Maintenance	33,507,400	34,103,648
Transportation and Housing	4,399,969	4,299,414
Total Expense	<u>237,886,356</u>	<u>239,475,687</u>
Net Revenue (Expense)	<u>(2,796,100)</u>	<u>(3,891,046)</u>
Budgeted Allocation (Retirement) of Surplus (Deficit)	1,318,045	1,959,328
Budgeted Surplus (Deficit), for the year	<u>(1,478,055)</u>	<u>(1,931,718)</u>
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(1,478,055)	(1,931,718)
Budgeted Surplus (Deficit), for the year	<u>(1,478,055)</u>	<u>(1,931,718)</u>

School District No. 34 (Abbotsford)

Annual Budget - Revenue and Expense

Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	202,451,788	201,764,923
Operating - Tangible Capital Assets Purchased	239,700	342,275
Special Purpose Funds - Total Expense	22,384,891	24,820,981
Capital Fund - Total Expense	13,049,677	12,889,783
Capital Fund - Tangible Capital Assets Purchased from Local Capital	1,100,000	2,932,888
Total Budget Bylaw Amount	239,226,056	242,750,850

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

June 14, 2022

Signature of the Chairperson of the Board of Education

Date Signed

June 14, 2022

Signature of the Superintendent

Date Signed

June 14, 2022

Signature of the Secretary Treasurer

Date Signed

School District No. 34 (Abbotsford)
 Annual Budget - Changes in Net Financial Assets (Debt)
 Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	(2,796,100)	(3,891,046)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(239,700)	(342,275)
From Local Capital	(1,100,000)	(2,932,888)
From Deferred Capital Revenue	(10,220,829)	(24,527,997)
Total Acquisition of Tangible Capital Assets	(11,560,529)	(27,803,160)
Amortization of Tangible Capital Assets	10,192,910	10,018,291
Total Effect of change in Tangible Capital Assets	(1,367,619)	(17,784,869)
Use of Prepaid Expenses	(875,000)	(875,000)
Acquisition of Supplies Inventory	875,000	875,000
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(4,163,719)	(21,675,915)

School District No. 34 (Abbotsford)

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	193,041,351	192,352,953
Other	225,000	225,000
Tuition	5,108,450	4,333,450
Other Revenue	2,888,642	2,636,467
Rentals and Leases	310,000	300,000
Investment Income	300,000	300,000
Total Revenue	201,873,443	200,147,870
Expenses		
Instruction	171,552,736	170,937,037
District Administration	6,733,463	6,513,936
Operations and Maintenance	20,359,788	20,615,579
Transportation and Housing	3,805,801	3,698,371
Total Expense	202,451,788	201,764,923
Net Revenue (Expense)	(578,345)	(1,617,053)
Budgeted Prior Year Surplus Appropriation	1,318,045	1,959,328
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(239,700)	(342,275)
Local Capital	(500,000)	
Total Net Transfers	(739,700)	(342,275)
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, 2023

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	193,353,791	192,275,006
ISC/LEA Recovery	(511,691)	(511,691)
Other Ministry of Education Grants		
Pay Equity	118,014	118,014
Funding for Graduated Adults	110,000	110,000
Student Transportation Fund	313,969	313,969
FSA Scorer Grant	17,740	17,740
Early Learning Framework		4,915
ECE Dual Credit		25,000
Enrollment Adjustment	(360,472)	
Total Provincial Grants - Ministry of Education	193,041,351	192,352,953
Provincial Grants - Other	225,000	225,000
Tuition		
Summer School Fees	33,450	33,450
International and Out of Province Students	5,075,000	4,300,000
Total Tuition	5,108,450	4,333,450
Other Revenues		
Funding from First Nations	511,691	511,691
Miscellaneous		
School fees	1,729,291	1,497,116
School of choice/other busing	470,000	450,000
Other	177,660	177,660
Total Other Revenue	2,888,642	2,636,467
Rentals and Leases	310,000	300,000
Investment Income	300,000	300,000
Total Operating Revenue	201,873,443	200,147,870

School District No. 34 (Abbotsford)
 Annual Budget - Schedule of Operating Expense by Object
 Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
Salaries		
Teachers	88,711,813	88,338,603
Principals and Vice Principals	11,792,860	11,607,130
Educational Assistants	17,124,294	17,501,778
Support Staff	15,927,168	15,912,498
Other Professionals	5,124,180	4,902,270
Substitutes	6,623,143	6,380,643
Total Salaries	145,303,458	144,642,922
Employee Benefits	36,687,952	36,285,813
Total Salaries and Benefits	181,991,410	180,928,735
Services and Supplies		
Services	5,887,810	6,075,260
Student Transportation	205,100	215,325
Professional Development and Travel	1,426,240	1,271,490
Rentals and Leases	1,568,150	1,568,150
Dues and Fees	849,960	881,360
Insurance	395,995	382,295
Supplies	7,702,123	8,142,308
Utilities	2,425,000	2,300,000
Total Services and Supplies	20,460,378	20,836,188
Total Operating Expense	202,451,788	201,764,923

School District No. 34 (Abbotsford)

Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2023

	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	70,083,092	1,343,647	134,650	342,552		5,035,199	76,939,140
1.03 Career Programs	456,693	138,100	143,090	44,860		5,000	787,743
1.07 Library Services	2,338,481		355,980				2,694,461
1.08 Counselling	2,482,506						2,482,506
1.10 Special Education	9,042,121	423,050	14,695,064	181,246		778,144	25,119,625
1.30 English Language Learning	2,876,356	138,100	58,320			20,600	3,093,376
1.31 Indigenous Education	715,214	287,590	1,405,490	44,860			2,453,154
1.41 School Administration	220,189	9,403,373		3,727,115			13,350,677
1.60 Summer School	216,202	59,000	58,310	5,700			339,212
1.62 International and Out of Province Students	280,959		273,390	106,110	353,800		1,014,259
Total Function 1	88,711,813	11,792,860	17,124,294	4,452,443	353,800	5,838,943	128,274,153
4 District Administration							
4.11 Educational Administration					1,067,440	3,400	1,070,840
4.40 School District Governance					189,240		189,240
4.41 Business Administration				817,620	2,054,630	50,300	2,922,550
Total Function 4	-	-	-	817,620	3,311,310	53,700	4,182,630
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				178,270	505,010	5,500	688,780
5.50 Maintenance Operations				7,907,710	853,740	686,000	9,447,450
5.52 Maintenance of Grounds				726,705			726,705
5.56 Utilities							-
Total Function 5	-	-	-	8,812,685	1,358,750	691,500	10,862,935
7 Transportation and Housing							
7.41 Transportation and Housing Administration				169,790	100,320		270,110
7.70 Student Transportation				1,674,630		39,000	1,713,630
Total Function 7	-	-	-	1,844,420	100,320	39,000	1,983,740
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	88,711,813	11,792,860	17,124,294	15,927,168	5,124,180	6,623,143	145,303,458

School District No. 34 (Abbotsford)

Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2023

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	76,939,140	18,908,985	95,848,125	7,884,902	103,733,027	103,671,144
1.03 Career Programs	787,743	199,075	986,818	409,915	1,396,733	1,388,683
1.07 Library Services	2,694,461	659,347	3,353,808	304,840	3,658,648	3,703,800
1.08 Counselling	2,482,506	594,395	3,076,901	12,950	3,089,851	3,052,456
1.10 Special Education	25,119,625	6,640,343	31,759,968	665,684	32,425,652	32,530,749
1.30 English Language Learning	3,093,376	725,514	3,818,890	91,960	3,910,850	4,279,615
1.31 Indigenous Education	2,453,154	669,375	3,122,529	423,766	3,546,295	3,369,235
1.41 School Administration	13,350,677	3,406,923	16,757,600	583,917	17,341,517	17,098,176
1.60 Summer School	339,212	61,694	400,906	31,140	432,046	550,740
1.62 International and Out of Province Students	1,014,259	262,858	1,277,117	741,000	2,018,117	1,292,439
Total Function 1	128,274,153	32,128,509	160,402,662	11,150,074	171,552,736	170,937,037
4 District Administration						
4.11 Educational Administration	1,070,840	248,110	1,318,950	314,155	1,633,105	1,623,945
4.40 School District Governance	189,240	4,353	193,593	167,150	360,743	346,320
4.41 Business Administration	2,922,550	722,590	3,645,140	1,094,475	4,739,615	4,543,671
Total Function 4	4,182,630	975,053	5,157,683	1,575,780	6,733,463	6,513,936
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	688,780	268,850	957,630	307,550	1,265,180	1,621,610
5.50 Maintenance Operations	9,447,450	2,454,280	11,901,730	3,456,568	15,358,298	15,454,199
5.52 Maintenance of Grounds	726,705	217,005	943,710	367,600	1,311,310	1,239,770
5.56 Utilities	-	-	-	2,425,000	2,425,000	2,300,000
Total Function 5	10,862,935	2,940,135	13,803,070	6,556,718	20,359,788	20,615,579
7 Transportation and Housing						
7.41 Transportation and Housing Administration	270,110	67,265	337,375	52,600	389,975	388,345
7.70 Student Transportation	1,713,630	576,990	2,290,620	1,125,206	3,415,826	3,310,026
Total Function 7	1,983,740	644,255	2,627,995	1,177,806	3,805,801	3,698,371
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	145,303,458	36,687,952	181,991,410	20,460,378	202,451,788	201,764,923

School District No. 34 (Abbotsford)
 Annual Budget - Special Purpose Revenue and Expense
 Year Ended June 30, 2023

	2023	2022 Amended
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	16,200,773	18,456,294
Other	266,618	352,077
Other Revenue	5,917,500	6,012,610
Total Revenue	22,384,891	24,820,981
Expenses		
Instruction	21,692,788	23,621,652
Operations and Maintenance	692,103	1,175,858
Transportation and Housing		23,471
Total Expense	22,384,891	24,820,981
Budgeted Surplus (Deficit), for the year	-	-

School District No. 34 (Abbotsford)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2023

	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	692,103	658,128		352,000	75,950	198,635	1,251,167	434,835	12,319,400
Provincial Grants - Other									
Other			5,800,000						
	692,103	658,128	5,800,000	352,000	75,950	198,635	1,251,167	434,835	12,319,400
Less: Allocated to Revenue	692,103	658,128	5,800,000	352,000	75,950	198,635	1,251,167	434,835	12,319,400
Deferred Revenue, end of year	-	-	2,000,000	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	692,103	658,128		352,000	75,950	198,635	1,251,167	434,835	12,319,400
Provincial Grants - Other									
Other Revenue			5,800,000						
	692,103	658,128	5,800,000	352,000	75,950	198,635	1,251,167	434,835	12,319,400
Expenses									
Salaries									
Teachers						41,590			9,929,033
Principals and Vice Principals								149,490	
Educational Assistants		529,501			20,000		540,436		
Support Staff				261,250			25,464	46,240	
Other Professionals								74,090	
Substitutes					14,160	10,000		80,000	
	-	529,501	-	261,250	34,160	51,590	565,900	349,820	9,929,033
Employee Benefits		128,627		76,560	3,000	8,690	142,567	68,330	2,390,367
Services and Supplies	692,103		5,800,000	14,190	38,790	138,355	542,700	16,685	
	692,103	658,128	5,800,000	352,000	75,950	198,635	1,251,167	434,835	12,319,400
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 34 (Abbotsford)

Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2023

	PRP ADT	Early Years Outreach	iPals	Literacy Matters	Community Support	TOTAL
	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	-	-	-	2,000,000
Add: Restricted Grants						
Provincial Grants - Ministry of Education	218,555					16,200,773
Provincial Grants - Other		266,618				266,618
Other			17,500	50,000	50,000	5,917,500
	<u>218,555</u>	<u>266,618</u>	<u>17,500</u>	<u>50,000</u>	<u>50,000</u>	<u>22,384,891</u>
Less: Allocated to Revenue	218,555	266,618	17,500	50,000	50,000	22,384,891
Deferred Revenue, end of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,000,000</u>
Revenues						
Provincial Grants - Ministry of Education	218,555					16,200,773
Provincial Grants - Other		266,618				266,618
Other Revenue			17,500	50,000	50,000	5,917,500
	<u>218,555</u>	<u>266,618</u>	<u>17,500</u>	<u>50,000</u>	<u>50,000</u>	<u>22,384,891</u>
Expenses						
Salaries						
Teachers	103,528					10,074,151
Principals and Vice Principals	16,189					165,679
Educational Assistants	48,022	100,000				1,237,959
Support Staff						332,954
Other Professionals						74,090
Substitutes	2,800					106,960
	<u>170,539</u>	<u>100,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,991,793</u>
Employee Benefits	35,316	16,500				2,869,957
Services and Supplies	12,700	150,118	17,500	50,000	50,000	7,523,141
	<u>218,555</u>	<u>266,618</u>	<u>17,500</u>	<u>50,000</u>	<u>50,000</u>	<u>22,384,891</u>
Net Revenue (Expense)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

School District No. 34 (Abbotsford)

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2023

	2023 Annual Budget			2022 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education	2,856,767		2,856,767	2,871,492
Investment Income		27,500	27,500	27,500
Amortization of Deferred Capital Revenue	7,947,655		7,947,655	7,716,798
Total Revenue	10,804,422	27,500	10,831,922	10,615,790
Expenses				
Operations and Maintenance	2,856,767		2,856,767	2,871,492
Amortization of Tangible Capital Assets				
Operations and Maintenance	9,598,742		9,598,742	9,440,719
Transportation and Housing	594,168		594,168	577,572
Total Expense	13,049,677	-	13,049,677	12,889,783
Net Revenue (Expense)	(2,245,255)	27,500	(2,217,755)	(2,273,993)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	239,700		239,700	342,275
Local Capital		500,000	500,000	
Total Net Transfers	239,700	500,000	739,700	342,275
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	850,000	(850,000)	-	
Tangible Capital Assets WIP Purchased from Local Capital	250,000	(250,000)	-	
Total Other Adjustments to Fund Balances	1,100,000	(1,100,000)	-	
Budgeted Surplus (Deficit), for the year	(905,555)	(572,500)	(1,478,055)	(1,931,718)