

Amended 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 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 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 and Child Care Policies 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 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 \$246,801,092 for the 2022/2023 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 2022/2023.

READ A FIRST TIME THE 14th DAY OF FEBRUARY, 2023;

READ A SECOND TIME THE 14th DAY OF FEBRUARY, 2023;

READ A THIRD TIME, PASSED AND ADOPTED THE 14th DAY OF FEBRUARY, 2023;

Signed copies are available from the
District Office at finance@abbyschools.ca
upon request

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

Secretary Treasurer

School District No. 34 (Abbotsford)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	19,824.875	19,683.000
Adult	62.688	70.000
Other	168.875	132.375
Total Ministry Operating Grant Funded FTE's	20,056.438	19,885.375
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	219,415,120	212,098,891
Other	605,398	491,618
Tuition	5,305,790	5,108,450
Other Revenue	9,068,414	8,806,142
Rentals and Leases	310,000	310,000
Investment Income	768,000	327,500
Amortization of Deferred Capital Revenue	7,750,000	7,947,655
Total Revenue	243,222,722	235,090,256
Expenses		
Instruction	200,640,664	193,245,524
District Administration	6,781,178	6,733,463
Operations and Maintenance	32,134,757	33,507,400
Transportation and Housing	4,441,004	4,399,969
Total Expense	243,997,603	237,886,356
Net Revenue (Expense)	(774,881)	(2,796,100)
Budgeted Allocation (Retirement) of Surplus (Deficit)	918,370	1,318,045
Budgeted Surplus (Deficit), for the year	143,489	(1,478,055)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	143,489	(1,478,055)
Budgeted Surplus (Deficit), for the year	143,489	(1,478,055)

School District No. 34 (Abbotsford)

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	204,431,303	202,451,788
Operating - Tangible Capital Assets Purchased	752,757	239,700
Special Purpose Funds - Total Expense	26,659,533	22,384,891
Special Purpose Funds - Tangible Capital Assets Purchased	950,732	
Capital Fund - Total Expense	12,906,767	13,049,677
Capital Fund - Tangible Capital Assets Purchased from Local Capital	1,100,000	1,100,000
Total Budget Bylaw Amount	246,801,092	239,226,056

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, 2023

	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$
Surplus (Deficit) for the year	(774,881)	(2,796,100)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(1,703,489)	(239,700)
From Local Capital	(1,100,000)	(1,100,000)
From Deferred Capital Revenue	(17,213,000)	(10,220,829)
Total Acquisition of Tangible Capital Assets	(20,016,489)	(11,560,529)
Amortization of Tangible Capital Assets	10,050,000	10,192,910
Total Effect of change in Tangible Capital Assets	(9,966,489)	(1,367,619)
Acquisitions of Prepaid Expenses	(875,000)	(875,000)
Use of Prepaid Expenses	875,000	875,000
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(10,741,370)	(4,163,719)

School District No. 34 (Abbotsford)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
 Year Ended June 30, 2023

	Operating Fund	Special Purpose Fund	Capital Fund	2023 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	7,358,282	-	61,681,089	69,039,371
Changes for the year				
Net Revenue (Expense) for the year	334,387	950,732	(2,060,000)	(774,881)
Interfund Transfers				
Tangible Capital Assets Purchased	(752,757)	(950,732)	1,703,489	-
Local Capital	(500,000)		500,000	-
Net Changes for the year	(918,370)	-	143,489	(774,881)
Budgeted Accumulated Surplus (Deficit), end of year	6,439,912	-	61,824,578	68,264,490

School District No. 34 (Abbotsford)

Amended Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	195,342,692	193,041,351
Other	300,000	225,000
Tuition	5,305,790	5,108,450
Other Revenue	2,979,208	2,888,642
Rentals and Leases	310,000	310,000
Investment Income	528,000	300,000
Total Revenue	204,765,690	201,873,443
Expenses		
Instruction	174,095,236	171,552,736
District Administration	6,781,178	6,733,463
Operations and Maintenance	19,749,088	20,359,788
Transportation and Housing	3,805,801	3,805,801
Total Expense	204,431,303	202,451,788
Net Revenue (Expense)	334,387	(578,345)
Budgeted Prior Year Surplus Appropriation	918,370	1,318,045
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(752,757)	(239,700)
Local Capital	(500,000)	(500,000)
Total Net Transfers	(1,252,757)	(739,700)
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, 2023

	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	195,332,714	192,993,319
ISC/LEA Recovery	(622,257)	(511,691)
Other Ministry of Education and Child Care Grants		
Pay Equity	118,014	118,014
Funding for Graduated Adults	165,000	110,000
Student Transportation Fund	313,969	313,969
FSA Scorer Grant	19,990	17,740
Early Learning Framework (ELF) Implementation	2,880	
Premier's Award	5,000	
Equity Scan Implementation	7,382	
Total Provincial Grants - Ministry of Education and Child Care	195,342,692	193,041,351
Provincial Grants - Other	300,000	225,000
Tuition		
Summer School Fees	23,990	33,450
International and Out of Province Students	5,281,800	5,075,000
Total Tuition	5,305,790	5,108,450
Other Revenues		
Funding from First Nations	622,257	511,691
Miscellaneous		
Academy Fees	1,729,291	1,729,291
Busing Fees	450,000	470,000
Other miscellaneous revenue and rebates	177,660	177,660
Total Other Revenue	2,979,208	2,888,642
Rentals and Leases	310,000	310,000
Investment Income	528,000	300,000
Total Operating Revenue	204,765,690	201,873,443

School District No. 34 (Abbotsford)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$
Salaries		
Teachers	89,224,292	88,711,813
Principals and Vice Principals	11,889,460	11,792,860
Educational Assistants	17,807,066	17,124,294
Support Staff	16,027,738	15,927,168
Other Professionals	5,084,740	5,124,180
Substitutes	6,194,354	6,623,143
Total Salaries	146,227,650	145,303,458
Employee Benefits	37,054,955	36,687,952
Total Salaries and Benefits	183,282,605	181,991,410
Services and Supplies		
Services	4,743,224	5,887,810
Student Transportation	156,550	205,100
Professional Development and Travel	1,542,786	1,426,240
Rentals and Leases	773,150	1,568,150
Dues and Fees	997,814	849,960
Insurance	395,995	395,995
Supplies	10,114,179	7,702,123
Utilities	2,425,000	2,425,000
Total Services and Supplies	21,148,698	20,460,378
Total Operating Expense	204,431,303	202,451,788

School District No. 34 (Abbotsford)

Amended 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	66,136,105	1,019,967	138,460	342,652		5,015,530	72,652,714
1.03 Career Programs	511,724	138,100	184,300	44,860		5,000	883,984
1.07 Library Services	2,414,560		359,480				2,774,040
1.08 Counselling	2,564,920					369,024	2,933,944
1.10 Special Education	11,557,760	423,050	15,268,220	249,666		20,600	27,519,296
1.30 English Language Learning	4,161,482	138,100	58,320				4,357,902
1.31 Indigenous Education	637,860	287,590	1,477,795	44,860			2,448,105
1.41 School Administration	624,939	9,832,153		3,714,852	42,080		14,214,024
1.60 Summer School	333,983	50,500	47,101	8,378			439,962
1.62 International and Out of Province Students	280,959		273,390	106,110	353,800		1,014,259
Total Function 1	89,224,292	11,889,460	17,807,066	4,511,378	395,880	5,410,154	129,238,230
4 District Administration							
4.11 Educational Administration					985,920	3,400	989,320
4.40 School District Governance					189,240		189,240
4.41 Business Administration				859,255	2,054,630	50,300	2,964,185
Total Function 4	-	-	-	859,255	3,229,790	53,700	4,142,745
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	89,224,292	11,889,460	17,807,066	16,027,738	5,084,740	6,194,354	146,227,650

School District No. 34 (Abbotsford)

Amended 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 Amended Annual Budget	2023 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	72,652,714	17,868,144	90,520,858	8,441,238	98,962,096	103,733,027
1.03 Career Programs	883,984	224,219	1,108,203	533,719	1,641,922	1,396,733
1.07 Library Services	2,774,040	678,947	3,452,987	425,930	3,878,917	3,658,648
1.08 Counselling	2,933,944	614,486	3,548,430	17,450	3,565,880	3,089,851
1.10 Special Education	27,519,296	7,468,961	34,988,257	951,860	35,940,117	32,425,652
1.30 English Language Learning	4,357,902	1,041,567	5,399,469	102,400	5,501,869	3,910,850
1.31 Indigenous Education	2,448,105	667,339	3,115,444	556,576	3,672,020	3,546,295
1.41 School Administration	14,214,024	3,554,467	17,768,491	595,590	18,364,081	17,341,517
1.60 Summer School	439,962	84,825	524,787	24,431	549,218	432,046
1.62 International and Out of Province Students	1,014,259	262,857	1,277,116	742,000	2,019,116	2,018,117
Total Function 1	129,238,230	32,465,812	161,704,042	12,391,194	174,095,236	171,552,736
4 District Administration						
4.11 Educational Administration	989,320	277,810	1,267,130	314,155	1,581,285	1,633,105
4.40 School District Governance	189,240	4,353	193,593	167,550	361,143	360,743
4.41 Business Administration	2,964,185	722,590	3,686,775	1,151,975	4,838,750	4,739,615
Total Function 4	4,142,745	1,004,753	5,147,498	1,633,680	6,781,178	6,733,463
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	688,780	268,850	957,630	307,550	1,265,180	1,265,180
5.50 Maintenance Operations	9,447,450	2,454,280	11,901,730	2,845,868	14,747,598	15,358,298
5.52 Maintenance of Grounds	726,705	217,005	943,710	367,600	1,311,310	1,311,310
5.56 Utilities	-	-	-	2,425,000	2,425,000	2,425,000
Total Function 5	10,862,935	2,940,135	13,803,070	5,946,018	19,749,088	20,359,788
7 Transportation and Housing						
7.41 Transportation and Housing Administration	270,110	67,265	337,375	52,600	389,975	389,975
7.70 Student Transportation	1,713,630	576,990	2,290,620	1,125,206	3,415,826	3,415,826
Total Function 7	1,983,740	644,255	2,627,995	1,177,806	3,805,801	3,805,801
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	146,227,650	37,054,955	183,282,605	21,148,698	204,431,303	202,451,788

School District No. 34 (Abbotsford)

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	21,215,661	16,200,773
Other	305,398	266,618
Other Revenue	6,089,206	5,917,500
Total Revenue	27,610,265	22,384,891
Expenses		
Instruction	26,545,428	21,692,788
Operations and Maintenance	58,902	692,103
Transportation and Housing	55,203	
Total Expense	26,659,533	22,384,891
Net Revenue (Expense)	950,732	-
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(950,732)	
Total Net Transfers	(950,732)	-
Budgeted Surplus (Deficit), for the year	-	-

School District No. 34 (Abbotsford)

Amended 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			2,049,750		31,211	42,693			
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	692,103	658,128		352,000	75,950	278,915	1,251,167	434,835	13,304,690
Provincial Grants - Other									
Other			5,800,000						
	692,103	658,128	5,800,000	352,000	75,950	278,915	1,251,167	434,835	13,304,690
Less: Allocated to Revenue Recovered	692,103	658,128	5,800,000	352,000	107,161	321,608	1,251,167	434,835	13,304,690
Deferred Revenue, end of year	-	-	2,049,750	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	692,103	658,128		352,000	107,161	321,608	1,251,167	434,835	13,304,690
Provincial Grants - Other									
Other Revenue			5,800,000						
	692,103	658,128	5,800,000	352,000	107,161	321,608	1,251,167	434,835	13,304,690
Expenses									
Salaries									
Teachers						41,590			10,841,792
Principals and Vice Principals								149,490	
Educational Assistants		529,451			20,000		523,780		
Support Staff				261,250			25,470	46,240	
Other Professionals								74,090	
Substitutes					14,160	10,000		80,000	
	-	529,451	-	261,250	34,160	51,590	549,250	349,820	10,841,792
Employee Benefits		128,677		76,560	3,000	8,690	112,217	68,330	2,462,898
Services and Supplies	58,902		5,800,000	14,190	70,001	261,328	589,700	16,685	
	58,902	658,128	5,800,000	352,000	107,161	321,608	1,251,167	434,835	13,304,690
Net Revenue (Expense) before Interfund Transfers	633,201	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(633,201)								
	(633,201)	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 34 (Abbotsford)

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

	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Federal Safe Return to Class / Ventilation Fund	Seamless Day Kindergarten	Early Childhood Education Dual Credit Program	Student & Family Affordability	JUST B4
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	9,336	12,046	90,882	3,442	317,531		55,310		11,168
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	1,038,466	43,157	48,000	11,250		55,400	20,000	1,924,762	50,000
Provincial Grants - Other						10,800			4,800
Other						22,000			24,000
	1,038,466	43,157	48,000	11,250	-	88,200	20,000	1,924,762	78,800
Less: Allocated to Revenue	1,038,466	55,203	138,882	14,692	317,531	88,200	75,310	1,924,762	89,968
Recovered	9,336								
Deferred Revenue, end of year	-	-	-	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	1,038,466	55,203	138,882	14,692	317,531	55,400	75,310	1,924,762	61,168
Provincial Grants - Other						10,800			4,800
Other Revenue						22,000			24,000
	1,038,466	55,203	138,882	14,692	317,531	88,200	75,310	1,924,762	89,968
Expenses									
Salaries									
Teachers									
Principals and Vice Principals									
Educational Assistants									
Support Staff						68,392			39,600
Other Professionals									
Substitutes	175,000						55,730		
	175,000	-	-	-	-	68,392	55,730	-	39,600
Employee Benefits	26,250					18,808	14,300		10,900
Services and Supplies	837,216	55,203	138,882	14,692		1,000	5,280	1,924,762	39,468
	1,038,466	55,203	138,882	14,692	-	88,200	75,310	1,924,762	89,968
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	317,531	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased					(317,531)				
	-	-	-	-	(317,531)	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 34 (Abbotsford)

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

	SEY2KT (Early Years to Kindergarten)	ECL Early Care & Learning	PRP Adolescent Day Treatment	Early Years Outreach	Immigrant Parents as Literacy Supports	Literacy Matters	Community Support	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			9,295	13,861	13,332	43,889	118,485	2,822,231
Add: Restricted Grants								
Provincial Grants - Ministry of Education and Child Care	19,000	175,000	218,555					20,651,378
Provincial Grants - Other				275,937				291,537
Other					17,500	50,000		5,913,500
	19,000	175,000	218,555	275,937	17,500	50,000	-	26,856,415
Less: Allocated to Revenue	19,000	175,000	218,555	289,798	30,832	93,889	118,485	27,610,265
Recovered			9,295					18,631
Deferred Revenue, end of year	-	-	-	-	-	-	-	2,049,750
Revenues								
Provincial Grants - Ministry of Education and Child Care	19,000	175,000	218,555					21,215,661
Provincial Grants - Other				289,798				305,398
Other Revenue					30,832	93,889	118,485	6,089,206
	19,000	175,000	218,555	289,798	30,832	93,889	118,485	27,610,265
Expenses								
Salaries								
Teachers			103,528					10,986,910
Principals and Vice Principals			16,189					165,679
Educational Assistants	4,000	23,165	47,862					1,148,258
Support Staff		8,700		100,000			9,650	559,302
Other Professionals		81,520						155,610
Substitutes			2,800					337,690
	4,000	113,385	170,379	100,000	-	-	9,650	13,353,449
Employee Benefits	1,000	29,090	35,476	16,500			1,850	3,014,546
Services and Supplies	14,000	32,525	12,700	173,298	30,832	93,889	106,985	10,291,538
	19,000	175,000	218,555	289,798	30,832	93,889	118,485	26,659,533
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	950,732
Interfund Transfers								
Tangible Capital Assets Purchased								(950,732)
	-	-	-	-	-	-	-	(950,732)
Net Revenue (Expense)	-	-	-	-	-	-	-	-

School District No. 34 (Abbotsford)

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2023

	2023 Amended Annual Budget			2023 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education and Child Care	2,856,767		2,856,767	2,856,767
Investment Income		240,000	240,000	27,500
Amortization of Deferred Capital Revenue	7,750,000		7,750,000	7,947,655
Total Revenue	10,606,767	240,000	10,846,767	10,831,922
Expenses				
Operations and Maintenance	2,856,767		2,856,767	2,856,767
Amortization of Tangible Capital Assets				
Operations and Maintenance	9,470,000		9,470,000	9,598,742
Transportation and Housing	580,000		580,000	594,168
Total Expense	12,906,767	-	12,906,767	13,049,677
Net Revenue (Expense)	(2,300,000)	240,000	(2,060,000)	(2,217,755)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	1,703,489		1,703,489	239,700
Local Capital		500,000	500,000	500,000
Total Net Transfers	1,703,489	500,000	2,203,489	739,700
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	503,489	(360,000)	143,489	(1,478,055)