

Amended Annual Budget

School District No. 34 (Abbotsford)

June 30, 2017

School District No. 34 (Abbotsford)

June 30, 2017

Table of Contents

Bylaw	1
Amended Annual Budget - Revenue and Expense - Statement 2	2
Amended Annual Budget - Changes in Net Financial Assets (Debt) - Statement 4	4
Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund - Schedule 1	5
Amended Annual Budget - Operating Revenue and Expense - Schedule 2	6
Schedule 2A - Amended Annual Budget - Schedule of Operating Revenue by Source	7
Schedule 2B - Amended Annual Budget - Schedule of Operating Expense by Source	8
Schedule 2C - Amended Annual Budget - Operating Expense by Function, Program and Object	9
Amended Annual Budget - Special Purpose Revenue and Expense - Schedule 3	11
Schedule 3A - Amended Annual Budget - Changes in Special Purpose Funds	12
Amended Annual Budget - Capital Revenue and Expense - Schedule 4	14

*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 2016/2017 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 2016/2017.
3. The attached Statement 2 showing the estimated revenue and expense for the 2016/2017 fiscal year and the total budget bylaw amount of \$203,627,631 for the 2016/2017 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 2016/2017.

READ A FIRST TIME THE 21st DAY OF FEBRUARY, 2017;

READ A SECOND TIME THE 21st DAY OF FEBRUARY, 2017;

READ A THIRD TIME, PASSED AND ADOPTED THE 21st DAY OF FEBRUARY, 2017;

(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 2016/2017, adopted by the Board the 21st DAY OF FEBRUARY, 2017.

Secretary Treasurer

School District No. 34 (Abbotsford)

Statement 2

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2017

	2017 Amended Annual Budget	2017 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	19,603,813	19,300,000
Adult	67,875	68,000
Other	45,578	150,000
Total Ministry Operating Grant Funded FTE's	19,717,266	19,518,000
Revenues	\$	\$
Provincial Grants		
Ministry of Education	178,854,031	174,585,598
Other	300,234	290,000
Tuition	5,550,000	5,500,000
Other Revenue	7,372,169	7,603,782
Rentals and Leases	394,000	394,000
Investment Income	340,000	340,000
Amortization of Deferred Capital Revenue	7,204,169	7,330,039
Total Revenue	200,014,603	196,043,419
Expenses		
Instruction	166,238,959	161,568,238
District Administration	5,559,018	5,382,096
Operations and Maintenance	28,517,036	28,157,795
Transportation and Housing	3,312,161	3,381,311
Debt Services	457	90,669
Total Expense	203,627,631	198,580,109
Net Revenue (Expense)	(3,613,028)	(2,536,690)
Budgeted Allocation (Retirement) of Surplus (Deficit)	906,066	929,058
Budgeted Surplus (Deficit), for the year	(2,706,962)	(1,607,632)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(2,706,962)	(1,607,632)
Budgeted Surplus (Deficit), for the year	(2,706,962)	(1,607,632)

School District No. 34 (Abbotsford)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2017

	2017 Amended Annual Budget	2017 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	178,564,234	173,708,427
Special Purpose Funds - Total Expense	12,408,530	12,133,310
Capital Fund - Total Expense	12,654,867	12,738,372
Capital Fund - Tangible Capital Assets Purchased from Local Capital		200,000
Total Budget Bylaw Amount	203,627,631	198,780,109

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

Amended Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2017

	2017 Amended Annual Budget	2017 Annual Budget
	\$	\$
Surplus (Deficit) for the year	(3,613,028)	(2,536,690)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Local Capital		(200,000)
Total Acquisition of Tangible Capital Assets	-	(200,000)
Amortization of Tangible Capital Assets	10,033,253	10,026,546
Total Effect of change in Tangible Capital Assets	10,033,253	9,826,546
Acquisitions of Prepaid Expenses	(873,492)	(759,000)
Use of Prepaid Expenses	875,000	759,000
	1,508	-
(Increase) Decrease in Net Financial Assets (Debt)	6,421,733	7,289,856

School District No. 34 (Abbotsford)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
 Year Ended June 30, 2017

	Operating Fund	Special Purpose Fund	Capital Fund	2017 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	8,732,963	48,552	55,517,127	64,298,642
Changes for the year				
Net Revenue (Expense) for the year	(783,487)		(2,829,541)	(3,613,028)
Interfund Transfers				
Other	(122,579)		122,579	-
Net Changes for the year	(906,066)	-	(2,706,962)	(3,613,028)
Budgeted Accumulated Surplus (Deficit), end of year	7,826,897	48,552	52,810,165	60,685,614

School District No. 34 (Abbotsford)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2017

	2017 Amended Annual Budget	2017 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	169,823,136	165,817,493
Other	225,000	225,000
Tuition	5,550,000	5,500,000
Other Revenue	1,448,611	1,682,420
Rentals and Leases	394,000	394,000
Investment Income	340,000	340,000
Total Revenue	177,780,747	173,958,913
Expenses		
Instruction	154,581,305	150,185,804
District Administration	4,808,142	4,631,220
Operations and Maintenance	16,415,942	16,137,564
Transportation and Housing	2,758,845	2,753,839
Total Expense	178,564,234	173,708,427
Net Revenue (Expense)	(783,487)	250,486
Budgeted Prior Year Surplus Appropriation	906,066	929,058
Net Transfers (to) from other funds		
Other	(122,579)	(1,179,544)
Total Net Transfers	(122,579)	(1,179,544)
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, 2017

	2017 Amended Annual Budget	2017 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	168,988,216	166,062,866
INAC/LEA Recovery	(363,387)	(363,387)
Other Ministry of Education Grants		
Pay Equity	118,014	118,014
Transportation Supplemental	233,809	
Return of Administrative Savings	846,484	
Total Provincial Grants - Ministry of Education	169,823,136	165,817,493
Provincial Grants - Other	225,000	225,000
Tuition		
International and Out of Province Students	5,550,000	5,500,000
Total Tuition	5,550,000	5,500,000
Other Revenues		
LEA/Direct Funding from First Nations	363,387	363,387
Miscellaneous		
School fees	419,400	419,400
School of choice busing/other busing	506,191	740,000
Other	159,633	159,633
Total Other Revenue	1,448,611	1,682,420
Rentals and Leases	394,000	394,000
Investment Income	340,000	340,000
Total Operating Revenue	177,780,747	173,958,913

School District No. 34 (Abbotsford)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Source
Year Ended June 30, 2017

	2017 Amended Annual Budget	2017 Annual Budget
	\$	\$
Salaries		
Teachers	79,498,774	78,931,576
Principals and Vice Principals	9,729,230	9,279,205
Educational Assistants	13,514,256	13,866,328
Support Staff	12,929,929	12,683,251
Other Professionals	3,427,953	3,264,609
Substitutes	6,725,553	5,877,500
Total Salaries	125,825,695	123,902,469
Employee Benefits	32,069,533	32,160,651
Total Salaries and Benefits	157,895,228	156,063,120
Services and Supplies		
Services	3,684,044	3,629,225
Student Transportation	308,516	270,611
Professional Development and Travel	1,430,124	1,338,172
Rentals and Leases	30,000	25,300
Dues and Fees	355,285	396,366
Insurance	380,995	380,995
Supplies	12,215,042	9,339,638
Utilities	2,265,000	2,265,000
Total Services and Supplies	20,669,006	17,645,307
Total Operating Expense	178,564,234	173,708,427

School District No. 34 (Abbotsford)

Amended Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2017

	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	66,973,655	828,795	281,834	333,537		5,033,128	73,450,949
1.03 Career Programs	490,997	114,373	125,600	35,880		1,700	768,550
1.07 Library Services	237,812	149,520	463,170				850,502
1.08 Counselling	1,764,036	32,040					1,796,076
1.10 Special Education	7,169,711	573,426	11,158,780	219,335		769,498	19,890,750
1.30 English Language Learning	1,892,256	160,198	298,398			25,220	2,376,072
1.31 Aboriginal Education	444,788	152,080	887,984	36,200		17,000	1,538,052
1.41 School Administration	222,169	7,697,998		2,859,049		37,750	10,816,966
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		287,792	96,400	257,295	19,098	678,585
Total Function 1	79,498,774	9,729,230	13,514,256	3,584,601	257,295	5,905,394	112,489,550
4 District Administration							
4.11 Educational Administration					772,385	3,400	775,785
4.40 School District Governance					164,160		164,160
4.41 Business Administration				661,162	1,284,831	71,800	2,017,793
Total Function 4	-	-	-	661,162	2,221,376	75,200	2,957,738
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				123,661	472,621		596,282
5.50 Maintenance Operations				6,758,812	395,868	705,959	7,860,639
5.52 Maintenance of Grounds				443,171			443,171
5.56 Utilities							-
Total Function 5	-	-	-	7,325,644	868,489	705,959	8,900,092
7 Transportation and Housing							
7.41 Transportation and Housing Administration				193,204	80,793		273,997
7.70 Student Transportation				1,165,318		39,000	1,204,318
Total Function 7	-	-	-	1,358,522	80,793	39,000	1,478,315
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	79,498,774	9,729,230	13,514,256	12,929,929	3,427,953	6,725,553	125,825,695

School District No. 34 (Abbotsford)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2017

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2017 Amended Annual Budget	2017 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	73,450,949	18,092,026	91,542,975	9,897,394	101,440,369	97,297,538
1.03 Career Programs	768,550	193,051	961,601	15,216	976,817	1,109,843
1.07 Library Services	850,502	264,026	1,114,528	233,757	1,348,285	1,413,021
1.08 Counselling	1,796,076	444,967	2,241,043	11,050	2,252,093	2,383,828
1.10 Special Education	19,890,750	6,113,522	26,004,272	900,406	26,904,678	26,916,863
1.30 English Language Learning	2,376,072	626,123	3,002,195	71,731	3,073,926	3,072,314
1.31 Aboriginal Education	1,538,052	471,310	2,009,362	553,141	2,562,503	2,438,559
1.41 School Administration	10,816,966	2,350,292	13,167,258	1,113,241	14,280,499	13,835,310
1.60 Summer School	323,048	53,100	376,148	13,000	389,148	389,148
1.62 International and Out of Province Students	678,585	190,487	869,072	483,915	1,352,987	1,329,380
Total Function 1	112,489,550	28,798,904	141,288,454	13,292,851	154,581,305	150,185,804
4 District Administration						
4.11 Educational Administration	775,785	202,711	978,496	289,245	1,267,741	1,183,707
4.40 School District Governance	164,160	4,000	168,160	147,150	315,310	312,650
4.41 Business Administration	2,017,793	504,943	2,522,736	702,355	3,225,091	3,134,863
Total Function 4	2,957,738	711,654	3,669,392	1,138,750	4,808,142	4,631,220
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	596,282	136,888	733,170	302,050	1,035,220	1,292,428
5.50 Maintenance Operations	7,860,639	1,856,994	9,717,633	2,511,049	12,228,682	11,693,096
5.52 Maintenance of Grounds	443,171	119,569	562,740	324,300	887,040	887,040
5.56 Utilities	-	-	-	2,265,000	2,265,000	2,265,000
Total Function 5	8,900,092	2,113,451	11,013,543	5,402,399	16,415,942	16,137,564
7 Transportation and Housing						
7.41 Transportation and Housing Administration	273,997	67,845	341,842	35,600	377,442	372,436
7.70 Student Transportation	1,204,318	377,679	1,581,997	799,406	2,381,403	2,381,403
Total Function 7	1,478,315	445,524	1,923,839	835,006	2,758,845	2,753,839
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	125,825,695	32,069,533	157,895,228	20,669,006	178,564,234	173,708,427

School District No. 34 (Abbotsford)

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2017

	<u>2017 Amended Annual Budget</u>	<u>2017 Annual Budget</u>
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	6,409,738	6,146,948
Other	75,234	65,000
Other Revenue	5,923,558	5,921,362
Total Revenue	<u>12,408,530</u>	<u>12,133,310</u>
Expenses		
Instruction	11,657,654	11,382,434
District Administration	750,876	750,876
Total Expense	<u>12,408,530</u>	<u>12,133,310</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, 2017

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Service Delivery Transformation	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			5,604	114,833	2,047,210		12,411		
Add: Restricted Grants									
Provincial Grants - Ministry of Education	750,876	3,386,655	6,986			352,000	75,950	202,661	1,204,371
Provincial Grants - Other									
Other					5,800,000				
	750,876	3,386,655	6,986	-	5,800,000	352,000	75,950	202,661	1,204,371
Less: Allocated to Revenue	750,876	3,386,655	12,590	114,833	5,800,000	352,000	88,361	202,661	1,204,371
Deferred Revenue, end of year	-	-	-	-	2,047,210	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	750,876	3,386,655	12,590	114,833		352,000	88,361	202,661	1,204,371
Provincial Grants - Other									
Other Revenue					5,800,000				
	750,876	3,386,655	12,590	114,833	5,800,000	352,000	88,361	202,661	1,204,371
Expenses									
Salaries									
Teachers		2,112,213						32,046	
Principals and Vice Principals									
Educational Assistants		677,371							568,037
Support Staff						245,410			23,533
Other Professionals				60,000			40,032		
Substitutes							13,920	31,500	
	-	2,789,584	-	60,000	-	245,410	53,952	63,546	591,570
Employee Benefits		597,071		5,000		88,330	9,208	8,149	150,610
Services and Supplies	750,876		12,590	49,833	5,800,000	18,260	25,201	130,966	462,191
	750,876	3,386,655	12,590	114,833	5,800,000	352,000	88,361	202,661	1,204,371
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 34 (Abbotsford)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2017

	Coding and Curriculum Implementation	PRP	Community Programs	Early Years Centre	Trusts	IPALS	TOTAL
	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			527	10,234	2,020	1,669	2,194,508
Add: Restricted Grants							
Provincial Grants - Ministry of Education	130,142	167,249					6,276,890
Provincial Grants - Other				65,000			65,000
Other			121,362				5,921,362
	130,142	167,249	121,362	65,000	-	-	12,263,252
Less: Allocated to Revenue	130,142	167,249	121,889	75,234	-	1,669	12,408,530
Deferred Revenue, end of year	-	-	-	-	2,020	-	2,049,230
Revenues							
Provincial Grants - Ministry of Education	130,142	167,249					6,409,738
Provincial Grants - Other				75,234			75,234
Other Revenue			121,889			1,669	5,923,558
	130,142	167,249	121,889	75,234	-	1,669	12,408,530
Expenses							
Salaries							
Teachers		83,118	74,800				2,302,177
Principals and Vice Principals		12,498	2,275				14,773
Educational Assistants		36,430					1,281,838
Support Staff							268,943
Other Professionals							100,032
Substitutes				28,856			74,276
	-	132,046	77,075	28,856	-	-	4,042,039
Employee Benefits		31,382	34,514	6,637			930,901
Services and Supplies	130,142	3,821	10,300	39,741		1,669	7,435,590
	130,142	167,249	121,889	75,234	-	1,669	12,408,530
Net Revenue (Expense)	-	-	-	-	-	-	-

School District No. 34 (Abbotsford)

Schedule 4

Amended Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2017

	2017 Amended Annual Budget			2017 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education	2,621,157		2,621,157	2,621,157
Amortization of Deferred Capital Revenue	7,204,169		7,204,169	7,330,039
Total Revenue	9,825,326	-	9,825,326	9,951,196
Expenses				
Operations and Maintenance	2,621,157		2,621,157	2,621,157
Amortization of Tangible Capital Assets				
Operations and Maintenance	9,479,937		9,479,937	9,399,074
Transportation and Housing	553,316		553,316	627,472
Debt Services				
Capital Lease Interest		457	457	90,669
Total Expense	12,654,410	457	12,654,867	12,738,372
Net Revenue (Expense)	(2,829,084)	(457)	(2,829,541)	(2,787,176)
Net Transfers (to) from other funds				
Capital Lease Payment		122,579	122,579	1,179,544
Total Net Transfers	-	122,579	122,579	1,179,544
Other Adjustments to Fund Balances				
Principal Payment				
Capital Lease	(122,122)	122,122	-	-
Total Other Adjustments to Fund Balances	(122,122)	122,122	-	-
Budgeted Surplus (Deficit), for the year	(2,951,206)	244,244	(2,706,962)	(1,607,632)