

Annual Budget

School District No. 34 (Abbotsford)

June 30, 2025

School District No. 34 (Abbotsford)

June 30, 2025

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 2024/2025 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 Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 34 (Abbotsford) Annual Budget Bylaw for fiscal year 2024/2025.
3. The attached Statement 2 showing the estimated revenue and expense for the 2024/2025 fiscal year and the total budget bylaw amount of \$288,489,694 for the 2024/2025 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 2024/2025.

READ A FIRST TIME THE 18th DAY OF JUNE, 2024;

READ A SECOND TIME THE 18th DAY OF JUNE, 2024;

READ A THIRD TIME, PASSED AND ADOPTED THE 18th DAY OF JUNE, 2024;

(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 2024/2025, adopted by the Board the 18th DAY OF JUNE, 2024.

Secretary Treasurer

School District No. 34 (Abbotsford)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2025

	2025 Annual Budget	2024 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	20,431,000	20,222,563
Adult	48,000	43,625
Other	181,625	181,625
Total Ministry Operating Grant Funded FTE's	20,660,625	20,447,813
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	261,615,119	251,150,817
Other	326,111	305,700
Tuition	5,607,000	5,220,200
Other Revenue	7,418,595	7,418,595
Rentals and Leases	470,000	450,000
Investment Income	975,000	975,000
Amortization of Deferred Capital Revenue	10,000,000	10,000,000
Total Revenue	286,411,825	275,520,312
Expenses		
Instruction	238,134,521	225,940,187
District Administration	8,779,293	8,274,216
Operations and Maintenance	35,464,580	35,415,275
Transportation and Housing	4,464,188	4,568,045
Total Expense	286,842,582	274,197,723
Net Revenue (Expense)	(430,757)	1,322,589
Budgeted Allocation (Retirement) of Surplus (Deficit)	977,869	1,495,170
Budgeted Surplus (Deficit), for the year	547,112	2,817,759
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	547,112	2,817,759
Budgeted Surplus (Deficit), for the year	547,112	2,817,759

School District No. 34 (Abbotsford)

Annual Budget - Revenue and Expense

Year Ended June 30, 2025

	2025 Annual Budget	2024 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	240,311,490	230,828,257
Operating - Tangible Capital Assets Purchased	513,911	434,558
Special Purpose Funds - Total Expense	33,981,092	30,819,466
Special Purpose Funds - Tangible Capital Assets Purchased	633,201	633,201
Capital Fund - Total Expense	12,550,000	12,550,000
Capital Fund - Tangible Capital Assets Purchased from Local Capital	500,000	
Total Budget Bylaw Amount	288,489,694	275,265,482

Approved by the Board

Signature of the Chairperson of the Board of Education	Date Signed
DRAFT	
Signature of the Superintendent	Date Signed
Signature of the Secretary/Treasurer	Date Signed

School District No. 34 (Abbotsford)
 Annual Budget - Changes in Net Financial Assets (Debt)
 Year Ended June 30, 2025

	2025 Annual Budget	2024 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(430,757)</u>	<u>1,322,589</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(1,147,112)	(1,067,759)
From Local Capital	(500,000)	
Total Acquisition of Tangible Capital Assets	<u>(1,647,112)</u>	<u>(1,067,759)</u>
Amortization of Tangible Capital Assets	<u>12,550,000</u>	<u>12,550,000</u>
Total Effect of change in Tangible Capital Assets	<u>10,902,888</u>	<u>11,482,241</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>10,472,131</u></u>	<u><u>12,804,830</u></u>

School District No. 34 (Abbotsford)

Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2025

	2025 Annual Budget	2024 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	231,861,397	222,038,450
Other	265,540	265,400
Tuition	5,607,000	5,220,200
Other Revenue	1,618,595	1,618,595
Rentals and Leases	470,000	450,000
Investment Income	675,000	675,000
Total Revenue	240,497,532	230,267,645
Expenses		
Instruction	204,212,331	195,179,623
District Administration	8,720,391	8,215,314
Operations and Maintenance	23,464,580	23,415,275
Transportation and Housing	3,914,188	4,018,045
Total Expense	240,311,490	230,828,257
Net Revenue (Expense)	186,042	(560,612)
Budgeted Prior Year Surplus Appropriation	977,869	1,495,170
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(513,911)	(434,558)
Local Capital	(650,000)	(500,000)
Total Net Transfers	(1,163,911)	(934,558)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 34 (Abbotsford)

Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2025

	2025 Annual Budget	2024 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	230,230,095	218,286,679
ISC/LEA Recovery	(615,681)	(615,681)
Other Ministry of Education and Child Care Grants		
Pay Equity	118,014	118,014
Funding for Graduated Adults	150,000	165,000
Student Transportation Fund	313,969	313,969
Labour Settlement Funding	1,665,000	3,770,469
Total Provincial Grants - Ministry of Education and Child Care	231,861,397	222,038,450
Provincial Grants - Other	265,540	265,400
Tuition		
Summer School Fees	15,000	17,600
International and Out of Province Students	5,592,000	5,202,600
Total Tuition	5,607,000	5,220,200
Other Revenues		
Funding from First Nations	615,681	615,681
Miscellaneous		
Academy Fees	375,254	375,254
Busing Fees	450,000	450,000
Other Miscellaneous Revenue and Rebates	177,660	177,660
Total Other Revenue	1,618,595	1,618,595
Rentals and Leases	470,000	450,000
Investment Income	675,000	675,000
Total Operating Revenue	240,497,532	230,267,645

School District No. 34 (Abbotsford)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2025

	2025 Annual Budget	2024 Amended Annual Budget
	\$	\$
Salaries		
Teachers	103,396,398	100,639,842
Principals and Vice Principals	13,806,200	13,853,435
Educational Assistants	22,028,809	20,930,078
Support Staff	19,785,667	18,128,986
Other Professionals	6,682,700	5,832,240
Substitutes	7,387,570	7,552,100
Total Salaries	173,087,344	166,936,681
Employee Benefits	45,249,276	41,517,853
Total Salaries and Benefits	218,336,620	208,454,534
Services and Supplies		
Services	7,676,310	5,449,877
Student Transportation	100,750	19,400
Professional Development and Travel	1,503,924	1,557,428
Rentals and Leases	765,650	765,650
Dues and Fees	938,380	519,580
Insurance	154,900	503,400
Supplies	9,799,956	11,288,388
Utilities	1,035,000	2,270,000
Total Services and Supplies	21,974,870	22,373,723
Total Operating Expense	240,311,490	230,828,257

School District No. 34 (Abbotsford)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2025

	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	76,402,543	1,732,460		634,657		6,544,900	85,314,560
1.03 Career Programs	910,395			146,870			1,057,265
1.07 Library Services	2,805,307			449,470			3,254,777
1.08 Counselling	2,992,805						2,992,805
1.10 Inclusive Education	13,468,551		20,088,479	229,410		34,400	33,820,840
1.20 Early Learning and Child Care				117,550	99,290		216,840
1.30 English Language Learning	5,311,556		45,000	71,310		20,600	5,448,466
1.31 Indigenous Education	770,524	149,350	1,584,270	83,290			2,587,434
1.41 School Administration		11,858,390		4,222,970			16,081,360
1.60 Summer School	340,000	66,000					406,000
1.62 International and Out of Province Students	394,717		311,060	117,770	407,250		1,230,797
Total Function 1	103,396,398	13,806,200	22,028,809	6,073,297	506,540	6,599,900	152,411,144
4 District Administration							
4.11 Educational Administration					1,470,440	27,670	1,498,110
4.40 School District Governance					238,560		238,560
4.41 Business Administration				956,640	2,563,310	10,000	3,529,950
Total Function 4	-	-	-	956,640	4,272,310	37,670	5,266,620
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				1,156,700	839,000		1,995,700
5.50 Maintenance Operations				8,984,960	951,460	710,000	10,646,420
5.52 Maintenance of Grounds				574,250			574,250
5.56 Utilities							-
Total Function 5	-	-	-	10,715,910	1,790,460	710,000	13,216,370
7 Transportation and Housing							
7.41 Transportation and Housing Administration				199,380			199,380
7.70 Student Transportation				1,840,440	113,390	40,000	1,993,830
Total Function 7	-	-	-	2,039,820	113,390	40,000	2,193,210
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	103,396,398	13,806,200	22,028,809	19,785,667	6,682,700	7,387,570	173,087,344

School District No. 34 (Abbotsford)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2025

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2025 Annual Budget	2024 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	85,314,560	22,025,657	107,340,217	7,575,767	114,915,984	113,913,795
1.03 Career Programs	1,057,265	271,950	1,329,215	369,755	1,698,970	1,457,943
1.07 Library Services	3,254,777	838,690	4,093,467	525,632	4,619,099	4,754,993
1.08 Counselling	2,992,805	750,263	3,743,068	13,450	3,756,518	2,274,279
1.10 Inclusive Education	33,820,840	9,352,031	43,172,871	1,090,533	44,263,404	40,128,586
1.20 Early Learning and Child Care	216,840	59,500	276,340	16,360	292,700	-
1.30 English Language Learning	5,448,466	1,370,309	6,818,775	111,210	6,929,985	6,985,027
1.31 Indigenous Education	2,587,434	720,118	3,307,552	589,144	3,896,696	4,216,686
1.41 School Administration	16,081,360	4,145,845	20,227,205	640,956	20,868,161	19,097,356
1.60 Summer School	406,000	91,500	497,500	175,111	672,611	554,675
1.62 International and Out of Province Students	1,230,797	325,406	1,556,203	742,000	2,298,203	1,796,283
Total Function 1	152,411,144	39,951,269	192,362,413	11,849,918	204,212,331	195,179,623
4 District Administration						
4.11 Educational Administration	1,498,110	349,070	1,847,180	345,155	2,192,335	1,833,931
4.40 School District Governance	238,560	5,487	244,047	167,559	411,606	412,100
4.41 Business Administration	3,529,950	807,850	4,337,800	1,778,650	6,116,450	5,969,283
Total Function 4	5,266,620	1,162,407	6,429,027	2,291,364	8,720,391	8,215,314
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	1,995,700	543,650	2,539,350	431,000	2,970,350	1,529,962
5.50 Maintenance Operations	10,646,420	2,859,070	13,505,490	3,579,730	17,085,220	18,123,313
5.52 Maintenance of Grounds	574,250	168,260	742,510	546,500	1,289,010	1,492,000
5.56 Utilities	-	-	-	2,120,000	2,120,000	2,270,000
Total Function 5	13,216,370	3,570,980	16,787,350	6,677,230	23,464,580	23,415,275
7 Transportation and Housing						
7.41 Transportation and Housing Administration	199,380	55,490	254,870	77,150	332,020	467,853
7.70 Student Transportation	1,993,830	509,130	2,502,960	1,079,208	3,582,168	3,550,192
Total Function 7	2,193,210	564,620	2,757,830	1,156,358	3,914,188	4,018,045
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	173,087,344	45,249,276	218,336,620	21,974,870	240,311,490	230,828,257

School District No. 34 (Abbotsford)
 Annual Budget - Special Purpose Revenue and Expense
 Year Ended June 30, 2025

	2025	2024 Amended
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	28,753,722	25,612,367
Other	60,571	40,300
Other Revenue	5,800,000	5,800,000
Total Revenue	34,614,293	31,452,667
Expenses		
Instruction	33,922,190	30,760,564
District Administration	58,902	58,902
Total Expense	33,981,092	30,819,466
Net Revenue (Expense)	633,201	633,201
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(633,201)	(633,201)
Total Net Transfers	(633,201)	(633,201)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 34 (Abbotsford)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2025

	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									
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	692,103	815,202		352,000	76,000	433,915	1,320,021	485,426	21,532,756
Provincial Grants - Other									
Other			5,800,000						
	692,103	815,202	5,800,000	352,000	76,000	433,915	1,320,021	485,426	21,532,756
Less: Allocated to Revenue	692,103	815,202	5,800,000	352,000	76,000	433,915	1,320,021	485,426	21,532,756
Deferred Revenue, end of year	-	-	-	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	692,103	815,202		352,000	76,000	433,915	1,320,021	485,426	21,532,756
Provincial Grants - Other									
Other Revenue			5,800,000						
	692,103	815,202	5,800,000	352,000	76,000	433,915	1,320,021	485,426	21,532,756
Expenses									
Salaries									
Teachers						145,220			17,167,150
Principals and Vice Principals								149,350	
Educational Assistants		611,321					787,810		
Support Staff				262,000	9,240				
Other Professionals					2,770			84,710	
Substitutes						16,198			
	-	611,321	-	262,000	12,010	161,418	787,810	234,060	17,167,150
Employee Benefits		203,881		78,630		35,848	230,830	57,340	4,365,606
Services and Supplies	58,902		5,800,000	11,370	63,990	236,649	301,381	194,026	
	58,902	815,202	5,800,000	352,000	76,000	433,915	1,320,021	485,426	21,532,756
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)

Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2025

	Mental Health in Schools	Seamless Day Kindergarten	JUST B4	SEY2KT (Early Years to Kindergarten)	ECL Early Care & Learning	Feeding Futures Fund	Adolescent Day Treatment	Early Years Outreach	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year									-
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	48,000	55,400	22,577	7,190	175,000	2,241,132	230,000	267,000	28,753,722
Provincial Grants - Other		40,376	20,195						60,571
Other									5,800,000
	48,000	95,776	42,772	7,190	175,000	2,241,132	230,000	267,000	34,614,293
Less: Allocated to Revenue	48,000	95,776	42,772	7,190	175,000	2,241,132	230,000	267,000	34,614,293
Deferred Revenue, end of year	-	-	-	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	48,000	55,400	22,577	7,190	175,000	2,241,132	230,000	267,000	28,753,722
Provincial Grants - Other		40,376	20,195						60,571
Other Revenue									5,800,000
	48,000	95,776	42,772	7,190	175,000	2,241,132	230,000	267,000	34,614,293
Expenses									
Salaries									
Teachers							104,943		17,417,313
Principals and Vice Principals									149,350
Educational Assistants		25,390			7,620	511,902			1,944,043
Support Staff		48,682	29,320	5,530				130,630	485,402
Other Professionals						72,040			159,520
Substitutes									16,198
	-	74,072	29,320	5,530	7,620	583,942	104,943	130,630	20,171,826
Employee Benefits		21,704	9,170	1,660	2,230	145,556	25,606	38,280	5,216,341
Services and Supplies	48,000		4,282		165,150	1,511,634	99,451	98,090	8,592,925
	48,000	95,776	42,772	7,190	175,000	2,241,132	230,000	267,000	33,981,092
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)

Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2025

	2025 Annual Budget			2024 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education and Child Care	1,000,000		1,000,000	3,500,000
Investment Income		300,000	300,000	300,000
Amortization of Deferred Capital Revenue	10,000,000		10,000,000	10,000,000
Total Revenue	11,000,000	300,000	11,300,000	13,800,000
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	12,000,000		12,000,000	12,000,000
Transportation and Housing	550,000		550,000	550,000
Total Expense	12,550,000	-	12,550,000	12,550,000
Net Revenue (Expense)	(1,550,000)	300,000	(1,250,000)	1,250,000
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	1,147,112		1,147,112	1,067,759
Local Capital		650,000	650,000	500,000
Total Net Transfers	1,147,112	650,000	1,797,112	1,567,759
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	500,000	(500,000)	-	
Total Other Adjustments to Fund Balances	500,000	(500,000)	-	
Budgeted Surplus (Deficit), for the year	97,112	450,000	547,112	2,817,759