

Annual Budget

School District No. 34 (Abbotsford)

June 30, 2027

School District No. 34 (Abbotsford)

June 30, 2027

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	14

*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 2026/2027 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 2026/2027.
3. The attached Statement 2 showing the estimated revenue and expense for the 2026/2027 fiscal year and the total budget bylaw amount of \$307,199,707 for the 2026/2027 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 2026/2027.

READ A FIRST TIME THE 16th DAY OF JUNE, 2026;

READ A SECOND TIME THE 24th DAY OF JUNE, 2026;

READ A THIRD TIME, PASSED AND ADOPTED THE 24th DAY OF JUNE, 2026;


Chairperson of the Board


Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 34 (Abbotsford) Annual Budget Bylaw 2026/2027, adopted by the Board the 24th DAY OF JUNE, 2026.


Secretary Treasurer

School District No. 34 (Abbotsford)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2027

	2027 Annual Budget	2026 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	20,406,000	20,429,063
Adult	51,000	51,000
Other	167,625	167,625
Total Ministry Operating Grant Funded FTE's	20,624,625	20,647,688
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	279,996,495	270,132,814
Other	425,312	683,822
Tuition	5,375,000	5,694,200
Other Revenue	7,568,727	7,617,937
Rentals and Leases	470,000	470,000
Investment Income	875,000	925,000
Amortization of Deferred Capital Revenue	8,000,000	7,500,000
Total Revenue	302,710,534	293,023,773
Expenses		
Instruction	255,748,959	248,873,017
District Administration	10,454,320	11,453,583
Operations and Maintenance	35,367,315	34,924,277
Transportation and Housing	4,903,410	4,823,000
Total Expense	306,474,004	300,073,877
Net Revenue (Expense)	(3,763,470)	(7,050,104)
Budgeted Allocation (Retirement) of Surplus (Deficit)	2,189,173	6,712,622
Budgeted Surplus (Deficit), for the year	(1,574,297)	(337,482)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(1,574,297)	(337,482)
Budgeted Surplus (Deficit), for the year	(1,574,297)	(337,482)

School District No. 34 (Abbotsford)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2027

	2027 Annual Budget	2026 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	255,509,166	249,562,666
Operating - Tangible Capital Assets Purchased	103,820	1,504,317
Special Purpose Funds - Total Expense	40,414,838	39,961,211
Special Purpose Funds - Tangible Capital Assets Purchased	621,883	633,201
Capital Fund - Total Expense	10,550,000	10,550,000
Total Budget Bylaw Amount	307,199,707	302,211,395

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

Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2027

	2027 Annual Budget	2026 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	(3,763,470)	(7,050,104)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(725,703)	(2,137,518)
Total Acquisition of Tangible Capital Assets	(725,703)	(2,137,518)
Amortization of Tangible Capital Assets	10,550,000	10,550,000
Total Effect of change in Tangible Capital Assets	9,824,297	8,412,482
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	6,060,827	1,362,378

School District No. 34 (Abbotsford)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2027

	2027 Annual Budget	2026 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	244,977,640	235,904,738
Other	221,600	221,600
Tuition	5,375,000	5,694,200
Other Revenue	1,754,573	1,713,823
Rentals and Leases	470,000	470,000
Investment Income	625,000	650,000
Total Revenue	253,423,813	244,654,361
Expenses		
Instruction	215,391,971	208,970,708
District Administration	10,454,320	11,453,583
Operations and Maintenance	25,309,465	24,865,375
Transportation and Housing	4,353,410	4,273,000
Total Expense	255,509,166	249,562,666
Net Revenue (Expense)	(2,085,353)	(4,908,305)
Budgeted Prior Year Surplus Appropriation	2,189,173	6,712,622
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(103,820)	(1,504,317)
Local Capital		(300,000)
Total Net Transfers	(103,820)	(1,804,317)
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, 2027

	2027 Annual Budget	2026 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	236,148,408	235,968,568
ISC/LEA Recovery	(645,813)	(645,813)
Other Ministry of Education and Child Care Grants		
Pay Equity	118,014	118,014
Funding for Graduated Adults	150,000	150,000
Student Transportation Fund	313,969	313,969
Labour Settlement Funding	8,556,220	
Enrolment Adjustment	336,842	
Total Provincial Grants - Ministry of Education and Child Care	244,977,640	235,904,738
Provincial Grants - Other	221,600	221,600
Tuition		
Summer School Fees	15,000	15,000
International and Out of Province Students	5,360,000	5,679,200
Total Tuition	5,375,000	5,694,200
Other Revenues		
Funding from First Nations	645,813	645,813
Miscellaneous		
Academy Fee	481,100	440,350
Busing Fees	450,000	450,000
Other Revenues	177,660	177,660
Total Other Revenue	1,754,573	1,713,823
Rentals and Leases	470,000	470,000
Investment Income	625,000	650,000
Total Operating Revenue	253,423,813	244,654,361

School District No. 34 (Abbotsford)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2027

	2027 Annual Budget	2026 Amended Annual Budget
	\$	\$
Salaries		
Teachers	109,328,517	103,699,025
Principals and Vice Principals	14,978,920	14,152,680
Educational Assistants	22,841,723	22,749,323
Support Staff	20,505,107	20,319,469
Other Professionals	6,889,110	7,178,993
Substitutes	8,704,057	8,827,170
Total Salaries	183,247,434	176,926,660
Employee Benefits	48,292,835	46,697,803
Total Salaries and Benefits	231,540,269	223,624,463
Services and Supplies		
Services	8,532,554	8,709,339
Student Transportation	171,740	173,345
Professional Development and Travel	2,282,557	2,374,123
Rentals and Leases	916,000	916,000
Dues and Fees	595,830	595,830
Insurance	571,100	571,100
Supplies	8,421,648	10,272,998
Utilities	2,477,468	2,325,468
Total Services and Supplies	23,968,897	25,938,203
Total Operating Expense	255,509,166	249,562,666

School District No. 34 (Abbotsford)
Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2027

	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	86,219,297	2,310,960		668,813		7,917,047	97,116,117
1.03 Career Programs	971,034	160,480	81,260	9,440		5,000	1,227,214
1.07 Library Services	2,976,120			444,520			3,420,640
1.08 Counselling	3,153,259						3,153,259
1.10 Inclusive Education	11,225,244	320,970	20,893,047	78,330		11,000	32,528,591
1.20 Early Learning and Child Care				117,550			117,550
1.30 English Language Learning	3,187,942			109,540		10,600	3,308,082
1.31 Indigenous Education	830,773	320,960	1,485,170	83,290			2,720,193
1.41 School Administration		11,811,550		4,336,490			16,148,040
1.60 Summer School	466,158	54,000	71,186	4,834			596,178
1.62 International and Out of Province Students	298,690		311,060	161,450	429,610		1,200,810
Total Function 1	109,328,517	14,978,920	22,841,723	6,014,257	429,610	7,943,647	161,536,674
4 District Administration							
4.11 Educational Administration					1,506,820	23,410	1,530,230
4.40 School District Governance					238,560		238,560
4.41 Business Administration				1,284,480	2,798,660	12,000	4,095,140
Total Function 4	-	-	-	1,284,480	4,544,040	35,410	5,863,930
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				431,960	909,490		1,341,450
5.50 Maintenance Operations				9,890,210	903,470	685,000	11,478,680
5.52 Maintenance of Grounds				564,960			564,960
5.56 Utilities							-
Total Function 5	-	-	-	10,887,130	1,812,960	685,000	13,385,090
7 Transportation and Housing							
7.41 Transportation and Housing Administration				149,110			149,110
7.70 Student Transportation				2,170,130	102,500	40,000	2,312,630
Total Function 7	-	-	-	2,319,240	102,500	40,000	2,461,740
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	109,328,517	14,978,920	22,841,723	20,505,107	6,889,110	8,704,057	183,247,434

School District No. 34 (Abbotsford)
Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2027

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2027 Annual Budget	2026 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	97,116,117	25,115,020	122,231,137	7,376,000	129,607,137	125,812,910
1.03 Career Programs	1,227,214	322,820	1,550,034	328,729	1,878,763	1,906,296
1.07 Library Services	3,420,640	928,880	4,349,520	544,318	4,893,838	4,702,958
1.08 Counseling	3,153,259	837,520	3,990,779	19,825	4,010,604	3,769,544
1.10 Inclusive Education	32,528,591	9,151,610	41,680,201	951,317	42,631,518	41,764,940
1.20 Early Learning and Child Care	117,550	34,090	151,640	17,540	169,180	169,180
1.30 English Language Learning	3,308,082	886,320	4,194,402	106,669	4,301,071	3,927,141
1.31 Indigenous Education	2,720,193	754,870	3,475,063	387,019	3,862,082	4,094,067
1.41 School Administration	16,148,040	4,053,650	20,201,690	838,757	21,040,447	19,913,311
1.60 Summer School	596,178	126,100	722,278	4,643	726,921	636,921
1.62 International and Out of Province Students	1,200,810	327,950	1,528,760	741,650	2,270,410	2,273,440
Total Function 1	161,536,674	42,538,830	204,075,504	11,316,467	215,391,971	208,970,708
4 District Administration						
4.11 Educational Administration	1,530,230	363,950	1,894,180	652,780	2,546,960	3,337,022
4.40 School District Governance	238,560	19,085	257,645	167,559	425,204	411,606
4.41 Business Administration	4,095,140	1,098,490	5,193,630	2,288,526	7,482,156	7,704,955
Total Function 4	5,863,930	1,481,525	7,345,455	3,108,865	10,454,320	11,453,583
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	1,341,450	359,460	1,700,910	529,000	2,229,910	2,169,580
5.50 Maintenance Operations	11,478,680	3,096,520	14,575,200	4,955,780	19,530,980	19,171,120
5.52 Maintenance of Grounds	564,960	163,830	728,790	342,317	1,071,107	1,199,207
5.56 Utilities	-	-	-	2,477,468	2,477,468	2,325,468
Total Function 5	13,385,090	3,619,810	17,004,900	8,304,565	25,309,465	24,865,375
7 Transportation and Housing						
7.41 Transportation and Housing Administration	149,110	40,340	189,450	132,000	321,450	267,980
7.70 Student Transportation	2,312,630	612,330	2,924,960	1,107,000	4,031,960	4,005,020
Total Function 7	2,461,740	652,670	3,114,410	1,239,000	4,353,410	4,273,000
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	183,247,434	48,292,835	231,540,269	23,968,897	255,509,166	249,562,666

School District No. 34 (Abbotsford)
Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2027

Schedule 3

	2027 Annual Budget	2026 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	35,018,855	34,228,076
Other	203,712	462,222
Other Revenue	5,814,154	5,904,114
Total Revenue	41,036,721	40,594,412
Expenses		
Instruction	40,356,988	39,902,309
Operations and Maintenance	57,850	58,902
Total Expense	40,414,838	39,961,211
Net Revenue (Expense)	621,883	633,201
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(621,883)	(633,201)
Total Net Transfers	(621,883)	(633,201)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 34 (Abbotsford)

Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2027

Schedule 3A

Deferred Revenue, beginning of year

Add: Restricted Grants
Provincial Grants - Ministry of Education and Child Care
Provincial Grants - Other

Less: Allocated to Revenue
Deferred Revenue, end of year

Revenues

Provincial Grants - Ministry of Education and Child Care
Provincial Grants - Other
Other Revenue

Expenses

Salaries
Teachers
Principals and Vice Principals
Educational Assistants
Support Staff
Other Professionals
Substitutes

Employee Benefits
Services and Supplies

Net Revenue (Expense) before Interfund Transfers

Interfund Transfers

Tangible Capital Assets Purchased

Net Revenue (Expense)

Annual Facility Grant	Learning Improvement Fund	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing
\$	\$	\$	\$	\$	\$	\$	\$	\$
		2,150,000						
679,733	840,436		374,000	78,400	229,746	1,344,089	510,873	25,377,000
679,733	840,436	3,500,000	374,000	78,400	229,746	1,344,089	510,873	25,377,000
679,733	840,436	5,650,000	374,000	78,400	229,746	1,344,089	510,873	25,377,000
-	-	-	-	-	-	-	-	-
679,733	840,436	5,650,000	374,000	78,400	229,746	1,344,089	510,873	25,377,000
679,733	840,436	5,650,000	374,000	78,400	229,746	1,344,089	510,873	25,377,000
-	657,446	-	262,000	9,240	25,500	640,630	247,320	20,000,790
57,850	182,990	5,650,000	76,000	2,680	11,550	185,770	62,480	5,376,210
57,850	840,436	5,650,000	374,000	78,400	229,746	1,344,089	510,873	25,377,000
621,883	-	-	-	-	-	-	-	-
(621,883)								
(621,883)	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-

School District No. 34 (Abbotsford)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2027

Schedule 3A

Deferred Revenue, beginning of year										
Add:	Restricted Grants									
	Provincial Grants - Ministry of Education and Child Care									
	Provincial Grants - Other									
	Other									
		1,904,443	48,000	-	55,400	10,000	50,000	19,000	175,000	2,248,258
					40,376		53,000			
					45,654		42,000			
		1,904,443	48,000	-	141,430	10,000	145,000	19,000	175,000	2,248,258
		1,904,443	48,000	-	141,430	10,000	145,000	19,000	175,000	2,248,258
Deferred Revenue, end of year										
	-	-	-	-	-	-	-	-	-	-
Revenues										
Provincial Grants - Ministry of Education and Child Care										
	Provincial Grants - Other	1,904,443	48,000		55,400	10,000	50,000	19,000	175,000	2,248,258
	Other Revenue				40,376		53,000			
		1,904,443	48,000	-	45,654	10,000	42,000	19,000	175,000	2,248,258
					141,430	10,000	145,000	19,000	175,000	2,248,258
Expenses										
Salaries										
	Teachers									
	Principals and Vice Principals				34,900					160,940
	Educational Assistants				41,890		89,110	9,240	30,160	229,080
	Support Staff								103,850	73,840
	Other Professionals									
	Substitutes	3,000								
		3,000	-	-	76,790	-	89,110	9,240	134,010	463,860
Employee Benefits										
	Services and Supplies	1,901,443	48,000		22,270		25,850	2,680	35,490	132,100
		1,904,443	48,000	-	42,370	10,000	30,040	7,080	5,500	1,652,298
					141,430	10,000	145,000	19,000	175,000	2,248,258
Net Revenue (Expense) before Interfund Transfers										
		-	-	-	-	-	-	-	-	-
Interfund Transfers										
	Tangible Capital Assets Purchased	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)										
		-	-	-	-	-	-	-	-	-

School District No. 34 (Abbotsford)

Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2027

Schedule 3A

Deferred Revenue, beginning of year

Add: Restricted Grants
Provincial Grants - Ministry of Education and Child Care
Provincial Grants - Other
Other

Less: Allocated to Revenue
Deferred Revenue, end of year

Revenues
Provincial Grants - Ministry of Education and Child Care
Provincial Grants - Other
Other Revenue

Expenses
Salaries
Teachers
Principals and Vice Principals
Educational Assistants
Support Staff
Other Professionals
Substitutes

Employee Benefits
Services and Supplies

Net Revenue (Expense) before Interfund Transfers

Interfund Transfers
Tangible Capital Assets Purchased

Net Revenue (Expense)

Health Career Grants	Professional Learning Grant	National School Food Program	Early Years Outreach	Literacy Matters	PRP	FN Teacher Pathway	BEAR Bus	TOTAL
\$	\$	\$	\$	\$	\$	\$	\$	\$
-	-	598,540	275,937		200,000			2,150,000
-	-	598,540	275,937	26,500	200,000	50,000	110,336	35,018,855
-	-	598,540	275,937	26,500	200,000	50,000	110,336	203,712
-	-	598,540	275,937	26,500	200,000	50,000	110,336	3,664,154
-	-	-	-	-	-	-	-	38,886,721
-	-	-	-	-	-	-	-	41,036,721
-	-	598,540	275,937	26,500	200,000	50,000	110,336	35,018,855
-	-	598,540	275,937	26,500	200,000	50,000	110,336	203,712
-	-	598,540	275,937	26,500	200,000	50,000	110,336	5,814,154
-	-	-	-	-	-	-	-	41,036,721
-	-	-	131,300		111,821			20,159,972
-	-	-	131,300		33,535			160,480
-	-	-	131,300		3,250			1,527,451
-	-	-	131,300		148,606			802,020
-	-	-	131,300		34,397			264,530
-	-	598,540	38,080	26,500	16,997	50,000	110,336	31,750
-	-	598,540	106,557	26,500	200,000	50,000	110,336	22,946,203
-	-	598,540	275,937	26,500	200,000	50,000	110,336	6,188,547
-	-	-	-	-	-	-	-	11,280,088
-	-	-	-	-	-	-	-	40,414,838
-	-	-	-	-	-	-	-	621,883
-	-	-	-	-	-	-	-	(621,883)
-	-	-	-	-	-	-	-	(621,883)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-

School District No. 34 (Abbotsford)

Schedule 4

Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2027

	2027 Annual Budget			2026 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Investment Income		250,000	250,000	275,000
Amortization of Deferred Capital Revenue	8,000,000		8,000,000	7,500,000
Total Revenue	8,000,000	250,000	8,250,000	7,775,000
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	10,000,000		10,000,000	10,000,000
Transportation and Housing	550,000		550,000	550,000
Total Expense	10,550,000	-	10,550,000	10,550,000
Net Revenue (Expense)	(2,550,000)	250,000	(2,300,000)	(2,775,000)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	725,703		725,703	2,137,518
Local Capital			-	300,000
Total Net Transfers	725,703	-	725,703	2,437,518
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	
Budgeted Surplus (Deficit), for the year	(1,824,297)	250,000	(1,574,297)	(337,482)