

Amended Annual Budget

School District No. 35 (Langley)

June 30, 2019

School District No. 35 (Langley)

June 30, 2019

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 Object	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 2018/2019

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO.35 (Langley) (called the "Board") to adopt the Amended Annual Budget of the Board for the fiscal year 2018/2019 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* respecting the Amended Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No.35 (Langley) Amended Annual Budget Bylaw 2018/2019.
3. The attached "Statement 2" showing the estimated revenues and expense for the 2018/2019 fiscal year and the total budget bylaw amount of \$248,440,272 for the 2018/2019 fiscal year was prepared in accordance with the *Act*.
4. Statement 2, Statement 4 and Schedules 1 to 4 are adopted as the Amended Annual Budget of the Board for the fiscal year 2018/2019.

READ A FIRST TIME THE 26TH DAY OF FEBRUARY, 2019;

READ A SECOND TIME THE 26TH DAY OF FEBRUARY, 2019;

READ A THIRD TIME, PASSED AND ADOPTED THE 26TH DAY OF FEBRUARY, 2019.



Trustee Megan Dykeman
Board Chair



Brian Iseli, CPA, CA
Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 35 (Langley) Amended Annual Budget Bylaw 2018/2019, adopted by the Board the 26th day of February, 2019.



Brian Iseli, CPA, CA
Secretary Treasurer

AMENDED ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 35 (LANGLEY) (called the "Board") to adopt the Amended Annual Budget of the Board for the fiscal year 2018/2019 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. 35 (Langley) Amended Annual Budget Bylaw for fiscal year 2018/2019.
3. The attached Statement 2 showing the estimated revenue and expense for the 2018/2019 fiscal year and the total budget bylaw amount of \$248,440,272 for the 2018/2019 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 2018/2019.

READ A FIRST TIME THE _____ DAY OF _____, 2019;

READ A SECOND TIME THE _____ DAY OF _____, 2019;

READ A THIRD TIME, PASSED AND ADOPTED THE _____ DAY OF _____, 2019;

Chairperson of the Board

(Corporate Seal)

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 35 (Langley) Amended Annual Budget Bylaw 2018/2019, adopted by the Board the _____ DAY OF _____, 2019.

Secretary Treasurer

School District No. 35 (Langley)
Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2019

Statement 2

	2019 Amended Annual Budget	2019 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	21,122.125	21,192.625
Adult	78.813	78.000
Total Ministry Operating Grant Funded FTE's	21,200.938	21,270.625
Revenues	\$	\$
Provincial Grants		
Ministry of Education	219,609,685	212,930,279
Other	627,296	695,906
Tuition	14,896,538	14,641,583
Other Revenue	7,812,268	7,800,044
Rentals and Leases	922,681	922,681
Investment Income	1,006,302	743,549
Amortization of Deferred Capital Revenue	7,610,237	7,715,977
Total Revenue	252,485,007	245,450,019
Expenses		
Instruction	202,974,979	197,230,868
District Administration	8,548,211	7,712,016
Operations and Maintenance	32,749,781	32,391,115
Transportation and Housing	2,692,631	2,603,755
Total Expense	246,965,602	239,937,754
Net Revenue (Expense)	5,519,405	5,512,265
Budgeted Allocation (Retirement) of Surplus (Deficit)	3,198,660	2,377,253
Budgeted Surplus (Deficit), for the year	8,718,065	7,889,518
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	8,718,065	7,889,518
Budgeted Surplus (Deficit), for the year	8,718,065	7,889,518

School District No. 35 (Langley)

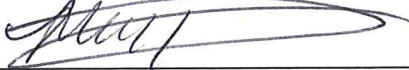
Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2019

	2019 Amended Annual Budget	2019 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	205,147,767	203,644,625
Special Purpose Funds - Total Expense	31,929,351	26,149,492
Special Purpose Funds - Tangible Capital Assets Purchased	41,319	50,000
Capital Fund - Total Expense	9,888,484	10,143,637
Capital Fund - Tangible Capital Assets Purchased from Local Capital	1,433,351	683,000
Total Budget Bylaw Amount	248,440,272	240,670,754

Approved by the Board



Signature of the Chairperson of the Board of Education

February 26, 2019

Date Signed



Signature of the Superintendent

Feb 27, 2019

Date Signed



Signature of the Secretary Treasurer

February 26, 2019

Date Signed

School District No. 35 (Langley)

Statement 4

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

Year Ended June 30, 2019

	2019 Amended Annual Budget	2019 Annual Budget
	\$	\$
Surplus (Deficit) for the year	5,519,405	5,512,265
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(41,319)	(50,000)
From Local Capital	(1,433,351)	(683,000)
From Deferred Capital Revenue	(47,762,820)	(50,762,152)
Other Capital	(449,813)	(200,000)
Ministry of Education Restricted Capital	(3,294,464)	(6,647,900)
Total Acquisition of Tangible Capital Assets	(52,981,767)	(58,343,052)
Amortization of Tangible Capital Assets	9,888,484	9,943,008
Total Effect of change in Tangible Capital Assets	(43,093,283)	(48,400,044)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(37,573,878)	(42,887,779)

School District No. 35 (Langley)

Schedule 1

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2019

	Operating Fund	Special Purpose Fund	Capital Fund	2019 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	16,216,875		91,737,178	107,954,053
Changes for the year				
Net Revenue (Expense) for the year	(1,864,249)	41,319	7,342,335	5,519,405
Interfund Transfers				
Tangible Capital Assets Purchased		(41,319)	41,319	-
Local Capital	(1,334,411)		1,334,411	-
Net Changes for the year	<u>(3,198,660)</u>	<u>-</u>	<u>8,718,065</u>	<u>5,519,405</u>
Budgeted Accumulated Surplus (Deficit), end of year	<u>13,018,215</u>	<u>-</u>	<u>100,455,243</u>	<u>113,473,458</u>

School District No. 35 (Langley)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2019

	2019 Amended Annual Budget	2019 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	185,194,841	184,314,605
Other	176,190	271,459
Tuition	14,896,538	14,641,583
Other Revenue	1,193,268	1,100,044
Rentals and Leases	922,681	922,681
Investment Income	900,000	700,000
Total Revenue	203,283,518	201,950,372
Expenses		
Instruction	172,718,958	172,072,951
District Administration	8,061,933	7,638,831
Operations and Maintenance	22,069,344	21,710,386
Transportation and Housing	2,297,532	2,222,457
Total Expense	205,147,767	203,644,625
Net Revenue (Expense)	(1,864,249)	(1,694,253)
Budgeted Prior Year Surplus Appropriation	3,198,660	2,377,253
Net Transfers (to) from other funds		
Local Capital	(1,334,411)	(683,000)
Total Net Transfers	(1,334,411)	(683,000)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 35 (Langley)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source
 Year Ended June 30, 2019

	2019 Amended Annual Budget	2019 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	183,641,784	183,167,305
DISC/LEA Recovery	(104,117)	(116,393)
Other Ministry of Education Grants		
Pay Equity	551,875	551,875
Funding for Graduated Adults	367,000	266,978
Transportation Supplement	260,000	260,000
Economic Stability Dividend	262,459	
Carbon Tax Grant	197,000	166,000
FSA	15,600	15,600
Provincial Exam Marking	3,240	3,240
Total Provincial Grants - Ministry of Education	<u>185,194,841</u>	<u>184,314,605</u>
Provincial Grants - Other	<u>176,190</u>	<u>271,459</u>
Tuition		
Summer School Fees	250,973	250,973
Continuing Education	128,000	106,810
International and Out of Province Students	14,517,565	14,283,800
Total Tuition	<u>14,896,538</u>	<u>14,641,583</u>
Other Revenues		
LEA/Direct Funding from First Nations	104,117	116,393
Miscellaneous		
Other Revenue	204,951	226,451
Transportation	25,000	25,000
BC Hydro Grant	47,000	47,000
Salary Recoveries	487,000	360,000
Support Staff Benefits	325,200	325,200
Total Other Revenue	<u>1,193,268</u>	<u>1,100,044</u>
Rentals and Leases	<u>922,681</u>	<u>922,681</u>
Investment Income	<u>900,000</u>	<u>700,000</u>
Total Operating Revenue	<u>203,283,518</u>	<u>201,950,372</u>

School District No. 35 (Langley)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2019

	2019 Amended Annual Budget	2019 Annual Budget
	\$	\$
Salaries		
Teachers	90,516,695	91,178,471
Principals and Vice Principals	11,092,886	10,969,082
Educational Assistants	19,110,045	18,616,175
Support Staff	16,315,709	16,230,052
Other Professionals	4,254,492	4,024,789
Substitutes	7,730,000	7,053,009
Total Salaries	149,019,827	148,071,578
Employee Benefits	36,044,275	36,685,160
Total Salaries and Benefits	185,064,102	184,756,738
Services and Supplies		
Services	5,838,863	5,275,769
Student Transportation	210,523	209,248
Professional Development and Travel	1,205,318	1,133,385
Rentals and Leases	44,100	43,900
Dues and Fees	1,102,546	1,102,546
Insurance	486,800	486,800
Supplies	8,098,007	7,665,239
Utilities	3,095,508	2,969,000
Bad Debts	2,000	2,000
Total Services and Supplies	20,083,665	18,887,887
Total Operating Expense	205,147,767	203,644,625

School District No. 35 (Langley)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2019

	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	70,789,447	1,696,781	221,091	1,098,143	44,407	5,818,351	79,668,220
1.03 Career Programs	506,150		294,073	62,841		6,080	869,144
1.07 Library Services	867,431		556,282	11,950		21,628	1,457,291
1.08 Counselling	3,004,290	132,734	3,986	41,123		3,000	3,185,133
1.10 Special Education	10,953,705	417,802	16,090,881	46,703		706,196	28,215,287
1.30 English Language Learning	1,616,152	143,591	80,777			19,540	1,860,060
1.31 Aboriginal Education	412,392	130,131	1,104,560			10,000	1,714,409
1.41 School Administration		7,850,136		57,326	78,764	113,868	10,625,860
1.60 Summer School	652,953	119,573	138,795	2,583,092		2,986	924,074
1.62 International and Out of Province Students	1,714,175	365,600	520,666	128,004	344,137	104,311	3,176,893
1.64 Other							-
Total Function 1	90,516,695	10,856,348	19,011,111	4,038,949	467,308	6,805,960	131,696,371
4 District Administration							
4.11 Educational Administration		236,538		47,229	745,975	2,540	1,032,282
4.40 School District Governance					167,575		167,575
4.41 Business Administration				1,217,909	1,763,440	14,500	2,995,849
Total Function 4	-	236,538	-	1,265,138	2,676,990	17,040	4,195,706
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				102,515	833,343	8,000	943,858
5.50 Maintenance Operations				9,204,354	231,598	690,000	10,125,952
5.52 Maintenance of Grounds				498,159		139,000	637,159
5.56 Utilities							-
Total Function 5	-	-	-	9,805,028	1,064,941	837,000	11,706,969
7 Transportation and Housing							
7.41 Transportation and Housing Administration				100,611	45,253	10,000	155,864
7.70 Student Transportation			98,934	1,105,983		60,000	1,264,917
Total Function 7	-	-	98,934	1,206,594	45,253	70,000	1,420,781
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	90,516,695	11,092,886	19,110,045	16,315,709	4,254,492	7,730,000	149,019,827

School District No. 35 (Langley)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2019

	Total Salaries \$	Employee Benefits \$	Total Salaries and Benefits \$	Services and Supplies \$	2019 Amended Annual Budget \$	2019 Annual Budget \$
1 Instruction						
1.02 Regular Instruction	79,668,220	19,874,859	99,543,079	4,723,081	104,266,160	104,905,357
1.03 Career Programs	869,144	213,399	1,082,543	183,459	1,266,002	1,175,070
1.07 Library Services	1,457,291	358,768	1,816,059	153,679	1,969,738	1,937,402
1.08 Counselling	3,185,133	789,916	3,975,049	120,550	4,095,599	4,086,616
1.10 Special Education	28,215,287	6,955,947	35,171,234	386,852	35,558,086	35,172,188
1.30 English Language Learning	1,860,060	458,171	2,318,231	68,560	2,386,791	2,334,942
1.31 Aboriginal Education	1,714,409	413,961	2,128,370	379,603	2,507,973	2,526,719
1.41 School Administration	10,625,860	2,330,616	12,956,476	529,339	13,485,815	12,903,254
1.60 Summer School	924,074	171,495	1,095,569	15,110	1,110,679	1,060,082
1.62 International and Out of Province Students	3,176,893	732,661	3,909,554	2,158,061	6,067,615	5,966,821
1.64 Other	-	-	-	4,500	4,500	4,500
Total Function 1	131,696,371	32,299,793	163,996,164	8,722,794	172,718,958	172,072,951
4 District Administration						
4.11 Educational Administration	1,032,282	254,447	1,286,729	301,822	1,588,551	1,615,785
4.40 School District Governance	167,575	7,136	174,711	141,100	315,811	267,827
4.41 Business Administration	2,995,849	654,016	3,649,865	2,507,706	6,157,571	5,755,219
Total Function 4	4,195,706	915,599	5,111,305	2,950,628	8,061,933	7,638,831
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	943,858	192,512	1,136,370	1,269,046	2,405,416	2,522,330
5.50 Maintenance Operations	10,125,952	2,218,230	12,344,182	3,236,954	15,581,136	15,375,598
5.52 Maintenance of Grounds	637,159	112,425	749,584	245,700	995,284	851,458
5.56 Utilities	-	-	-	3,087,508	3,087,508	2,961,000
Total Function 5	11,706,969	2,523,167	14,230,136	7,839,208	22,069,344	21,710,386
7 Transportation and Housing						
7.41 Transportation and Housing Administration	155,864	30,908	186,772	5,400	192,172	182,119
7.70 Student Transportation	1,264,917	274,808	1,539,725	565,635	2,105,360	2,040,338
Total Function 7	1,420,781	305,716	1,726,497	571,035	2,297,532	2,222,457
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	149,019,827	36,044,275	185,064,102	20,083,665	205,147,767	203,644,625

School District No. 35 (Langley)

Schedule 3

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2019

	2019 Amended Annual Budget	2019 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	24,900,564	19,075,045
Other	451,106	424,447
Other Revenue	6,619,000	6,700,000
Total Revenue	31,970,670	26,199,492
Expenses		
Instruction	30,256,021	25,157,917
District Administration	486,278	73,185
Operations and Maintenance	1,187,052	918,390
Total Expense	31,929,351	26,149,492
Net Revenue (Expense)	41,319	50,000
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(41,319)	(50,000)
Total Net Transfers	(41,319)	(50,000)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 35 (Langley)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2019

Schedule 3A

Deferred Revenue, beginning of year

Add: Restricted Grants
Provincial Grants - Ministry of Education
Provincial Grants - Other
Other

Less: Allocated to Revenue
Recovered

Deferred Revenue, end of year

Revenues

Provincial Grants - Ministry of Education
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	Special Education Equipment	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead
\$	\$	\$	\$	\$	\$	\$	\$	\$
355,338	81,009	41,319	727,612	-	-	-	177,983	12,300
680,178	709,909	-	6,615,000	288,000	71,050	210,848	1,990,834	783,101
680,178	709,909	-	6,615,000	288,000	71,050	210,848	1,990,834	783,101
1,035,516	790,918	41,319	6,619,000	288,000	71,050	210,848	2,168,817	783,101
-	-	-	723,612	-	-	-	-	12,300
1,035,516	790,918	41,319	6,619,000	288,000	71,050	210,848	2,168,817	783,101
635,185	616,870	-	-	218,719	30,493	41,533	1,696,528	687,727
34,127	174,048	-	-	52,520	7,644	7,249	423,034	95,374
366,204	-	-	6,619,000	16,761	32,913	162,066	49,255	783,101
1,035,516	790,918	-	6,619,000	288,000	71,050	210,848	2,168,817	783,101
-	-	41,319	-	-	-	-	-	-
-	-	(41,319)	-	-	-	-	-	-
-	-	(41,319)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-

School District No. 35 (Langley)
 Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2019

Deferred Revenue, beginning of year

Add: Restricted Grants
 Provincial Grants - Ministry of Education
 Provincial Grants - Other
 Other

Less: Allocated to Revenue
 Recovered

Deferred Revenue, end of year

Revenues

Provincial Grants - Ministry of Education
 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)

Classroom Enhancement Fund - Staffing and Remedies	SWIS	Coding and Curriculum Implementation	Service Delivery Transformation	TOTAL
\$	\$	\$	\$	\$
2,738,146	60,416	21,144	39,905	4,255,172
18,335,164	426,106	-	-	3,950,819
18,335,164	426,106	-	-	19,544,371
19,449,946	451,106	21,144	39,905	6,615,000
1,623,364	-	-	-	1,635,664
-	35,416	-	-	759,028
19,449,946	451,106	21,144	39,905	24,900,564
13,136,686	-	-	-	451,106
299,022	317,180	-	-	6,619,000
13,435,708	75,541	21,144	39,905	31,970,670
3,205,546	58,385	21,144	39,905	98,900
2,808,692	451,106	-	-	2,394,361
19,449,946	-	-	-	914,923
-	-	-	-	130,502
-	-	-	-	628,785
-	-	-	-	17,679,943
-	-	-	-	4,075,083
-	-	-	-	10,174,325
-	-	-	-	31,929,351
-	-	-	-	41,319
-	-	-	-	(41,319)
-	-	-	-	-
-	-	-	-	-

School District No. 35 (Langley)

Schedule 4

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2019

	2019 Amended Annual Budget			2019 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education	9,514,280		9,514,280	9,540,629
Investment Income		106,302	106,302	43,549
Amortization of Deferred Capital Revenue	7,610,237		7,610,237	7,715,977
Total Revenue	17,124,517	106,302	17,230,819	17,300,155
Expenses				
Operations and Maintenance	-		-	200,629
Amortization of Tangible Capital Assets				
Operations and Maintenance	9,493,385		9,493,385	9,561,710
Transportation and Housing	395,099		395,099	381,298
Total Expense	9,888,484	-	9,888,484	10,143,637
Net Revenue (Expense)	7,236,033	106,302	7,342,335	7,156,518
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	41,319		41,319	50,000
Local Capital		1,334,411	1,334,411	683,000
Total Net Transfers	41,319	1,334,411	1,375,730	733,000
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	1,433,351	(1,433,351)	-	
Total Other Adjustments to Fund Balances	1,433,351	(1,433,351)	-	
Budgeted Surplus (Deficit), for the year	8,710,703	7,362	8,718,065	7,889,518