

Annual Budget

School District No. 35 (Langley)

June 30, 2017

School District No. 35 (Langley)

June 30, 2017

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*NOTE - Statement 1, Statement 3, Statement 5, Schedule 1 and Schedules 4A - 4D are used for Financial Statement reporting only.

ANNUAL BUDGET BYLAW 2016/2017

A BYLAW of the BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 35 (LANGLEY) (called the "Board") to adopt the 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. The Board has complied with the provisions of the Act respecting the Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 35 (LANGLEY) 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 \$207,237,020 for the 2016/2017 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 2016/2017.

READ A FIRST TIME THE 24TH DAY OF MAY, 2016;

READ A SECOND TIME THE 24TH DAY OF MAY, 2016;

READ A THIRD TIME, PASSED AND ADOPTED THE 21ST DAY OF JUNE, 2016.



Trustee Robert McFarlane
Board Chair



J. David Green, CPA, CA
Secretary-Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 35 (LANGLEY) Annual Budget Bylaw 2016/2017, adopted by the Board the 21st day of JUNE, 2016.



J. David Green, CPA, CA
Secretary-Treasurer

ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 35 (LANGLEY)
(called the "Board") to adopt the 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 Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 35 (Langley) Annual Budget Bylaw for fiscal year 2016/2017.
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4. Statement 2, 4 and Schedules 2 to 4 are adopted as the Annual Budget of the Board for the fiscal year 2016/2017.

READ A FIRST TIME THE _____ DAY OF _____, 2016;

READ A SECOND TIME THE _____ DAY OF _____, 2016;

READ A THIRD TIME, PASSED AND ADOPTED THE _____ DAY OF _____, 2016;

Chairperson of the Board

(Corporate Seal)

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 35 (Langley)
Annual Budget Bylaw 2016/2017, adopted by the Board the _____ DAY OF _____, 2016.

Secretary Treasurer

School District No. 35 (Langley)

Annual Budget - Revenue and Expense

Year Ended June 30, 2017

Statement 2

	2017 Annual Budget	2016 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	20,191,385	19,711,439
Adult	76,000	85,500
Total Ministry Operating Grant Funded FTE's	20,267,385	19,796,939
Revenues	\$	\$
Provincial Grants		
Ministry of Education	175,136,992	177,057,592
Other	511,812	507,923
Tuition	13,180,575	12,072,306
Other Revenue	6,888,468	6,835,318
Rentals and Leases	906,401	869,441
Investment Income	564,660	515,224
Amortization of Deferred Capital Revenue	7,049,295	6,860,500
Total Revenue	204,238,203	204,718,304
Expenses		
Instruction	167,418,252	162,563,550
District Administration	6,510,936	6,142,091
Operations and Maintenance	30,354,008	28,841,550
Transportation and Housing	2,360,026	2,305,541
Debt Services	53,798	74,649
Total Expense	206,697,020	199,927,381
Net Revenue (Expense)	(2,458,817)	4,790,923
Budgeted Allocation (Retirement) of Surplus (Deficit)	850,000	1,067,798
Budgeted Surplus (Deficit), for the year	(1,608,817)	5,858,721
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(1,608,817)	5,858,721
Budgeted Surplus (Deficit), for the year	(1,608,817)	5,858,721

School District No. 35 (Langley)

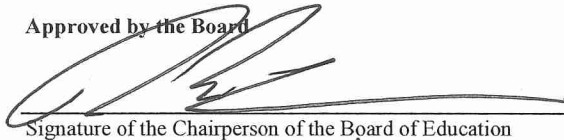
Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2017

	2017 Annual Budget	2016 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	184,191,987	177,719,511
Special Purpose Funds - Total Expense	12,599,241	12,924,658
Special Purpose Funds - Tangible Capital Assets Purchased	40,000	37,580
Capital Fund - Total Expense	9,905,792	9,283,212
Capital Fund - Tangible Capital Assets Purchased from Local Capital	500,000	1,458,346
Total Budget Bylaw Amount	207,237,020	201,423,307

Approved by the Board



Signature of the Chairperson of the Board of Education

Jun 21, 2016

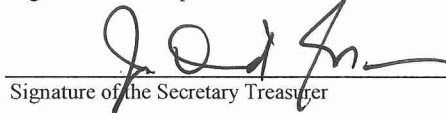
Date Signed



Signature of the Superintendent

June 21, 2016

Date Signed



Signature of the Secretary Treasurer

June 21/2016

Date Signed

School District No. 35 (Langley)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2017

	2017 Annual Budget	2016 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	(2,458,817)	4,790,923
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(40,000)	(37,580)
From Local Capital	(500,000)	(1,458,346)
From Deferred Capital Revenue	(9,503,779)	(7,269,864)
Other Capital	(200,000)	(315,765)
Land Capital	-	(2,562,666)
Med Restricted Capital	(1,176,000)	(43,353)
Total Acquisition of Tangible Capital Assets	(11,419,779)	(11,687,574)
Amortization of Tangible Capital Assets	9,251,994	9,072,574
Total Effect of change in Tangible Capital Assets	(2,167,785)	(2,615,000)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(4,626,602)	2,175,923

School District No. 35 (Langley)

Schedule 2

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

	2017 Annual Budget	2016 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	167,826,804	162,866,492
Other	268,759	245,159
Tuition	13,180,575	12,072,306
Other Revenue	1,202,468	1,235,318
Rentals and Leases	906,401	869,441
Investment Income	560,000	500,000
Total Revenue	183,945,007	177,788,716
Expenses		
Instruction	155,578,195	150,487,054
District Administration	6,489,828	6,032,006
Operations and Maintenance	20,011,459	19,118,737
Transportation and Housing	2,112,505	2,081,714
Total Expense	184,191,987	177,719,511
Net Revenue (Expense)	(246,980)	69,205
Budgeted Prior Year Surplus Appropriation	850,000	1,067,798
Net Transfers (to) from other funds		
Local Capital	(257,000)	(790,983)
Other	(346,020)	(346,020)
Total Net Transfers	(603,020)	(1,137,003)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 35 (Langley)

Schedule 2A

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

	2017 Annual Budget	2016 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	167,209,136	162,056,394
AANDC/LEA Recovery	(143,468)	(143,468)
Other Ministry of Education Grants		
Pay Equity	551,875	551,875
Funding for Graduated Adults	45,421	118,694
FSA	15,600	15,600
Provincial Exam Marking	3,240	3,240
Carbon Tax	145,000	145,000
Dividend Funding	-	119,157
Total Provincial Grants - Ministry of Education	167,826,804	162,866,492
Provincial Grants - Other	268,759	245,159
Tuition		
Summer School Fees	160,000	187,235
Continuing Education	390,075	304,748
Offshore Tuition Fees	12,630,500	11,580,323
Total Tuition	13,180,575	12,072,306
Other Revenues		
LEA/Direct Funding from First Nations	143,468	143,468
Miscellaneous		
Other Revenue	333,000	415,850
Transportation	260,000	260,000
BC Hydro Grant	47,000	47,000
Salary Recoveries	419,000	369,000
Total Other Revenue	1,202,468	1,235,318
Rentals and Leases	906,401	869,441
Investment Income	560,000	500,000
Total Operating Revenue	183,945,007	177,788,716

School District No. 35 (Langley)

Schedule 2B

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

	2017 Annual Budget	2016 Amended Annual Budget
	\$	\$
Salaries		
Teachers	85,625,864	80,551,613
Principals and Vice Principals	9,728,376	9,405,540
Educational Assistants	15,305,259	14,625,334
Support Staff	15,069,599	14,632,058
Other Professionals	3,843,913	3,767,290
Substitutes	5,802,725	6,096,715
Total Salaries	135,375,736	129,078,550
Employee Benefits	32,147,685	32,148,786
Total Salaries and Benefits	167,523,421	161,227,336
Services and Supplies		
Services	4,007,030	3,748,647
Student Transportation	107,874	124,200
Professional Development and Travel	1,105,669	1,218,984
Rentals and Leases	23,900	23,900
Dues and Fees	1,085,215	1,119,502
Insurance	486,800	486,800
Interest	-	-
Supplies	7,236,078	7,175,867
Utilities	2,614,000	2,592,275
Bad Debts	2,000	2,000
Total Services and Supplies	16,668,566	16,492,175
Total Operating Expense	184,191,987	177,719,511

School District No. 35 (Langley)

Schedule 2C

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	67,658,128	1,830,915	329,765	1,100,138	43,868	4,277,379	75,240,193
1.03 Career Programs	402,348	111,129	192,014	37,028		6,080	748,599
1.07 Library Services	544,398		548,295	12,626		8,491	1,113,810
1.08 Counselling	2,766,490	116,921	3,797	35,992		3,420	2,926,620
1.10 Special Education	10,134,644	213,147	12,586,311	44,140		486,374	23,464,616
1.30 English Language Learning	1,550,093	84,431	105,030	92,992		6,600	1,746,154
1.31 Aboriginal Education	488,555	114,471	912,483		77,068		1,608,501
1.41 School Administration		6,552,605		2,502,332		74,859	9,206,864
1.60 Summer School	633,954	93,572	56,407	12,000			795,933
1.61 Continuing Education							-
1.62 Off Shore Students	1,447,254	326,852	477,201	133,556	469,922	88,482	2,943,267
1.64 Other							-
Total Function 1	85,625,864	9,444,043	15,211,303	3,970,804	590,858	4,951,685	119,794,557
4 District Administration							
4.11 Educational Administration		108,951			676,385	2,540	787,876
4.40 School District Governance					153,395		153,395
4.41 Business Administration		175,382		1,073,051	1,406,825	30,500	2,685,758
Total Function 4	-	284,333	-	1,073,051	2,236,605	33,040	3,627,029
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration							
5.50 Maintenance Operations				100,538	717,676	8,000	826,214
5.52 Maintenance of Grounds				8,492,148	226,453	680,000	9,398,601
5.56 Utilities				402,470		60,000	462,470
Total Function 5	-	-	-	8,995,156	944,129	748,000	10,687,285
7 Transportation and Housing							
7.41 Transportation and Housing Administration							
7.70 Student Transportation			93,956	113,889	72,321	10,000	196,210
7.73 Housing				916,699		60,000	1,070,655
Total Function 7	-	-	93,956	1,030,588	72,321	70,000	1,266,865
9 Debt Services							
9.92 Interest on Bank Loans							-
9.94 Interest on Temporary Borrowing							-
Total Function 9	-	-	-	-	-	-	-

School District No. 35 (Langley)

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 Annual Budget \$	2016 Amended Annual Budget \$
1 Instruction						
1.02 Regular Instruction	75,240,193	18,183,607	93,423,800	3,741,569	97,165,369	93,383,653
1.03 Career Programs	748,599	175,016	923,615	175,058	1,098,673	919,126
1.07 Library Services	1,113,810	268,346	1,382,156	123,504	1,505,660	1,417,044
1.08 Counselling	2,926,620	670,241	3,596,861	74,350	3,671,211	3,435,438
1.10 Special Education	23,464,616	5,667,069	29,131,685	352,429	29,484,114	28,897,639
1.30 English Language Learning	1,746,154	403,116	2,149,270	54,450	2,203,720	2,061,688
1.31 Aboriginal Education	1,608,501	387,391	1,995,892	329,707	2,325,599	2,285,522
1.41 School Administration	9,206,864	2,171,899	11,378,763	462,056	11,840,819	11,682,520
1.60 Summer School	795,933	153,787	949,720	37,500	987,220	1,052,792
1.61 Continuing Education	-	-	-	-	-	-
1.62 Off Shore Students	2,943,267	671,093	3,614,360	1,676,950	5,291,310	5,347,132
1.64 Other	-	-	-	4,500	4,500	4,500
Total Function 1	119,794,557	28,751,565	148,546,122	7,032,073	155,578,195	150,487,054
4 District Administration						
4.11 Educational Administration	787,876	201,736	989,612	235,450	1,225,062	1,223,887
4.40 School District Governance	153,395	3,855	157,250	103,900	261,150	261,115
4.41 Business Administration	2,685,758	609,383	3,295,141	1,708,475	5,003,616	4,547,004
Total Function 4	3,627,029	814,974	4,442,003	2,047,825	6,489,828	6,032,006
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	826,214	181,857	1,008,071	1,436,570	2,444,641	1,959,389
5.50 Maintenance Operations	9,398,601	2,023,986	11,422,587	2,822,163	14,244,750	13,897,056
5.52 Maintenance of Grounds	462,470	92,598	555,068	161,000	716,068	678,017
5.56 Utilities	-	-	-	2,606,000	2,606,000	2,584,275
Total Function 5	10,687,285	2,298,441	12,985,726	7,025,733	20,011,459	19,118,737
7 Transportation and Housing						
7.41 Transportation and Housing Administration	196,210	42,280	238,490	5,400	243,890	225,263
7.70 Student Transportation	1,070,655	240,425	1,311,080	557,535	1,868,615	1,856,451
7.73 Housing	-	-	-	-	-	-
Total Function 7	1,266,865	282,705	1,549,570	562,935	2,112,505	2,081,714
9 Debt Services						
9.92 Interest on Bank Loans	-	-	-	-	-	-
9.94 Interest on Temporary Borrowing	-	-	-	-	-	-
Total Function 9	-	-	-	-	-	-

School District No. 35 (Langley)
Annual Budget - Operating Expense by Function, Program and Object

Total Functions 1 - 9	85,625,864	9,728,376	15,305,259	15,069,599	3,843,913	5,802,725	135,375,736
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School District No. 35 (Langley)

Annual Budget - Operating Expense by Function, Program and Object

Total Functions 1 - 9	135,375,736	32,147,685	167,523,421	16,668,566	184,191,987	177,719,511
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School District No. 35 (Langley)

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

Schedule 3

	2017 Annual Budget	2016 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	6,710,188	7,099,474
Other	243,053	262,764
Other Revenue	5,686,000	5,600,000
Total Revenue	12,639,241	12,962,238
Expenses		
Instruction	11,840,057	12,076,496
District Administration	21,108	110,085
Operations and Maintenance	738,076	738,077
Total Expense	12,599,241	12,924,658
Net Revenue (Expense)	40,000	37,580
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(40,000)	(37,580)
Total Net Transfers	(40,000)	(37,580)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 35 (Langley)
Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2017

Schedule 3A

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Service Delivery Transformation
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	117,187	381,269	-	-	-	-	30,432
Add: Restricted Grants									
Provincial Grants - Ministry of Education	738,076	3,407,079	-	-	288,000	71,050	210,848	1,955,135	-
Provincial Grants - Other				5,689,000					
	738,076	3,407,079	-	5,689,000	288,000	71,050	210,848	1,955,135	-
Less: Allocated to Revenue	738,076	3,407,079	40,000	5,686,000	288,000	71,050	210,848	1,955,135	-
Deferred Revenue, end of year	-	-	77,187	384,269	-	-	-	-	30,432
Revenues									
Provincial Grants - Ministry of Education	738,076	3,407,079	40,000	-	288,000	71,050	210,848	1,955,135	-
Provincial Grants - Other				5,686,000					
Other Revenue	738,076	3,407,079	40,000	5,686,000	288,000	71,050	210,848	1,955,135	-
Expenses									
Salaries									
Teachers									
Principals and Vice Principals		2,215,806			22,643	29,611	36,098	238,053	
Educational Assistants		525,377			195,215			1,209,822	
Support Staff	433,135								
Substitutes							13,000	7,756	
	433,135	2,741,183	-	-	217,858	29,611	49,098	1,455,631	-
Employee Benefits	73,605	665,896			52,691	6,813	8,306	358,386	
Services and Supplies	231,336			5,686,000	17,451	34,626	153,444	141,118	
	738,076	3,407,079	-	5,686,000	288,000	71,050	210,848	1,955,135	-
Net Revenue (Expense) before Interfund Transfers	-	-	40,000	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased			(40,000)						
	-	-	(40,000)	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 35 (Langley)
 Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2017

	SWIS \$	TOTAL \$
Deferred Revenue, beginning of year		528,888
Add: Restricted Grants		
Provincial Grants - Ministry of Education	6,670,188	
Provincial Grants - Other	243,053	243,053
Other	5,689,000	5,689,000
	243,053	12,602,241
Less: Allocated to Revenue	243,053	12,639,241
Deferred Revenue, end of year	-	491,888
Revenues		
Provincial Grants - Ministry of Education	6,710,188	
Provincial Grants - Other	243,053	243,053
Other Revenue	5,686,000	5,686,000
	243,053	12,639,241
Expenses		
Salaries		
Teachers	2,542,211	
Principals and Vice Principals	21,108	21,108
Educational Assistants	152,412	2,082,826
Support Staff	11,391	444,526
Substitutes	20,756	20,756
	184,911	5,111,427
Employee Benefits	45,044	1,210,741
Services and Supplies	13,098	6,277,073
	243,053	12,599,241
Net Revenue (Expense) before Interfund Transfers	-	40,000
Interfund Transfers		
Tangible Capital Assets Purchased		(40,000)
	-	(40,000)
Net Revenue (Expense)	-	-

School District No. 35 (Langley)

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2017

Schedule 4

	2017 Annual Budget			2016 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education	600,000		600,000	7,091,626
Investment Income		4,660	4,660	15,224
Amortization of Deferred Capital Revenue	7,049,295		7,049,295	6,860,500
Total Revenue	7,649,295	4,660	7,653,955	13,967,350
Expenses				
Operations and Maintenance	600,000		600,000	135,989
Amortization of Tangible Capital Assets				
Operations and Maintenance	9,004,473		9,004,473	8,848,747
Transportation and Housing	247,521		247,521	223,827
Interest Payment				
Capital Lease		53,798	53,798	74,649
Total Expense	9,851,994	53,798	9,905,792	9,283,212
Net Revenue (Expense)	(2,202,699)	(49,138)	(2,251,837)	4,684,138
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	40,000		40,000	37,580
Local Capital		257,000	257,000	790,983
Capital Lease Payment		346,020	346,020	346,020
Total Net Transfers	40,000	603,020	643,020	1,174,583
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	500,000	(500,000)	-	
Principal Payment				
Capital Lease	183,289	(183,289)	-	
Total Other Adjustments to Fund Balances	683,289	(683,289)	-	
Budgeted Surplus (Deficit), for the year	(1,479,410)	(129,407)	(1,608,817)	5,858,721