

Annual Budget

School District No. 35 (Langley)

June 30, 2018

School District No. 35 (Langley)

June 30, 2018

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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 2017/2018

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 2017/2018 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 2017/2018.
3. The attached Statement 2 showing the estimated revenue and expense for the 2017/2018 fiscal year and the total budget bylaw amount of \$225,732,520 for the 2017/2018 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 2017/2018.

READ A FIRST TIME THE 30TH DAY OF MAY, 2017;

READ A SECOND TIME THE 30TH DAY OF MAY, 2017;

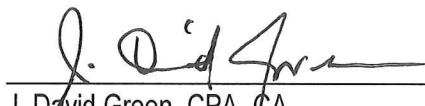
READ A THIRD TIME, PASSED AND ADOPTED THE 20TH DAY OF JUNE, 2017.



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 2017/2018, adopted by the Board the 20th day of JUNE, 2017.



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 2017/2018 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 2017/2018.
3. The attached Statement 2 showing the estimated revenue and expense for the
2017/2018 fiscal year and the total budget bylaw amount of \$225,732,520 for the 2017/2018 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 2017/2018.

READ A FIRST TIME THE _____ DAY OF _____, 2017;

READ A SECOND TIME THE _____ DAY OF _____, 2017;

READ A THIRD TIME, PASSED AND ADOPTED THE _____ DAY OF _____, 2017;

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 2017/2018, adopted by the Board the _____ DAY OF _____, 2017.

Secretary Treasurer

School District No. 35 (Langley)

Annual Budget - Revenue and Expense

Year Ended June 30, 2018

Statement 2

	2018 Annual Budget	2017 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	20,766,369	20,456,813
Adult	82,000	83,625
Total Ministry Operating Grant Funded FTE's	20,848,369	20,540,438
Revenues	\$	\$
Provincial Grants		
Ministry of Education	192,423,840	178,836,587
Other	689,906	703,407
Tuition	14,143,375	13,489,808
Other Revenue	6,948,968	6,574,139
Rentals and Leases	922,681	964,241
Investment Income	653,267	574,634
Gain (Loss) on Disposal of Tangible Capital Assets		5,727,761
Amortization of Deferred Capital Revenue	7,049,041	6,908,017
Total Revenue	222,831,078	213,778,594
Expenses		
Instruction	185,741,399	171,908,261
District Administration	6,981,687	6,495,935
Operations and Maintenance	30,407,068	30,378,958
Transportation and Housing	2,406,366	2,375,044
Debt Services		74,649
Total Expense	225,536,520	211,232,847
Net Revenue (Expense)	(2,705,442)	2,545,747
Budgeted Allocation (Retirement) of Surplus (Deficit)	899,442	2,097,942
Budgeted Surplus (Deficit), for the year	(1,806,000)	4,643,689
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(1,806,000)	4,643,689
Budgeted Surplus (Deficit), for the year	(1,806,000)	4,643,689

School District No. 35 (Langley)

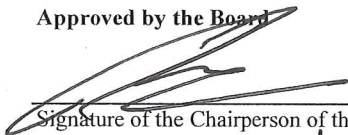
Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2018

	2018 Annual Budget	2017 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	193,220,790	188,393,758
Special Purpose Funds - Total Expense	22,827,723	13,120,411
Special Purpose Funds - Tangible Capital Assets Purchased	45,000	41,842
Capital Fund - Total Expense	9,488,007	9,718,678
Capital Fund - Tangible Capital Assets Purchased from Local Capital	151,000	1,364,188
Total Budget Bylaw Amount	225,732,520	212,638,877

Approved by the Board


Signature of the Chairperson of the Board of Education

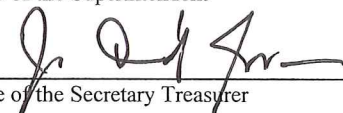
Jun 20, 2017

Date Signed


Signature of the Superintendent

June 20, 2017

Date Signed


Signature of the Secretary Treasurer

June 20, 2017

Date Signed

School District No. 35 (Langley)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2018

	2018 Annual Budget	2017 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	(2,705,442)	2,545,747
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(45,000)	(41,842)
From Local Capital	(151,000)	(1,364,188)
From Deferred Capital Revenue	(12,392,194)	(7,415,842)
Other Capital	(457,000)	(282,050)
Med Restricted Capital	(9,642,408)	(13,236,043)
Total Acquisition of Tangible Capital Assets	(22,687,602)	(22,339,965)
Amortization of Tangible Capital Assets	9,104,308	9,205,077
Net carrying value of Tangible Capital Assets disposed of		1,089,983
Total Effect of change in Tangible Capital Assets	(13,583,294)	(12,044,905)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(16,288,736)	(9,499,158)

School District No. 35 (Langley)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2018

	2018 Annual Budget	2017 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	175,639,165	171,380,360
Other	276,159	261,359
Tuition	14,143,375	13,489,808
Other Revenue	890,968	869,468
Rentals and Leases	922,681	964,241
Investment Income	600,000	540,000
Total Revenue	192,472,348	187,505,236
Expenses		
Instruction	163,727,877	159,606,006
District Administration	6,847,664	6,415,855
Operations and Maintenance	20,493,294	20,229,889
Transportation and Housing	2,151,955	2,142,008
Total Expense	193,220,790	188,393,758
Net Revenue (Expense)	(748,442)	(888,522)
Budgeted Prior Year Surplus Appropriation	899,442	2,097,942
Net Transfers (to) from other funds		
Local Capital	(151,000)	(863,400)
Other	-	(346,020)
Total Net Transfers	(151,000)	(1,209,420)
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, 2018

	2018 Annual Budget	2017 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	173,895,158	169,531,997
INAC/LEA Recovery	(143,468)	(143,468)
Other Ministry of Education Grants		
Pay Equity	551,875	551,875
Funding for Graduated Adults	51,990	58,000
Transportation Supplement	260,000	260,000
Carbon Tax Grant	153,000	153,000
Return of Administrative Savings	851,770	851,770
Economic Stability Dividend	-	98,346
FSA	15,600	15,600
Provincial Exam Marking	3,240	3,240
Total Provincial Grants - Ministry of Education	175,639,165	171,380,360
Provincial Grants - Other	276,159	261,359
Tuition		
Summer School Fees	283,500	235,808
Continuing Education	414,075	336,000
International and Out of Province Students	13,445,800	12,918,000
Total Tuition	14,143,375	13,489,808
Other Revenues		
LEA/Direct Funding from First Nations	143,468	143,468
Miscellaneous		
Other Revenue	275,500	299,000
Transportation	25,000	25,000
BC Hydro Grant	47,000	47,000
Salary Recoveries	400,000	355,000
Total Other Revenue	890,968	869,468
Rentals and Leases	922,681	964,241
Investment Income	600,000	540,000
Total Operating Revenue	192,472,348	187,505,236

School District No. 35 (Langley)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object

Year Ended June 30, 2018

	2018 Annual Budget	2017 Amended Annual Budget
	\$	\$
Salaries		
Teachers	88,559,957	85,997,300
Principals and Vice Principals	10,202,160	10,022,249
Educational Assistants	16,916,112	15,804,844
Support Staff	15,339,818	15,159,511
Other Professionals	3,706,506	3,738,370
Substitutes	6,356,398	7,017,557
Total Salaries	141,080,951	137,739,831
Employee Benefits	34,214,870	32,904,230
Total Salaries and Benefits	175,295,821	170,644,061
Services and Supplies		
Services	4,724,347	3,932,264
Student Transportation	158,884	152,346
Professional Development and Travel	1,051,796	1,108,874
Rentals and Leases	23,900	23,900
Dues and Fees	1,244,299	1,078,840
Insurance	486,800	486,800
Supplies	7,394,943	8,336,673
Utilities	2,838,000	2,628,000
Bad debts	2,000	2,000
Total Services and Supplies	17,924,969	17,749,697
Total Operating Expense	193,220,790	188,393,758

School District No. 35 (Langley)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2018

Schedule 2C

	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	69,969,768	1,760,134	218,828	1,069,970	43,220	4,740,649	77,802,569
1.03 Career Programs	419,861	111,063	189,722	38,105		6,080	764,831
1.07 Library Services	561,009		555,736	6,688		9,826	1,133,259
1.08 Counselling	3,172,893	126,612	7,543	39,892		3,000	3,349,940
1.10 Special Education	10,122,986	254,804	14,274,112	49,515		511,550	25,212,967
1.30 English Language Learning	1,612,869	126,162	74,139			19,640	1,832,810
1.31 Aboriginal Education	509,537	126,612	867,158	51,189		12,800	1,567,296
1.41 School Administration	707,295	6,994,645	116,146	2,533,676	75,855	104,530	9,708,706
1.60 Summer School	1,483,739	348,738	515,727	135,419	331,425	58,283	2,873,331
1.62 International and Out of Province Students							
1.64 Other							
Total Function 1	88,559,957	9,948,936	16,819,111	3,935,516	450,500	5,466,358	125,180,378
4 District Administration							
4.11 Educational Administration		126,612		45,081	729,517	2,540	903,750
4.40 School District Governance					153,395		153,395
4.41 Business Administration		126,612		1,085,746	1,442,805	34,500	2,689,663
Total Function 4	-	253,224	-	1,130,827	2,325,717	37,040	3,746,808
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				90,396	636,138	8,000	734,534
5.50 Maintenance Operations				8,714,752	222,968	690,000	9,627,720
5.52 Maintenance of Grounds				406,919		85,000	491,919
5.56 Utilities							
Total Function 5	-	-	-	9,212,067	859,106	783,000	10,854,173
7 Transportation and Housing							
7.41 Transportation and Housing Administration				100,770	71,183	10,000	181,953
7.70 Student Transportation			97,001	960,638		60,000	1,117,639
Total Function 7	-	-	97,001	1,061,408	71,183	70,000	1,299,592
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	88,559,957	10,202,160	16,916,112	15,339,818	3,706,506	6,356,398	141,080,951

School District No. 35 (Langley)

Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2018

Schedule 2C

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2018 Annual Budget	2017 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	77,802,569	19,603,866	97,406,435	4,024,701	101,431,136	100,046,042
1.03 Career Programs	764,831	177,065	941,896	202,933	1,144,829	1,138,755
1.07 Library Services	1,133,259	269,593	1,402,852	126,740	1,529,592	1,408,304
1.08 Counselling	3,349,940	764,581	4,114,521	74,400	4,188,921	3,579,147
1.10 Special Education	25,212,967	6,100,445	31,313,412	355,151	31,668,563	30,262,391
1.30 English Language Learning	1,832,810	415,037	2,247,847	66,310	2,314,157	2,321,710
1.31 Aboriginal Education	1,567,296	363,996	1,931,292	320,936	2,252,228	2,281,735
1.41 School Administration	9,708,706	2,287,239	11,995,945	466,466	12,462,411	12,089,943
1.60 Summer School	934,669	166,453	1,101,122	20,426	1,121,548	1,121,548
1.62 International and Out of Province Students	2,873,331	636,635	3,509,966	2,100,026	5,609,992	5,351,931
1.64 Other	-	-	-	4,500	4,500	4,500
Total Function 1	125,180,378	30,784,910	155,965,288	7,762,589	163,727,877	159,606,006
4 District Administration						
4.11 Educational Administration	903,750	213,351	1,117,101	235,450	1,352,551	1,287,391
4.40 School District Governance	153,395	3,849	157,244	103,900	261,144	261,150
4.41 Business Administration	2,689,663	600,593	3,290,256	1,943,713	5,233,969	4,867,314
Total Function 4	3,746,808	817,793	4,564,601	2,283,063	6,847,664	6,415,855
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	734,534	150,009	884,543	1,350,742	2,235,285	2,345,817
5.50 Maintenance Operations	9,627,720	2,086,709	11,714,429	2,942,540	14,656,969	14,517,555
5.52 Maintenance of Grounds	491,919	94,121	586,040	185,000	771,040	746,517
5.56 Utilities	-	-	-	2,830,000	2,830,000	2,620,000
Total Function 5	10,854,173	2,330,839	13,185,012	7,308,282	20,493,294	20,229,889
7 Transportation and Housing						
7.41 Transportation and Housing Administration	181,953	38,875	220,828	5,400	226,228	237,685
7.70 Student Transportation	1,117,639	242,453	1,360,092	565,635	1,925,727	1,904,323
Total Function 7	1,299,592	281,328	1,580,920	571,035	2,151,955	2,142,008
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	141,080,951	34,214,870	175,295,821	17,924,969	193,220,790	188,393,758

School District No. 35 (Langley)

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2018

Schedule 3

	2018 Annual Budget	2017 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	16,400,976	7,015,534
Other	413,747	442,048
Other Revenue	6,058,000	5,704,671
Total Revenue	22,872,723	13,162,253
Expenses		
Instruction	22,013,522	12,302,255
District Administration	134,023	80,080
Operations and Maintenance	680,178	738,076
Total Expense	22,827,723	13,120,411
Net Revenue (Expense)	45,000	41,842
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(45,000)	(41,842)
Total Net Transfers	(45,000)	(41,842)
Budgeted Surplus (Deficit), for the year	-	-

Schedule 3A

Deferred Revenue, beginning of year

Provincial Grants - Ministry of Education
Provincial Grants - Other
Other

Revenues

Expenses

Employee Benefits
Services and Supplies

Interfund Transfers

Net Revenue (Expense)

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School District No. 35 (Langley)
Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2018

	Coding and Curriculum Implementation	Priority Measures	Classroom Enhancement Fund	SWIS	TOTAL
	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	122,705	590,000			1,184,654
Add: Restricted Grants					
Provincial Grants - Ministry of Education			11,660,199		15,624,695
Provincial Grants - Other				413,747	413,747
Other	-	-	11,660,199	413,747	6,050,000
					22,088,442
Less: Allocated to Revenue	122,705	590,000	11,660,199	413,747	22,872,723
Deferred Revenue, end of year	-	-	-	-	400,373
Revenues					
Provincial Grants - Ministry of Education	122,705	590,000	11,660,199		16,400,976
Provincial Grants - Other				413,747	413,747
Other Revenue	122,705	590,000	11,660,199	413,747	6,058,000
Expenses					
Salaries					
Teachers	91,012	479,551	8,749,163		9,689,803
Educational Assistants				223,995	2,191,724
Support Staff				11,606	242,850
Other Professionals				70,447	70,447
Substitutes					17,478
	91,012	479,551	8,749,163	306,048	12,212,302
Employee Benefits	20,960	110,449	2,014,578	74,349	2,873,112
Services and Supplies	10,733		896,458	33,350	7,742,309
	122,705	590,000	11,660,199	413,747	22,827,723
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	45,000
Interfund Transfers					
Tangible Capital Assets Purchased	-	-	-	-	(45,000)
Net Revenue (Expense)	-	-	-	-	-

School District No. 35 (Langley)

Schedule 4

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2018

	2018 Annual Budget			2017 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education	383,699		383,699	440,693
Investment Income		53,267	53,267	34,634
Gain (Loss) on Disposal of Tangible Capital Assets			-	5,727,761
Amortization of Deferred Capital Revenue	7,049,041		7,049,041	6,908,017
Total Revenue	7,432,740	53,267	7,486,007	13,111,105
Expenses				
Operations and Maintenance	383,699		383,699	438,952
Amortization of Tangible Capital Assets				
Operations and Maintenance	8,849,897		8,849,897	8,972,041
Transportation and Housing	254,411		254,411	233,036
Debt Services				
Capital Loan Interest			-	74,649
Total Expense	9,488,007	-	9,488,007	9,718,678
Net Revenue (Expense)	(2,055,267)	53,267	(2,002,000)	3,392,427
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	45,000		45,000	41,842
Local Capital		151,000	151,000	863,400
Capital Lease Payment			-	346,020
Total Net Transfers	45,000	151,000	196,000	1,251,262
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	151,000	(151,000)	-	
Total Other Adjustments to Fund Balances	151,000	(151,000)	-	
Budgeted Surplus (Deficit), for the year	(1,859,267)	53,267	(1,806,000)	4,643,689