

Annual Budget

School District No. 35 (Langley)

June 30, 2019

School District No. 35 (Langley)

June 30, 2019

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 2018/2019

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 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 Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 35 (LANGLEY) 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 \$240,670,754 for the 2018/2019 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 2018/2019.

READ A FIRST TIME THE 29TH DAY OF MAY, 2018;

READ A SECOND TIME THE 29TH DAY OF MAY, 2018;

READ A THIRD TIME, PASSED AND ADOPTED THE 19TH DAY OF JUNE, 2018.



Trustee Robert McFarlane
Board Chair



Brian Iseli, CPA, CMA
Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 35 (LANGLEY) Annual Budget Bylaw 2018/2019, adopted by the Board the 19th day of JUNE, 2018.



Brian Iseli, CPA, CMA
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 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 Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 35 (Langley) 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 \$240,670,754 for the 2018/2019 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 2018/2019.

READ A FIRST TIME THE _____ DAY OF _____, 2018;

READ A SECOND TIME THE _____ DAY OF _____, 2018;

READ A THIRD TIME, PASSED AND ADOPTED THE _____ DAY OF _____, 2018;

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 2018/2019, adopted by the Board the _____ DAY OF _____, 2018.

Secretary Treasurer

School District No. 35 (Langley)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	21,192,625	20,896,000
Adult	78,000	84,500
Total Ministry Operating Grant Funded FTE's	21,270,625	20,980,500
Revenues	\$	\$
Provincial Grants		
Ministry of Education	212,930,279	211,621,018
Other	695,906	682,606
Tuition	14,641,583	15,053,441
Other Revenue	7,800,044	7,884,780
Rentals and Leases	922,681	922,681
Investment Income	743,549	726,738
Gain (Loss) on Disposal of Tangible Capital Assets		(600)
Amortization of Deferred Capital Revenue	7,715,977	7,284,939
Total Revenue	245,450,019	244,175,603
Expenses		
Instruction	197,230,868	196,885,360
District Administration	7,712,016	7,419,303
Operations and Maintenance	32,391,115	31,743,741
Transportation and Housing	2,603,755	2,511,898
Total Expense	239,937,754	238,560,302
Net Revenue (Expense)	5,512,265	5,615,301
Budgeted Allocation (Retirement) of Surplus (Deficit)	2,377,253	3,322,026
Budgeted Surplus (Deficit), for the year	7,889,518	8,937,327
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	7,889,518	8,937,327
Budgeted Surplus (Deficit), for the year	7,889,518	8,937,327

School District No. 35 (Langley)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	203,644,625	197,772,354
Special Purpose Funds - Total Expense	26,149,492	30,506,514
Special Purpose Funds - Tangible Capital Assets Purchased	50,000	50,748
Capital Fund - Total Expense	10,143,637	10,281,434
Capital Fund - Tangible Capital Assets Purchased from Local Capital	683,000	4,120,525
Total Budget Bylaw Amount	240,670,754	242,731,575

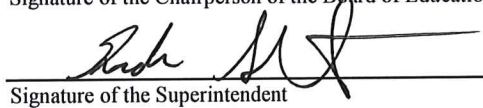
Approved by the Board



Signature of the Chairperson of the Board of Education

June 19, 2018

Date Signed



Signature of the Superintendent

June 19 / 2018

Date Signed



Signature of the Secretary Treasurer

June 17/18

Date Signed

School District No. 35 (Langley)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	5,512,265	5,615,301
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(50,000)	(50,748)
From Local Capital	(683,000)	(4,120,525)
From Deferred Capital Revenue	(50,762,152)	(20,744,999)
Other Capital	(200,000)	(470,238)
Ministry of Education Restricted Capital	(6,647,900)	(16,738,347)
Total Acquisition of Tangible Capital Assets	(58,343,052)	(42,124,857)
Amortization of Tangible Capital Assets	9,943,008	10,090,258
Total Effect of change in Tangible Capital Assets	(48,400,044)	(32,034,599)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(42,887,779)	(26,419,298)

School District No. 35 (Langley)

Schedule 2

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

	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	184,314,605	178,585,567
Other	271,459	268,859
Tuition	14,641,583	15,053,441
Other Revenue	1,100,044	1,184,780
Rentals and Leases	922,681	922,681
Investment Income	700,000	640,000
Total Revenue	201,950,372	196,655,328
Expenses		
Instruction	172,072,951	167,514,510
District Administration	7,638,831	7,113,074
Operations and Maintenance	21,710,386	21,000,415
Transportation and Housing	2,222,457	2,144,355
Total Expense	203,644,625	197,772,354
Net Revenue (Expense)	(1,694,253)	(1,117,026)
Budgeted Prior Year Surplus Appropriation	2,377,253	3,322,026
Net Transfers (to) from other funds		
Local Capital	(683,000)	(2,205,000)
Total Net Transfers	(683,000)	(2,205,000)
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, 2019

	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	183,167,305	176,586,497
DISC/LEA Recovery	(116,393)	(116,393)
Other Ministry of Education Grants		
Pay Equity	551,875	551,875
Funding for Graduated Adults	266,978	266,978
Transportation Supplement	260,000	260,000
Return of Administrative Savings		851,770
Carbon Tax Grant	166,000	166,000
FSA	15,600	15,600
Provincial Exam Marking	3,240	3,240
Total Provincial Grants - Ministry of Education	184,314,605	178,585,567
Provincial Grants - Other	271,459	268,859
Tuition		
Summer School Fees	250,973	250,973
Continuing Education	106,810	107,810
International and Out of Province Students	14,283,800	14,694,658
Total Tuition	14,641,583	15,053,441
Other Revenues		
LEA/Direct Funding from First Nations	116,393	116,393
Miscellaneous		
Other Revenue	226,451	236,451
Transportation	25,000	25,000
BC Hydro Grant	47,000	47,000
Salary Recoveries	360,000	460,000
Support Staff Benefits	325,200	299,936
Total Other Revenue	1,100,044	1,184,780
Rentals and Leases	922,681	922,681
Investment Income	700,000	640,000
Total Operating Revenue	201,950,372	196,655,328

School District No. 35 (Langley)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object

Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$
Salaries		
Teachers	91,178,471	87,740,661
Principals and Vice Principals	10,969,082	10,725,334
Educational Assistants	18,616,175	17,374,048
Support Staff	16,230,052	15,308,114
Other Professionals	4,024,789	3,857,577
Substitutes	7,053,009	7,193,168
Total Salaries	148,071,578	142,198,902
Employee Benefits	36,685,160	34,536,630
Total Salaries and Benefits	184,756,738	176,735,532
Services and Supplies		
Services	5,275,769	5,516,148
Student Transportation	209,248	197,074
Professional Development and Travel	1,133,385	1,189,547
Rentals and Leases	43,900	23,900
Dues and Fees	1,102,546	1,337,682
Insurance	486,800	486,800
Supplies	7,665,239	9,445,671
Utilities	2,969,000	2,838,000
Bad Debts	2,000	2,000
Total Services and Supplies	18,887,887	21,036,822
Total Operating Expense	203,644,625	197,772,354

School District No. 35 (Langley)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2019

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	71,327,760	1,844,239	230,662	1,097,251	44,878	5,326,069	79,870,859
1.03 Career Programs	443,600		260,700	61,873		6,080	772,253
1.07 Library Services	843,789		572,391	6,709		16,628	1,439,517
1.08 Counselling	3,040,107	130,250	3,986	40,623		3,000	3,217,966
1.10 Special Education	11,111,453	491,867	15,688,532	45,626		548,581	27,886,059
1.30 English Language Learning	1,588,367	130,250	80,639			19,640	1,818,896
1.31 Aboriginal Education	486,521	130,250	1,078,217	57,245			1,752,233
1.41 School Administration		7,397,411		2,589,538	78,764	102,530	10,168,243
1.60 Summer School	689,971	91,779	80,287	13,897		1,121	877,055
1.62 International and Out of Province Students	1,646,903	362,286	521,985	135,876	344,136	85,320	3,096,506
1.64 Other							-
Total Function 1	91,178,471	10,578,332	18,517,399	4,048,638	467,778	6,108,969	130,899,587
4 District Administration							
4.11 Educational Administration		260,500		47,138	771,292	2,540	1,081,470
4.40 School District Governance					153,395		153,395
4.41 Business Administration		130,250		1,228,371	1,485,517	34,500	2,878,638
Total Function 4	-	390,750	-	1,275,509	2,410,204	37,040	4,113,503
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				102,333	869,914	8,000	980,247
5.50 Maintenance Operations				9,242,188	231,598	690,000	10,163,786
5.52 Maintenance of Grounds				414,231		139,000	553,231
5.56 Utilities							-
Total Function 5	-	-	-	9,758,752	1,101,512	837,000	11,697,264
7 Transportation and Housing							
7.41 Transportation and Housing Administration				92,596	45,295	10,000	147,891
7.70 Student Transportation			98,776	1,054,557		60,000	1,213,333
Total Function 7	-	-	98,776	1,147,153	45,295	70,000	1,361,224
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	91,178,471	10,969,082	18,616,175	16,230,052	4,024,789	7,053,009	148,071,578

School District No. 35 (Langley)

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 Annual Budget \$	2018 Amended Annual Budget \$
1 Instruction						
1.02 Regular Instruction	79,870,859	20,737,710	100,608,569	4,296,788	104,905,357	102,791,391
1.03 Career Programs	772,253	189,088	961,341	213,729	1,175,070	1,169,251
1.07 Library Services	1,439,517	356,786	1,796,303	141,099	1,937,402	1,788,011
1.08 Counselling	3,217,966	798,300	4,016,266	70,350	4,086,616	3,935,816
1.10 Special Education	27,886,059	6,910,894	34,796,953	375,235	35,172,188	32,997,479
1.30 English Language Learning	1,818,896	447,986	2,266,882	68,060	2,334,942	2,214,999
1.31 Aboriginal Education	1,752,233	425,686	2,177,919	348,800	2,526,719	2,466,181
1.41 School Administration	10,168,243	2,251,551	12,419,794	483,460	12,903,254	12,890,629
1.60 Summer School	877,055	154,950	1,032,005	28,077	1,060,082	1,060,082
1.62 International and Out of Province Students	3,096,506	718,154	3,814,660	2,152,161	5,966,821	6,196,171
1.64 Other	-	-	-	4,500	4,500	4,500
Total Function 1	130,899,587	32,991,105	163,890,692	8,182,259	172,072,951	167,514,510
4 District Administration						
4.11 Educational Administration	1,081,470	267,515	1,348,985	266,800	1,615,785	1,407,873
4.40 School District Governance	153,395	6,532	159,927	107,900	267,827	261,144
4.41 Business Administration	2,878,638	625,894	3,504,532	2,250,687	5,755,219	5,444,057
Total Function 4	4,113,503	899,941	5,013,444	2,625,387	7,638,831	7,113,074
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	980,247	200,017	1,180,264	1,342,066	2,522,330	2,443,737
5.50 Maintenance Operations	10,163,786	2,210,672	12,374,458	3,001,140	15,375,598	14,955,638
5.52 Maintenance of Grounds	553,231	93,227	646,458	205,000	851,458	771,040
5.56 Utilities	-	-	-	2,961,000	2,961,000	2,830,000
Total Function 5	11,697,264	2,503,916	14,201,180	7,509,206	21,710,386	21,000,415
7 Transportation and Housing						
7.41 Transportation and Housing Administration	147,891	28,828	176,719	5,400	182,119	194,007
7.70 Student Transportation	1,213,333	261,370	1,474,703	565,635	2,040,338	1,950,348
Total Function 7	1,361,224	290,198	1,651,422	571,035	2,222,457	2,144,355
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	148,071,578	36,685,160	184,756,738	18,887,887	203,644,625	197,772,354

School District No. 35 (Langley)

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

Schedule 3

	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	19,075,045	23,443,515
Other	424,447	413,747
Other Revenue	6,700,000	6,700,000
Total Revenue	26,199,492	30,557,262
Expenses		
Instruction	25,157,917	29,370,850
District Administration	73,185	306,229
Operations and Maintenance	918,390	829,435
Total Expense	26,149,492	30,506,514
Net Revenue (Expense)	50,000	50,748
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(50,000)	(50,748)
Total Net Transfers	(50,000)	(50,748)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 35 (Langley)
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
Deferred Revenue, end of year

Revenues
Provincial Grants - Ministry of Education
Provincial Grants - Other
Other Revenue

Expenses

Salaries
Teachers
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 - Staffing
\$	\$	\$	\$	\$	\$	\$	\$	\$
238,212		51,000	730,000					
680,178	709,909			288,000	71,050	210,848	1,990,834	14,836,014
680,178	709,909		6,500,000	288,000	71,050	210,848	1,990,834	14,836,014
918,390	709,909	50,000	6,700,000	288,000	71,050	210,848	1,990,834	14,836,014
-	-	1,000	530,000	-	-	-	-	-
918,390	709,909	50,000	6,700,000	288,000	71,050	210,848	1,990,834	14,836,014
305,700	553,870			23,272	30,432	55,649	288,065	11,862,956
				196,288			1,289,980	
305,700	553,870	-	-	219,560	30,432	64,649	1,582,377	11,862,956
70,394	156,039			52,739	7,629	13,950	399,775	2,973,058
542,296			6,700,000	15,701	32,989	132,249	8,682	
918,390	709,909	-	6,700,000	288,000	71,050	210,848	1,990,834	14,836,014
-	-	50,000	-	-	-	-	-	-
-	-	(50,000)	-	-	-	-	-	-
-	-	(50,000)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-

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

Deferred Revenue, beginning of year	SWIS	TOTAL
	\$	\$
		1,019,212
Add: Restricted Grants		
Provincial Grants - Ministry of Education		18,786,833
Provincial Grants - Other	424,447	424,447
Other		6,500,000
	424,447	25,711,280
Less: Allocated to Revenue	424,447	26,199,492
Deferred Revenue, end of year	-	531,000
Revenues		
Provincial Grants - Ministry of Education		19,075,045
Provincial Grants - Other	424,447	424,447
Other Revenue		6,700,000
	424,447	26,199,492
Expenses		
Salaries		12,260,374
Teachers		2,268,997
Educational Assistants	228,859	2,268,997
Support Staff	13,854	319,554
Other Professionals	73,185	73,185
Substitutes		13,332
	315,898	14,935,442
Employee Benefits		
Services and Supplies	75,164	3,748,748
	33,385	7,465,302
	424,447	26,149,492
Net Revenue (Expense) before Interfund Transfers	-	50,000
Interfund Transfers		
Tangible Capital Assets Purchased		(50,000)
	-	(50,000)
Net Revenue (Expense)	-	-

School District No. 35 (Langley)

Schedule 4

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2019

	2019 Annual Budget			2018 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education	9,540,629		9,540,629	9,591,936
Investment Income		43,549	43,549	86,738
Gain (Loss) on Disposal of Tangible Capital Assets			-	(600)
Amortization of Deferred Capital Revenue	7,715,977		7,715,977	7,284,939
Total Revenue	17,256,606	43,549	17,300,155	16,963,013
Expenses				
Operations and Maintenance	200,629		200,629	191,176
Amortization of Tangible Capital Assets				
Operations and Maintenance	9,561,710		9,561,710	9,722,715
Transportation and Housing	381,298		381,298	367,543
Total Expense	10,143,637	-	10,143,637	10,281,434
Net Revenue (Expense)	7,112,969	43,549	7,156,518	6,681,579
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	50,000		50,000	50,748
Local Capital		683,000	683,000	2,205,000
Total Net Transfers	50,000	683,000	733,000	2,255,748
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	683,000	(683,000)	-	
Total Other Adjustments to Fund Balances	683,000	(683,000)	-	
Budgeted Surplus (Deficit), for the year	7,845,969	43,549	7,889,518	8,937,327