

Annual Budget

School District No. 35 (Langley)

June 30, 2024

School District No. 35 (Langley)

June 30, 2024

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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

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 2023/24 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. 35 (LANGLEY) Annual Budget Bylaw for fiscal year 2023/24.
3. The attached "Statement 2" showing the estimated revenue and expense for the 2023/24 fiscal year and the total budget bylaw amount of \$355,297,252 for the 2023/24 fiscal year was prepared in accordance with the *Act*.
4. Statement 2, Statement 4 and Schedules 2 to 4 are adopted as the annual budget of the Board for the fiscal year 2023/2024.

READ A FIRST TIME THE 16th DAY OF MAY, 2023;

READ A SECOND TIME THE 16th DAY OF MAY, 2023;

READ A THIRD TIME, PASSED AND ADOPTED THE 20th DAY OF JUNE, 2023.

(Corporate Seal)

Candy Ashdown

Chairperson of the Board

Brian Iseli

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 35 (LANGLEY) Annual Budget Bylaw 2023/24, adopted by the Board 20th DAY OF JUNE, 2023.

Brian Iseli

Secretary Treasurer

School District No. 35 (Langley)

Annual Budget - Revenue and Expense

Year Ended June 30, 2024

	2024 Annual Budget	2023 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	24,443,875	23,629,375
Adult	51,750	60,750
Total Ministry Operating Grant Funded FTE's	24,495,625	23,690,125
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	310,008,480	286,665,694
Other	912,344	835,136
Tuition	14,148,340	14,452,808
Other Revenue	8,050,918	7,853,958
Rentals and Leases	1,074,000	906,278
Investment Income	2,245,000	1,862,856
Amortization of Deferred Capital Revenue	11,594,059	11,112,533
Total Revenue	348,033,141	323,689,263
Expenses		
Instruction	289,522,698	267,861,134
District Administration	9,650,182	9,086,790
Operations and Maintenance	45,823,323	42,699,762
Transportation and Housing	3,112,874	2,846,436
Total Expense	348,109,077	322,494,122
Net Revenue (Expense)	(75,936)	1,195,141
Budgeted Allocation (Retirement) of Surplus (Deficit)	2,565,672	3,906,980
Budgeted Surplus (Deficit), for the year	2,489,736	5,102,121
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	2,489,736	5,102,121
Budgeted Surplus (Deficit), for the year	2,489,736	5,102,121

School District No. 35 (Langley)

Annual Budget - Revenue and Expense

Year Ended June 30, 2024

	2024 Annual Budget	2023 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	275,591,949	249,757,092
Special Purpose Funds - Total Expense	55,929,630	57,416,264
Special Purpose Funds - Tangible Capital Assets Purchased		200,713
Capital Fund - Total Expense	16,587,498	15,320,766
Capital Fund - Tangible Capital Assets Purchased from Local Capital	7,188,175	8,719,826
Total Budget Bylaw Amount	355,297,252	331,414,661

Approved by

Candy Ashdown

Signature of the Chairperson of the Board of Education

June 20/23
Date Signed

Mal Gill

Signature of the Superintendent

June 21/23
Date Signed

Brian Iseli

Signature of the ~~Secretary~~ Treasurer

June 21/23
Date Signed

School District No. 35 (Langley)

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2024

	2024 Annual Budget \$	2023 Amended Annual Budget \$
Surplus (Deficit) for the year	<u>(75,936)</u>	<u>1,195,141</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds		(200,713)
From Local Capital	(7,188,175)	(8,719,826)
From Deferred Capital Revenue	(25,246,671)	(22,599,656)
Total Acquisition of Tangible Capital Assets	<u>(32,434,846)</u>	<u>(31,520,195)</u>
Amortization of Tangible Capital Assets	<u>16,337,498</u>	<u>14,970,766</u>
Total Effect of change in Tangible Capital Assets	<u>(16,097,348)</u>	<u>(16,549,429)</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u>(16,173,284)</u>	<u>(15,354,288)</u>

School District No. 35 (Langley)

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2024

	2024 Annual Budget	2023 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	261,798,794	236,341,453
Other	192,400	192,400
Tuition	14,148,340	14,452,808
Other Revenue	800,918	853,958
Rentals and Leases	1,074,000	906,278
Investment Income	2,200,000	1,823,041
Total Revenue	280,214,452	254,569,938
Expenses		
Instruction	235,028,307	211,886,851
District Administration	9,076,286	8,488,936
Operations and Maintenance	29,100,478	27,174,189
Transportation and Housing	2,386,878	2,207,116
Total Expense	275,591,949	249,757,092
Net Revenue (Expense)	4,622,503	4,812,846
Budgeted Prior Year Surplus Appropriation	2,565,672	3,906,980
Net Transfers (to) from other funds		
Local Capital	(7,188,175)	(8,719,826)
Total Net Transfers	(7,188,175)	(8,719,826)
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, 2024

	2024 Annual Budget	2023 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	256,878,234	225,666,579
ISC/LEA Recovery	(104,122)	(104,122)
Other Ministry of Education and Child Care Grants		
Pay Equity	551,875	551,875
Funding for Graduated Adults	500,000	500,000
Student Transportation Fund	260,000	260,000
Support Staff Benefits Grant	325,200	325,200
FSA Scorer Grant	17,740	17,740
Child Care Funding	53,959	53,959
Early Learning Framework (ELF) Implementation	3,385	3,385
Support Staff Funding EHB	166,534	166,534
Additional Support Staff Funding	11,457	11,457
Labour Settlement Funding Teachers		5,444,931
Labour Settlement Funding CUPE		2,605,441
Labour Settlement Funding Exempt and Principal and Vice Principals		828,474
Policing and Security Branch Funding		10,000
Labour Settlement Funding	3,134,532	
Total Provincial Grants - Ministry of Education and Child Care	261,798,794	236,341,453
Provincial Grants - Other	192,400	192,400
Tuition		
Summer School Fees	95,715	95,715
Continuing Education	47,000	53,000
International and Out of Province Students	14,005,625	14,304,093
Total Tuition	14,148,340	14,452,808
Other Revenues		
Funding from First Nations	104,122	104,122
Miscellaneous		
Other Revenues	189,796	242,836
Transportation	40,000	40,000
BC Hydro Grant	47,000	47,000
Salary Recoveries	420,000	420,000
Total Other Revenue	800,918	853,958
Rentals and Leases	1,074,000	906,278
Investment Income	2,200,000	1,823,041
Total Operating Revenue	280,214,452	254,569,938

School District No. 35 (Langley)

Annual Budget - Schedule of Operating Expense by Object
 Year Ended June 30, 2024

	2024 Annual Budget	2023 Amended Annual Budget
	\$	\$
Salaries		
Teachers	127,144,801	113,071,232
Principals and Vice Principals	14,202,322	13,374,955
Educational Assistants	26,276,262	23,732,377
Support Staff	20,317,219	18,538,599
Other Professionals	6,160,469	5,740,045
Substitutes	9,632,622	9,482,849
Total Salaries	203,733,695	183,940,057
Employee Benefits	49,505,420	42,926,295
Total Salaries and Benefits	253,239,115	226,866,352
Services and Supplies		
Services	6,418,323	6,221,913
Student Transportation	190,699	162,484
Professional Development and Travel	1,539,445	1,491,201
Rentals and Leases	52,100	52,100
Dues and Fees	1,508,135	1,548,010
Insurance	577,854	577,854
Supplies	8,149,278	8,935,178
Utilities	3,915,000	3,900,000
Bad Debts	2,000	2,000
Total Services and Supplies	22,352,834	22,890,740
Total Operating Expense	275,591,949	249,757,092

School District No. 35 (Langley)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2024

	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	100,376,869	1,087,534	437,849	923,433		7,437,140	110,262,825
1.03 Career Programs	495,764		356,814	47,009		3,000	902,587
1.07 Library Services	1,149,400		679,363	16,531		9,850	1,855,144
1.08 Counselling	3,896,973		3,986			5,000	3,905,959
1.10 Special Education	15,801,521	927,167	22,294,619	46,377	230,568	838,829	40,139,081
1.30 English Language Learning	2,483,863	152,244	88,334	87,768		11,636	2,736,077
1.31 Indigenous Education	510,144	152,974	1,636,913			16,000	2,403,799
1.41 School Administration		11,037,046		3,688,332		107,996	14,833,374
1.60 Summer School	597,022	121,530	142,603	8,863			870,018
1.62 International and Out of Province Students	1,833,245	286,280	624,276	212,262	425,050	92,217	3,473,330
Total Function 1	127,144,801	13,764,775	26,264,757	5,030,575	655,618	8,521,668	181,382,194
4 District Administration							
4.11 Educational Administration		285,303		55,929	1,236,696	2,540	1,580,468
4.40 School District Governance					213,628		213,628
4.41 Business Administration		152,244		1,424,940	2,073,668	17,500	3,668,352
Total Function 4	-	437,547	-	1,480,869	3,523,992	20,040	5,462,448
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				119,077	1,552,817	8,000	1,679,894
5.50 Maintenance Operations				12,070,583	379,178	852,914	13,302,675
5.52 Maintenance of Grounds				377,124		150,000	527,124
5.56 Utilities							-
Total Function 5	-	-	-	12,566,784	1,931,995	1,010,914	15,509,693
7 Transportation and Housing							
7.41 Transportation and Housing Administration				119,831	48,864	20,000	188,695
7.70 Student Transportation			11,505	1,119,160		60,000	1,190,665
Total Function 7	-	-	11,505	1,238,991	48,864	80,000	1,379,360
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	127,144,801	14,202,322	26,276,262	20,317,219	6,160,469	9,632,622	203,733,695

School District No. 35 (Langley)
 Annual Budget - Operating Expense by Function, Program and Object
 Year Ended June 30, 2024

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2024 Annual Budget	2023 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	110,262,825	27,109,972	137,372,797	4,525,095	141,897,892	128,016,261
1.03 Career Programs	902,587	229,364	1,131,951	194,896	1,326,847	1,179,649
1.07 Library Services	1,855,144	448,404	2,303,548	177,685	2,481,233	2,294,068
1.08 Counselling	3,905,959	927,831	4,833,790	113,200	4,946,990	4,486,077
1.10 Special Education	40,139,081	10,063,352	50,202,433	766,587	50,969,020	45,248,376
1.30 English Language Learning	2,736,077	649,715	3,385,792	73,769	3,459,561	2,846,368
1.31 Indigenous Education	2,403,799	617,104	3,020,903	258,118	3,279,021	3,181,176
1.41 School Administration	14,833,374	3,221,205	18,054,579	580,787	18,635,366	16,871,292
1.60 Summer School	870,018	177,832	1,047,850	19,543	1,067,393	1,093,620
1.62 International and Out of Province Students	3,473,330	792,534	4,265,864	2,699,120	6,964,984	6,669,964
Total Function 1	181,382,194	44,237,313	225,619,507	9,408,800	235,028,307	211,886,851
4 District Administration						
4.11 Educational Administration	1,580,468	349,807	1,930,275	360,300	2,290,575	2,051,145
4.40 School District Governance	213,628	13,444	227,072	130,700	357,772	357,808
4.41 Business Administration	3,668,352	819,570	4,487,922	1,940,017	6,427,939	6,079,983
Total Function 4	5,462,448	1,182,821	6,645,269	2,431,017	9,076,286	8,488,936
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	1,679,894	355,620	2,035,514	1,189,329	3,224,843	2,938,217
5.50 Maintenance Operations	13,302,675	3,316,689	16,619,364	4,441,715	21,061,079	19,496,022
5.52 Maintenance of Grounds	527,124	92,432	619,556	305,000	924,556	864,950
5.56 Utilities	-	-	-	3,890,000	3,890,000	3,875,000
Total Function 5	15,509,693	3,764,741	19,274,434	9,826,044	29,100,478	27,174,189
7 Transportation and Housing						
7.41 Transportation and Housing Administration	188,695	39,082	227,777	5,400	233,177	220,326
7.70 Student Transportation	1,190,665	281,463	1,472,128	681,573	2,153,701	1,986,790
Total Function 7	1,379,360	320,545	1,699,905	686,973	2,386,878	2,207,116
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	203,733,695	49,505,420	253,239,115	22,352,834	275,591,949	249,757,092

School District No. 35 (Langley)

Annual Budget - Special Purpose Revenue and Expense
 Year Ended June 30, 2024

	2024 Annual Budget	2023 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	47,959,686	49,974,241
Other	719,944	642,736
Other Revenue	7,250,000	7,000,000
Total Revenue	55,929,630	57,616,977
Expenses		
Instruction	54,494,391	55,974,283
District Administration	573,896	597,854
Operations and Maintenance	861,343	844,127
Total Expense	55,929,630	57,416,264
Net Revenue (Expense)	-	200,713
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased		(200,713)
Total Net Transfers	-	(200,713)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 35 (Langley)
 Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2024

	Annual Facility Grant	Learning Improvement Fund	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year									
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	680,306	972,320	288,000	288,000	75,950	213,005	2,305,165	991,667	39,426,121
Provincial Grants - Other			7,250,000						
	680,306	972,320	7,250,000	288,000	75,950	213,005	2,305,165	991,667	39,426,121
Less: Allocated to Revenue									
Deferred Revenue, end of year	680,306	972,320	7,250,000	288,000	75,950	213,005	2,305,165	991,667	39,426,121
Revenues	680,306	972,320	7,250,000	288,000	75,950	213,005	2,305,165	991,667	39,426,121
Provincial Grants - Ministry of Education and Child Care									
Provincial Grants - Other			7,250,000						
Other Revenue	680,306	972,320		288,000	75,950	213,005	2,305,165	991,667	39,426,121
Expenses									
Salaries									
Teachers									
Principals and Vice Principals				193,295	23,289	72,985	301,247		31,270,724
Educational Assistants							1,516,255		
Support Staff	236,610	961,020						316,443	
Other Professionals								75,494	
Substitutes								497,678	764,490
Employee Benefits					5,000	9,000	54,394	889,615	
Services and Supplies	53,828	11,300		51,688	5,583	17,497	433,269	102,052	7,390,907
	389,868		7,250,000	43,017	42,078	113,523			
	680,306	972,320	7,250,000	288,000	75,950	213,005	2,305,165	991,667	39,426,121
Net Revenue (Expense)									

School District No. 35 (Langley)
 Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2024

	Changing Results for Young Children	Seamless Day Kindergarten	JUST B4	SEY2KT (Early Years to Kindergarten)	ECL Early Care & Learning	Feeding Futures Fund	SWIS	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	-	-	-	-	-	-
Add: Restricted Grants								
Provincial Grants - Ministry of Education and Child Care	6,000	110,800	25,000	19,000	175,000	2,671,352	719,944	47,959,686
Provincial Grants - Other								719,944
Other	6,000	110,800	25,000	19,000	175,000	2,671,352	719,944	7,250,000
Less: Allocated to Revenue								
Deferred Revenue, end of year	6,000	110,800	25,000	19,000	175,000	2,671,352	719,944	55,929,630
Revenues								
Provincial Grants - Ministry of Education and Child Care	6,000	110,800	25,000	19,000	175,000	2,671,352	719,944	47,959,686
Provincial Grants - Other								719,944
Other Revenue	6,000	110,800	25,000	19,000	175,000	2,671,352	719,944	7,250,000
Expenses								
Salaries								
Teachers							59,959	31,728,204
Principals and Vice Principals					145,214			145,214
Educational Assistants		79,925	19,288				388,832	3,158,615
Support Staff							12,299	565,352
Other Professionals							85,946	161,440
Substitutes		79,925	19,288		145,214		547,036	1,330,562
Employee Benefits		23,340	5,632		29,786		146,169	8,271,051
Services and Supplies	6,000	7,535	80	19,000		2,671,352	26,739	10,569,192
	6,000	110,800	25,000	19,000	175,000	2,671,352	719,944	55,929,630
Net Revenue (Expense)	-	-	-	-	-	-	-	-

School District No. 35 (Langley)

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2024

	2024 Annual Budget			2023 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education and Child Care	250,000		250,000	350,000
Investment Income		45,000	45,000	39,815
Amortization of Deferred Capital Revenue	11,594,059		11,594,059	11,112,533
Total Revenue	11,844,059	45,000	11,889,059	11,502,348
Expenses				
Operations and Maintenance	250,000		250,000	350,000
Amortization of Tangible Capital Assets				
Operations and Maintenance	15,611,502		15,611,502	14,331,446
Transportation and Housing	725,996		725,996	639,320
Total Expense	16,587,498	-	16,587,498	15,320,766
Net Revenue (Expense)	(4,743,439)	45,000	(4,698,439)	(3,818,418)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased			-	200,713
Local Capital		7,188,175	7,188,175	8,719,826
Total Net Transfers	-	7,188,175	7,188,175	8,920,539
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	7,188,175	(7,188,175)	-	
Total Other Adjustments to Fund Balances	7,188,175	(7,188,175)	-	
Budgeted Surplus (Deficit), for the year	2,444,736	45,000	2,489,736	5,102,121