

Amended Annual Budget

School District No. 35 (Langley)

June 30, 2020

School District No. 35 (Langley)

June 30, 2020

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

AMENDED ANNUAL BUDGET BYLAW 2019/2020

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 2019/2020 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 for fiscal year 2019/2020.
3. The attached "Statement 2" showing the estimated revenue and expense for the 2019/2020 fiscal year and the total budget bylaw amount of \$263,932,224 for the 2019/2020 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 2019/2020.

READ A FIRST TIME THE 25TH DAY OF FEBRUARY, 2020;

READ A SECOND TIME THE 25TH DAY OF FEBRUARY, 2020;

READ A THIRD TIME, PASSED AND ADOPTED THE 25TH DAY OF FEBRUARY, 2020.

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 2019/2020, adopted by the Board the 25th day of February, 2020.

Brian Iseli, CPA, CA
Secretary-Treasurer

School District No. 35 (Langley)

Statement 2

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2020

	2020 Amended Annual Budget	2020 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	21,452,375	21,324,875
Adult	77,688	73,000
Total Ministry Operating Grant Funded FTE's	21,530,063	21,397,875
Revenues	\$	\$
Provincial Grants		
Ministry of Education	221,404,227	211,381,279
Other	491,826	651,817
Tuition	15,406,125	15,674,298
Other Revenue	9,374,571	8,172,968
Rentals and Leases	922,681	922,681
Investment Income	1,126,053	1,145,382
Amortization of Deferred Capital Revenue	8,968,636	9,060,794
Total Revenue	257,694,119	247,009,219
Expenses		
Instruction	214,178,964	203,687,907
District Administration	9,074,789	9,167,455
Operations and Maintenance	35,795,003	35,731,966
Transportation and Housing	2,861,504	2,765,254
Total Expense	261,910,260	251,352,582
Net Revenue (Expense)	(4,216,141)	(4,343,363)
Budgeted Allocation (Retirement) of Surplus (Deficit)	3,740,591	2,184,978
Budgeted Surplus (Deficit), for the year	(475,550)	(2,158,385)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(475,550)	(2,158,385)
Budgeted Surplus (Deficit), for the year	(475,550)	(2,158,385)

School District No. 35 (Langley)

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2020

	2020 Amended Annual Budget	2020 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	213,961,665	211,774,219
Special Purpose Funds - Total Expense	36,031,999	27,731,802
Capital Fund - Total Expense	11,916,596	11,846,561
Capital Fund - Tangible Capital Assets Purchased from Local Capital	2,021,964	582,000
Total Budget Bylaw Amount	263,932,224	251,934,582

Approved by the Board

Signature of the Chairperson of the Board of Education _____ Date Signed _____

Signature of the Superintendent _____ Date Signed _____

Signature of the Secretary Treasurer _____ Date Signed _____

School District No. 35 (Langley)

Statement 4

Amended Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2020

	2020 Amended Annual Budget	2020 Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(4,216,141)</u>	<u>(4,343,363)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Local Capital	(2,021,964)	(582,000)
From Deferred Capital Revenue	(18,309,040)	(9,982,014)
Other Capital	(1,700,578)	(350,000)
Total Acquisition of Tangible Capital Assets	<u>(22,031,582)</u>	<u>(10,914,014)</u>
Amortization of Tangible Capital Assets	<u>11,586,182</u>	<u>11,846,561</u>
Total Effect of change in Tangible Capital Assets	<u>(10,445,400)</u>	<u>932,547</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>(14,661,541)</u></u>	<u><u>(3,410,816)</u></u>

School District No. 35 (Langley)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2020

	Operating Fund	Special Purpose Fund	Capital Fund	2020 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	12,683,827		101,588,818	114,272,645
Changes for the year				
Net Revenue (Expense) for the year	(1,718,627)		(2,497,514)	(4,216,141)
Interfund Transfers				
Local Capital	(2,021,964)		2,021,964	-
Net Changes for the year	(3,740,591)	-	(475,550)	(4,216,141)
Budgeted Accumulated Surplus (Deficit), end of year	8,943,236	-	101,113,268	110,056,504

School District No. 35 (Langley)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2020

	2020 Amended Annual Budget	2020 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	193,969,310	191,491,835
Other	43,451	209,459
Tuition	15,406,125	15,674,298
Other Revenue	851,471	772,968
Rentals and Leases	922,681	922,681
Investment Income	1,050,000	1,100,000
Total Revenue	213,243,038	210,171,241
Expenses		
Instruction	179,297,502	177,619,542
District Administration	8,760,663	8,783,093
Operations and Maintenance	23,492,692	23,055,642
Transportation and Housing	2,410,808	2,315,942
Total Expense	213,961,665	211,774,219
Net Revenue (Expense)	(1,718,627)	(1,602,978)
Budgeted Prior Year Surplus Appropriation	3,740,591	2,184,978
Net Transfers (to) from other funds		
Local Capital	(2,021,964)	(582,000)
Total Net Transfers	(2,021,964)	(582,000)
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, 2020

	2020 Amended Annual Budget	2020 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	189,758,040	188,295,269
ISC/LEA Recovery	(122,120)	(104,117)
Other Ministry of Education Grants		
Pay Equity	551,875	551,875
Funding for Graduated Adults	425,000	290,630
Transportation Supplement	260,000	260,000
Carbon Tax Grant	197,000	197,000
Employer Health Tax Grant	1,657,138	1,657,138
Support Staff Benefits Grant	325,200	325,200
FSA	15,600	15,600
Provincial Exam Marking	3,240	3,240
CUPE Labour Settlement	843,197	
Support Staff Funding for EHB	50,554	
ELF Implementation Grant	4,586	
Total Provincial Grants - Ministry of Education	193,969,310	191,491,835
Provincial Grants - Other	43,451	209,459
Tuition		
Summer School Fees	170,000	250,973
Continuing Education	99,500	108,000
International and Out of Province Students	15,136,625	15,315,325
Total Tuition	15,406,125	15,674,298
Other Revenues		
Funding from First Nations	122,120	104,117
Miscellaneous		
Other Revenue	242,351	176,851
Transportation	20,000	25,000
BC Hydro Grant	47,000	47,000
Salary Recoveries	420,000	420,000
Total Other Revenue	851,471	772,968
Rentals and Leases	922,681	922,681
Investment Income	1,050,000	1,100,000
Total Operating Revenue	212,243,038	210,171,241

School District No. 35 (Langley)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2020

	2020 Amended Annual Budget	2020 Annual Budget
	\$	\$
Salaries		
Teachers	93,982,080	94,311,223
Principals and Vice Principals	11,480,004	11,603,233
Educational Assistants	20,114,952	19,882,641
Support Staff	17,324,983	17,149,496
Other Professionals	4,901,217	4,676,408
Substitutes	7,865,951	7,067,857
Total Salaries	155,669,187	154,690,858
Employee Benefits	37,795,553	37,312,482
Total Salaries and Benefits	193,464,740	192,003,340
Services and Supplies		
Services	5,911,463	5,898,978
Student Transportation	196,588	207,477
Professional Development and Travel	1,304,850	1,250,805
Rentals and Leases	42,100	44,100
Dues and Fees	1,287,284	1,255,205
Insurance	450,600	486,800
Supplies	8,017,040	7,340,514
Utilities	3,285,000	3,285,000
Bad debts	2,000	2,000
Total Services and Supplies	20,496,925	19,770,879
Total Operating Expense	213,961,665	211,774,219

School District No. 35 (Langley)

Amended Annual Budget - Operating Expense by Function, Program and Object
 Year Ended June 30, 2020

	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	73,033,533	1,519,143	213,676	1,093,324	46,019	5,683,965	81,589,660
1.03 Career Programs	438,649		308,868	61,207		10,000	818,724
1.07 Library Services	950,188		615,756	14,308		22,528	1,602,780
1.08 Counselling	3,086,251	139,586	3,986	42,412		3,000	3,275,235
1.10 Special Education	12,099,701	492,565	16,770,773	47,487	197,000	922,521	30,530,047
1.30 English Language Learning	1,543,526	91,537	78,679			19,540	1,733,282
1.31 Indigenous Education	444,972	133,235	1,151,586	60,156		41,000	1,830,949
1.41 School Administration		8,339,933		2,778,634	80,759	131,114	11,330,440
1.60 Summer School	656,261	108,195	201,833	4,949		1,102	972,340
1.62 International and Out of Province Students	1,728,999	258,904	617,955	141,890	353,862	107,141	3,208,751
1.64 Other							-
Total Function 1	93,982,080	11,083,098	19,963,112	4,244,367	677,640	6,941,911	136,892,208
4 District Administration							
4.11 Educational Administration		396,906		49,298	906,458	2,540	1,355,202
4.40 School District Governance					203,986		203,986
4.41 Business Administration				1,277,989	1,949,281	14,500	3,241,770
Total Function 4	-	396,906	-	1,327,287	3,059,725	17,040	4,800,958
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				106,434	878,321	8,000	992,755
5.50 Maintenance Operations				9,978,483	239,331	690,000	10,907,814
5.52 Maintenance of Grounds				475,866		139,000	614,866
5.56 Utilities							-
Total Function 5	-	-	-	10,560,783	1,117,652	837,000	12,515,435
7 Transportation and Housing							
7.41 Transportation and Housing Administration				99,673	46,200	10,000	155,873
7.70 Student Transportation			151,840	1,092,873		60,000	1,304,713
Total Function 7	-	-	151,840	1,192,546	46,200	70,000	1,460,586
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	93,982,080	11,480,004	20,114,952	17,324,983	4,901,217	7,865,951	155,669,187

School District No. 35 (Langley)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2020

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2020 Amended Annual Budget	2020 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	81,589,660	20,681,721	102,271,381	4,729,110	107,000,491	106,204,918
1.03 Career Programs	818,724	207,081	1,025,805	157,890	1,183,695	1,156,040
1.07 Library Services	1,602,780	390,267	1,993,047	156,987	2,150,034	2,104,137
1.08 Counselling	3,275,235	769,393	4,044,628	78,300	4,122,928	4,144,723
1.10 Special Education	30,530,047	7,374,392	37,904,439	335,696	38,240,135	37,435,523
1.30 English Language Learning	1,733,282	406,237	2,139,519	73,060	2,212,579	2,421,951
1.31 Indigenous Education	1,830,949	470,992	2,301,941	447,443	2,749,384	2,756,326
1.41 School Administration	11,330,440	2,262,279	13,592,719	540,496	14,133,215	13,938,770
1.60 Summer School	972,340	175,059	1,147,399	22,432	1,169,831	1,110,679
1.62 International and Out of Province Students	3,208,751	727,318	3,936,069	2,394,641	6,330,710	6,341,975
1.64 Other	-	-	-	4,500	4,500	4,500
Total Function 1	136,892,208	33,464,739	170,356,947	8,940,555	179,297,502	177,619,542
4 District Administration						
4.11 Educational Administration	1,355,202	279,855	1,635,057	321,822	1,956,879	1,777,085
4.40 School District Governance	203,986	9,676	213,662	180,700	394,362	385,854
4.41 Business Administration	3,241,770	784,455	4,026,225	2,383,197	6,409,422	6,620,154
Total Function 4	4,800,958	1,073,986	5,874,944	2,885,719	8,760,663	8,783,093
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	992,755	205,906	1,198,661	993,439	2,192,100	2,296,109
5.50 Maintenance Operations	10,907,814	2,582,268	13,490,082	3,502,277	16,992,359	16,463,931
5.52 Maintenance of Grounds	614,866	111,367	726,233	305,000	1,031,233	1,018,602
5.56 Utilities	-	-	-	3,277,000	3,277,000	3,277,000
Total Function 5	12,515,435	2,899,541	15,414,976	8,077,716	23,492,692	23,055,642
7 Transportation and Housing						
7.41 Transportation and Housing Administration	155,873	34,289	190,162	5,400	195,562	198,896
7.70 Student Transportation	1,304,713	322,998	1,627,711	587,535	2,215,246	2,117,046
Total Function 7	1,460,586	357,287	1,817,873	592,935	2,410,808	2,315,942
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	155,669,187	37,795,553	193,464,740	20,496,925	213,961,665	211,774,219

School District No. 35 (Langley)

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2020

	<u>2020 Amended Annual Budget</u>	<u>2020 Annual Budget</u>
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	27,060,524	19,889,444
Other	448,375	442,358
Other Revenue	8,523,100	7,400,000
Total Revenue	<u>36,031,999</u>	<u>27,731,802</u>
Expenses		
Instruction	34,881,462	26,068,365
District Administration	314,126	384,362
Operations and Maintenance	836,411	1,279,075
Total Expense	<u>36,031,999</u>	<u>27,731,802</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 35 (Langley)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2020

	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	-	7,016	1,543,314			12,389			964,239
Add: Restricted Grants									
Provincial Grants - Ministry of Education	680,178	706,586		298,149	71,050	210,848	2,010,193	1,016,444	20,946,410
Provincial Grants - Other									
Other			8,023,100						
	680,178	706,586	8,023,100	298,149	71,050	210,848	2,010,193	1,016,444	20,946,410
Less: Allocated to Revenue	680,178	713,602	8,523,100	298,149	71,050	223,237	2,010,193	1,016,444	20,946,410
Recovered									964,239
Deferred Revenue, end of year	-	-	1,043,314	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	680,178	713,602		298,149	71,050	223,237	2,010,193	1,016,444	20,946,410
Provincial Grants - Other									
Other Revenue			8,523,100						
	680,178	713,602	8,523,100	298,149	71,050	223,237	2,010,193	1,016,444	20,946,410
Expenses									
Salaries									
Teachers				2,486	57,180		259,184		16,939,973
Principals and Vice Principals						41,125			
Educational Assistants		611,768		203,987			1,322,263		
Support Staff	164,874							275,759	
Other Professionals								60,228	
Substitutes						9,000		595,930	
	164,874	611,768	-	206,473	57,180	50,125	1,581,447	931,917	16,939,973
Employee Benefits	35,964	101,834		57,081	13,608	8,720	428,746	84,527	4,006,437
Services and Supplies	479,340		8,523,100	34,595	262	164,392			
	680,178	713,602	8,523,100	298,149	71,050	223,237	2,010,193	1,016,444	20,946,410
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 35 (Langley)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2020

	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	SWIS	TOTAL
	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year					29,566	2,556,524
Add: Restricted Grants						
Provincial Grants - Ministry of Education	1,049,186	21,575	24,500	6,000		27,041,119
Provincial Grants - Other					448,375	448,375
Other						8,023,100
	1,049,186	21,575	24,500	6,000	448,375	35,512,594
Less: Allocated to Revenue	1,049,186	21,575	24,500	6,000	448,375	36,031,999
Recovered						964,239
Deferred Revenue, end of year	-	-	-	-	29,566	1,072,880
Revenues						
Provincial Grants - Ministry of Education	1,049,186	21,575	24,500	6,000		27,060,524
Provincial Grants - Other					448,375	448,375
Other Revenue						8,523,100
	1,049,186	21,575	24,500	6,000	448,375	36,031,999
Expenses						
Salaries						
Teachers						17,258,823
Principals and Vice Principals						41,125
Educational Assistants					237,090	2,375,108
Support Staff					14,351	454,984
Other Professionals					76,063	136,291
Substitutes	93,719			2,500		701,149
	93,719	-	-	2,500	327,504	20,967,480
Employee Benefits					87,486	4,824,403
Services and Supplies	955,467	21,575	24,500	3,500	33,385	10,240,116
	1,049,186	21,575	24,500	6,000	448,375	36,031,999
Net Revenue (Expense)	-	-	-	-	-	-

School District No. 35 (Langley)

Schedule 4

Amended Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2020

	2020 Amended Annual Budget			2020 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education	374,393		374,393	
Investment Income		76,053	76,053	45,382
Amortization of Deferred Capital Revenue	8,968,636		8,968,636	9,060,794
Total Revenue	9,343,029	76,053	9,419,082	9,106,176
Expenses				
Operations and Maintenance	330,414		330,414	
Amortization of Tangible Capital Assets				
Operations and Maintenance	11,135,486		11,135,486	11,397,249
Transportation and Housing	450,696		450,696	449,312
Total Expense	11,916,596	-	11,916,596	11,846,561
Net Revenue (Expense)	(2,573,567)	76,053	(2,497,514)	(2,740,385)
Net Transfers (to) from other funds				
Local Capital		2,021,964	2,021,964	582,000
Total Net Transfers	-	2,021,964	2,021,964	582,000
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	2,021,964	(2,021,964)	-	
Total Other Adjustments to Fund Balances	2,021,964	(2,021,964)	-	
Budgeted Surplus (Deficit), for the year	(551,603)	76,053	(475,550)	(2,158,385)