

Annual Budget

School District No. 35 (Langley)

June 30, 2021

School District No. 35 (Langley)

June 30, 2021

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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 2020/2021 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 2020/2021.
3. The attached Statement 2 showing the estimated revenue and expense for the 2020/2021 fiscal year and the total budget bylaw amount of \$261,626,067 for the 2020/2021 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 2020/2021.

READ A FIRST TIME THE 26th DAY OF MAY, 2020;

READ A SECOND TIME THE 26th DAY OF MAY, 2020;

READ A THIRD TIME, PASSED AND ADOPTED THE 16th DAY OF JUNE, 2020;

(Corporate Seal)

Megan Dykeman
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 2020/2021, adopted by the Board the 16th DAY OF JUNE, 2020.

Brian Iseli
Secretary Treasurer

School District No. 35 (Langley)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	21,723,375	21,452,375
Adult	65,000	77,688
Total Ministry Operating Grant Funded FTE's	<u>21,788,375</u>	<u>21,530,063</u>
Revenues	\$	\$
Provincial Grants		
Ministry of Education	221,275,681	221,404,227
Other	744,123	491,826
Tuition	11,473,125	15,406,125
Other Revenue	9,156,471	9,374,571
Rentals and Leases	922,681	922,681
Investment Income	701,366	1,126,053
Amortization of Deferred Capital Revenue	10,692,732	8,968,636
Total Revenue	<u>254,966,179</u>	<u>257,694,119</u>
Expenses		
Instruction	210,159,901	214,178,964
District Administration	8,742,491	9,074,789
Operations and Maintenance	37,226,368	35,795,003
Transportation and Housing	2,900,464	2,861,504
Total Expense	<u>259,029,224</u>	<u>261,910,260</u>
Net Revenue (Expense)	<u>(4,063,045)</u>	<u>(4,216,141)</u>
Budgeted Allocation (Retirement) of Surplus (Deficit)	2,382,381	3,740,591
Budgeted Surplus (Deficit), for the year	<u>(1,680,664)</u>	<u>(475,550)</u>
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(1,680,664)	(475,550)
Budgeted Surplus (Deficit), for the year	<u>(1,680,664)</u>	<u>(475,550)</u>

School District No. 35 (Langley)

Annual Budget - Revenue and Expense

Year Ended June 30, 2021

	2021	2020 Amended
	Annual Budget	Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	212,986,806	213,961,665
Special Purpose Funds - Total Expense	32,322,336	36,031,999
Capital Fund - Total Expense	13,720,082	11,916,596
Capital Fund - Tangible Capital Assets Purchased from Local Capital	2,596,843	2,021,964
Total Budget Bylaw Amount	261,626,067	263,932,224

Approved by the Board

Megan Dykeman	Original signed June 18, 2020
Signature of the Chairperson of the Board of Education	Date Signed
Gordon Stewart	Original signed June 17, 2020
Signature of the Superintendent	Date Signed
Brian Iseli	Original signed June 17, 2020
Signature of the Secretary Treasurer	Date Signed

School District No. 35 (Langley)
 Annual Budget - Changes in Net Financial Assets (Debt)
 Year Ended June 30, 2021

	2021	2020 Amended
	Annual Budget	Annual Budget
	\$	\$
Surplus (Deficit) for the year	(4,063,045)	(4,216,141)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Local Capital	(2,596,843)	(2,021,964)
From Deferred Capital Revenue	(24,740,324)	(18,309,040)
Other Capital	(300,000)	(1,700,578)
Total Acquisition of Tangible Capital Assets	(27,637,167)	(22,031,582)
Amortization of Tangible Capital Assets	13,372,862	11,586,182
Total Effect of change in Tangible Capital Assets	(14,264,305)	(10,445,400)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(18,327,350)	(14,661,541)

School District No. 35 (Langley)

Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	197,140,789	193,969,310
Other	209,459	43,451
Tuition	11,473,125	15,406,125
Other Revenue	1,156,471	851,471
Rentals and Leases	922,681	922,681
Investment Income	650,000	1,050,000
Total Revenue	<u>211,552,525</u>	<u>212,243,038</u>
Expenses		
Instruction	178,989,626	179,297,502
District Administration	8,431,299	8,760,663
Operations and Maintenance	23,137,077	23,492,692
Transportation and Housing	2,428,804	2,410,808
Total Expense	<u>212,986,806</u>	<u>213,961,665</u>
Net Revenue (Expense)	<u>(1,434,281)</u>	<u>(1,718,627)</u>
Budgeted Prior Year Surplus Appropriation	<u>2,382,381</u>	<u>3,740,591</u>
Net Transfers (to) from other funds		
Local Capital	(948,100)	(2,021,964)
Total Net Transfers	<u>(948,100)</u>	<u>(2,021,964)</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 35 (Langley)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	195,606,160	189,758,040
ISC/LEA Recovery	(122,120)	(122,120)
Other Ministry of Education Grants		
Pay Equity	551,875	551,875
Funding for Graduated Adults	425,000	425,000
Transportation Supplement	260,000	260,000
Carbon Tax Grant		197,000
Employer Health Tax Grant		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	75,834	50,554
ELF Implementation Grant		4,586
Total Provincial Grants - Ministry of Education	197,140,789	193,969,310
Provincial Grants - Other	209,459	43,451
Tuition		
Summer School Fees	170,000	170,000
Continuing Education	99,500	99,500
International and Out of Province Students	11,203,625	15,136,625
Total Tuition	11,473,125	15,406,125
Other Revenues		
Funding from First Nations	122,120	122,120
Miscellaneous		
Other Revenue	247,351	242,351
Transportation	320,000	20,000
BC Hydro Grant	47,000	47,000
Salary Recoveries	420,000	420,000
Total Other Revenue	1,156,471	851,471
Rentals and Leases	922,681	922,681
Investment Income	650,000	1,050,000
Total Operating Revenue	211,552,525	212,243,038

School District No. 35 (Langley)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
Salaries		
Teachers	95,702,536	93,982,080
Principals and Vice Principals	11,935,260	11,480,004
Educational Assistants	19,261,697	20,114,952
Support Staff	17,075,351	17,324,983
Other Professionals	4,958,283	4,901,217
Substitutes	7,084,483	7,865,951
Total Salaries	156,017,610	155,669,187
Employee Benefits	38,384,281	37,795,553
Total Salaries and Benefits	194,401,891	193,464,740
Services and Supplies		
Services	5,517,147	5,911,463
Student Transportation	125,873	196,588
Professional Development and Travel	1,347,793	1,304,850
Rentals and Leases	42,100	42,100
Dues and Fees	943,636	1,287,284
Insurance	450,600	450,600
Supplies	6,841,279	8,017,040
Utilities	3,314,487	3,285,000
Bad Debts	2,000	2,000
Total Services and Supplies	18,584,915	20,496,925
Total Operating Expense	212,986,806	213,961,665

School District No. 35 (Langley)

Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2021

	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	75,564,352	1,319,601	215,983	1,077,182	45,844	5,331,546	83,554,508
1.03 Career Programs	407,338		308,302	62,400		10,000	788,040
1.07 Library Services	938,106		600,447	15,177		10,377	1,564,107
1.08 Counselling	2,924,126	140,039	3,986	45,657		3,000	3,116,808
1.10 Special Education	11,665,598	616,655	15,965,050	45,115	197,748	562,681	29,052,847
1.30 English Language Learning	1,561,511	91,713	78,658			19,540	1,751,422
1.31 Indigenous Education	447,910	132,917	1,259,392	60,438		16,000	1,916,657
1.41 School Administration		8,870,587		2,783,044	80,450	109,810	11,843,891
1.60 Summer School	656,261	108,195	201,833	4,949		1,102	972,340
1.62 International and Out of Province Students	1,537,334	259,318	479,358	144,108	302,571	96,387	2,819,076
1.64 Other							-
Total Function 1	95,702,536	11,539,025	19,113,009	4,238,070	626,613	6,160,443	137,379,696
4 District Administration							
4.11 Educational Administration		396,235		50,096	873,485	2,540	1,322,356
4.40 School District Governance					203,210		203,210
4.41 Business Administration				1,247,664	2,039,284	14,500	3,301,448
Total Function 4	-	396,235	-	1,297,760	3,115,979	17,040	4,827,014
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				107,940	919,429	8,000	1,035,369
5.50 Maintenance Operations				9,732,663	250,040	690,000	10,672,703
5.52 Maintenance of Grounds				485,496		139,000	624,496
5.56 Utilities							-
Total Function 5	-	-	-	10,326,099	1,169,469	837,000	12,332,568
7 Transportation and Housing							
7.41 Transportation and Housing Administration				105,071	46,222	10,000	161,293
7.70 Student Transportation			148,688	1,108,351		60,000	1,317,039
Total Function 7	-	-	148,688	1,213,422	46,222	70,000	1,478,332
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	95,702,536	11,935,260	19,261,697	17,075,351	4,958,283	7,084,483	156,017,610

School District No. 35 (Langley)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2021

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	83,554,508	21,251,292	104,805,800	3,855,033	108,660,833	107,000,491
1.03 Career Programs	788,040	198,976	987,016	154,240	1,141,256	1,183,695
1.07 Library Services	1,564,107	386,590	1,950,697	137,511	2,088,208	2,150,034
1.08 Counselling	3,116,808	736,035	3,852,843	71,550	3,924,393	4,122,928
1.10 Special Education	29,052,847	7,228,183	36,281,030	331,765	36,612,795	38,240,135
1.30 English Language Learning	1,751,422	413,053	2,164,475	71,560	2,236,035	2,212,579
1.31 Indigenous Education	1,916,657	497,968	2,414,625	447,206	2,861,831	2,749,384
1.41 School Administration	11,843,891	2,600,139	14,444,030	471,328	14,915,358	14,133,215
1.60 Summer School	972,340	175,059	1,147,399	22,432	1,169,831	1,169,831
1.62 International and Out of Province Students	2,819,076	644,069	3,463,145	1,911,441	5,374,586	6,330,710
1.64 Other	-	-	-	4,500	4,500	4,500
Total Function 1	137,379,696	34,131,364	171,511,060	7,478,566	178,989,626	179,297,502
4 District Administration						
4.11 Educational Administration	1,322,356	289,613	1,611,969	323,822	1,935,791	1,956,879
4.40 School District Governance	203,210	15,294	218,504	130,700	349,204	394,362
4.41 Business Administration	3,301,448	744,198	4,045,646	2,100,658	6,146,304	6,409,422
Total Function 4	4,827,014	1,049,105	5,876,119	2,555,180	8,431,299	8,760,663
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	1,035,369	217,641	1,253,010	865,439	2,118,449	2,192,100
5.50 Maintenance Operations	10,672,703	2,514,447	13,187,150	3,481,308	16,668,458	16,992,359
5.52 Maintenance of Grounds	624,496	114,187	738,683	305,000	1,043,683	1,031,233
5.56 Utilities	-	-	-	3,306,487	3,306,487	3,277,000
Total Function 5	12,332,568	2,846,275	15,178,843	7,958,234	23,137,077	23,492,692
7 Transportation and Housing						
7.41 Transportation and Housing Administration	161,293	35,704	196,997	5,400	202,397	195,562
7.70 Student Transportation	1,317,039	321,833	1,638,872	587,535	2,226,407	2,215,246
Total Function 7	1,478,332	357,537	1,835,869	592,935	2,428,804	2,410,808
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	156,017,610	38,384,281	194,401,891	18,584,915	212,986,806	213,961,665

School District No. 35 (Langley)

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2021

	2021	2020 Amended
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	23,787,672	27,060,524
Other	534,664	448,375
Other Revenue	8,000,000	8,523,100
Total Revenue	32,322,336	36,031,999
Expenses		
Instruction	31,170,275	34,881,462
District Administration	311,192	314,126
Operations and Maintenance	840,869	836,411
Total Expense	32,322,336	36,031,999
Budgeted Surplus (Deficit), for the year	-	-

School District No. 35 (Langley)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2021

	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			700,000						
Add: Restricted Grants									
Provincial Grants - Ministry of Education	680,178	707,918		288,000	71,050	210,848	2,071,827	906,082	18,851,769
Provincial Grants - Other									
Other			8,000,000						
	680,178	707,918	8,000,000	288,000	71,050	210,848	2,071,827	906,082	18,851,769
Less: Allocated to Revenue	680,178	707,918	8,000,000	288,000	71,050	210,848	2,071,827	906,082	18,851,769
Deferred Revenue, end of year	-	-	700,000	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	680,178	707,918		288,000	71,050	210,848	2,071,827	906,082	18,851,769
Provincial Grants - Other									
Other Revenue			8,000,000						
	680,178	707,918	8,000,000	288,000	71,050	210,848	2,071,827	906,082	18,851,769
Expenses									
Salaries									
Teachers				2,486	57,180		260,152		15,203,315
Principals and Vice Principals						41,204			
Educational Assistants		606,084		204,827			1,372,219		
Support Staff	210,442							280,792	
Other Professionals								61,532	
Substitutes						9,000	(10)	484,171	
	210,442	606,084	-	207,313	57,180	50,204	1,632,361	826,495	15,203,315
Employee Benefits	49,478	101,834		56,320	13,689	8,768	439,466	79,587	3,648,454
Services and Supplies	420,258		8,000,000	24,367	181	151,876			
	680,178	707,918	8,000,000	288,000	71,050	210,848	2,071,827	906,082	18,851,769
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 35 (Langley)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2021

	<u>SWIS</u>	<u>TOTAL</u>
	\$	\$
Deferred Revenue, beginning of year		700,000
Add: Restricted Grants		
Provincial Grants - Ministry of Education		23,787,672
Provincial Grants - Other	534,664	534,664
Other		8,000,000
	<u>534,664</u>	<u>32,322,336</u>
Less: Allocated to Revenue	534,664	32,322,336
Deferred Revenue, end of year	<u>-</u>	<u>700,000</u>
Revenues		
Provincial Grants - Ministry of Education		23,787,672
Provincial Grants - Other	534,664	534,664
Other Revenue		8,000,000
	<u>534,664</u>	<u>32,322,336</u>
Expenses		
Salaries		
Teachers		15,523,133
Principals and Vice Principals		41,204
Educational Assistants	303,108	2,486,238
Support Staff	14,695	505,929
Other Professionals	76,940	138,472
Substitutes		493,161
	<u>394,743</u>	<u>19,188,137</u>
Employee Benefits	106,536	4,504,132
Services and Supplies	33,385	8,630,067
	<u>534,664</u>	<u>32,322,336</u>
Net Revenue (Expense)	<u>-</u>	<u>-</u>

School District No. 35 (Langley)

Schedule 4

Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2021

	2021 Annual Budget			2020 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education	347,220		347,220	374,393
Investment Income		51,366	51,366	76,053
Amortization of Deferred Capital Revenue	10,692,732		10,692,732	8,968,636
Total Revenue	11,039,952	51,366	11,091,318	9,419,082
Expenses				
Operations and Maintenance	347,220		347,220	330,414
Amortization of Tangible Capital Assets				
Operations and Maintenance	12,901,202		12,901,202	11,135,486
Transportation and Housing	471,660		471,660	450,696
Total Expense	13,720,082	-	13,720,082	11,916,596
Net Revenue (Expense)	(2,680,130)	51,366	(2,628,764)	(2,497,514)
Net Transfers (to) from other funds				
Local Capital		948,100	948,100	2,021,964
Total Net Transfers	-	948,100	948,100	2,021,964
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	2,596,843	(2,596,843)	-	
Total Other Adjustments to Fund Balances	2,596,843	(2,596,843)	-	
Budgeted Surplus (Deficit), for the year	(83,287)	(1,597,377)	(1,680,664)	(475,550)