

Amended 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 and Schedules 4A - 4D are used for Financial Statement reporting only.

AMENDED ANNUAL BUDGET BYLAW

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 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 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 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 \$282,349,826 for the 2020/2021 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 2020/2021.

READ A FIRST TIME THE 23rd DAY OF FEBRUARY, 2021;

READ A SECOND TIME THE 23rd DAY OF FEBRUARY, 2021;

READ A THIRD TIME, PASSED AND ADOPTED THE 23rd DAY OF FEBRUARY, 2021;

(Corporate Seal)

Rod Ross

Chairperson of the Board

Brian Iseli

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 35 (Langley) Amended Annual Budget Bylaw 2020/2021, adopted by the Board the 23 DAY OF February, 2021.

Brian Iseli

Secretary Treasurer

School District No. 35 (Langley)

Statement 2

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

	2021 Amended Annual Budget	2021 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	21,316,875	21,723,375
Adult	57,813	65,000
Total Ministry Operating Grant Funded FTE's	21,374,688	21,788,375
Revenues	\$	\$
Provincial Grants		
Ministry of Education	242,154,534	221,275,681
Other	788,338	744,123
Tuition	10,843,610	11,473,125
Other Revenue	8,903,196	9,156,471
Rentals and Leases	697,681	922,681
Investment Income	616,458	701,366
Amortization of Deferred Capital Revenue	10,653,982	10,692,732
Total Revenue	274,657,799	254,966,179
Expenses		
Instruction	226,470,849	210,159,901
District Administration	8,881,573	8,742,491
Operations and Maintenance	40,712,356	37,226,368
Transportation and Housing	2,590,261	2,900,464
Total Expense	278,655,039	259,029,224
Net Revenue (Expense)	(3,997,240)	(4,063,045)
Budgeted Allocation (Retirement) of Surplus (Deficit)	5,047,602	2,382,381
Budgeted Surplus (Deficit), for the year	1,050,362	(1,680,664)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	1,050,362	(1,680,664)
Budgeted Surplus (Deficit), for the year	1,050,362	(1,680,664)

School District No. 35 (Langley)

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

	2021 Amended Annual Budget	2021 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	217,703,556	212,986,806
Special Purpose Funds - Total Expense	47,269,398	32,322,336
Special Purpose Funds - Tangible Capital Assets Purchased	425,000	
Capital Fund - Total Expense	13,682,085	13,720,082
Capital Fund - Tangible Capital Assets Purchased from Local Capital	3,269,787	2,596,843
Total Budget Bylaw Amount	282,349,826	261,626,067

Approved by the Board

_____ Rod Ross Signature of the Chairperson of the Board of Education	February 23, 2021 Date Signed
_____ Gordon Stewart Signature of the Superintendent	February 24, 2021 Date Signed
_____ Brian Iseli Signature of the Secretary Treasurer	February 24, 2021 Date Signed

School District No. 35 (Langley)

Statement 4

Amended Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2021

	2021 Amended Annual Budget	2021 Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(3,997,240)</u>	<u>(4,063,045)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(425,000)	
From Local Capital	(3,269,787)	(2,596,843)
From Deferred Capital Revenue	(24,740,324)	(24,740,324)
Other Capital	(300,000)	(300,000)
Total Acquisition of Tangible Capital Assets	<u>(28,735,111)</u>	<u>(27,637,167)</u>
Amortization of Tangible Capital Assets	<u>13,334,865</u>	<u>13,372,862</u>
Total Effect of change in Tangible Capital Assets	<u>(15,400,246)</u>	<u>(14,264,305)</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u>(19,397,486)</u>	<u>(18,327,350)</u>

School District No. 35 (Langley)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2021

	Operating Fund	Special Purpose Fund	Capital Fund	2021 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	16,047,379		101,263,327	117,310,706
Changes for the year				
Net Revenue (Expense) for the year	(1,777,815)	425,000	(2,644,425)	(3,997,240)
Interfund Transfers				
Tangible Capital Assets Purchased		(425,000)	425,000	-
Local Capital	(3,269,787)		3,269,787	-
Net Changes for the year	(5,047,602)	-	1,050,362	(3,997,240)
Budgeted Accumulated Surplus (Deficit), end of year	10,999,777	-	102,313,689	113,313,466

School District No. 35 (Langley)

Schedule 2

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

	2021 Amended Annual Budget	2021 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	202,695,995	197,140,789
Other	205,259	209,459
Tuition	10,843,610	11,473,125
Other Revenue	903,196	1,156,471
Rentals and Leases	697,681	922,681
Investment Income	580,000	650,000
Total Revenue	215,925,741	211,552,525
Expenses		
Instruction	183,722,960	178,989,626
District Administration	8,553,559	8,431,299
Operations and Maintenance	23,408,767	23,137,077
Transportation and Housing	2,018,270	2,428,804
Total Expense	217,703,556	212,986,806
Net Revenue (Expense)	(1,777,815)	(1,434,281)
Budgeted Prior Year Surplus Appropriation	5,047,602	2,382,381
Net Transfers (to) from other funds		
Local Capital	(3,269,787)	(948,100)
Total Net Transfers	(3,269,787)	(948,100)
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, 2021

	2021 Amended Annual Budget	2021 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	194,571,540	195,606,160
ISC/LEA Recovery	(115,978)	(122,120)
Other Ministry of Education Grants		
Pay Equity	551,875	551,875
Funding for Graduated Adults	700,000	425,000
Transportation Supplement	260,000	260,000
Support Staff Benefits Grant	325,200	325,200
Teachers' Labour Settlement Funding	5,739,774	
Early Career Mentorship Funding	475,000	
FSA	15,600	15,600
Provincial Exam Marking	3,240	3,240
ELF Implementation Grant	3,210	
Support Staff Funding for EHB	166,534	75,834
Total Provincial Grants - Ministry of Education	202,695,995	197,140,789
Provincial Grants - Other	205,259	209,459
Tuition		
Summer School Fees	91,260	170,000
Continuing Education	51,000	99,500
International and Out of Province Students	10,701,350	11,203,625
Total Tuition	10,843,610	11,473,125
Other Revenues		
Funding from First Nations	115,978	122,120
Miscellaneous		
Other Revenue	275,218	247,351
Transportation	45,000	320,000
BC Hydro Grant	47,000	47,000
Salary Recoveries	420,000	420,000
Total Other Revenue	903,196	1,156,471
Rentals and Leases	697,681	922,681
Investment Income	580,000	650,000
Total Operating Revenue	215,925,741	211,552,525

School District No. 35 (Langley)

Schedule 2B

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

	2021 Amended Annual Budget	2021 Annual Budget
	\$	\$
Salaries		
Teachers	98,572,219	95,702,536
Principals and Vice Principals	11,817,314	11,935,260
Educational Assistants	18,984,053	19,261,697
Support Staff	16,793,314	17,075,351
Other Professionals	5,091,254	4,958,283
Substitutes	7,289,477	7,084,483
Total Salaries	158,547,631	156,017,610
Employee Benefits	38,940,179	38,384,281
Total Salaries and Benefits	197,487,810	194,401,891
Services and Supplies		
Services	6,255,828	5,517,147
Student Transportation	104,273	125,873
Professional Development and Travel	1,704,490	1,347,793
Rentals and Leases	42,100	42,100
Dues and Fees	594,085	943,636
Insurance	460,143	450,600
Supplies	7,874,827	6,841,279
Utilities	3,178,000	3,314,487
Bad Debts	2,000	2,000
Total Services and Supplies	20,215,746	18,584,915
Total Operating Expense	217,703,556	212,986,806

School District No. 35 (Langley)

Amended 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	78,578,051	1,357,104	215,983	1,082,476	47,038	5,313,050	86,593,702
1.03 Career Programs	413,191		329,266	62,400			804,857
1.07 Library Services	951,148		590,886	15,177		10,577	1,567,788
1.08 Counselling	3,039,222	140,039	3,986	45,657		3,000	3,231,904
1.10 Special Education	11,740,757	658,795	15,832,512	45,115	208,490	763,745	29,249,414
1.30 English Language Learning	1,619,105	95,985	78,658			19,540	1,813,288
1.31 Indigenous Education	400,480	142,834	1,237,725	60,438		16,000	1,857,477
1.41 School Administration		8,792,692		2,793,023	83,348	137,610	11,806,673
1.60 Summer School	305,707	68,772	64,252	3,897		2,533	445,161
1.62 International and Out of Province Students	1,524,558	217,824	479,358	144,108	296,222	96,382	2,758,452
1.64 Other							-
Total Function 1	98,572,219	11,474,045	18,832,626	4,252,291	635,098	6,362,437	140,128,716
4 District Administration							
4.11 Educational Administration		343,269		50,096	908,384	2,540	1,304,289
4.40 School District Governance					203,210		203,210
4.41 Business Administration				1,225,287	2,071,247	17,500	3,314,034
Total Function 4	-	343,269	-	1,275,383	3,182,841	20,040	4,821,533
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				107,940	935,506	8,000	1,051,446
5.50 Maintenance Operations				9,733,583	290,843	690,000	10,714,426
5.52 Maintenance of Grounds				434,967		139,000	573,967
5.56 Utilities							-
Total Function 5	-	-	-	10,276,490	1,226,349	837,000	12,339,839
7 Transportation and Housing							
7.41 Transportation and Housing Administration				105,071	46,966	10,000	162,037
7.70 Student Transportation			151,427	884,079		60,000	1,095,506
Total Function 7	-	-	151,427	989,150	46,966	70,000	1,257,543
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	98,572,219	11,817,314	18,984,053	16,793,314	5,091,254	7,289,477	158,547,631

School District No. 35 (Langley)

Amended 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 Amended Annual Budget	2021 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	86,593,702	22,142,690	108,736,392	5,292,457	114,028,849	108,660,833
1.03 Career Programs	804,857	206,573	1,011,430	126,075	1,137,505	1,141,256
1.07 Library Services	1,567,788	387,986	1,955,774	160,245	2,116,019	2,088,208
1.08 Counselling	3,231,904	763,478	3,995,382	60,550	4,055,932	3,924,393
1.10 Special Education	29,249,414	7,138,955	36,388,369	519,525	36,907,894	36,612,795
1.30 English Language Learning	1,813,288	426,920	2,240,208	73,410	2,313,618	2,236,035
1.31 Indigenous Education	1,857,477	482,223	2,339,700	538,394	2,878,094	2,861,831
1.41 School Administration	11,806,673	2,515,591	14,322,264	499,458	14,821,722	14,915,358
1.60 Summer School	445,161	82,465	527,626	7,687	535,313	1,169,831
1.62 International and Out of Province Students	2,758,452	632,462	3,390,914	1,532,600	4,923,514	5,374,586
1.64 Other	-	-	-	4,500	4,500	4,500
Total Function 1	140,128,716	34,779,343	174,908,059	8,814,901	183,722,960	178,989,626
4 District Administration						
4.11 Educational Administration	1,304,289	287,470	1,591,759	320,822	1,912,581	1,935,791
4.40 School District Governance	203,210	15,294	218,504	205,700	424,204	349,204
4.41 Business Administration	3,314,034	716,038	4,030,072	2,186,702	6,216,774	6,146,304
Total Function 4	4,821,533	1,018,802	5,840,335	2,713,224	8,553,559	8,431,299
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	1,051,446	223,518	1,274,964	892,982	2,167,946	2,118,449
5.50 Maintenance Operations	10,714,426	2,524,172	13,238,598	3,851,119	17,089,717	16,668,458
5.52 Maintenance of Grounds	573,967	102,137	676,104	305,000	981,104	1,043,683
5.56 Utilities	-	-	-	3,170,000	3,170,000	3,306,487
Total Function 5	12,339,839	2,849,827	15,189,666	8,219,101	23,408,767	23,137,077
7 Transportation and Housing						
7.41 Transportation and Housing Administration	162,037	35,864	197,901	5,400	203,301	202,397
7.70 Student Transportation	1,095,506	256,343	1,351,849	463,120	1,814,969	2,226,407
Total Function 7	1,257,543	292,207	1,549,750	468,520	2,018,270	2,428,804
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	158,547,631	38,940,179	197,487,810	20,215,746	217,703,556	212,986,806

School District No. 35 (Langley)

Schedule 3

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

	<u>2021 Amended Annual Budget</u>	<u>2021 Annual Budget</u>
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	39,111,319	23,787,672
Other	583,079	534,664
Other Revenue	8,000,000	8,000,000
Total Revenue	<u>47,694,398</u>	<u>32,322,336</u>
Expenses		
Instruction	42,747,889	31,170,275
District Administration	328,014	311,192
Operations and Maintenance	4,103,495	840,869
Transportation and Housing	90,000	
Total Expense	<u>47,269,398</u>	<u>32,322,336</u>
Net Revenue (Expense)	<u>425,000</u>	-
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(425,000)	
Total Net Transfers	<u>(425,000)</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, 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		12,105	1,423,397	2,084	368	7,772	10,464		1,775,509
Add: Restricted Grants									
Provincial Grants - Ministry of Education	680,178	707,918		288,000	75,950	211,772	2,071,827	906,082	23,212,051
Provincial Grants - Other									
Investment Income			8,000,000						
	680,178	707,918	8,000,000	288,000	75,950	211,772	2,071,827	906,082	23,212,051
Less: Allocated to Revenue	680,178	720,023	8,000,000	290,084	76,318	219,544	2,082,291	906,082	23,212,051
Recovered									1,775,509
Deferred Revenue, end of year	-	-	1,423,397	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	680,178	720,023		290,084	76,318	219,544	2,082,291	906,082	23,212,051
Provincial Grants - Other									
Other Revenue			8,000,000						
	680,178	720,023	8,000,000	290,084	76,318	219,544	2,082,291	906,082	23,212,051
Expenses									
Salaries									
Teachers				2,554	58,752		260,153		18,428,627
Principals and Vice Principals						43,123			
Educational Assistants		618,189		204,826			1,372,219		
Support Staff	210,442							280,792	
Other Professionals								66,343	
Substitutes						9,000	10,454	469,676	392,000
	210,442	618,189	-	207,380	58,752	52,123	1,642,826	816,811	18,820,627
Employee Benefits	49,478	101,834		56,337	14,065	9,176	439,465	89,271	4,391,424
Services and Supplies	420,258		8,000,000	26,367	3,501	158,245			
	680,178	720,023	8,000,000	290,084	76,318	219,544	2,082,291	906,082	23,212,051
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 35 (Langley)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2021

	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Safe Return to School Grant	Federal Safe Return to Class Fund	SWIS	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	18,062	13,803	5,487	10,295			3,377	3,282,723
Add: Restricted Grants								
Provincial Grants - Ministry of Education	1,255,298	11,131	48,000	6,000	1,607,951	7,948,721		39,030,879
Provincial Grants - Other							579,702	579,702
Investment Income								8,000,000
	1,255,298	11,131	48,000	6,000	1,607,951	7,948,721	579,702	47,610,581
Less: Allocated to Revenue	1,273,360	24,934	53,487	16,295	1,607,951	7,948,721	583,079	47,694,398
Recovered								1,775,509
Deferred Revenue, end of year	-	-	-	-	-	-	-	1,423,397
Revenues								
Provincial Grants - Ministry of Education	1,273,360	24,934	53,487	16,295	1,607,951	7,948,721		39,111,319
Provincial Grants - Other							583,079	583,079
Other Revenue								8,000,000
	1,273,360	24,934	53,487	16,295	1,607,951	7,948,721	583,079	47,694,398
Expenses								
Salaries								
Teachers						2,480,000		21,230,086
Principals and Vice Principals								43,123
Educational Assistants						240,234	273,295	2,708,763
Support Staff					698,628	607,159	13,248	1,810,269
Other Professionals							80,478	146,821
Substitutes	25,106					758,713		1,664,949
	25,106	-	-	-	698,628	4,086,106	367,021	27,604,011
Employee Benefits					174,657	925,320	98,101	6,349,128
Services and Supplies	1,248,254	24,934	53,487	16,295	734,666	2,512,295	117,957	13,316,259
	1,273,360	24,934	53,487	16,295	1,607,951	7,523,721	583,079	47,269,398
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	425,000	-	425,000
Interfund Transfers								
Tangible Capital Assets Purchased						(425,000)		(425,000)
	-	-	-	-	-	(425,000)	-	(425,000)
Net Revenue (Expense)	-	-	-	-	-	-	-	-

School District No. 35 (Langley)

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

	2021 Amended Annual Budget			2021 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education	347,220		347,220	347,220
Investment Income		36,458	36,458	51,366
Amortization of Deferred Capital Revenue	10,653,982		10,653,982	10,692,732
Total Revenue	11,001,202	36,458	11,037,660	11,091,318
Expenses				
Operations and Maintenance	347,220		347,220	347,220
Amortization of Tangible Capital Assets				
Operations and Maintenance	12,852,874		12,852,874	12,901,202
Transportation and Housing	481,991		481,991	471,660
Total Expense	13,682,085	-	13,682,085	13,720,082
Net Revenue (Expense)	(2,680,883)	36,458	(2,644,425)	(2,628,764)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	425,000		425,000	
Local Capital		3,269,787	3,269,787	948,100
Total Net Transfers	425,000	3,269,787	3,694,787	948,100
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	3,269,787	(3,269,787)	-	
Total Other Adjustments to Fund Balances	3,269,787	(3,269,787)	-	
Budgeted Surplus (Deficit), for the year	1,013,904	36,458	1,050,362	(1,680,664)