

Amended 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 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 2023/2024 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 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 2023/2024.
3. The attached Statement 2 showing the estimated revenue and expense for the 2023/2024 fiscal year and the total budget bylaw amount of \$383,173,373 for the 2023/2024 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 2023/2024.

READ A FIRST TIME THE 27TH DAY OF FEBRUARY, 2024;

READ A SECOND TIME THE 27TH DAY OF FEBRUARY, 2024;

READ A THIRD TIME, PASSED AND ADOPTED THE 27TH DAY OF FEBRUARY, 2024;

(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) Amended Annual Budget Bylaw 2023/2024, adopted by the Board the 27th DAY OF February, 2024.

Secretary Treasurer

School District No. 35 (Langley)

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

	2024 Amended Annual Budget	2024 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	24,932,625	24,443,875
Adult	51,750	51,750
Total Ministry Operating Grant Funded FTE's	24,984,375	24,495,625
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	329,177,958	310,008,480
Other	1,087,553	912,344
Tuition	15,922,986	14,148,340
Other Revenue	10,121,669	8,050,918
Rentals and Leases	1,092,150	1,074,000
Investment Income	3,170,000	2,245,000
Amortization of Deferred Capital Revenue	11,738,945	11,594,059
Total Revenue	372,311,261	348,033,141
Expenses		
Instruction	310,861,670	289,522,698
District Administration	10,092,465	9,650,182
Operations and Maintenance	46,555,653	45,823,323
Transportation and Housing	3,201,272	3,112,874
Total Expense	370,711,060	348,109,077
Net Revenue (Expense)	1,600,201	(75,936)
Budgeted Allocation (Retirement) of Surplus (Deficit)	5,969,980	2,565,672
Budgeted Surplus (Deficit), for the year	7,570,181	2,489,736
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	7,570,181	2,489,736
Budgeted Surplus (Deficit), for the year	7,570,181	2,489,736

School District No. 35 (Langley)

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

	2024 Amended Annual Budget	2024 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	283,930,871	275,591,949
Special Purpose Funds - Total Expense	69,879,112	55,929,630
Special Purpose Funds - Tangible Capital Assets Purchased	12,151	
Capital Fund - Total Expense	16,901,077	16,587,498
Capital Fund - Tangible Capital Assets Purchased from Local Capital	12,450,162	7,188,175
Total Budget Bylaw Amount	383,173,373	355,297,252

Approved by the Board

Candy Ashdown Feb 27, 2024

Signature of the Chairperson of the Board of Education Date Signed

Mal Gill Feb 28, 2024

Signature of the Superintendent Date Signed

Brian Iseli Feb 28, 2024

Signature of the Secretary Treasurer Date Signed

School District No. 35 (Langley)

Amended Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2024

	2024 Amended Annual Budget	2024 Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>1,600,201</u>	<u>(75,936)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(12,151)	
From Local Capital	(12,450,162)	(7,188,175)
From Deferred Capital Revenue	(22,942,359)	(25,246,671)
Total Acquisition of Tangible Capital Assets	<u>(35,404,672)</u>	<u>(32,434,846)</u>
Amortization of Tangible Capital Assets	<u>16,751,077</u>	16,337,498
Total Effect of change in Tangible Capital Assets	<u>(18,653,595)</u>	<u>(16,097,348)</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u>(17,053,394)</u>	<u>(16,173,284)</u>

School District No. 35 (Langley)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
 Year Ended June 30, 2024

	Operating Fund	Special Purpose Fund	Capital Fund	2024 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	17,395,124		123,978,463	141,373,587
Changes for the year				
Net Revenue (Expense) for the year	6,480,182	12,151	(4,892,132)	1,600,201
Interfund Transfers				
Tangible Capital Assets Purchased		(12,151)	12,151	-
Local Capital	(12,450,162)		12,450,162	-
Net Changes for the year	(5,969,980)	-	7,570,181	1,600,201
Budgeted Accumulated Surplus (Deficit), end of year	11,425,144	-	131,548,644	142,973,788

School District No. 35 (Langley)

Amended Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2024

	2024 Amended Annual Budget	2024 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	269,171,590	261,798,794
Other	202,000	192,400
Tuition	15,922,986	14,148,340
Other Revenue	972,327	800,918
Rentals and Leases	1,092,150	1,074,000
Investment Income	3,050,000	2,200,000
Total Revenue	290,411,053	280,214,452
Expenses		
Instruction	242,679,404	235,028,307
District Administration	9,256,962	9,076,286
Operations and Maintenance	29,537,457	29,100,478
Transportation and Housing	2,457,048	2,386,878
Total Expense	283,930,871	275,591,949
Net Revenue (Expense)	6,480,182	4,622,503
Budgeted Prior Year Surplus Appropriation	5,969,980	2,565,672
Net Transfers (to) from other funds		
Local Capital	(12,450,162)	(7,188,175)
Total Net Transfers	(12,450,162)	(7,188,175)
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, 2024

	2024 Amended Annual Budget	2024 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	262,860,043	256,878,234
ISC/LEA Recovery	(102,708)	(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
Early Learning Framework (ELF) Implementation	3,385	3,385
Labour Settlement Funding	3,134,532	3,134,532
Support Staff Funding EHB	166,534	166,534
Additional Support Staff Funding	11,457	11,457
Child Care Funding	53,959	53,959
Management Salary Increases	1,389,573	
Total Provincial Grants - Ministry of Education and Child Care	269,171,590	261,798,794
Provincial Grants - Other	202,000	192,400
Tuition		
Summer School Fees	188,015	95,715
Continuing Education	46,000	47,000
International and Out of Province Students	15,688,971	14,005,625
Total Tuition	15,922,986	14,148,340
Other Revenues		
Funding from First Nations	102,708	104,122
Miscellaneous		
Other Revenues	362,619	189,796
Transportation	40,000	40,000
BC Hydro Grant	47,000	47,000
Salary Recoveries	420,000	420,000
Total Other Revenue	972,327	800,918
Rentals and Leases	1,092,150	1,074,000
Investment Income	3,050,000	2,200,000
Total Operating Revenue	290,411,053	280,214,452

School District No. 35 (Langley)

Schedule 2B

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

	2024 Amended Annual Budget	2024 Annual Budget
	\$	\$
Salaries		
Teachers	127,743,547	127,144,801
Principals and Vice Principals	14,790,644	14,202,322
Educational Assistants	27,811,215	26,276,262
Support Staff	20,641,359	20,317,219
Other Professionals	6,222,087	6,160,469
Substitutes	11,072,772	9,632,622
Total Salaries	208,281,624	203,733,695
Employee Benefits	50,393,244	49,505,420
Total Salaries and Benefits	258,674,868	253,239,115
Services and Supplies		
Services	7,347,085	6,418,323
Student Transportation	228,395	190,699
Professional Development and Travel	1,866,074	1,539,445
Rentals and Leases	51,875	52,100
Dues and Fees	1,709,335	1,508,135
Insurance	619,100	577,854
Supplies	9,857,139	8,149,278
Utilities	3,575,000	3,915,000
Bad Debts	2,000	2,000
Total Services and Supplies	25,256,003	22,352,834
Total Operating Expense	283,930,871	275,591,949

School District No. 35 (Langley)

Amended 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	100,366,702	1,113,389	492,477	929,157		8,509,918	111,411,643
1.03 Career Programs	494,395		478,111	47,503		3,000	1,023,009
1.07 Library Services	1,158,756		753,881	16,809		9,350	1,938,796
1.08 Counselling	3,980,613		3,986			5,000	3,989,599
1.10 Special Education	15,889,885	1,099,987	23,556,297	85,473	407,174	1,175,537	42,214,353
1.30 English Language Learning	2,757,349	164,521	89,276				3,011,146
1.31 Indigenous Education	502,331	163,301	1,631,131	88,553		8,000	2,393,316
1.41 School Administration		11,279,829		3,703,742		116,996	15,100,567
1.60 Summer School	711,229	156,653	158,983	6,887		1,675	1,035,427
1.62 International and Out of Province Students	1,882,287	305,607	635,568	214,737	422,468	102,217	3,562,884
Total Function 1	127,743,547	14,283,287	27,799,710	5,092,861	829,642	9,931,693	185,680,740
4 District Administration							
4.11 Educational Administration		344,836		56,602	1,192,571	2,540	1,596,549
4.40 School District Governance					227,093		227,093
4.41 Business Administration		162,521		1,515,877	1,914,731	47,625	3,640,754
Total Function 4	-	507,357	-	1,572,479	3,334,395	50,165	5,464,396
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				121,789	1,718,073	8,000	1,847,862
5.50 Maintenance Operations				12,175,223	287,814	852,914	13,315,951
5.52 Maintenance of Grounds				388,730		150,000	538,730
5.56 Utilities							-
Total Function 5	-	-	-	12,685,742	2,005,887	1,010,914	15,702,543
7 Transportation and Housing							
7.41 Transportation and Housing Administration				121,010	52,163	20,000	193,173
7.70 Student Transportation			11,505	1,169,267		60,000	1,240,772
Total Function 7	-	-	11,505	1,290,277	52,163	80,000	1,433,945
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	127,743,547	14,790,644	27,811,215	20,641,359	6,222,087	11,072,772	208,281,624

School District No. 35 (Langley)

Amended 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 Amended Annual Budget	2024 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	111,411,643	27,148,254	138,559,897	6,056,605	144,616,502	141,897,892
1.03 Career Programs	1,023,009	264,588	1,287,597	196,246	1,483,843	1,326,847
1.07 Library Services	1,938,796	470,533	2,409,329	214,124	2,623,453	2,481,233
1.08 Counselling	3,989,599	947,805	4,937,404	192,800	5,130,204	4,946,990
1.10 Special Education	42,214,353	10,524,957	52,739,310	1,001,160	53,740,470	50,969,020
1.30 English Language Learning	3,011,146	718,070	3,729,216	88,650	3,817,866	3,459,561
1.31 Indigenous Education	2,393,316	615,890	3,009,206	452,653	3,461,859	3,279,021
1.41 School Administration	15,100,567	3,319,989	18,420,556	741,923	19,162,479	18,635,366
1.60 Summer School	1,035,427	214,287	1,249,714	23,492	1,273,206	1,067,393
1.62 International and Out of Province Students	3,562,884	812,992	4,375,876	2,993,646	7,369,522	6,964,984
Total Function 1	185,680,740	45,037,365	230,718,105	11,961,299	242,679,404	235,028,307
4 District Administration						
4.11 Educational Administration	1,596,549	350,550	1,947,099	501,300	2,448,399	2,290,575
4.40 School District Governance	227,093	14,291	241,384	138,900	380,284	357,772
4.41 Business Administration	3,640,754	818,158	4,458,912	1,969,367	6,428,279	6,427,939
Total Function 4	5,464,396	1,182,999	6,647,395	2,609,567	9,256,962	9,076,286
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	1,847,862	395,244	2,243,106	1,243,575	3,486,681	3,224,843
5.50 Maintenance Operations	13,315,951	3,346,178	16,662,129	4,868,146	21,530,275	21,061,079
5.52 Maintenance of Grounds	538,730	95,328	634,058	336,443	970,501	924,556
5.56 Utilities	-	-	-	3,550,000	3,550,000	3,890,000
Total Function 5	15,702,543	3,836,750	19,539,293	9,998,164	29,537,457	29,100,478
7 Transportation and Housing						
7.41 Transportation and Housing Administration	193,173	40,133	233,306	5,400	238,706	233,177
7.70 Student Transportation	1,240,772	295,997	1,536,769	681,573	2,218,342	2,153,701
Total Function 7	1,433,945	336,130	1,770,075	686,973	2,457,048	2,386,878
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	208,281,624	50,393,244	258,674,868	25,256,003	283,930,871	275,591,949

School District No. 35 (Langley)

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

	<u>2024 Amended Annual Budget</u>	<u>2024 Annual Budget</u>
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	59,856,368	47,959,686
Other	885,553	719,944
Other Revenue	9,149,342	7,250,000
Total Revenue	<u>69,891,263</u>	<u>55,929,630</u>
Expenses		
Instruction	68,182,266	54,494,391
District Administration	835,503	573,896
Operations and Maintenance	861,343	861,343
Total Expense	<u>69,879,112</u>	<u>55,929,630</u>
Net Revenue (Expense)	<u>12,151</u>	-
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(12,151)	-
Total Net Transfers	<u>(12,151)</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, 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		8,595	1,145,853	771	45,869	38,584			3,876,891
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	680,306	972,320		288,000	75,950	413,005	2,305,165	991,667	45,926,107
Provincial Grants - Other									
Other			8,000,000						
	680,306	972,320	8,000,000	288,000	75,950	413,005	2,305,165	991,667	45,926,107
Less: Allocated to Revenue	680,306	980,915	8,045,853	288,771	121,819	451,589	2,305,165	991,667	45,926,107
Recovered									3,876,891
Deferred Revenue, end of year	-	-	1,100,000	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	680,306	980,915		288,771	121,819	451,589	2,305,165	991,667	45,926,107
Provincial Grants - Other									
Other Revenue			8,045,853						
	680,306	980,915	8,045,853	288,771	121,819	451,589	2,305,165	991,667	45,926,107
Expenses									
Salaries									
Teachers					23,201	173,236	301,224		36,486,785
Principals and Vice Principals									
Educational Assistants	236,610	961,020		212,141	23,884	69,250	1,516,276		
Support Staff								318,482	
Other Professionals								81,591	
Substitutes					5,000	19,569	54,394	487,698	817,233
	236,610	961,020	-	212,141	52,085	262,055	1,871,894	887,771	37,304,018
Employee Benefits	53,828	19,895		57,192	12,537	61,751	433,271	103,896	8,622,089
Services and Supplies	389,868		8,045,853	19,438	57,197	127,783			
	680,306	980,915	8,045,853	288,771	121,819	451,589	2,305,165	991,667	45,926,107
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, 2024

	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Seamless Day Kindergarten	Early Childhood Education Dual Credit Program	Student & Family Affordability	JUST B4	SEY2KT (Early Years to Kindergarten)
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		15,597	57,642	4,552	98	69,136	474,932		15,214
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	4,452,325	34,517	48,000	6,000	110,800			25,000	19,000
Provincial Grants - Other									
Other									
	4,452,325	34,517	48,000	6,000	110,800	-	-	25,000	19,000
Less: Allocated to Revenue	4,452,325	50,114	105,642	10,552	110,898	69,136	474,932	25,000	34,214
Recovered									
Deferred Revenue, end of year	-	-	-	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	4,452,325	50,114	105,642	10,552	110,898		474,932	25,000	34,214
Provincial Grants - Other						69,136			
Other Revenue									
	4,452,325	50,114	105,642	10,552	110,898	69,136	474,932	25,000	34,214
Expenses									
Salaries									
Teachers									
Principals and Vice Principals									
Educational Assistants					82,998			17,802	
Support Staff									
Other Professionals			41,878						
Substitutes									
	-	-	41,878	-	82,998	-	-	17,802	-
Employee Benefits			8,971	10,552	24,237			5,199	
Services and Supplies	4,452,325	50,114	54,793		3,663	69,136	462,781	1,999	34,214
	4,452,325	50,114	105,642	10,552	110,898	69,136	462,781	25,000	34,214
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	12,151	-	-
Interfund Transfers									
Tangible Capital Assets Purchased							(12,151)		
	-	-	-	-	-	-	(12,151)	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 35 (Langley)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2024

	ECL Early Care & Learning	Feeding Futures Fund	SWIS	Building Safer Communities Fund	TOTAL
	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			187,892		5,941,626
Add: Restricted Grants					
Provincial Grants - Ministry of Education and Child Care	175,000	2,671,352			59,194,514
Provincial Grants - Other			816,417		816,417
Other				1,103,489	9,103,489
	175,000	2,671,352	816,417	1,103,489	69,114,420
Less: Allocated to Revenue	175,000	2,671,352	816,417	1,103,489	69,891,263
Recovered					3,876,891
Deferred Revenue, end of year	-	-	187,892	-	1,287,892
Revenues					
Provincial Grants - Ministry of Education and Child Care	175,000	2,671,352			59,856,368
Provincial Grants - Other			816,417		885,553
Other Revenue				1,103,489	9,149,342
	175,000	2,671,352	816,417	1,103,489	69,891,263
Expenses					
Salaries					
Teachers			62,366	106,217	37,153,029
Principals and Vice Principals	145,214	161,788			307,002
Educational Assistants			436,086	219,995	3,776,062
Support Staff			32,462		350,944
Other Professionals			91,748		215,217
Substitutes					1,383,894
	145,214	161,788	622,662	326,212	43,186,148
Employee Benefits	29,786	33,186	167,116	114,862	9,758,368
Services and Supplies		2,476,378	26,639	662,415	16,934,596
	175,000	2,671,352	816,417	1,103,489	69,879,112
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	12,151
Interfund Transfers					
Tangible Capital Assets Purchased					(12,151)
	-	-	-	-	(12,151)
Net Revenue (Expense)	-	-	-	-	-

School District No. 35 (Langley)

Schedule 4

Amended Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2024

	2024 Amended Annual Budget			2024 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education and Child Care	150,000		150,000	250,000
Investment Income		120,000	120,000	45,000
Amortization of Deferred Capital Revenue	11,738,945		11,738,945	11,594,059
Total Revenue	11,888,945	120,000	12,008,945	11,889,059
Expenses				
Operations and Maintenance	150,000		150,000	250,000
Amortization of Tangible Capital Assets				
Operations and Maintenance	16,006,853		16,006,853	15,611,502
Transportation and Housing	744,224		744,224	725,996
Total Expense	16,901,077	-	16,901,077	16,587,498
Net Revenue (Expense)	(5,012,132)	120,000	(4,892,132)	(4,698,439)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	12,151		12,151	
Local Capital		12,450,162	12,450,162	7,188,175
Total Net Transfers	12,151	12,450,162	12,462,313	7,188,175
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	12,450,162	(12,450,162)	-	
Total Other Adjustments to Fund Balances	12,450,162	(12,450,162)	-	
Budgeted Surplus (Deficit), for the year	7,450,181	120,000	7,570,181	2,489,736