

Amended Annual Budget

School District No. 35 (Langley)

June 30, 2022

School District No. 35 (Langley)

June 30, 2022

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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 2021/2022 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 2021/2022.
3. The attached Statement 2 showing the estimated revenue and expense for the
2021/2022 fiscal year and the total budget bylaw amount of \$297,684,936 for the 2021/2022 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 2021/2022.

READ A FIRST TIME THE 22nd DAY OF February, 2022;

READ A SECOND TIME THE 22nd DAY OF February, 2022;

READ A THIRD TIME, PASSED AND ADOPTED THE 22nd DAY OF February, 2022;

Rod Ross

Chairperson of the Board

(Corporate Seal)

Brian Iseli

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 35 (Langley)
Amended Annual Budget Bylaw 2021/2022, adopted by the Board the 22nd DAY OF February, 2022.

Brian Iseli

Secretary Treasurer

School District No. 35 (Langley)

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2022

Statement 2

	2022 Amended Annual Budget	2022 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	22,488,500	21,710,250
Adult	60,625	62,000
Total Ministry Operating Grant Funded FTE's	22,549,125	21,772,250
Revenues	\$	\$
Provincial Grants		
Ministry of Education	299,778,640	281,629,322
Other	854,126	799,289
Tuition	14,370,043	10,043,325
Other Revenue	4,381,555	8,870,196
Rentals and Leases	797,681	797,681
Investment Income	475,428	450,260
Amortization of Deferred Capital Revenue	10,740,292	10,805,651
Total Revenue	331,397,765	313,395,724
Expenses		
Instruction	235,702,696	220,085,188
District Administration	9,270,427	8,940,412
Operations and Maintenance	40,248,666	39,477,058
Transportation and Housing	2,758,367	2,634,112
Total Expense	287,980,156	271,136,770
Net Revenue (Expense)	43,417,609	42,258,954
Budgeted Allocation (Retirement) of Surplus (Deficit)	7,173,764	3,321,891
Budgeted Surplus (Deficit), for the year	50,591,373	45,580,845
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	50,591,373	45,580,845
Budgeted Surplus (Deficit), for the year	50,591,373	45,580,845

School District No. 35 (Langley)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	231,640,490	221,495,741
Special Purpose Funds - Total Expense	41,724,579	34,469,194
Special Purpose Funds - Tangible Capital Assets Purchased	191,579	
Capital Fund - Total Expense	14,615,087	15,171,835
Capital Fund - Tangible Capital Assets Purchased from Local Capital	9,513,201	3,673,608
Total Budget Bylaw Amount	297,684,936	274,810,378

Approved by the Board

Rod Ross	February 23, 2022
Signature of the Chairperson of the Board of Education	Date Signed
Mal Gill	February 23, 2022
Signature of the Superintendent	Date Signed
Brian Iseli	February 23, 2022
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, 2022

	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$
Surplus (Deficit) for the year	43,417,609	42,258,954
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(191,579)	
From Local Capital	(9,513,201)	(3,673,608)
From Deferred Capital Revenue	(56,868,843)	(70,722,611)
Ministry of Education Restricted Capital	(1,000,000)	(1,000,000)
Total Acquisition of Tangible Capital Assets	(67,573,623)	(75,396,219)
Amortization of Tangible Capital Assets	14,015,087	14,416,674
Total Effect of change in Tangible Capital Assets	(53,558,536)	(60,979,545)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(10,140,927)	(18,720,591)

School District No. 35 (Langley)

Schedule 1

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2022

	Operating Fund	Special Purpose Fund	Capital Fund	2022 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	17,997,591	-	102,904,982	120,902,573
Changes for the year				
Net Revenue (Expense) for the year	(160,563)	191,579	43,386,593	43,417,609
Interfund Transfers				
Tangible Capital Assets Purchased		(191,579)	191,579	-
Local Capital	(7,013,201)		7,013,201	-
Net Changes for the year	(7,173,764)	-	50,591,373	43,417,609
Budgeted Accumulated Surplus (Deficit), end of year	10,823,827	-	153,496,355	164,320,182

School District No. 35 (Langley)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	214,765,289	206,995,697
Other	233,359	208,559
Tuition	14,370,043	10,043,325
Other Revenue	881,555	870,196
Rentals and Leases	797,681	797,681
Investment Income	432,000	432,000
Total Revenue	231,479,927	219,347,458
Expenses		
Instruction	195,897,133	186,790,945
District Administration	8,847,533	8,608,809
Operations and Maintenance	24,687,503	24,058,442
Transportation and Housing	2,208,321	2,037,545
Total Expense	231,640,490	221,495,741
Net Revenue (Expense)	(160,563)	(2,148,283)
Budgeted Prior Year Surplus Appropriation	7,173,764	3,321,891
Net Transfers (to) from other funds		
Local Capital	(7,013,201)	(1,173,608)
Total Net Transfers	(7,013,201)	(1,173,608)
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, 2022

	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	213,081,410	205,277,769
ISC/LEA Recovery	(156,337)	(115,978)
Other Ministry of Education 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	18,840
Support Staff Funding for EHB	166,534	177,991
ELF Implementation Grant	3,210	
District Capacity Building	4,200	
Additional Support Staff Funding	11,457	
Total Provincial Grants - Ministry of Education	214,765,289	206,995,697
Provincial Grants - Other	233,359	208,559
Tuition		
Summer School Fees	150,120	90,000
Continuing Education	54,000	104,500
International and Out of Province Students	14,165,923	9,848,825
Total Tuition	14,370,043	10,043,325
Other Revenues		
Funding from First Nations	156,337	115,978
Miscellaneous		
Other Revenue	238,218	267,218
Transportation	20,000	20,000
BC Hydro Grant	47,000	47,000
Salary Recoveries	420,000	420,000
Total Other Revenue	881,555	870,196
Rentals and Leases	797,681	797,681
Investment Income	432,000	432,000
Total Operating Revenue	231,479,927	219,347,458

School District No. 35 (Langley)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$
Salaries		
Teachers	104,556,829	101,601,761
Principals and Vice Principals	12,700,401	12,140,901
Educational Assistants	20,493,190	19,621,713
Support Staff	17,664,448	17,400,386
Other Professionals	5,271,227	5,276,591
Substitutes	8,014,812	7,006,202
Total Salaries	168,700,907	163,047,554
Employee Benefits	40,790,384	39,596,044
Total Salaries and Benefits	209,491,291	202,643,598
Services and Supplies		
Services	6,679,064	6,111,721
Student Transportation	112,985	98,652
Professional Development and Travel	1,352,675	1,325,636
Rentals and Leases	42,100	42,100
Dues and Fees	1,188,397	768,560
Insurance	465,004	460,143
Supplies	9,016,974	6,865,331
Utilities	3,290,000	3,178,000
Bad debts	2,000	2,000
Total Services and Supplies	22,149,199	18,852,143
Total Operating Expense	231,640,490	221,495,741

School District No. 35 (Langley)

Schedule 2C

Amended Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2022

	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	82,960,644	1,438,250	304,891	1,076,613		6,161,973	91,942,371
1.03 Career Programs	435,047		328,589	58,311			821,947
1.07 Library Services	1,042,689		584,154	14,662		10,450	1,651,955
1.08 Counselling	3,106,038	141,890	3,986	46,669		10,440	3,309,023
1.10 Special Education	12,404,521	783,863	17,017,684	46,064	216,239	647,855	31,116,226
1.30 English Language Learning	1,899,252	100,527	80,420			23,136	2,103,335
1.31 Indigenous Education	407,393	145,692	1,317,183	61,479		21,000	1,952,747
1.41 School Administration		9,322,786		2,909,177	85,016	120,346	12,437,325
1.60 Summer School	585,778	110,958	146,413	1,235		2,760	847,144
1.62 International and Out of Province Students	1,715,467	273,958	554,903	194,204	302,147	89,812	3,130,491
1.64 Other							-
Total Function 1	104,556,829	12,317,924	20,338,223	4,408,414	603,402	7,087,772	149,312,564
4 District Administration							
4.11 Educational Administration		382,477		51,101	922,078	2,540	1,358,196
4.40 School District Governance					208,725		208,725
4.41 Business Administration				1,249,540	2,107,057	17,500	3,374,097
Total Function 4	-	382,477	-	1,300,641	3,237,860	20,040	4,941,018
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				109,840	1,045,978	8,000	1,163,818
5.50 Maintenance Operations				10,350,628	336,081	690,000	11,376,709
5.52 Maintenance of Grounds				443,486		139,000	582,486
5.56 Utilities							-
Total Function 5	-	-	-	10,903,954	1,382,059	837,000	13,123,013
7 Transportation and Housing							
7.41 Transportation and Housing Administration				107,004	47,906	10,000	164,910
7.70 Student Transportation			154,967	944,435		60,000	1,159,402
Total Function 7	-	-	154,967	1,051,439	47,906	70,000	1,324,312
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	104,556,829	12,700,401	20,493,190	17,664,448	5,271,227	8,014,812	168,700,907

School District No. 35 (Langley)

Schedule 2C

Amended Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2022

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	91,942,371	22,709,141	114,651,512	5,612,975	120,264,487	114,908,679
1.03 Career Programs	821,947	210,668	1,032,615	158,448	1,191,063	1,186,020
1.07 Library Services	1,651,955	402,322	2,054,277	177,785	2,232,062	2,183,700
1.08 Counselling	3,309,023	767,251	4,076,274	90,550	4,166,824	4,109,124
1.10 Special Education	31,116,226	7,665,849	38,782,075	656,737	39,438,812	37,945,303
1.30 English Language Learning	2,103,335	487,006	2,590,341	70,150	2,660,491	2,221,195
1.31 Indigenous Education	1,952,747	515,360	2,468,107	611,567	3,079,674	2,940,083
1.41 School Administration	12,437,325	2,675,204	15,112,529	532,582	15,645,111	15,385,465
1.60 Summer School	847,144	170,015	1,017,159	22,316	1,039,475	863,313
1.62 International and Out of Province Students	3,130,491	713,854	3,844,345	2,334,789	6,179,134	5,043,563
1.64 Other	-	-	-	-	-	4,500
Total Function 1	149,312,564	36,316,670	185,629,234	10,267,899	195,897,133	186,790,945
4 District Administration						
4.11 Educational Administration	1,358,196	295,173	1,653,369	300,822	1,954,191	1,852,947
4.40 School District Governance	208,725	12,600	221,325	130,700	352,025	352,025
4.41 Business Administration	3,374,097	758,837	4,132,934	2,408,383	6,541,317	6,403,837
Total Function 4	4,941,018	1,066,610	6,007,628	2,839,905	8,847,533	8,608,809
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	1,163,818	245,597	1,409,415	901,443	2,310,858	2,209,306
5.50 Maintenance Operations	11,376,709	2,734,766	14,111,475	3,987,979	18,099,454	17,683,945
5.52 Maintenance of Grounds	582,486	107,705	690,191	305,000	995,191	995,191
5.56 Utilities	-	-	-	3,282,000	3,282,000	3,170,000
Total Function 5	13,123,013	3,088,068	16,211,081	8,476,422	24,687,503	24,058,442
7 Transportation and Housing						
7.41 Transportation and Housing Administration	164,910	37,164	202,074	5,400	207,474	206,335
7.70 Student Transportation	1,159,402	281,872	1,441,274	559,573	2,000,847	1,831,210
Total Function 7	1,324,312	319,036	1,643,348	564,973	2,208,321	2,037,545
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	168,700,907	40,790,384	209,491,291	22,149,199	231,640,490	221,495,741

School District No. 35 (Langley)

Schedule 3

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	37,795,391	25,878,464
Other	620,767	590,730
Other Revenue	3,500,000	8,000,000
Total Revenue	41,916,158	34,469,194
Expenses		
Instruction	39,805,563	33,294,243
District Administration	422,894	331,603
Operations and Maintenance	1,496,122	843,348
Total Expense	41,724,579	34,469,194
Net Revenue (Expense)	191,579	-
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(191,579)	-
Total Net Transfers	(191,579)	-
Budgeted Surplus (Deficit), for the year	-	-

School District No. 35 (Langley)

Schedule 3A

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2022

	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		36,617	1,034,435		1,317	29,133			
Add: Restricted Grants									
Provincial Grants - Ministry of Education	665,831	714,717		288,000	75,950	211,772	2,110,919	906,082	30,284,824
Provincial Grants - Other									
Other			3,500,000						
	665,831	714,717	3,500,000	288,000	75,950	211,772	2,110,919	906,082	30,284,824
Less: Allocated to Revenue	665,831	751,334	3,500,000	288,000	77,267	240,905	2,110,919	906,082	30,284,824
Deferred Revenue, end of year	-	-	1,034,435	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	665,831	751,334		288,000	77,267	240,905	2,110,919	906,082	30,284,824
Provincial Grants - Other									
Other Revenue			3,500,000						
	665,831	751,334	3,500,000	288,000	77,267	240,905	2,110,919	906,082	30,284,824
Expenses									
Salaries									
Teachers					20,913		272,748		23,934,296
Principals and Vice Principals						45,165			
Educational Assistants		714,717		209,547			1,380,562		
Support Staff	228,018							286,400	
Other Professionals								71,899	
Substitutes					27,440	9,000	10,454	456,730	758,548
	228,018	714,717	-	209,547	48,353	54,165	1,663,764	815,029	24,692,844
Employee Benefits	51,878	36,617		58,548	4,902	9,459	447,155	91,053	5,591,980
Services and Supplies	385,935		3,500,000	19,905	24,012	177,281			
	665,831	751,334	3,500,000	288,000	77,267	240,905	2,110,919	906,082	30,284,824
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 35 (Langley)

Schedule 3A

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2022

	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Safe Return to School / Restart: Health & Safety Grant	Federal Safe Return to Class Fund	Seamless Day Kindergarten	SWIS	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		8,478	7,607	2,219		361,972		73,582	1,555,360
Add: Restricted Grants									
Provincial Grants - Ministry of Education	1,392,956	32,674	113,395	4,200	496,728		50,000		37,348,048
Provincial Grants - Other								620,767	620,767
Other									3,500,000
	1,392,956	32,674	113,395	4,200	496,728	-	50,000	620,767	41,468,815
Less: Allocated to Revenue	1,392,956	41,152	121,002	6,419	496,728	361,972	50,000	620,767	41,916,158
Deferred Revenue, end of year	-	-	-	-	-	-	-	73,582	1,108,017
Revenues									
Provincial Grants - Ministry of Education	1,392,956	41,152	121,002	6,419	496,728	361,972	50,000		37,795,391
Provincial Grants - Other								620,767	620,767
Other Revenue									3,500,000
	1,392,956	41,152	121,002	6,419	496,728	361,972	50,000	620,767	41,916,158
Expenses									
Salaries									
Teachers								66,596	24,294,553
Principals and Vice Principals									45,165
Educational Assistants								237,149	2,541,975
Support Staff					118,961			11,184	644,563
Other Professionals								82,088	153,987
Substitutes	97,507								1,359,679
	97,507	-	-	-	118,961	-	-	397,017	29,039,922
Employee Benefits					39,654			104,269	6,435,515
Services and Supplies	1,295,449	41,152	121,002	6,419	338,113	170,393	50,000	119,481	6,249,142
	1,392,956	41,152	121,002	6,419	496,728	170,393	50,000	620,767	41,724,579
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	191,579	-	-	191,579
Interfund Transfers									
Tangible Capital Assets Purchased						(191,579)			(191,579)
	-	-	-	-	-	(191,579)	-	-	(191,579)
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 35 (Langley)

Schedule 4

Amended Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2022

	2022 Amended Annual Budget			2022 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education	47,217,960		47,217,960	48,755,161
Investment Income		43,428	43,428	18,260
Amortization of Deferred Capital Revenue	10,740,292		10,740,292	10,805,651
Total Revenue	57,958,252	43,428	58,001,680	59,579,072
Expenses				
Operations and Maintenance	600,000		600,000	755,161
Amortization of Tangible Capital Assets				
Operations and Maintenance	13,465,041		13,465,041	13,820,107
Transportation and Housing	550,046		550,046	596,567
Total Expense	14,615,087	-	14,615,087	15,171,835
Net Revenue (Expense)	43,343,165	43,428	43,386,593	44,407,237
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	191,579		191,579	
Local Capital		7,013,201	7,013,201	1,173,608
Total Net Transfers	191,579	7,013,201	7,204,780	1,173,608
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	9,513,201	(9,513,201)	-	
Total Other Adjustments to Fund Balances	9,513,201	(9,513,201)	-	
Budgeted Surplus (Deficit), for the year	53,047,945	(2,456,572)	50,591,373	45,580,845