

Amended Annual Budget

School District No. 35 (Langley)

June 30, 2023

School District No. 35 (Langley)

June 30, 2023

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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 2022/2023 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 2022/2023.
3. The attached Statement 2 showing the estimated revenue and expense for the
2022/2023 fiscal year and the total budget bylaw amount of \$331,414,661 for the 2022/2023 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 2022/2023.

READ A FIRST TIME THE 21 DAY OF February, 2023;

READ A SECOND TIME THE 21 DAY OF February, 2023;

READ A THIRD TIME, PASSED AND ADOPTED THE 21 DAY OF February, 2023;

Holly Dickinson

Trustee Holly Dickinson
Board Vice-Chair

Brian Iseli

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 2022/2023, adopted by the Board the 21 DAY OF February, 2023.

Brian Iseli

Brian Iseli, CPA, CA
Secretary-Treasurer

School District No. 35 (Langley)

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2023

Statement 2

	2023 Amended Annual Budget	2023 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	23,629,375	22,809,510
Adult	60,750	58,000
Total Ministry Operating Grant Funded FTE's	23,690,125	22,867,510
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	286,665,694	254,502,989
Other	835,136	797,445
Tuition	14,452,808	13,858,070
Other Revenue	7,853,958	8,901,555
Rentals and Leases	906,278	797,681
Investment Income	1,862,856	451,000
Amortization of Deferred Capital Revenue	11,112,533	10,748,866
Total Revenue	323,689,263	290,057,606
Expenses		
Instruction	267,861,134	240,149,169
District Administration	9,086,790	9,082,179
Operations and Maintenance	42,699,762	39,830,379
Transportation and Housing	2,846,436	2,768,086
Total Expense	322,494,122	291,829,813
Net Revenue (Expense)	1,195,141	(1,772,207)
Budgeted Allocation (Retirement) of Surplus (Deficit)	3,906,980	770,673
Budgeted Surplus (Deficit), for the year	5,102,121	(1,001,534)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	5,102,121	(1,001,534)
Budgeted Surplus (Deficit), for the year	5,102,121	(1,001,534)

School District No. 35 (Langley)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	249,757,092	233,356,716
Special Purpose Funds - Total Expense	57,416,264	43,966,844
Special Purpose Funds - Tangible Capital Assets Purchased	200,713	
Capital Fund - Total Expense	15,320,766	14,506,253
Capital Fund - Tangible Capital Assets Purchased from Local Capital	8,719,826	2,369,853
Total Budget Bylaw Amount	331,414,661	294,199,666

Approved by the Board

Holly Dickinson	February 21, 2023
Signature of the Chairperson of the Board of Education	Date Signed
Mal Gill	February 22, 2023
Signature of the Superintendent	Date Signed
Brian Iseli	February 21, 2023
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, 2023

	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$
Surplus (Deficit) for the year	1,195,141	(1,772,207)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(200,713)	
From Local Capital	(8,719,826)	(2,369,853)
From Deferred Capital Revenue	(22,599,656)	(14,287,555)
Total Acquisition of Tangible Capital Assets	(31,520,195)	(16,657,408)
Amortization of Tangible Capital Assets	14,970,766	14,156,253
Total Effect of change in Tangible Capital Assets	(16,549,429)	(2,501,155)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(15,354,288)	(4,273,362)

School District No. 35 (Langley)

Schedule 1

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2023

	Operating Fund	Special Purpose Fund	Capital Fund	2023 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	15,227,108		152,058,330	167,285,438
Changes for the year				
Net Revenue (Expense) for the year	4,812,846	200,713	(3,818,418)	1,195,141
Interfund Transfers				
Tangible Capital Assets Purchased		(200,713)	200,713	-
Local Capital	(8,719,826)		8,719,826	-
Net Changes for the year	(3,906,980)	-	5,102,121	1,195,141
Budgeted Accumulated Surplus (Deficit), end of year	11,320,128	-	157,160,451	168,480,579

School District No. 35 (Langley)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	236,341,453	218,820,690
Other	192,400	162,900
Tuition	14,452,808	13,858,070
Other Revenue	853,958	901,555
Rentals and Leases	906,278	797,681
Investment Income	1,823,041	415,000
Total Revenue	254,569,938	234,955,896
Expenses		
Instruction	211,886,851	197,434,831
District Administration	8,488,936	8,659,325
Operations and Maintenance	27,174,189	25,060,322
Transportation and Housing	2,207,116	2,202,238
Total Expense	249,757,092	233,356,716
Net Revenue (Expense)	4,812,846	1,599,180
Budgeted Prior Year Surplus Appropriation	3,906,980	770,673
Net Transfers (to) from other funds		
Local Capital	(8,719,826)	(2,369,853)
Total Net Transfers	(8,719,826)	(2,369,853)
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, 2023

	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	225,666,579	217,090,262
ISC/LEA Recovery	(104,122)	(156,337)
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
Child Care Funding	53,959	53,959
Early Learning Framework (ELF) Implementation	3,385	
Support Staff Funding EHB	166,534	166,534
Additional Support Staff Funding	11,457	11,457
Labour Settlement Funding Teachers	5,444,931	
Labour Settlement Funding CUPE	2,605,441	
Labour Settlement Funding Exempt and Principal and Vice Principals	828,474	
Policing and Security Branch Funding	10,000	
Total Provincial Grants - Ministry of Education and Child Care	236,341,453	218,820,690
Provincial Grants - Other	192,400	162,900
Tuition		
Summer School Fees	95,715	150,120
Continuing Education	53,000	52,000
International and Out of Province Students	14,304,093	13,655,950
Total Tuition	14,452,808	13,858,070
Other Revenues		
Funding from First Nations	104,122	156,337
Miscellaneous		
Other Revenues	242,836	238,218
Transportation	40,000	40,000
BC Hydro Grant	47,000	47,000
Salary Recoveries	420,000	420,000
Total Other Revenue	853,958	901,555
Rentals and Leases	906,278	797,681
Investment Income	1,823,041	415,000
Total Operating Revenue	254,569,938	234,955,896

School District No. 35 (Langley)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$
Salaries		
Teachers	113,071,232	107,001,519
Principals and Vice Principals	13,374,955	13,243,603
Educational Assistants	23,732,377	20,748,185
Support Staff	18,538,599	17,642,721
Other Professionals	5,740,045	5,594,783
Substitutes	9,482,849	7,469,179
Total Salaries	183,940,057	171,699,990
Employee Benefits	42,926,295	41,734,315
Total Salaries and Benefits	226,866,352	213,434,305
Services and Supplies		
Services	6,221,913	5,949,242
Student Transportation	162,484	120,599
Professional Development and Travel	1,491,201	1,377,013
Rentals and Leases	52,100	42,100
Dues and Fees	1,548,010	1,470,510
Insurance	577,854	465,004
Supplies	8,935,178	6,945,943
Utilities	3,900,000	3,550,000
Bad Debts	2,000	2,000
Total Services and Supplies	22,890,740	19,922,411
Total Operating Expense	249,757,092	233,356,716

School District No. 35 (Langley)

Schedule 2C

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

Year Ended June 30, 2023

	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	89,476,745	1,060,990	331,143	1,090,438		7,364,796	99,324,112
1.03 Career Programs	436,352		315,812	50,010		3,000	805,174
1.07 Library Services	1,092,325		574,440	14,662		9,850	1,691,277
1.08 Counselling	3,482,320		3,986	46,951		5,000	3,538,257
1.10 Special Education	13,705,704	916,726	20,346,579	46,712	217,070	843,763	36,076,554
1.30 English Language Learning	2,056,579	100,914	77,528			20,136	2,255,157
1.31 Indigenous Education	463,876	146,252	1,350,682	80,874		16,000	2,057,684
1.41 School Administration		10,333,205		2,977,253	85,343	108,246	13,504,047
1.60 Summer School	619,003	121,530	142,603	8,863			891,999
1.62 International and Out of Province Students	1,738,328	275,012	578,099	194,204	424,822	84,104	3,294,569
Total Function 1	113,071,232	12,954,629	23,720,872	4,509,967	727,235	8,454,895	163,438,830
4 District Administration							
4.11 Educational Administration		274,074		49,786	1,068,743	2,540	1,395,143
4.40 School District Governance					214,458		214,458
4.41 Business Administration		146,252		1,250,562	1,966,828	17,500	3,381,142
Total Function 4	-	420,326	-	1,300,348	3,250,029	20,040	4,990,743
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				109,840	1,362,079	8,000	1,479,919
5.50 Maintenance Operations				11,178,765	352,612	780,914	12,312,291
5.52 Maintenance of Grounds				337,749		139,000	476,749
5.56 Utilities							-
Total Function 5	-	-	-	11,626,354	1,714,691	927,914	14,268,959
7 Transportation and Housing							
7.41 Transportation and Housing Administration				111,205	48,090	20,000	179,295
7.70 Student Transportation			11,505	990,725		60,000	1,062,230
Total Function 7	-	-	11,505	1,101,930	48,090	80,000	1,241,525
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	113,071,232	13,374,955	23,732,377	18,538,599	5,740,045	9,482,849	183,940,057

School District No. 35 (Langley)

Schedule 2C

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

Year Ended June 30, 2023

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	99,324,112	23,729,486	123,053,598	4,962,663	128,016,261	119,800,645
1.03 Career Programs	805,174	200,583	1,005,757	173,892	1,179,649	1,183,150
1.07 Library Services	1,691,277	407,711	2,098,988	195,080	2,294,068	2,262,590
1.08 Counselling	3,538,257	823,270	4,361,527	124,550	4,486,077	4,110,063
1.10 Special Education	36,076,554	8,424,101	44,500,655	747,721	45,248,376	40,714,211
1.30 English Language Learning	2,255,157	525,292	2,780,449	65,919	2,846,368	2,592,447
1.31 Indigenous Education	2,057,684	510,699	2,568,383	612,793	3,181,176	2,980,733
1.41 School Administration	13,504,047	2,761,756	16,265,803	605,489	16,871,292	16,271,014
1.60 Summer School	891,999	182,078	1,074,077	19,543	1,093,620	1,039,475
1.62 International and Out of Province Students	3,294,569	744,356	4,038,925	2,631,039	6,669,964	6,480,503
Total Function 1	163,438,830	38,309,332	201,748,162	10,138,689	211,886,851	197,434,831
4 District Administration						
4.11 Educational Administration	1,395,143	316,380	1,711,523	339,622	2,051,145	2,203,413
4.40 School District Governance	214,458	12,650	227,108	130,700	357,808	357,807
4.41 Business Administration	3,381,142	733,842	4,114,984	1,964,999	6,079,983	6,098,105
Total Function 4	4,990,743	1,062,872	6,053,615	2,435,321	8,488,936	8,659,325
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	1,479,919	305,336	1,785,255	1,152,962	2,938,217	2,541,481
5.50 Maintenance Operations	12,312,291	2,886,936	15,199,227	4,296,795	19,496,022	18,046,677
5.52 Maintenance of Grounds	476,749	83,201	559,950	305,000	864,950	930,164
5.56 Utilities	-	-	-	3,875,000	3,875,000	3,542,000
Total Function 5	14,268,959	3,275,473	17,544,432	9,629,757	27,174,189	25,060,322
7 Transportation and Housing						
7.41 Transportation and Housing Administration	179,295	35,631	214,926	5,400	220,326	206,326
7.70 Student Transportation	1,062,230	242,987	1,305,217	681,573	1,986,790	1,995,912
Total Function 7	1,241,525	278,618	1,520,143	686,973	2,207,116	2,202,238
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	183,940,057	42,926,295	226,866,352	22,890,740	249,757,092	233,356,716

School District No. 35 (Langley)

Schedule 3

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	49,974,241	35,332,299
Other	642,736	634,545
Other Revenue	7,000,000	8,000,000
Total Revenue	57,616,977	43,966,844
Expenses		
Instruction	55,974,283	42,714,338
District Administration	597,854	422,854
Operations and Maintenance	844,127	829,652
Total Expense	57,416,264	43,966,844
Net Revenue (Expense)	200,713	-
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(200,713)	-
Total Net Transfers	(200,713)	-
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, 2023

	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	-	8,657	1,253,366	190	11,893	84,738	4,077		3,089,567
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	680,306	766,557		288,000	75,950	213,005	2,178,546	939,969	37,370,731
Provincial Grants - Other									
Other			5,746,634						
	680,306	766,557	5,746,634	288,000	75,950	213,005	2,178,546	939,969	37,370,731
Less: Allocated to Revenue	680,306	775,214	7,000,000	288,190	87,843	297,743	2,182,623	939,969	37,370,731
Recovered									3,089,567
Deferred Revenue, end of year	-	-	-	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	680,306	775,214		288,190	87,843	297,743	2,182,623	939,969	37,370,731
Provincial Grants - Other									
Other Revenue			7,000,000						
	680,306	775,214	7,000,000	288,190	87,843	297,743	2,182,623	939,969	37,370,731
Expenses									
Salaries									
Teachers					21,295	25,274	273,186		29,677,134
Principals and Vice Principals						45,338			
Educational Assistants		738,597		209,547			1,447,107		
Support Staff	236,610							286,400	
Other Professionals								72,176	
Substitutes					5,000	9,000	54,394	490,668	764,490
	236,610	738,597	-	209,547	26,295	79,612	1,774,687	849,244	30,441,624
Employee Benefits	53,828	36,617	7,000,000	55,301	5,038	15,612	407,936	90,725	6,929,107
Services and Supplies	389,868			23,342	56,510	202,519			
	680,306	775,214	7,000,000	288,190	87,843	297,743	2,182,623	939,969	37,370,731
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, 2023

	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Federal Safe Return to Class / Ventilation Fund	Seamless Day Kindergarten	Early Childhood Education Dual Credit Program	Student & Family Affordability	JUST B4
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		11,985	70,042	2,990	59,713	17,134	69,899		
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	4,515,675	39,623	48,000	6,000		110,800	20,000	2,163,240	25,000
Provincial Grants - Other									
Other									
	4,515,675	39,623	48,000	6,000	-	110,800	20,000	2,163,240	25,000
Less: Allocated to Revenue	4,515,675	49,129	118,042	8,990	59,713	127,934	89,899	2,163,240	25,000
Recovered		2,479							
Deferred Revenue, end of year	-	-	-	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	4,515,675	49,129	118,042	8,990	59,713	127,934	89,899	2,163,240	25,000
Provincial Grants - Other									
Other Revenue									
	4,515,675	49,129	118,042	8,990	59,713	127,934	89,899	2,163,240	25,000
Expenses									
Salaries									
Teachers									
Principals and Vice Principals									
Educational Assistants						87,001			10,464
Support Staff									
Other Professionals									
Substitutes									
	-	-	-	-	-	87,001	-	-	10,464
Employee Benefits						24,896			2,994
Services and Supplies	4,515,675	49,129	118,042	8,990		16,037	89,899	2,022,240	11,542
	4,515,675	49,129	118,042	8,990	-	127,934	89,899	2,022,240	25,000
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	59,713	-	-	141,000	-
Interfund Transfers									
Tangible Capital Assets Purchased					(59,713)			(141,000)	
	-	-	-	-	(59,713)	-	-	(141,000)	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 35 (Langley)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2023

Schedule 3A

	SEY2KT (Early Years to Kindergarten)	ECL Early Care & Learning	SWIS	TOTAL
	\$	\$	\$	\$
Deferred Revenue, beginning of year			137,284	4,821,535
Add: Restricted Grants				
Provincial Grants - Ministry of Education and Child Care	19,000	175,000		49,635,402
Provincial Grants - Other			642,736	642,736
Other				5,746,634
	19,000	175,000	642,736	56,024,772
Less: Allocated to Revenue	19,000	175,000	642,736	57,616,977
Recovered				3,092,046
Deferred Revenue, end of year	-	-	137,284	137,284
Revenues				
Provincial Grants - Ministry of Education and Child Care	19,000	175,000		49,974,241
Provincial Grants - Other			642,736	642,736
Other Revenue				7,000,000
	19,000	175,000	642,736	57,616,977
Expenses				
Salaries				
Teachers			48,546	30,045,435
Principals and Vice Principals		144,638		189,976
Educational Assistants			346,448	2,839,164
Support Staff			11,184	534,194
Other Professionals			82,404	154,580
Substitutes				1,323,552
	-	144,638	488,582	35,086,901
Employee Benefits		30,362	127,415	14,779,831
Services and Supplies	19,000		26,739	7,549,532
	19,000	175,000	642,736	57,416,264
Net Revenue (Expense) before Interfund Transfers	-	-	-	200,713
Interfund Transfers				
Tangible Capital Assets Purchased				(200,713)
	-	-	-	(200,713)
Net Revenue (Expense)	-	-	-	-

School District No. 35 (Langley)

Schedule 4

Amended Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2023

	2023 Amended Annual Budget			2023 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education and Child Care	350,000		350,000	350,000
Investment Income		39,815	39,815	36,000
Amortization of Deferred Capital Revenue	11,112,533		11,112,533	10,748,866
Total Revenue	11,462,533	39,815	11,502,348	11,134,866
Expenses				
Operations and Maintenance	350,000		350,000	350,000
Amortization of Tangible Capital Assets				
Operations and Maintenance	14,331,446		14,331,446	13,590,405
Transportation and Housing	639,320		639,320	565,848
Total Expense	15,320,766	-	15,320,766	14,506,253
Net Revenue (Expense)	(3,858,233)	39,815	(3,818,418)	(3,371,387)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	200,713		200,713	
Local Capital		8,719,826	8,719,826	2,369,853
Total Net Transfers	200,713	8,719,826	8,920,539	2,369,853
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	8,719,826	(8,719,826)	-	
Total Other Adjustments to Fund Balances	8,719,826	(8,719,826)	-	
Budgeted Surplus (Deficit), for the year	5,062,306	39,815	5,102,121	(1,001,534)