

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, 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 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 Policies 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 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 \$294,199,666 for the 2022/2023 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 2022/2023.

READ A FIRST TIME THE 24th DAY OF May, 2022;

READ A SECOND TIME THE 2th DAY OF May, 2022;

READ A THIRD TIME, PASSED AND ADOPTED THE 21st DAY OF June, 2022;

(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)
Annual Budget Bylaw 2022/2023, adopted by the Board the 21st DAY OF June, 2022.

Brian Iseli

Secretary Treasurer

School District No. 35 (Langley)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	22,809,510	22,488,500
Adult	58,000	60,625
Total Ministry Operating Grant Funded FTE's	22,867,510	22,549,125
Revenues	\$	\$
Provincial Grants		
Ministry of Education	254,502,989	299,778,640
Other	797,445	854,126
Tuition	13,858,070	14,370,043
Other Revenue	8,901,555	4,381,555
Rentals and Leases	797,681	797,681
Investment Income	451,000	475,428
Amortization of Deferred Capital Revenue	10,748,866	10,740,292
Total Revenue	290,057,606	331,397,765
Expenses		
Instruction	240,149,169	235,702,696
District Administration	9,082,179	9,270,427
Operations and Maintenance	39,830,379	40,248,666
Transportation and Housing	2,768,086	2,758,367
Total Expense	291,829,813	287,980,156
Net Revenue (Expense)	(1,772,207)	43,417,609
Budgeted Allocation (Retirement) of Surplus (Deficit)	770,673	7,173,764
Budgeted Surplus (Deficit), for the year	(1,001,534)	50,591,373
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(1,001,534)	50,591,373
Budgeted Surplus (Deficit), for the year	(1,001,534)	50,591,373

School District No. 35 (Langley)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	233,356,716	231,640,490
Special Purpose Funds - Total Expense	43,966,844	41,724,579
Special Purpose Funds - Tangible Capital Assets Purchased		191,579
Capital Fund - Total Expense	14,506,253	14,615,087
Capital Fund - Tangible Capital Assets Purchased from Local Capital	2,369,853	9,513,201
Total Budget Bylaw Amount	294,199,666	297,684,936

Approved by the Board

Rod Ross	June 21, 2022
Signature of the Chairperson of the Board of Education	Date Signed
Mal Gill	June 22, 2022
Signature of the Superintendent	Date Signed
Brian Iseli	June 22, 2022
Signature of the Secretary Treasurer	Date Signed

School District No. 35 (Langley)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2023

	2023 Annual Budget \$	2022 Amended Annual Budget \$
Surplus (Deficit) for the year	(1,772,207)	43,417,609
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds		(191,579)
From Local Capital	(2,369,853)	(9,513,201)
From Deferred Capital Revenue	(14,287,555)	(56,868,843)
Ministry of Education Restricted Capital		(1,000,000)
Total Acquisition of Tangible Capital Assets	(16,657,408)	(67,573,623)
Amortization of Tangible Capital Assets	14,156,253	14,015,087
Total Effect of change in Tangible Capital Assets	(2,501,155)	(53,558,536)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(4,273,362)	(10,140,927)

School District No. 35 (Langley)

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2023

Schedule 2

	2023 Annual Budget \$	2022 Amended Annual Budget \$
Revenues		
Provincial Grants		
Ministry of Education	218,820,690	214,765,289
Other	162,900	233,359
Tuition	13,858,070	14,370,043
Other Revenue	901,555	881,555
Rentals and Leases	797,681	797,681
Investment Income	415,000	432,000
Total Revenue	234,955,896	231,479,927
Expenses		
Instruction	197,434,831	195,897,133
District Administration	8,659,325	8,847,533
Operations and Maintenance	25,060,322	24,687,503
Transportation and Housing	2,202,238	2,208,321
Total Expense	233,356,716	231,640,490
Net Revenue (Expense)	1,599,180	(160,563)
Budgeted Prior Year Surplus Appropriation	770,673	7,173,764
Net Transfers (to) from other funds		
Local Capital	(2,369,853)	(7,013,201)
Total Net Transfers	(2,369,853)	(7,013,201)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 35 (Langley)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2023

	2023 Annual Budget \$	2022 Amended Annual Budget \$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	217,090,262	213,081,410
ISC/LEA Recovery	(156,337)	(156,337)
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	17,740
Child Care Funding	53,959	
Support Staff Funding EHB	166,534	166,534
ELF Implementation Grant		3,210
District Capacity Building		4,200
Additional Support Staff Funding	11,457	11,457
Total Provincial Grants - Ministry of Education	218,820,690	214,765,289
Provincial Grants - Other	162,900	233,359
Tuition		
Summer School Fees	150,120	150,120
Continuing Education	52,000	54,000
International and Out of Province Students	13,655,950	14,165,923
Total Tuition	13,858,070	14,370,043
Other Revenues		
Funding from First Nations	156,337	156,337
Miscellaneous		
Other Revenues	238,218	238,218
Transportation	40,000	20,000
BC Hydro Grant	47,000	47,000
Salary Recoveries	420,000	420,000
Total Other Revenue	901,555	881,555
Rentals and Leases	797,681	797,681
Investment Income	415,000	432,000
Total Operating Revenue	234,955,896	231,479,927

School District No. 35 (Langley)

Schedule 2B

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

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
Salaries		
Teachers	107,001,519	104,556,829
Principals and Vice Principals	13,243,603	12,700,401
Educational Assistants	20,748,185	20,493,190
Support Staff	17,642,721	17,664,448
Other Professionals	5,594,783	5,271,227
Substitutes	7,469,179	8,014,812
Total Salaries	171,699,990	168,700,907
Employee Benefits	41,734,315	40,790,384
Total Salaries and Benefits	213,434,305	209,491,291
Services and Supplies		
Services	5,949,242	6,679,064
Student Transportation	120,599	112,985
Professional Development and Travel	1,377,013	1,352,675
Rentals and Leases	42,100	42,100
Dues and Fees	1,470,510	1,188,397
Insurance	465,004	465,004
Supplies	6,945,943	9,016,974
Utilities	3,550,000	3,290,000
Bad debts	2,000	2,000
Total Services and Supplies	19,922,411	22,149,199
Total Operating Expense	233,356,716	231,640,490

School District No. 35 (Langley)

Schedule 2C

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	84,432,587	1,323,913	304,106	1,095,950		5,740,741	92,897,297
1.03 Career Programs	440,773		322,843	58,311			821,927
1.07 Library Services	1,082,160		580,421	14,662		8,450	1,685,693
1.08 Counselling	3,217,271		3,986	46,951		3,000	3,271,208
1.10 Special Education	13,237,056	845,265	17,262,714	46,064	217,071	576,772	32,184,942
1.30 English Language Learning	1,840,941	100,914	80,782			20,136	2,042,773
1.31 Indigenous Education	462,828	146,252	1,383,078	61,669		16,000	2,069,827
1.41 School Administration		9,861,175		2,961,877	85,343	90,976	12,999,371
1.60 Summer School	585,778	110,958	146,413	1,235		2,760	847,144
1.62 International and Out of Province Students	1,702,125	275,012	510,970	194,204	428,929	83,304	3,194,544
Total Function 1	107,001,519	12,663,489	20,595,313	4,480,923	731,343	6,542,139	152,014,726
4 District Administration							
4.11 Educational Administration		430,622		51,101	1,068,743	2,540	1,553,006
4.40 School District Governance					214,457		214,457
4.41 Business Administration		149,492		1,249,540	2,035,694	17,500	3,452,226
Total Function 4	-	580,114	-	1,300,641	3,318,894	20,040	5,219,689
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				109,840	1,143,844	8,000	1,261,684
5.50 Maintenance Operations				10,302,359	352,612	690,000	11,344,971
5.52 Maintenance of Grounds				389,866		139,000	528,866
5.56 Utilities							-
Total Function 5	-	-	-	10,802,065	1,496,456	837,000	13,135,521
7 Transportation and Housing							
7.41 Transportation and Housing Administration				107,205	48,090	10,000	165,295
7.70 Student Transportation			152,872	951,887		60,000	1,164,759
Total Function 7	-	-	152,872	1,059,092	48,090	70,000	1,330,054
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	107,001,519	13,243,603	20,748,185	17,642,721	5,594,783	7,469,179	171,699,990

School District No. 35 (Langley)

Schedule 2C

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 Annual Budget	2022 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	92,897,297	23,212,896	116,110,193	3,690,452	119,800,645	120,264,487
1.03 Career Programs	821,927	205,789	1,027,716	155,434	1,183,150	1,191,063
1.07 Library Services	1,685,693	407,857	2,093,550	169,040	2,262,590	2,232,062
1.08 Counselling	3,271,208	765,805	4,037,013	73,050	4,110,063	4,166,824
1.10 Special Education	32,184,942	7,849,768	40,034,710	679,501	40,714,211	39,438,812
1.30 English Language Learning	2,042,773	477,274	2,520,047	72,400	2,592,447	2,660,491
1.31 Indigenous Education	2,069,827	528,094	2,597,921	382,812	2,980,733	3,079,674
1.41 School Administration	12,999,371	2,814,277	15,813,648	457,366	16,271,014	15,645,111
1.60 Summer School	847,144	170,015	1,017,159	22,316	1,039,475	1,039,475
1.62 International and Out of Province Students	3,194,544	722,554	3,917,098	2,563,405	6,480,503	6,179,134
Total Function 1	152,014,726	37,154,329	189,169,055	8,265,776	197,434,831	195,897,133
4 District Administration						
4.11 Educational Administration	1,553,006	349,585	1,902,591	300,822	2,203,413	1,954,191
4.40 School District Governance	214,457	12,650	227,107	130,700	357,807	352,025
4.41 Business Administration	3,452,226	754,598	4,206,824	1,891,281	6,098,105	6,541,317
Total Function 4	5,219,689	1,116,833	6,336,522	2,322,803	8,659,325	8,847,533
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	1,261,684	259,685	1,521,369	1,020,112	2,541,481	2,310,858
5.50 Maintenance Operations	11,344,971	2,799,959	14,144,930	3,901,747	18,046,677	18,099,454
5.52 Maintenance of Grounds	528,866	96,298	625,164	305,000	930,164	995,191
5.56 Utilities	-	-	-	3,542,000	3,542,000	3,282,000
Total Function 5	13,135,521	3,155,942	16,291,463	8,768,859	25,060,322	24,687,503
7 Transportation and Housing						
7.41 Transportation and Housing Administration	165,295	35,631	200,926	5,400	206,326	207,474
7.70 Student Transportation	1,164,759	271,580	1,436,339	559,573	1,995,912	2,000,847
Total Function 7	1,330,054	307,211	1,637,265	564,973	2,202,238	2,208,321
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	171,699,990	41,734,315	213,434,305	19,922,411	233,356,716	231,640,490

School District No. 35 (Langley)

Schedule 3

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

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	35,332,299	37,795,391
Other	634,545	620,767
Other Revenue	8,000,000	3,500,000
Total Revenue	43,966,844	41,916,158
Expenses		
Instruction	42,714,338	39,805,563
District Administration	422,854	422,894
Operations and Maintenance	829,652	1,496,122
Total Expense	43,966,844	41,724,579
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

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									
Add: Restricted Grants									
Provincial Grants - Ministry of Education	665,831	738,921		288,000	75,950	211,772	2,110,919	906,082	30,284,824
Provincial Grants - Other									
Other			8,000,000						
	665,831	738,921	8,000,000	288,000	75,950	211,772	2,110,919	906,082	30,284,824
Less: Allocated to Revenue	665,831	738,921	8,000,000	288,000	75,950	211,772	2,110,919	906,082	30,284,824
Deferred Revenue, end of year	-	-	-	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	665,831	738,921		288,000	75,950	211,772	2,110,919	906,082	30,284,824
Provincial Grants - Other									
Other Revenue			8,000,000						
	665,831	738,921	8,000,000	288,000	75,950	211,772	2,110,919	906,082	30,284,824
Expenses									
Salaries									
Teachers					21,295		273,186		23,892,284
Principals and Vice Principals						45,338			
Educational Assistants		702,304		209,547			1,389,530		
Support Staff	228,018							286,400	
Other Professionals								72,176	
Substitutes					26,921	9,000	10,454	456,781	758,624
	228,018	702,304	-	209,547	48,216	54,338	1,673,170	815,357	24,650,908
Employee Benefits	51,878	36,617		55,301	5,038	9,632	437,749	90,725	5,633,916
Services and Supplies	385,935		8,000,000	23,152	22,696	147,802			
	665,831	738,921	8,000,000	288,000	75,950	211,772	2,110,919	906,082	30,284,824
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 35 (Langley)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2023

Schedule 3A

	Seamless Day Kindergarten	SWIS	TOTAL
	\$	\$	\$
Deferred Revenue, beginning of year			-
Add: Restricted Grants			
Provincial Grants - Ministry of Education	50,000		35,332,299
Provincial Grants - Other		634,545	634,545
Other			8,000,000
	50,000	634,545	43,966,844
Less: Allocated to Revenue	50,000	634,545	43,966,844
Deferred Revenue, end of year	-	-	-
Revenues			
Provincial Grants - Ministry of Education	50,000		35,332,299
Provincial Grants - Other		634,545	634,545
Other Revenue			8,000,000
	50,000	634,545	43,966,844
Expenses			
Salaries			
Teachers		46,053	24,232,818
Principals and Vice Principals			45,338
Educational Assistants		270,369	2,571,750
Support Staff		11,184	525,602
Other Professionals		82,404	154,580
Substitutes			1,261,780
	-	410,010	28,791,868
Employee Benefits		105,054	6,425,910
Services and Supplies	50,000	119,481	8,749,066
	50,000	634,545	43,966,844
Net Revenue (Expense)	-	-	-

School District No. 35 (Langley)

Schedule 4

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2023

	2023 Annual Budget			2022 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education	350,000		350,000	47,217,960
Investment Income		36,000	36,000	43,428
Amortization of Deferred Capital Revenue	10,748,866		10,748,866	10,740,292
Total Revenue	11,098,866	36,000	11,134,866	58,001,680
Expenses				
Operations and Maintenance	350,000		350,000	600,000
Amortization of Tangible Capital Assets				
Operations and Maintenance	13,590,405		13,590,405	13,465,041
Transportation and Housing	565,848		565,848	550,046
Total Expense	14,506,253	-	14,506,253	14,615,087
Net Revenue (Expense)	(3,407,387)	36,000	(3,371,387)	43,386,593
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased			-	191,579
Local Capital		2,369,853	2,369,853	7,013,201
Total Net Transfers	-	2,369,853	2,369,853	7,204,780
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	2,369,853	(2,369,853)	-	
Total Other Adjustments to Fund Balances	2,369,853	(2,369,853)	-	
Budgeted Surplus (Deficit), for the year	(1,037,534)	36,000	(1,001,534)	50,591,373