

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, 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 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 Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 35 (Langley) 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 \$274,810,378 for the 2021/2022 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 2021/2022.

READ A FIRST TIME THE 25th DAY OF May, 2021;

READ A SECOND TIME THE 25th DAY OF May, 2021;

READ A THIRD TIME, PASSED AND ADOPTED THE 15th DAY OF June, 2021;

Rod Ross

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**Chairperson of the Board**

( Corporate Seal )

Brian Iseli

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**Secretary Treasurer**

I HEREBY CERTIFY this to be a true original of School District No. 35 (Langley) Annual Budget Bylaw 2021/2022, adopted by the Board the 15th DAY OF June, 2021.

Brian Iseli

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**Secretary Treasurer**

# School District No. 35 (Langley)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	21,710,250	21,316,875
Adult	62,000	57,813
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>21,772,250</b>	<b>21,374,688</b>
<b>Revenues</b>	\$	\$
Provincial Grants		
Ministry of Education	281,629,322	242,154,534
Other	799,289	788,338
Tuition	10,043,325	10,843,610
Other Revenue	8,870,196	8,903,196
Rentals and Leases	797,681	697,681
Investment Income	450,260	616,458
Amortization of Deferred Capital Revenue	10,805,651	10,653,982
<b>Total Revenue</b>	<b>313,395,724</b>	<b>274,657,799</b>
<b>Expenses</b>		
Instruction	220,085,188	226,470,849
District Administration	8,940,412	8,881,573
Operations and Maintenance	39,477,058	40,712,356
Transportation and Housing	2,634,112	2,590,261
<b>Total Expense</b>	<b>271,136,770</b>	<b>278,655,039</b>
<b>Net Revenue (Expense)</b>	<b>42,258,954</b>	<b>(3,997,240)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>3,321,891</b>	<b>5,047,602</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>45,580,845</b>	<b>1,050,362</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	45,580,845	1,050,362
<b>Budgeted Surplus (Deficit), for the year</b>	<b>45,580,845</b>	<b>1,050,362</b>

# School District No. 35 (Langley)

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

	2022 Annual Budget	2021 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	221,495,741	217,703,556
Special Purpose Funds - Total Expense	34,469,194	47,269,398
Special Purpose Funds - Tangible Capital Assets Purchased		425,000
Capital Fund - Total Expense	15,171,835	13,682,085
Capital Fund - Tangible Capital Assets Purchased from Local Capital	3,673,608	3,269,787
<b>Total Budget Bylaw Amount</b>	<b>274,810,378</b>	<b>282,349,826</b>

## Approved by the Board

Rod Ross	June 15, 2021
_____ Signature of the Chairperson of the Board of Education	_____ Date Signed
Gordon Stewart	June 16, 2021
_____ Signature of the Superintendent	_____ Date Signed
Brian Iseli	June 16, 2021
_____ Signature of the Secretary Treasurer	_____ Date Signed

# School District No. 35 (Langley)

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<b>42,258,954</b>	<b>(3,997,240)</b>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds		(425,000)
From Local Capital	<b>(3,673,608)</b>	(3,269,787)
From Deferred Capital Revenue	<b>(70,722,611)</b>	(24,740,324)
Other Capital		(300,000)
Ministry of Education Restricted Capital	<b>(1,000,000)</b>	
<b>Total Acquisition of Tangible Capital Assets</b>	<b>(75,396,219)</b>	(28,735,111)
Amortization of Tangible Capital Assets	<b>14,416,674</b>	13,334,865
<b>Total Effect of change in Tangible Capital Assets</b>	<b>(60,979,545)</b>	(15,400,246)
	-	-
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<b>(18,720,591)</b>	<b>(19,397,486)</b>

# School District No. 35 (Langley)

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2022

Schedule 2

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	206,995,697	202,695,995
Other	208,559	205,259
Tuition	10,043,325	10,843,610
Other Revenue	870,196	903,196
Rentals and Leases	797,681	697,681
Investment Income	432,000	580,000
<b>Total Revenue</b>	<u>219,347,458</u>	<u>215,925,741</u>
<b>Expenses</b>		
Instruction	186,790,945	183,722,960
District Administration	8,608,809	8,553,559
Operations and Maintenance	24,058,442	23,408,767
Transportation and Housing	2,037,545	2,018,270
<b>Total Expense</b>	<u>221,495,741</u>	<u>217,703,556</u>
<b>Net Revenue (Expense)</b>	<u>(2,148,283)</u>	<u>(1,777,815)</u>
<b>Budgeted Prior Year Surplus Appropriation</b>	<u>3,321,891</u>	<u>5,047,602</u>
<b>Net Transfers (to) from other funds</b>		
Local Capital	(1,173,608)	(3,269,787)
<b>Total Net Transfers</b>	<u>(1,173,608)</u>	<u>(3,269,787)</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u>-</u>	<u>-</u>

# School District No. 35 (Langley)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	205,277,769	194,571,540
ISC/LEA Recovery	(115,978)	(115,978)
Other Ministry of Education Grants		
Pay Equity	551,875	551,875
Funding for Graduated Adults	500,000	700,000
Student Transportation Fund	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	177,991	166,534
<b>Total Provincial Grants - Ministry of Education</b>	<b>206,995,697</b>	<b>202,695,995</b>
<b>Provincial Grants - Other</b>	<b>208,559</b>	<b>205,259</b>
<b>Tuition</b>		
Summer School Fees	90,000	91,260
Continuing Education	104,500	51,000
International and Out of Province Students	9,848,825	10,701,350
<b>Total Tuition</b>	<b>10,043,325</b>	<b>10,843,610</b>
<b>Other Revenues</b>		
Funding from First Nations	115,978	115,978
Miscellaneous		
Other Revenue	267,218	275,218
Transportation	20,000	45,000
BC Hydro Grant	47,000	47,000
Salary Recoveries	420,000	420,000
<b>Total Other Revenue</b>	<b>870,196</b>	<b>903,196</b>
<b>Rentals and Leases</b>	<b>797,681</b>	<b>697,681</b>
<b>Investment Income</b>	<b>432,000</b>	<b>580,000</b>
<b>Total Operating Revenue</b>	<b>219,347,458</b>	<b>215,925,741</b>



# School District No. 35 (Langley)

Schedule 2B

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

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	101,601,761	98,572,219
Principals and Vice Principals	12,140,901	11,817,314
Educational Assistants	19,621,713	18,984,053
Support Staff	17,400,386	16,793,314
Other Professionals	5,276,591	5,091,254
Substitutes	7,006,202	7,289,477
<b>Total Salaries</b>	<b>163,047,554</b>	<b>158,547,631</b>
<b>Employee Benefits</b>	<b>39,596,044</b>	<b>38,940,179</b>
<b>Total Salaries and Benefits</b>	<b>202,643,598</b>	<b>197,487,810</b>
<b>Services and Supplies</b>		
Services	6,111,721	6,255,828
Student Transportation	98,652	104,273
Professional Development and Travel	1,325,636	1,704,490
Rentals and Leases	42,100	42,100
Dues and Fees	768,560	594,085
Insurance	460,143	460,143
Supplies	6,865,331	7,874,827
Utilities	3,178,000	3,178,000
Bad Debts	2,000	2,000
<b>Total Services and Supplies</b>	<b>18,852,143</b>	<b>20,215,746</b>
<b>Total Operating Expense</b>	<b>221,495,741</b>	<b>217,703,556</b>

# School District No. 35 (Langley)

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
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	80,692,329	1,422,175	249,175	1,133,343	47,038	5,275,914	<b>88,819,974</b>
1.03 Career Programs	425,099		344,264	64,110			<b>833,473</b>
1.07 Library Services	1,016,655		592,428	14,662		9,650	<b>1,633,395</b>
1.08 Counselling	3,095,624	139,108	3,986	46,669		3,000	<b>3,288,387</b>
1.10 Special Education	12,284,163	667,735	16,261,875	46,064	208,490	561,214	<b>30,029,541</b>
1.30 English Language Learning	1,550,701	95,985	80,420			19,540	<b>1,746,646</b>
1.31 Indigenous Education	469,609	142,834	1,329,639	61,479		16,000	<b>2,019,561</b>
1.41 School Administration		9,178,855		2,888,675	83,348	101,246	<b>12,252,124</b>
1.60 Summer School	482,352	79,523	143,203	5,825		2,536	<b>713,439</b>
1.62 International and Out of Province Students	1,585,229	142,834	460,717	146,903	310,519	90,062	<b>2,736,264</b>
1.64 Other							-
<b>Total Function 1</b>	<b>101,601,761</b>	<b>11,869,049</b>	<b>19,465,707</b>	<b>4,407,730</b>	<b>649,395</b>	<b>6,079,162</b>	<b>144,072,804</b>
<b>4 District Administration</b>							
4.11 Educational Administration		271,852		51,101	933,414	2,540	<b>1,258,907</b>
4.40 School District Governance					208,725		<b>208,725</b>
4.41 Business Administration				1,259,366	2,121,066	17,500	<b>3,397,932</b>
<b>Total Function 4</b>	-	<b>271,852</b>	-	<b>1,310,467</b>	<b>3,263,205</b>	<b>20,040</b>	<b>4,865,564</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				111,100	970,366	8,000	<b>1,089,466</b>
5.50 Maintenance Operations				10,133,371	346,659	690,000	<b>11,170,030</b>
5.52 Maintenance of Grounds				443,486		139,000	<b>582,486</b>
5.56 Utilities							-
<b>Total Function 5</b>	-	-	-	<b>10,687,957</b>	<b>1,317,025</b>	<b>837,000</b>	<b>12,841,982</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				107,004	46,966	10,000	<b>163,970</b>
7.70 Student Transportation			156,006	887,228		60,000	<b>1,103,234</b>
<b>Total Function 7</b>	-	-	<b>156,006</b>	<b>994,232</b>	<b>46,966</b>	<b>70,000</b>	<b>1,267,204</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	-	-	-	-	-	-	-
<b>Total Functions 1 - 9</b>	<b>101,601,761</b>	<b>12,140,901</b>	<b>19,621,713</b>	<b>17,400,386</b>	<b>5,276,591</b>	<b>7,006,202</b>	<b>163,047,554</b>

# School District No. 35 (Langley)

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 Annual Budget	2021 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	88,819,974	22,188,587	111,008,561	3,900,118	114,908,679	114,028,849
1.03 Career Programs	833,473	214,618	1,048,091	137,929	1,186,020	1,137,505
1.07 Library Services	1,633,395	397,795	2,031,190	152,510	2,183,700	2,116,019
1.08 Counselling	3,288,387	761,687	4,050,074	59,050	4,109,124	4,055,932
1.10 Special Education	30,029,541	7,379,906	37,409,447	535,856	37,945,303	36,907,894
1.30 English Language Learning	1,746,646	404,389	2,151,035	70,160	2,221,195	2,313,618
1.31 Indigenous Education	2,019,561	533,145	2,552,706	387,377	2,940,083	2,878,094
1.41 School Administration	12,252,124	2,638,228	14,890,352	495,113	15,385,465	14,821,722
1.60 Summer School	713,439	127,444	840,883	22,430	863,313	535,313
1.62 International and Out of Province Students	2,736,264	618,381	3,354,645	1,688,918	5,043,563	4,923,514
1.64 Other	-	-	-	4,500	4,500	4,500
<b>Total Function 1</b>	<b>144,072,804</b>	<b>35,264,180</b>	<b>179,336,984</b>	<b>7,453,961</b>	<b>186,790,945</b>	<b>183,722,960</b>
<b>4 District Administration</b>						
4.11 Educational Administration	1,258,907	273,218	1,532,125	320,822	1,852,947	1,912,581
4.40 School District Governance	208,725	12,600	221,325	130,700	352,025	424,204
4.41 Business Administration	3,397,932	758,219	4,156,151	2,247,686	6,403,837	6,216,774
<b>Total Function 4</b>	<b>4,865,564</b>	<b>1,044,037</b>	<b>5,909,601</b>	<b>2,699,208</b>	<b>8,608,809</b>	<b>8,553,559</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	1,089,466	226,858	1,316,324	892,982	2,209,306	2,167,946
5.50 Maintenance Operations	11,170,030	2,651,443	13,821,473	3,862,472	17,683,945	17,089,717
5.52 Maintenance of Grounds	582,486	107,705	690,191	305,000	995,191	981,104
5.56 Utilities	-	-	-	3,170,000	3,170,000	3,170,000
<b>Total Function 5</b>	<b>12,841,982</b>	<b>2,986,006</b>	<b>15,827,988</b>	<b>8,230,454</b>	<b>24,058,442</b>	<b>23,408,767</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	163,970	36,965	200,935	5,400	206,335	203,301
7.70 Student Transportation	1,103,234	264,856	1,368,090	463,120	1,831,210	1,814,969
<b>Total Function 7</b>	<b>1,267,204</b>	<b>301,821</b>	<b>1,569,025</b>	<b>468,520</b>	<b>2,037,545</b>	<b>2,018,270</b>
<b>9 Debt Services</b>						
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>163,047,554</b>	<b>39,596,044</b>	<b>202,643,598</b>	<b>18,852,143</b>	<b>221,495,741</b>	<b>217,703,556</b>

**School District No. 35 (Langley)**  
 Annual Budget - Special Purpose Revenue and Expense  
 Year Ended June 30, 2022

	<b>2022</b>	2021 Amended
	<b>Annual Budget</b>	Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	25,878,464	39,111,319
Other	590,730	583,079
Other Revenue	8,000,000	8,000,000
<b>Total Revenue</b>	<b>34,469,194</b>	47,694,398
<b>Expenses</b>		
Instruction	33,294,243	42,747,889
District Administration	331,603	328,014
Operations and Maintenance	843,348	4,103,495
Transportation and Housing		90,000
<b>Total Expense</b>	<b>34,469,194</b>	47,269,398
<b>Net Revenue (Expense)</b>	<b>-</b>	425,000
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased		(425,000)
<b>Total Net Transfers</b>	<b>-</b>	(425,000)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

# School District No. 35 (Langley)

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
	\$	\$	\$	\$		\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>									
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	680,178	714,717		288,000	75,950	211,772	2,110,919	906,082	20,890,846
Provincial Grants - Other									
Other			8,000,000						
	680,178	714,717	8,000,000	288,000	75,950	211,772	2,110,919	906,082	20,890,846
<b>Less:</b> Allocated to Revenue	680,178	714,717	8,000,000	288,000	75,950	211,772	2,110,919	906,082	20,890,846
<b>Deferred Revenue, end of year</b>	-	-	-	-	-	-	-	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education	680,178	714,717		288,000	75,950	211,772	2,110,919	906,082	20,890,846
Provincial Grants - Other									
Other Revenue			8,000,000						
	680,178	714,717	8,000,000	288,000	75,950	211,772	2,110,919	906,082	20,890,846
<b>Expenses</b>									
Salaries									
Teachers					20,913		272,751		16,640,636
Principals and Vice Principals						43,123			
Educational Assistants		714,717		193,257	21,473		1,380,154		
Support Staff	210,442							286,400	
Other Professionals								66,343	
Substitutes						9,000	10,454		392,000
	210,442	714,717	-	193,257	42,386	52,123	1,663,359	816,205	17,032,636
Employee Benefits	49,478			74,838	11,408	9,032	447,060	89,877	3,858,210
Services and Supplies	420,258		8,000,000	19,905	22,156	150,617	500		
	680,178	714,717	8,000,000	288,000	75,950	211,772	2,110,919	906,082	20,890,846
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

# School District No. 35 (Langley)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2022

	<u>SWIS</u>	<u>TOTAL</u>
	\$	\$
<b>Deferred Revenue, beginning of year</b>		-
<b>Add:</b> Restricted Grants		
Provincial Grants - Ministry of Education		25,878,464
Provincial Grants - Other	590,730	590,730
Other		8,000,000
	<u>590,730</u>	<u>34,469,194</u>
<b>Less:</b> Allocated to Revenue	590,730	34,469,194
<b>Deferred Revenue, end of year</b>	<u>-</u>	<u>-</u>
<b>Revenues</b>		
Provincial Grants - Ministry of Education		25,878,464
Provincial Grants - Other	590,730	590,730
Other Revenue		8,000,000
	<u>590,730</u>	<u>34,469,194</u>
<b>Expenses</b>		
Salaries		
Teachers		16,934,300
Principals and Vice Principals		43,123
Educational Assistants	279,857	2,589,458
Support Staff	11,184	508,026
Other Professionals	80,477	146,820
Substitutes		874,916
	<u>371,518</u>	<u>21,096,643</u>
Employee Benefits	101,255	4,641,158
Services and Supplies	117,957	8,731,393
	<u>590,730</u>	<u>34,469,194</u>
<b>Net Revenue (Expense)</b>	<u>-</u>	<u>-</u>

# School District No. 35 (Langley)

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2022

Schedule 4

	2022 Annual Budget			2021 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Provincial Grants				
Ministry of Education	48,755,161		<b>48,755,161</b>	347,220
Investment Income		18,260	<b>18,260</b>	36,458
Amortization of Deferred Capital Revenue	10,805,651		<b>10,805,651</b>	10,653,982
<b>Total Revenue</b>	<b>59,560,812</b>	<b>18,260</b>	<b>59,579,072</b>	11,037,660
<b>Expenses</b>				
Operations and Maintenance	755,161		<b>755,161</b>	347,220
Amortization of Tangible Capital Assets				
Operations and Maintenance	13,820,107		<b>13,820,107</b>	12,852,874
Transportation and Housing	596,567		<b>596,567</b>	481,991
<b>Total Expense</b>	<b>15,171,835</b>	-	<b>15,171,835</b>	13,682,085
<b>Net Revenue (Expense)</b>	<b>44,388,977</b>	<b>18,260</b>	<b>44,407,237</b>	(2,644,425)
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased			-	425,000
Local Capital		1,173,608	<b>1,173,608</b>	3,269,787
<b>Total Net Transfers</b>	-	<b>1,173,608</b>	<b>1,173,608</b>	3,694,787
<b>Other Adjustments to Fund Balances</b>				
Tangible Capital Assets Purchased from Local Capital	3,673,608	(3,673,608)	-	
<b>Total Other Adjustments to Fund Balances</b>	<b>3,673,608</b>	<b>(3,673,608)</b>	-	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>48,062,585</b>	<b>(2,481,740)</b>	<b>45,580,845</b>	1,050,362