

Amended Annual Budget

School District No. 35 (Langley)

June 30, 2025

School District No. 35 (Langley)

June 30, 2025

Table of Contents

Bylaw 1

Amended Annual Budget - Revenue and Expense - Statement 2 2

Amended Annual Budget - Changes in Net Financial Assets (Debt) - Statement 4 4

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund - Schedule 1 5

Amended Annual Budget - Operating Revenue and Expense - Schedule 2 6

 Schedule 2A - Amended Annual Budget - Schedule of Operating Revenue by Source 7

 Schedule 2B - Amended Annual Budget - Schedule of Operating Expense by Object 8

 Schedule 2C - Amended Annual Budget - Operating Expense by Function, Program and Object 9

Amended Annual Budget - Special Purpose Revenue and Expense - Schedule 3 11

 Schedule 3A - Amended Annual Budget - Changes in Special Purpose Funds 12

Amended Annual Budget - Capital Revenue and Expense - Schedule 4 15

*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 2024/2025 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 2024/2025.
3. The attached Statement 2 showing the estimated revenue and expense for the 2024/2025 fiscal year and the total budget bylaw amount of \$414,237,105 for the 2024/2025 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 2024/2025.

READ A FIRST TIME THE 25 DAY OF February, 2025;

READ A SECOND TIME THE 25 DAY OF February, 2025;

READ A THIRD TIME, PASSED AND ADOPTED THE 25 DAY OF February, 2025;

Chairperson of the Board

(Corporate Seal)

~~Secretary~~ Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 35 (Langley) Amended Annual Budget Bylaw 2024/2025, adopted by the Board the 25 DAY OF February, 2025.

~~Secretary~~ Treasurer

School District No. 35 (Langley)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2025

	2025 Amended Annual Budget	2025 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	25,776,000	25,735,057
Adult	50,313	53,500
Total Ministry Operating Grant Funded FTE's	<u>25,826,313</u>	<u>25,788,557</u>
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	358,004,133	340,437,407
Other	246,559	1,051,767
Federal Grants	1,165,025	
Tuition	16,903,043	16,560,415
Other Revenue	10,395,306	10,290,227
Rentals and Leases	1,092,150	1,092,150
Investment Income	2,770,000	3,381,700
Amortization of Deferred Capital Revenue	12,289,437	11,834,981
Total Revenue	<u>402,865,653</u>	<u>384,648,647</u>
Expenses		
Instruction	342,250,781	324,622,037
District Administration	11,294,789	10,686,566
Operations and Maintenance	48,694,787	47,295,845
Transportation and Housing	3,475,176	3,274,632
Total Expense	<u>405,715,533</u>	<u>385,879,080</u>
Net Revenue (Expense)	<u>(2,849,880)</u>	<u>(1,230,433)</u>
Budgeted Allocation (Retirement) of Surplus (Deficit)	5,990,034	350,000
Budgeted Surplus (Deficit), for the year	<u>3,140,154</u>	<u>(880,433)</u>
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	3,140,154	(880,433)
Budgeted Surplus (Deficit), for the year	<u>3,140,154</u>	<u>(880,433)</u>

School District No. 35 (Langley)
 Amended Annual Budget - Revenue and Expense
 Year Ended June 30, 2025

	2025 Amended Annual Budget	2025 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	308,384,189	303,316,080
Special Purpose Funds - Total Expense	79,360,489	65,497,023
Capital Fund - Total Expense	17,970,855	17,065,977
Capital Fund - Tangible Capital Assets Purchased from Local Capital	8,521,572	4,050,563
Total Budget Bylaw Amount	<u>414,237,105</u>	<u>389,929,643</u>

Approved by the Board

Candy Ashdown

FEBRUARY 25, 2025

Signature of the Chairperson of the Board of Education

Date Signed

Mal Gill

FEBRUARY 25, 2025

Signature of the Superintendent

Date Signed

Brian Iseli

February 25/25

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, 2025

	2025 Amended Annual Budget	2025 Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(2,849,880)</u>	<u>(1,230,433)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Local Capital	(8,521,572)	(4,050,563)
From Deferred Capital Revenue	<u>(68,510,073)</u>	<u>(70,273,042)</u>
Total Acquisition of Tangible Capital Assets	<u>(77,031,645)</u>	<u>(74,323,605)</u>
Amortization of Tangible Capital Assets	<u>17,820,855</u>	<u>16,915,977</u>
Total Effect of change in Tangible Capital Assets	<u>(59,210,790)</u>	<u>(57,407,628)</u>
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>(62,060,670)</u></u>	<u><u>(58,638,061)</u></u>

School District No. 35 (Langley)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
 Year Ended June 30, 2025

	Operating Fund	Special Purpose Fund	Capital Fund	2025 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	22,141,388		129,714,985	151,856,373
Changes for the year				
Net Revenue (Expense) for the year	2,531,538		(5,381,418)	(2,849,880)
Interfund Transfers				
Local Capital	(8,521,572)		8,521,572	-
Net Changes for the year	(5,990,034)	-	3,140,154	(2,849,880)
Budgeted Accumulated Surplus (Deficit), end of year	16,151,354	-	132,855,139	149,006,493

School District No. 35 (Langley)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2025

	2025 Amended Annual Budget	2025 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	288,971,536	284,738,474
Other	246,559	207,400
Tuition	16,903,043	16,560,415
Other Revenue	1,082,439	1,186,504
Rentals and Leases	1,092,150	1,092,150
Investment Income	2,620,000	3,231,700
Total Revenue	310,915,727	307,016,643
Expenses		
Instruction	264,817,076	260,719,345
District Administration	10,287,247	9,961,353
Operations and Maintenance	30,604,788	30,104,066
Transportation and Housing	2,675,078	2,531,316
Total Expense	308,384,189	303,316,080
Net Revenue (Expense)	2,531,538	3,700,563
Budgeted Prior Year Surplus Appropriation	5,990,034	350,000
Net Transfers (to) from other funds		
Local Capital	(8,521,572)	(4,050,563)
Total Net Transfers	(8,521,572)	(4,050,563)
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, 2025

	2025 Amended Annual Budget	2025 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	284,059,312	282,951,032
ISC/LEA Recovery	(88,977)	(102,708)
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
Labour Settlement Funding	2,915,010	
Early Learning Framework (ELF) Implementation	3,385	3,385
Support Staff Funding EHB	166,534	166,534
Additional Support Staff Funding	11,457	11,457
Teacher Pro D Funding	250,000	
Total Provincial Grants - Ministry of Education and Child Care	288,971,536	284,738,474
Provincial Grants - Other	246,559	207,400
Tuition		
Summer School Fees	139,928	188,015
Continuing Education	48,000	47,000
International and Out of Province Students	16,715,115	16,325,400
Total Tuition	16,903,043	16,560,415
Other Revenues		
Funding from First Nations	88,977	102,708
Miscellaneous		
Other Revenues	396,462	576,796
Transportation	30,000	40,000
BC Hydro Grant	47,000	47,000
Salary Recoveries	520,000	420,000
Total Other Revenue	1,082,439	1,186,504
Rentals and Leases	1,092,150	1,092,150
Investment Income	2,620,000	3,231,700
Total Operating Revenue	310,915,727	307,016,643

School District No. 35 (Langley)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2025

	2025 Amended Annual Budget	2025 Annual Budget
	\$	\$
Salaries		
Teachers	135,049,221	135,418,840
Principals and Vice Principals	15,725,040	15,525,774
Educational Assistants	31,875,209	31,652,450
Support Staff	21,517,502	21,251,173
Other Professionals	7,240,497	7,255,886
Substitutes	11,889,328	10,619,084
Total Salaries	223,296,797	221,723,207
Employee Benefits	55,921,157	55,958,024
Total Salaries and Benefits	279,217,954	277,681,231
Services and Supplies		
Services	8,941,964	7,971,189
Student Transportation	243,800	219,000
Professional Development and Travel	2,922,094	2,229,241
Rentals and Leases	69,324	51,875
Dues and Fees	1,679,060	1,671,060
Insurance	697,120	619,100
Supplies	10,905,873	9,086,384
Utilities	3,705,000	3,785,000
Bad Debts	2,000	2,000
Total Services and Supplies	29,166,235	25,634,849
Total Operating Expense	308,384,189	303,316,080

School District No. 35 (Langley)
 Amended Annual Budget - Operating Expense by Function, Program and Object
 Year Ended June 30, 2025

	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	106,416,119	733,311	475,729	983,682		8,714,246	117,323,087
1.03 Career Programs	570,659		604,183	61,065		3,000	1,238,907
1.07 Library Services	1,249,333		819,364	17,308		8,350	2,094,355
1.08 Counselling	4,276,650		3,986			2,000	4,282,636
1.10 Inclusive Education	17,099,512	1,684,141	27,423,545	59,358	939,910	1,699,050	48,905,516
1.30 English Language Learning	2,114,689	263,145	91,698				2,469,532
1.31 Indigenous Education	458,384	86,212	1,684,290	86,984		7,500	2,323,370
1.41 School Administration		11,928,598		3,960,117		133,369	16,022,084
1.60 Summer School	796,344	115,844	150,956	37,732		4,314	1,105,190
1.62 International and Out of Province Students	2,067,531	319,829	609,953	221,099	436,811	106,545	3,761,768
Total Function 1	135,049,221	15,131,080	31,863,704	5,427,345	1,376,721	10,678,374	199,526,445
4 District Administration							
4.11 Educational Administration		421,535		58,307	1,263,228	2,540	1,745,610
4.40 School District Governance					235,715		235,715
4.41 Business Administration		172,425		1,538,417	2,218,464	15,500	3,944,806
Total Function 4	-	593,960	-	1,596,724	3,717,407	18,040	5,926,131
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				125,085	1,741,948	8,000	1,875,033
5.50 Maintenance Operations				12,594,085	299,695	965,914	13,859,694
5.52 Maintenance of Grounds				462,422		139,000	601,422
5.56 Utilities							-
Total Function 5	-	-	-	13,181,592	2,041,643	1,112,914	16,336,149
7 Transportation and Housing							
7.41 Transportation and Housing Administration				124,015	104,726	20,000	248,741
7.70 Student Transportation			11,505	1,187,826		60,000	1,259,331
Total Function 7	-	-	11,505	1,311,841	104,726	80,000	1,508,072
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	135,049,221	15,725,040	31,875,209	21,517,502	7,240,497	11,889,328	223,296,797

School District No. 35 (Langley)
 Amended Annual Budget - Operating Expense by Function, Program and Object
 Year Ended June 30, 2025

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2025 Amended Annual Budget	2025 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	117,323,087	29,249,318	146,572,405	8,395,377	154,967,782	153,467,604
1.03 Career Programs	1,238,907	343,711	1,582,618	159,144	1,741,762	1,698,175
1.07 Library Services	2,094,355	533,083	2,627,438	222,386	2,849,824	2,785,280
1.08 Counseling	4,282,636	1,038,172	5,320,808	222,505	5,543,313	5,477,203
1.10 Inclusive Education	48,905,516	12,740,911	61,646,427	1,227,528	62,873,955	60,552,116
1.30 English Language Learning	2,469,532	595,412	3,064,944	137,799	3,202,743	4,542,087
1.31 Indigenous Education	2,323,370	650,739	2,974,109	657,863	3,631,972	3,590,981
1.41 School Administration	16,022,084	3,782,398	19,804,682	1,264,736	21,069,418	19,834,805
1.60 Summer School	1,105,190	224,887	1,330,077	40,533	1,370,610	1,273,206
1.62 International and Out of Province Students	3,761,768	883,346	4,645,114	2,920,583	7,565,697	7,497,888
Total Function 1	199,526,445	50,042,177	249,568,622	15,248,454	264,817,076	260,719,345
4 District Administration						
4.11 Educational Administration	1,745,610	383,693	2,129,303	444,287	2,573,590	2,550,797
4.40 School District Governance	235,715	17,382	253,097	185,738	438,835	424,077
4.41 Business Administration	3,944,806	918,868	4,863,674	2,411,148	7,274,822	6,986,479
Total Function 4	5,926,131	1,319,943	7,246,074	3,041,173	10,287,247	9,961,353
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	1,875,033	406,099	2,281,132	800,778	3,081,910	4,026,740
5.50 Maintenance Operations	13,859,694	3,649,075	17,508,769	5,292,122	22,800,891	21,278,556
5.52 Maintenance of Grounds	601,422	118,324	719,746	322,241	1,041,987	1,038,770
5.56 Utilities	-	-	-	3,680,000	3,680,000	3,760,000
Total Function 5	16,336,149	4,173,498	20,509,647	10,095,141	30,604,788	30,104,066
7 Transportation and Housing						
7.41 Transportation and Housing Administration	248,741	55,351	304,092	5,400	309,492	244,219
7.70 Student Transportation	1,259,331	330,188	1,589,519	776,067	2,365,586	2,287,097
Total Function 7	1,508,072	385,539	1,893,611	781,467	2,675,078	2,531,316
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	223,296,797	55,921,157	279,217,954	29,166,235	308,384,189	303,316,080

School District No. 35 (Langley)

Amended Annual Budget - Special Purpose Revenue and Expense
 Year Ended June 30, 2025

	2025 Amended Annual Budget	2025 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	68,882,597	55,548,933
Other		844,367
Federal Grants	1,165,025	
Other Revenue	9,312,867	9,103,723
Total Revenue	79,360,489	65,497,023
Expenses		
Instruction	77,433,705	63,902,692
District Administration	1,007,542	725,213
Operations and Maintenance	869,118	869,118
Transportation and Housing	50,124	
Total Expense	79,360,489	65,497,023
Budgeted Surplus (Deficit), for the year	-	-

School District No. 35 (Langley)
 Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2025

	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		16,608	1,229,171		30,025				4,295,601
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	680,306	1,001,864		288,000	78,400	302,029	2,365,238	1,033,519	53,200,801
Federal Grants			7,000,000						
Other	680,306	1,001,864	7,000,000	288,000	78,400	302,029	2,365,238	1,033,519	53,200,801
Less: Allocated to Revenue Recovered	680,306	1,018,472	8,229,171	288,000	108,425	302,029	2,365,238	1,033,519	53,200,801
Deferred Revenue, end of year	-	-	-	-	-	-	-	-	4,295,601
Revenues									
Provincial Grants - Ministry of Education and Child Care	680,306	1,018,472		288,000	108,425	302,029	2,365,238	1,033,519	53,200,801
Federal Grants			8,229,171						
Other Revenue	680,306	1,018,472	8,229,171	288,000	108,425	302,029	2,365,238	1,033,519	53,200,801
Expenses									
Salaries									
Teachers					20,999		705,652		42,020,780
Principals and Vice Principals									
Educational Assistants									
Support Staff	236,610	998,577		208,502	24,365		1,115,455	327,946	
Other Professionals							88,330	89,380	
Substitutes	236,610	998,577		208,502	1,000	19,301		502,561	1,198,179
Employee Benefits	53,828	19,895		61,498	12,940			113,632	9,981,842
Services and Supplies	389,868		8,229,171	18,000	49,121	282,728			
	680,306	1,018,472	8,229,171	288,000	108,425	302,029	2,365,238	1,033,519	53,200,801
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 35 (Langley)
 Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2025

	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		13,696	9,197	6,191		87,859	318,056		
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	5,825,142	44,313	48,000	6,750	110,800	10,000		25,000	19,000
Federal Grants									
Other	5,825,142	44,313	48,000	6,750	110,800	10,000		25,000	19,000
Less: Allocated to Revenue Recovered	5,825,142	50,124	57,197	12,941	110,800	97,859	318,056	25,000	19,000
Deferred Revenue, end of year	-	-	-	-	-	-	-	-	-
Revenues	5,825,142	50,124	57,197	12,941	110,800	97,859	318,056	25,000	19,000
Provincial Grants - Ministry of Education and Child Care									
Federal Grants									
Other Revenue	5,825,142	50,124	57,197	12,941	110,800	97,859	318,056	25,000	19,000
Expenses									
Salaries									
Teachers									
Principals and Vice Principals									
Educational Assistants					81,670				
Support Staff									
Other Professionals									
Substitutes									
Employee Benefits									
Services and Supplies	5,825,142	50,124	57,197	12,941	26,130	97,859	318,056	25,000	19,000
	5,825,142	50,124	57,197	12,941	110,800	97,859	318,056	25,000	19,000
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 35 (Langley)
 Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2025

	ECL Early Care & Learning	Feeding Futures Fund	Health Career Grants	Project Penny	SWIS	Project Resiliency	TOTAL
	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		313,014		100,000	286,982		6,706,400
Add: Restricted Grants							
Provincial Grants - Ministry of Education and Child Care	175,000	2,752,652	29,022		1,165,025		67,995,836
Federal Grants						1,083,696	1,165,025
Other	175,000	2,752,652	29,022	-	1,165,025	1,083,696	8,083,696
Less: Allocated to Revenue Recovered	175,000	3,065,666	29,022	100,000	1,165,025	1,083,696	77,244,557
Deferred Revenue, end of year	-	-	-	-	286,982	-	79,360,489
Revenues							
Provincial Grants - Ministry of Education and Child Care	175,000	3,065,666	29,022	100,000	1,165,025		68,882,597
Federal Grants						1,083,696	1,165,025
Other Revenue	175,000	3,065,666	29,022	100,000	1,165,025	1,083,696	9,312,867
Expenses							
Salaries							
Teachers					64,885	110,627	42,922,943
Principals and Vice Principals	145,490	167,282			72,936	159,032	544,740
Educational Assistants					613,507		3,042,076
Support Staff					33,115		597,671
Other Professionals					24,176	176,678	378,564
Substitutes	145,490	167,282			2,958		1,723,959
Employee Benefits	29,510	33,930			811,577	446,337	49,209,993
Services and Supplies	175,000	2,864,454	29,022	100,000	237,829	97,588	11,124,423
Net Revenue (Expense)	-	-	-	-	1,165,025	1,083,696	19,026,073
	-	-	-	-	-	-	79,360,489

School District No. 35 (Langley)

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2025

	2025 Amended Annual Budget			2025 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education and Child Care	150,000		150,000	150,000
Investment Income		150,000	150,000	150,000
Amortization of Deferred Capital Revenue	12,289,437		12,289,437	11,834,981
Total Revenue	12,439,437	150,000	12,589,437	12,134,981
Expenses				
Operations and Maintenance	150,000		150,000	150,000
Amortization of Tangible Capital Assets				
Operations and Maintenance	17,070,881		17,070,881	16,172,661
Transportation and Housing	749,974		749,974	743,316
Total Expense	17,970,855	-	17,970,855	17,065,977
Net Revenue (Expense)	(5,531,418)	150,000	(5,381,418)	(4,930,996)
Net Transfers (to) from other funds				
Local Capital		8,521,572	8,521,572	4,050,563
Total Net Transfers	-	8,521,572	8,521,572	4,050,563
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	8,521,572	(8,521,572)	-	
Total Other Adjustments to Fund Balances	8,521,572	(8,521,572)	-	
Budgeted Surplus (Deficit), for the year	2,990,154	150,000	3,140,154	(880,433)