

Amended Annual Budget

School District No. 35 (Langley)

June 30, 2026

School District No. 35 (Langley)

June 30, 2026

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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 2025/2026 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 2025/2026.
3. The attached Statement 2 showing the estimated revenue and expense for the 2025/2026 fiscal year and the total budget bylaw amount of \$436,323,503 for the 2025/2026 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 2025/2026.

READ A FIRST TIME THE 24th DAY OF February, 2026;

READ A SECOND TIME THE 24th DAY OF February, 2026;

READ A THIRD TIME, PASSED AND ADOPTED THE 24th DAY OF February, 2026;

(Corporate Seal)

Candy Ashdown

Chairperson of the Board

Brian Iseli

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 35 (Langley) Amended Annual Budget Bylaw 2025/2026, adopted by the Board the 24th DAY OF February, 2026.

Brian Iseli

Secretary Treasurer

School District No. 35 (Langley)

Statement 2

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2026

	2026 Amended Annual Budget	2026 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	26,486,000	26,227,804
Adult	52,563	53,250
Total Ministry Operating Grant Funded FTE's	26,538,563	26,281,054
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	375,612,626	357,248,224
Other	272,759	269,759
Federal Grants	1,014,771	1,594,972
Tuition	17,317,613	15,775,128
Other Revenue	10,750,226	9,404,937
Rentals and Leases	1,251,150	1,145,000
Investment Income	2,200,000	2,520,000
Amortization of Deferred Capital Revenue	13,763,140	13,737,716
Total Revenue	422,182,285	401,695,736
Expenses		
Instruction	361,161,766	340,320,441
District Administration	11,976,371	11,562,610
Operations and Maintenance	52,497,079	50,006,564
Transportation and Housing	3,554,713	3,423,504
Total Expense	429,189,929	405,313,119
Net Revenue (Expense)	(7,007,644)	(3,617,383)
Budgeted Allocation (Retirement) of Surplus (Deficit)	7,965,689	1,528,446
Budgeted Surplus (Deficit), for the year	958,045	(2,088,937)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	958,045	(2,088,937)
Budgeted Surplus (Deficit), for the year	958,045	(2,088,937)

School District No. 35 (Langley)

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2026

	2026 Amended Annual Budget	2026 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	322,976,057	313,991,668
Special Purpose Funds - Total Expense	86,025,203	71,908,123
Capital Fund - Total Expense	20,188,669	19,413,328
Capital Fund - Tangible Capital Assets Purchased from Local Capital	7,133,574	3,316,675
Total Budget Bylaw Amount	436,323,503	408,629,794

Approved by the Board

Candy Ashdown February 24, 2026
Signature of the Chairperson of the Board of Education Date Signed

Mal Gill February 25, 2026
Signature of the Superintendent Date Signed

Brian Iseli February 25, 2026
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, 2026

	2026 Amended Annual Budget	2026 Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(7,007,644)</u>	<u>(3,617,383)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Local Capital	(7,133,574)	(3,316,675)
From Deferred Capital Revenue	<u>(131,377,082)</u>	<u>(132,976,110)</u>
Total Acquisition of Tangible Capital Assets	<u>(138,510,656)</u>	<u>(136,292,785)</u>
Amortization of Tangible Capital Assets	<u>20,038,669</u>	<u>19,263,328</u>
Total Effect of change in Tangible Capital Assets	<u>(118,471,987)</u>	<u>(117,029,457)</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>(125,479,631)</u></u>	<u><u>(120,646,840)</u></u>

School District No. 35 (Langley)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2026

	Operating Fund	Special Purpose Fund	Capital Fund	2026 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	23,743,880		157,540,385	181,284,265
Changes for the year				
Net Revenue (Expense) for the year	(832,115)		(6,175,529)	(7,007,644)
Interfund Transfers				
Local Capital	(7,133,574)		7,133,574	-
Net Changes for the year	(7,965,689)	-	958,045	(7,007,644)
Budgeted Accumulated Surplus (Deficit), end of year	15,778,191	-	158,498,430	174,276,621

School District No. 35 (Langley)

Amended Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2026

	2026 Amended Annual Budget	2026 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	299,594,024	294,985,073
Other	272,759	269,759
Tuition	17,317,613	15,775,128
Other Revenue	1,608,396	1,204,937
Rentals and Leases	1,251,150	1,145,000
Investment Income	2,100,000	2,400,000
Total Revenue	322,143,942	315,779,897
Expenses		
Instruction	277,098,684	270,417,252
District Administration	10,888,027	10,431,453
Operations and Maintenance	32,284,970	30,481,467
Transportation and Housing	2,704,376	2,661,496
Total Expense	322,976,057	313,991,668
Net Revenue (Expense)	(832,115)	1,788,229
Budgeted Prior Year Surplus Appropriation	7,965,689	1,528,446
Net Transfers (to) from other funds		
Local Capital	(7,133,574)	(3,316,675)
Total Net Transfers	(7,133,574)	(3,316,675)
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, 2026

	2026 Amended Annual Budget	2026 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	298,365,112	293,741,050
ISC/LEA Recovery	(104,088)	(88,977)
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
FSA Scorer Grant	17,740	17,740
Early Learning Framework (ELF) Implementation	3,385	3,385
Total Provincial Grants - Ministry of Education and Child Care	299,594,024	294,985,073
Provincial Grants - Other	272,759	269,759
Tuition		
Summer School Fees	239,753	139,928
Continuing Education	53,000	65,000
International and Out of Province Students	17,024,860	15,570,200
Total Tuition	17,317,613	15,775,128
Other Revenues		
Funding from First Nations	104,088	88,977
Miscellaneous		
Other Revenues	907,308	518,960
Transportation	30,000	30,000
BC Hydro Grant	47,000	47,000
Salary Recoveries	520,000	520,000
Total Other Revenue	1,608,396	1,204,937
Rentals and Leases	1,251,150	1,145,000
Investment Income	2,100,000	2,400,000
Total Operating Revenue	322,143,942	315,779,897

School District No. 35 (Langley)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2026

	2026 Amended Annual Budget	2026 Annual Budget
	\$	\$
Salaries		
Teachers	140,341,171	140,308,323
Principals and Vice Principals	15,971,653	15,695,318
Educational Assistants	33,723,060	32,602,376
Support Staff	21,853,523	21,722,183
Other Professionals	8,080,272	7,770,452
Substitutes	13,491,705	10,651,178
Total Salaries	233,461,384	228,749,830
Employee Benefits	60,137,369	59,755,604
Total Salaries and Benefits	293,598,753	288,505,434
Services and Supplies		
Services	10,049,829	8,352,125
Student Transportation	217,900	210,492
Professional Development and Travel	2,700,012	2,319,648
Rentals and Leases	51,875	51,875
Dues and Fees	1,727,335	1,544,185
Insurance	720,893	697,120
Supplies	10,371,460	8,897,789
Utilities	3,536,000	3,411,000
Bad Debts	2,000	2,000
Total Services and Supplies	29,377,304	25,486,234
Total Operating Expense	322,976,057	313,991,668

School District No. 35 (Langley)

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

Year Ended June 30, 2026

	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	109,295,739	593,602	656,629	1,040,817		10,291,199	121,877,986
1.03 Career Programs	674,322		608,647	57,183		3,000	1,343,152
1.07 Library Services	1,376,845		803,721	17,303		8,350	2,206,219
1.08 Counselling	4,293,014		3,986				4,297,000
1.10 Inclusive Education	18,017,481	2,109,608	29,009,572	53,706	1,139,186	1,467,272	51,796,825
1.30 English Language Learning	2,886,688	268,483	114,634				3,269,805
1.31 Indigenous Education	570,367		1,701,000	87,018		2,500	2,360,885
1.41 School Administration		12,183,297		4,170,706		99,350	16,453,353
1.60 Summer School	1,050,502	138,847	211,623	2,974		9,070	1,413,016
1.62 International and Out of Province Students	2,176,213	319,829	601,743	226,749	427,992	105,545	3,858,071
Total Function 1	140,341,171	15,613,666	33,711,555	5,656,456	1,567,178	11,986,286	208,876,312
4 District Administration							
4.11 Educational Administration		18,280		58,537	1,447,351	2,540	1,526,708
4.40 School District Governance					239,959		239,959
4.41 Business Administration		339,707		1,560,390	2,567,339	32,500	4,499,936
Total Function 4	-	357,987	-	1,618,927	4,254,649	35,040	6,266,603
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				125,515	1,746,111	8,000	1,879,626
5.50 Maintenance Operations				12,627,630	407,608	1,153,379	14,188,617
5.52 Maintenance of Grounds				462,946		179,000	641,946
5.56 Utilities							-
Total Function 5	-	-	-	13,216,091	2,153,719	1,340,379	16,710,189
7 Transportation and Housing							
7.41 Transportation and Housing Administration				124,439	104,726	20,000	249,165
7.70 Student Transportation			11,505	1,237,610		110,000	1,359,115
Total Function 7	-	-	11,505	1,362,049	104,726	130,000	1,608,280
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	140,341,171	15,971,653	33,723,060	21,853,523	8,080,272	13,491,705	233,461,384

School District No. 35 (Langley)

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

Year Ended June 30, 2026

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2026 Amended Annual Budget	2026 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	121,877,986	31,063,697	152,941,683	7,730,606	160,672,289	157,378,482
1.03 Career Programs	1,343,152	380,005	1,723,157	211,102	1,934,259	1,836,655
1.07 Library Services	2,206,219	590,590	2,796,809	205,053	3,001,862	2,981,591
1.08 Counselling	4,297,000	1,082,437	5,379,437	319,535	5,698,972	5,742,724
1.10 Inclusive Education	51,796,825	14,179,096	65,975,921	1,187,010	67,162,931	65,423,187
1.30 English Language Learning	3,269,805	823,545	4,093,350	115,038	4,208,388	4,241,211
1.31 Indigenous Education	2,360,885	681,786	3,042,671	557,476	3,600,147	3,669,501
1.41 School Administration	16,453,353	3,909,002	20,362,355	992,825	21,355,180	20,297,033
1.60 Summer School	1,413,016	241,778	1,654,794	34,315	1,689,109	1,370,610
1.62 International and Out of Province Students	3,858,071	945,816	4,803,887	2,971,660	7,775,547	7,476,258
Total Function 1	208,876,312	53,897,752	262,774,064	14,324,620	277,098,684	270,417,252
4 District Administration						
4.11 Educational Administration	1,526,708	343,528	1,870,236	497,353	2,367,589	2,274,868
4.40 School District Governance	239,959	17,479	257,438	368,295	625,733	443,176
4.41 Business Administration	4,499,936	1,043,562	5,543,498	2,351,207	7,894,705	7,713,409
Total Function 4	6,266,603	1,404,569	7,671,172	3,216,855	10,888,027	10,431,453
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	1,879,626	409,787	2,289,413	824,349	3,113,762	3,112,518
5.50 Maintenance Operations	14,188,617	3,879,530	18,068,147	6,555,143	24,623,290	22,904,031
5.52 Maintenance of Grounds	641,946	124,972	766,918	270,000	1,036,918	1,078,918
5.56 Utilities	-	-	-	3,511,000	3,511,000	3,386,000
Total Function 5	16,710,189	4,414,289	21,124,478	11,160,492	32,284,970	30,481,467
7 Transportation and Housing						
7.41 Transportation and Housing Administration	249,165	56,194	305,359	5,400	310,759	310,759
7.70 Student Transportation	1,359,115	364,565	1,723,680	669,937	2,393,617	2,350,737
Total Function 7	1,608,280	420,759	2,029,039	675,337	2,704,376	2,661,496
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	233,461,384	60,137,369	293,598,753	29,377,304	322,976,057	313,991,668

School District No. 35 (Langley)

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2026

	<u>2026 Amended Annual Budget</u>	<u>2026 Annual Budget</u>
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	75,868,602	62,113,151
Federal Grants	1,014,771	1,594,972
Other Revenue	9,141,830	8,200,000
Total Revenue	<u>86,025,203</u>	<u>71,908,123</u>
Expenses		
Instruction	84,063,082	69,903,189
District Administration	1,088,344	1,131,157
Operations and Maintenance	873,777	873,777
Total Expense	<u>86,025,203</u>	<u>71,908,123</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 35 (Langley)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2026

	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			1,593,016		48,893				5,449,513
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	680,306	1,016,813		306,000	78,400	272,029	2,365,238	1,033,519	59,372,170
Federal Grants									
Other			7,000,000						
	680,306	1,016,813	7,000,000	306,000	78,400	272,029	2,365,238	1,033,519	59,372,170
Less: Allocated to Revenue	680,306	1,016,813	8,593,016	306,000	127,293	272,029	2,365,238	1,033,519	59,372,170
Recovered									5,449,513
Deferred Revenue, end of year	-	-	-	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	680,306	1,016,813		306,000	127,293	272,029	2,365,238	1,033,519	59,372,170
Federal Grants									
Other Revenue			8,593,016						
	680,306	1,016,813	8,593,016	306,000	127,293	272,029	2,365,238	1,033,519	59,372,170
Expenses									
Salaries									
Teachers						49,627	572,071		46,637,790
Principals and Vice Principals						19,639			
Educational Assistants		996,918		230,010	14,911		1,223,759		
Support Staff	236,610							419,849	-
Other Professionals							88,339		
Substitutes					1,000	15,301		495,570	1,222,110
	236,610	996,918	-	230,010	15,911	84,567	1,884,169	915,419	47,859,900
Employee Benefits	53,828	19,895		69,718	4,864	17,035	481,069	118,100	11,512,270
Services and Supplies	389,868		8,593,016	6,272	106,518	170,427			
	680,306	1,016,813	8,593,016	306,000	127,293	272,029	2,365,238	1,033,519	59,372,170
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 35 (Langley)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2026

	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Seamless Day Kindergarten	Early Childhood Education Dual Credit Program	JUST B4	ECL Early Care & Learning	Feeding Futures Fund	Health Career Grants
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		12,412			52,049			45,924	979
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	6,410,824	27,071	48,000	110,800		25,000	175,000	2,793,495	
Federal Grants									
Other				85,655		83,158			
	6,410,824	27,071	48,000	196,455	-	108,158	175,000	2,793,495	-
Less: Allocated to Revenue	6,410,824	39,483	48,000	196,455	52,049	108,158	175,000	2,839,419	979
Recovered									
Deferred Revenue, end of year	-	-	-	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	6,410,824	39,483	48,000	196,455	52,049	108,158	175,000	2,839,419	979
Federal Grants									
Other Revenue									
	6,410,824	39,483	48,000	196,455	52,049	108,158	175,000	2,839,419	979
Expenses									
Salaries									
Teachers									
Principals and Vice Principals							145,373	158,889	
Educational Assistants				74,554		119,286			
Support Staff									
Other Professionals			39,442						
Substitutes									
	-	-	39,442	74,554	-	119,286	145,373	158,889	-
Employee Benefits			8,558	24,320	52,049	38,912	29,627	32,381	
Services and Supplies	6,410,824	39,483		97,581		(50,040)		2,648,149	979
	6,410,824	39,483	48,000	196,455	52,049	108,158	175,000	2,839,419	979
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 35 (Langley)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2026

	Professional Learning Grant	National School Food Program	SWIS	Project Resiliency	TOTAL
	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	208,468	215,249	377,440		8,003,943
Add: Restricted Grants					
Provincial Grants - Ministry of Education and Child Care		401,150			75,115,815
Federal Grants			1,014,771		1,014,771
Other				548,814	7,717,627
	-	401,150	1,014,771	548,814	83,848,213
Less: Allocated to Revenue	208,468	616,399	1,014,771	548,814	86,025,203
Recovered					5,449,513
Deferred Revenue, end of year	-	-	377,440	-	377,440
Revenues					
Provincial Grants - Ministry of Education and Child Care	208,468	616,399			75,868,602
Federal Grants			1,014,771		1,014,771
Other Revenue				548,814	9,141,830
	208,468	616,399	1,014,771	548,814	86,025,203
Expenses					
Salaries					
Teachers	115,200		57,112	69,410	47,501,210
Principals and Vice Principals				111,984	435,885
Educational Assistants			466,500	70,998	3,196,936
Support Staff			33,437		689,896
Other Professionals			96,705	120,509	344,995
Substitutes	21,000		34,130		1,789,111
	136,200	-	687,884	372,901	53,958,033
Employee Benefits	29,000		183,096	89,798	12,764,520
Services and Supplies	43,268	616,399	143,791	86,115	19,302,650
	208,468	616,399	1,014,771	548,814	86,025,203
Net Revenue (Expense)	-	-	-	-	-

School District No. 35 (Langley)
 Amended Annual Budget - Capital Revenue and Expense
 Year Ended June 30, 2026

	2026 Amended Annual Budget			2026 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		100,000	100,000	120,000
Amortization of Deferred Capital Revenue	13,763,140		13,763,140	13,737,716
Total Revenue	13,913,140	100,000	14,013,140	14,007,716
Expenses				
Operations and Maintenance	150,000		150,000	150,000
Amortization of Tangible Capital Assets				
Operations and Maintenance	19,188,332		19,188,332	18,501,320
Transportation and Housing	850,337		850,337	762,008
Total Expense	20,188,669	-	20,188,669	19,413,328
Net Revenue (Expense)	(6,275,529)	100,000	(6,175,529)	(5,405,612)
Net Transfers (to) from other funds				
Local Capital		7,133,574	7,133,574	3,316,675
Total Net Transfers	-	7,133,574	7,133,574	3,316,675
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	7,133,574	(7,133,574)	-	
Total Other Adjustments to Fund Balances	7,133,574	(7,133,574)	-	
Budgeted Surplus (Deficit), for the year	858,045	100,000	958,045	(2,088,937)