

Annual Budget

School District No. 35 (Langley)

June 30, 2026

School District No. 35 (Langley)

June 30, 2026

Table of Contents

Bylaw	1
Annual Budget - Revenue and Expense - Statement 2	2
Annual Budget - Changes in Net Financial Assets (Debt) - Statement 4	4
Annual Budget - Operating Revenue and Expense - Schedule 2	5
Schedule 2A - Annual Budget - Schedule of Operating Revenue by Source	6
Schedule 2B - Annual Budget - Schedule of Operating Expense by Object	7
Schedule 2C - Annual Budget - Operating Expense by Function, Program and Object	8
Annual Budget - Special Purpose Revenue and Expense - Schedule 3	10
Schedule 3A - Annual Budget - Changes in Special Purpose Funds	11
Annual Budget - Capital Revenue and Expense - Schedule 4	14

*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 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 Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 35 (Langley)
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 \$408,629,794 for the 2025/2026 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 2025/2026.

READ A FIRST TIME THE 27th DAY OF MAY, 2025;

READ A SECOND TIME THE 27th DAY OF MAY, 2025;

READ A THIRD TIME, PASSED AND ADOPTED THE 17th DAY OF JUNE, 2025;

Candy Ashdown

Chairperson of the Board

(Corporate Seal)

Brian Iseli

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 35 (Langley)
Annual Budget Bylaw 2025/2026, adopted by the Board the 17th DAY OF JUNE, 2025.

Brian Iseli

Secretary Treasurer

School District No. 35 (Langley)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2026

	2026 Annual Budget	2025 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	26,227,804	25,776,000
Adult	53,250	50,313
Total Ministry Operating Grant Funded FTE's	26,281,054	25,826,313
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	357,248,224	358,004,133
Other	269,759	246,559
Federal Grants	1,594,972	1,165,025
Tuition	15,775,128	16,903,043
Other Revenue	9,404,937	10,395,306
Rentals and Leases	1,145,000	1,092,150
Investment Income	2,520,000	2,770,000
Amortization of Deferred Capital Revenue	13,737,716	12,289,437
Total Revenue	401,695,736	402,865,653
Expenses		
Instruction	340,320,441	342,250,781
District Administration	11,562,610	11,294,789
Operations and Maintenance	50,006,564	48,694,787
Transportation and Housing	3,423,504	3,475,176
Total Expense	405,313,119	405,715,533
Net Revenue (Expense)	(3,617,383)	(2,849,880)
Budgeted Allocation (Retirement) of Surplus (Deficit)	1,528,446	5,990,034
Budgeted Surplus (Deficit), for the year	(2,088,937)	3,140,154
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(2,088,937)	3,140,154
Budgeted Surplus (Deficit), for the year	(2,088,937)	3,140,154

School District No. 35 (Langley)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2026

	2026 Annual Budget	2025 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	313,991,668	308,384,189
Special Purpose Funds - Total Expense	71,908,123	79,360,489
Capital Fund - Total Expense	19,413,328	17,970,855
Capital Fund - Tangible Capital Assets Purchased from Local Capital	3,316,675	8,521,572
Total Budget Bylaw Amount	408,629,794	414,237,105

Approved by the Board

Candy Ashdown	June 18, 2025
Signature of the Chairperson of the Board of Education	Date Signed
Mal Gill	June 18, 2025
Signature of the Superintendent	Date Signed
Brian Iseli	June 18, 2025
Signature of the Secretary Treasurer	Date Signed

School District No. 35 (Langley)
Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2026

Statement 4

	2026 Annual Budget	2025 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	(3,617,383)	(2,849,880)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Local Capital	(3,316,675)	(8,521,572)
From Deferred Capital Revenue	(132,976,110)	(68,510,073)
Total Acquisition of Tangible Capital Assets	(136,292,785)	(77,031,645)
Amortization of Tangible Capital Assets	19,263,328	17,820,855
Total Effect of change in Tangible Capital Assets	(117,029,457)	(59,210,790)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(120,646,840)	(62,060,670)

School District No. 35 (Langley)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2026

	2026 Annual Budget	2025 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	294,985,073	288,971,536
Other	269,759	246,559
Tuition	15,775,128	16,903,043
Other Revenue	1,204,937	1,082,439
Rentals and Leases	1,145,000	1,092,150
Investment Income	2,400,000	2,620,000
Total Revenue	315,779,897	310,915,727
Expenses		
Instruction	270,417,252	264,817,076
District Administration	10,431,453	10,287,247
Operations and Maintenance	30,481,467	30,604,788
Transportation and Housing	2,661,496	2,675,078
Total Expense	313,991,668	308,384,189
Net Revenue (Expense)	1,788,229	2,531,538
Budgeted Prior Year Surplus Appropriation	1,528,446	5,990,034
Net Transfers (to) from other funds		
Local Capital	(3,316,675)	(8,521,572)
Total Net Transfers	(3,316,675)	(8,521,572)
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, 2026

	2026 Annual Budget \$	2025 Amended Annual Budget \$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	293,741,050	284,059,312
ISC/LEA Recovery	(88,977)	(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
Support Staff Benefits Grant		325,200
FSA Scorer Grant	17,740	17,740
Labour Settlement Funding		2,915,010
Early Learning Framework (ELF) Implementation	3,385	3,385
Support Staff Funding EHB		166,534
Additional Support Staff Funding		11,457
Teacher Pro D Funding		250,000
Total Provincial Grants - Ministry of Education and Child Care	294,985,073	288,971,536
Provincial Grants - Other	269,759	246,559
Tuition		
Summer School Fees	139,928	139,928
Continuing Education	65,000	48,000
International and Out of Province Students	15,570,200	16,715,115
Total Tuition	15,775,128	16,903,043
Other Revenues		
Funding from First Nations	88,977	88,977
Miscellaneous		
Other Revenues	518,960	396,462
Transportation	30,000	30,000
BC Hydro Grant	47,000	47,000
Salary Recoveries	520,000	520,000
Total Other Revenue	1,204,937	1,082,439
Rentals and Leases	1,145,000	1,092,150
Investment Income	2,400,000	2,620,000
Total Operating Revenue	315,779,897	310,915,727

School District No. 35 (Langley)

Schedule 2B

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

	2026 Annual Budget	2025 Amended Annual Budget
	\$	\$
Salaries		
Teachers	140,308,323	135,049,221
Principals and Vice Principals	15,695,318	15,725,040
Educational Assistants	32,602,376	31,875,209
Support Staff	21,722,183	21,517,502
Other Professionals	7,770,452	7,240,497
Substitutes	10,651,178	11,889,328
Total Salaries	228,749,830	223,296,797
Employee Benefits	59,755,604	55,921,157
Total Salaries and Benefits	288,505,434	279,217,954
Services and Supplies		
Services	8,352,125	8,941,964
Student Transportation	210,492	243,800
Professional Development and Travel	2,319,648	2,922,094
Rentals and Leases	51,875	69,324
Dues and Fees	1,544,185	1,679,060
Insurance	697,120	697,120
Supplies	8,897,789	10,905,873
Utilities	3,411,000	3,705,000
Bad Debts	2,000	2,000
Total Services and Supplies	25,486,234	29,166,235
Total Operating Expense	313,991,668	308,384,189

School District No. 35 (Langley)

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	109,235,237	784,432	577,147	1,083,930		7,991,387	119,672,133
1.03 Career Programs	628,049		612,886	61,275		3,000	1,305,210
1.07 Library Services	1,376,845		803,484	17,303		8,350	2,205,982
1.08 Counselling	4,392,626		3,986				4,396,612
1.10 Inclusive Education	18,221,724	1,930,627	28,015,779	53,706	1,038,848	1,121,028	50,381,712
1.30 English Language Learning	2,917,021	268,483	114,634				3,300,138
1.31 Indigenous Education	609,564		1,723,358	87,018		2,500	2,422,440
1.41 School Administration		11,763,971		3,978,563		97,100	15,839,634
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	2,130,913	319,829	588,641	221,070	427,992	105,545	3,793,990
Total Function 1	140,308,323	15,183,186	32,590,871	5,540,597	1,466,840	9,333,224	204,423,041
4 District Administration							
4.11 Educational Administration		172,425		58,537	1,263,228	2,540	1,496,730
4.40 School District Governance					239,959		239,959
4.41 Business Administration		339,707		1,559,185	2,521,163	32,500	4,452,555
Total Function 4	-	512,132	-	1,617,722	4,024,350	35,040	6,189,244
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				125,515	1,766,928	8,000	1,900,443
5.50 Maintenance Operations				12,645,687	407,608	965,914	14,019,209
5.52 Maintenance of Grounds				462,946		179,000	641,946
5.56 Utilities							-
Total Function 5	-	-	-	13,234,148	2,174,536	1,152,914	16,561,598
7 Transportation and Housing							
7.41 Transportation and Housing Administration				124,439	104,726	20,000	249,165
7.70 Student Transportation			11,505	1,205,277		110,000	1,326,782
Total Function 7	-	-	11,505	1,329,716	104,726	130,000	1,575,947
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	140,308,323	15,695,318	32,602,376	21,722,183	7,770,452	10,651,178	228,749,830

School District No. 35 (Langley)

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 Annual Budget	2025 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	119,672,133	31,103,315	150,775,448	6,603,034	157,378,482	154,967,782
1.03 Career Programs	1,305,210	370,801	1,676,011	160,644	1,836,655	1,741,762
1.07 Library Services	2,205,982	590,516	2,796,498	185,093	2,981,591	2,849,824
1.08 Counselling	4,396,612	1,110,867	5,507,479	235,245	5,742,724	5,543,313
1.10 Inclusive Education	50,381,712	13,865,342	64,247,054	1,176,133	65,423,187	62,873,955
1.30 English Language Learning	3,300,138	831,265	4,131,403	109,808	4,241,211	3,202,743
1.31 Indigenous Education	2,422,440	699,055	3,121,495	548,006	3,669,501	3,631,972
1.41 School Administration	15,839,634	3,811,157	19,650,791	646,242	20,297,033	21,069,418
1.60 Summer School	1,105,190	224,887	1,330,077	40,533	1,370,610	1,370,610
1.62 International and Out of Province Students	3,793,990	928,593	4,722,583	2,753,675	7,476,258	7,565,697
Total Function 1	204,423,041	53,535,798	257,958,839	12,458,413	270,417,252	264,817,076
4 District Administration						
4.11 Educational Administration	1,496,730	334,988	1,831,718	443,150	2,274,868	2,573,590
4.40 School District Governance	239,959	17,479	257,438	185,738	443,176	438,835
4.41 Business Administration	4,452,555	1,033,373	5,485,928	2,227,481	7,713,409	7,274,822
Total Function 4	6,189,244	1,385,840	7,575,084	2,856,369	10,431,453	10,287,247
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	1,900,443	414,305	2,314,748	797,770	3,112,518	3,081,910
5.50 Maintenance Operations	14,019,209	3,884,477	17,903,686	5,000,345	22,904,031	22,800,891
5.52 Maintenance of Grounds	641,946	124,972	766,918	312,000	1,078,918	1,041,987
5.56 Utilities	-	-	-	3,386,000	3,386,000	3,680,000
Total Function 5	16,561,598	4,423,754	20,985,352	9,496,115	30,481,467	30,604,788
7 Transportation and Housing						
7.41 Transportation and Housing Administration	249,165	56,194	305,359	5,400	310,759	309,492
7.70 Student Transportation	1,326,782	354,018	1,680,800	669,937	2,350,737	2,365,586
Total Function 7	1,575,947	410,212	1,986,159	675,337	2,661,496	2,675,078
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	228,749,830	59,755,604	288,505,434	25,486,234	313,991,668	308,384,189

School District No. 35 (Langley)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2026

	2026	2025 Amended
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	62,113,151	68,882,597
Federal Grants	1,594,972	1,165,025
Other Revenue	8,200,000	9,312,867
Total Revenue	71,908,123	79,360,489
Expenses		
Instruction	69,903,189	77,433,705
District Administration	1,131,157	1,007,542
Operations and Maintenance	873,777	869,118
Transportation and Housing		50,124
Total Expense	71,908,123	79,360,489
Budgeted Surplus (Deficit), for the year	-	-

School District No. 35 (Langley)

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
	\$	\$	\$	\$		\$	\$	\$	\$
Revenues									
Provincial Grants - Ministry of Education and Child Care	680,306	1,016,813		288,000	78,400	272,029	2,365,238	1,033,519	53,200,801
Federal Grants									
Other Revenue			8,200,000						
	680,306	1,016,813	8,200,000	288,000	78,400	272,029	2,365,238	1,033,519	53,200,801
Expenses									
Salaries									
Teachers					21,396	60,523	548,308		41,652,958
Principals and Vice Principals						19,639			
Educational Assistants		996,918		215,720	14,911		1,250,079		
Support Staff	236,610							404,508	
Other Professionals							88,339		
Substitutes					1,000	10,301		508,925	1,217,450
	236,610	996,918	-	215,720	37,307	90,463	1,886,726	913,433	42,870,408
Employee Benefits	53,828	19,895		65,057	10,309	19,807	478,512	120,086	10,330,393
Services and Supplies	389,868		8,200,000	7,223	30,784	161,759			
	680,306	1,016,813	8,200,000	288,000	78,400	272,029	2,365,238	1,033,519	53,200,801
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 35 (Langley)

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

	Mental Health in Schools	Changing Results for Young Children	Seamless Day Kindergarten	JUST B4	SEY2KT (Early Years to Kindergarten)	ECL Early Care & Learning	Feeding Futures Fund	SWIS	Project Resiliency
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revenues									
Provincial Grants - Ministry of Education and Child Care	48,000	6,750	110,800	25,000	19,000	175,000	2,793,495		
Federal Grants								952,182	642,790
Other Revenue									
	48,000	6,750	110,800	25,000	19,000	175,000	2,793,495	952,182	642,790
Expenses									
Salaries									
Teachers								57,113	111,710
Principals and Vice Principals						145,374	158,889		167,403
Educational Assistants			78,654	15,531				432,164	
Support Staff								33,437	
Other Professionals	39,442							96,705	176,677
Substitutes								19,824	
	39,442	-	78,654	15,531	-	145,374	158,889	639,243	455,790
Employee Benefits	8,558		25,658	5,067		29,626	32,381	182,411	100,885
Services and Supplies		6,750	6,488	4,402	19,000		2,602,225	130,528	86,115
	48,000	6,750	110,800	25,000	19,000	175,000	2,793,495	952,182	642,790
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 35 (Langley)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2026

	<u>TOTAL</u>
	\$
Revenues	
Provincial Grants - Ministry of Education and Child Care	62,113,151
Federal Grants	1,594,972
Other Revenue	<u>8,200,000</u>
	71,908,123
Expenses	
Salaries	
Teachers	42,452,008
Principals and Vice Principals	491,305
Educational Assistants	3,003,977
Support Staff	674,555
Other Professionals	401,163
Substitutes	<u>1,757,500</u>
	48,780,508
Employee Benefits	11,482,473
Services and Supplies	<u>11,645,142</u>
	71,908,123
Net Revenue (Expense)	<u><u>-</u></u>

School District No. 35 (Langley)

Schedule 4

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2026

	2026 Annual Budget			2025 Amended 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		120,000	120,000	150,000
Amortization of Deferred Capital Revenue	13,737,716		13,737,716	12,289,437
Total Revenue	13,887,716	120,000	14,007,716	12,589,437
Expenses				
Operations and Maintenance	150,000		150,000	150,000
Amortization of Tangible Capital Assets				
Operations and Maintenance	18,501,320		18,501,320	17,070,881
Transportation and Housing	762,008		762,008	749,974
Total Expense	19,413,328	-	19,413,328	17,970,855
Net Revenue (Expense)	(5,525,612)	120,000	(5,405,612)	(5,381,418)
Net Transfers (to) from other funds				
Local Capital		3,316,675	3,316,675	8,521,572
Total Net Transfers	-	3,316,675	3,316,675	8,521,572
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	3,316,675	(3,316,675)	-	
Total Other Adjustments to Fund Balances	3,316,675	(3,316,675)	-	
Budgeted Surplus (Deficit), for the year	(2,208,937)	120,000	(2,088,937)	3,140,154