

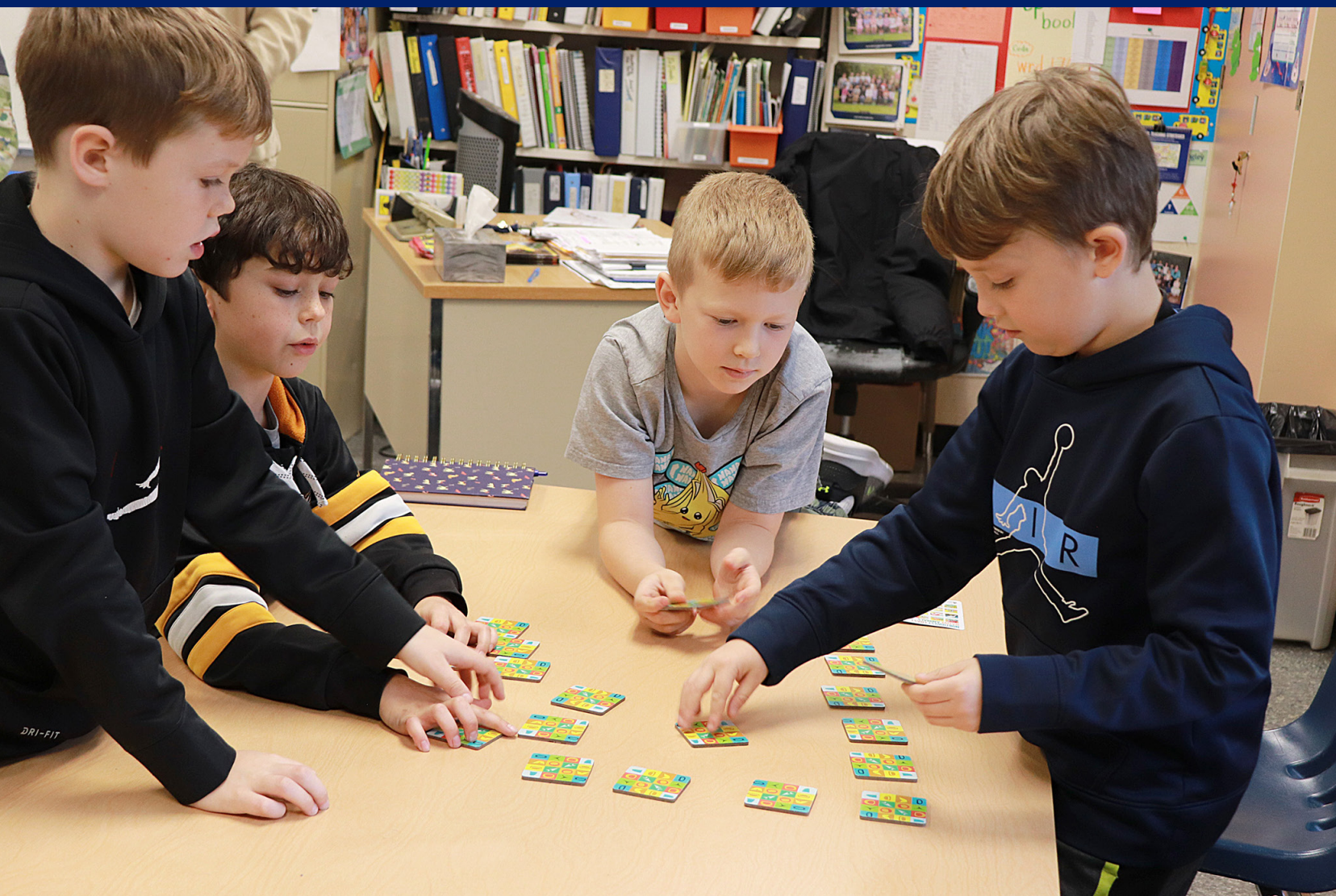


LANGLEY SCHOOL DISTRICT

MULTI-YEAR

FINANCIAL PLAN

2023/24 – 2025/26



An innovative, inspiring and unified learning community.

DISTRICT OVERVIEW

The Langley School District is situated on the traditional unceded territories of the Matsqui, Kwantlen, Katzie, and Semiahmoo First Nations. It is comprised of the City of Langley and the Township of Langley and is located in the central Fraser Valley, 40 kilometers east of Vancouver.

The 2021 census indicates that Langley has a population of just under 162,000 people and above average individual and family incomes. Bordered on the north by the Fraser River and by the Canada/US border to the south, the District serves 24,600 FTE students in 45

school sites. Langley neighbours Surrey and Abbotsford, to the west and east respectively, and operates on an annual budget of \$331 million, this represents 4.07% of the provincial total, and is the 6th largest school district in the province. The Langley School District employs over 3,000 teachers, support staff, and administrators.

The Langley Board of Education consists of seven Trustees, five elected from the Township of Langley and two elected from the City of Langley. The Board is in the first year of its four-year term.



BOARD OF EDUCATION



Candy Ashdown
Chair



Holly Dickinson
Vice-Chair



Charlie Fox
Trustee



Joel Neufeld
Trustee



Sarb Rai
Trustee



Tony Ward
Trustee



Marnie Wilson
Trustee

In accordance with the School Act, school district Boards of Education in the province must approve a balanced budget for the 2023/24 school year and submit it to the Ministry of Education and Child Care by June 30, 2023.

The School District operates under the authority of the School Act of British Columbia and receives over 90% of its revenue from the B.C. provincial government through the Ministry of Education and Child Care.

This budget has been prepared in accordance with Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia supplemented by Regulations 257/2010 and 198/2011 issued by the Province of British Columbia Treasury Board.

The Langley School District No. 35 has developed the preliminary budget under the overall guiding principle

of providing an innovative, inspiring and unified learning community. Our purpose is to inspire all learners to reach their full potential and create a positive legacy for the future.

The budget for the Langley School District is built under the following beliefs and values:

- Decisions regarding our students are made with integrity.
- We believe learning is a life-long process.
- The pursuit of excellence in teaching and learning is valued.
- Education is a shared responsibility among school, home and the community.
- The dedication (courage) of our educators and support staff is valued.
- The accomplishments of our learners are celebrated.
- Safe and healthy environments contribute to student learning.



ALIGNMENT WITH STRATEGIC PLAN

The Ministry of Education and Child Care requires multi-year financial plans to provide greater transparency and accountability for the planning and reporting of the financial resources managed by boards of education (boards).

One of the primary goals of the multi-year plan is to outline how the Langley School District will use its funding and resources to support their strategic objectives and operational needs with a focus on improving educational outcomes for all students.

Boards must also develop and maintain public policies detailing how they will plan to report out to local community and education partner groups, including local First Nations and Métis Nation BC on their progress towards aligning funding and resources with board strategic plans and other operational needs of the school district.

The Board sets its financial direction through a financial plan and an annual budget that determines how resources are allocated to schools, departments and programs.

The following excerpt is from the Ministry of Education and Child Care's website on K-12 funding and allocation:

The provincial government and B.C.'s 60 elected boards of education co-manage the education system in British Columbia

- The province establishes the amount of grant funding for public education annually and uses a funding formula to allocate these funds to boards of education.
- Boards manage and allocate their allotment based on local spending priorities. In addition, the province provides capital costs and funding for special programs through supplemental government funds.
- The funding allocation system provides financial resources for the operation of the K-12 system by using data collected from schools and districts and applying formulae to ensure equity across B.C.

GOALS & OBJECTIVES

- To allocate operating funding so that students in all districts have an equal opportunity to receive a quality education.
- To ensure operating grants are based consistently on the funding formula and are within the budget limits established by the Minister of Finance.
- To ensure that boards of education and the public understand how funds are allocated to boards of education.

BUDGET DEVELOPMENT & PROCESS FINANCIAL PLANNING FRAMEWORK

The province establishes grant funding for public education annually and uses a funding formula to allocate these funds to boards.

As mentioned, the province provides capital costs and funding for special programs through supplemental government funds. There are three types of funds managed by boards:

OPERATING

This fund reports assets, liabilities, revenues and expenses for general operations, including salaries and benefits, classroom supplies, cleaning, heat, light, administration and student transportation for the day-to-day operations of the district.

CAPITAL

This fund reports the assets, liabilities, revenues and expenses for capital assets, including land, buildings, buses and vehicles.

SPECIAL PURPOSE

These funds report assets, liabilities, revenues and expenses for specific restricted expenditures. Below is a list of some of the types of Special Purpose Funds (SPF):

- Federal French Funding
- Annual Facilities Grant
- Student Transportation Fund
- Strong Start
- Ready, Set, Learn
- Settlement Workers in Schools
- Learning Improvement Fund
- Classroom Enhancement Fund
- Community LINK
- School Generated Funds
- Student and Family Affordability Fund

Boards of education are required to submit a balanced budget twice a year. If districts have an accumulated surplus from previous years, this surplus can be used to balance the budget. The first budget is due by June 30th each year for the following school year and is referred to as the Preliminary Budget.

This budget is based on enrolment projections that the District is required to submit each year to the Ministry for the next three years.

Enrolment projections are due to the Ministry by February 15th and will consist of the following:

- School-aged children who are not enrolled in either Distance Learning or Continuing Education Programs as of September 30th.
- Students enrolled in Distance Learning Programs as of September 30th, February 28th and May 31st.
- Students enrolled in Continuing Education Programs as of September 30th, February 28th and May 31st.
- Elementary and secondary summer school students.
- Non-graduated adults as of September 30th.
- Students with special needs as of September 30th and February 28th.
- Aboriginal students who are not “status First Nations living on reserve” as of September 30th.
- Students who are being provided with ELL support as of September 30th; and
- Refugees as of September 30th.

Members of District staff began, in January, the process of projecting what enrolments will be in September 2023.

The approach used is a conservative one – rolling forward the current headcount enrolments to the next grade, adding estimated kindergarten enrolments and adjusting certain schools (primarily those on the Willoughby Slope) for growth factors.

The kindergarten and growth factor elements of the projections are based on the information in the current Baragar Demographics module.

As Baragar projections are based on historical information of enrolments and migration trends only, District staff work closely with local governments to modify these historical-based projections to take into account housing development information and other local knowledge in order to establish the growth factors used in the projections.

The enrolment projections provided to the Ministry have to be in the form of FTE, not headcount. Elementary, middle, secondary grade 8 and 9 and alternate school enrolments will have FTEs equal to their headcounts. Secondary school grade 10-12 headcounts are converted to FTE based on historical information of courses taken. Distributed Learning and Continuing Education Program projected enrolments are determined after discussion with District Principals.

District Finance Department staff and the District Leadership Team meet in January and February with District Principals and Directors to obtain information on developing projections for the supplemental funding categories of Aboriginal, English Language Learners and Special Needs. Not only will the enrolments supplied to the Ministry provide the District's preliminary funding estimate for the next school year, they will also inform the budget process in terms of formulating

preliminary staffing levels and resource supports.

The second budget is due by February 28th each year and is called the Amended Budget. Boards of Education are required to submit an Amended Annual Budget if the Minister amends the operating grant to a district. The annual re-calculation of a district's operating grant in December constitutes an amendment by the Minister and districts are given 60 days per the School Act to file an amended bylaw.

In the Amended Annual Budget instructions provided by the Ministry, the filing deadline is specified to be February 28th of the following calendar year, even though this date is normally beyond the 60-day period described in the School Act.

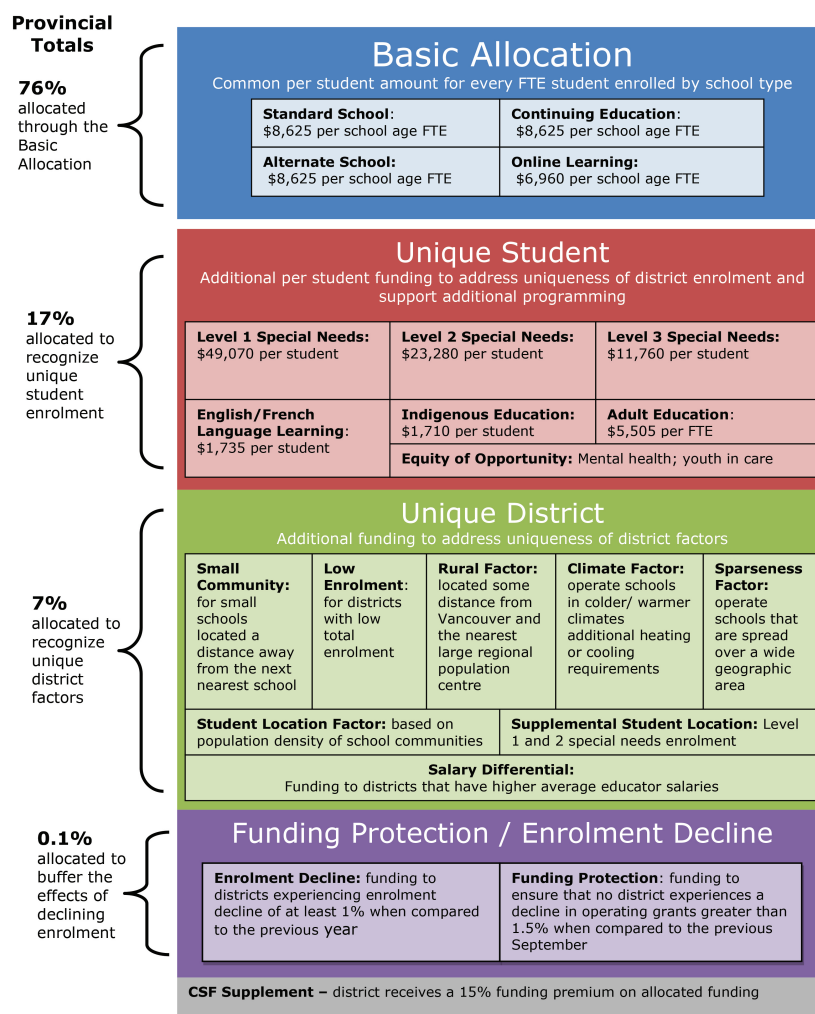
Below is the Budget Process and Timeline for the 2023/2024 Preliminary Operating Budget:

BUDGET DEVELOPMENT PROCESS TIMELINE

	2022-2023 Amended Budget	2023-2024 Preliminary budget
October-December	Meet with central departments for central budgets	
November	Meet with principals for school budgets	
November-January	District Leadership Team develops amended budget	
January 17	Financial update at Finance and Facilities Committee	
January-April		Meetings with stakeholders
February-April		Public budget survey
February 13	Financial update at Finance and Facilities Committee	
February 21	Present amended budget	
February 28	File amended 2022-2023 budget	
March 15		Ministry funding announcement
February-April		Meet with central departments for central budgets
April		Meet with principals for school budgets
February-May		District Leadership Team develops budget
February-May		Board budget updates at Finance and Facilities Committee meetings
May 16		First and second readings of budget bylaw
June 6		Budget Open House for community
June 20		Third reading of budget bylaw

2023/24 OPERATING GRANT ALLOCATION FORMULA OVERVIEW

The Funding Allocation System allocates the General Operating Grants using individual district enrolments and specific factors that apply to each school district. The General Operating Grants are calculated based on estimated enrolment data provided by school districts. The operating grants will be updated based on actual enrolment and other data collected from school districts throughout the school year. At right, are the Ministry funding rates for the 2023/24 school year.



All Funding information estimated for the 2023/24 School Year

BUDGET/FINANCIAL PLAN OVERVIEW

The amended budget for the current year will serve as the base or status quo budget for 2023/2024. This is the budget which assumes to provide the same level of service and programming as has been provided in the current year, adjusted for one-time items. The process of developing the base or status quo budget is as follows:

- The expenditure component of the amended budget for the current year serves as the base and is adjusted for the following elements to produce a status quo expenditure budget:
 - The impact that enrolment changes will have on the

following year's staffing levels.

- The impact of inflation.
- The addition of known changes in expenditure levels, such as changes in benefit rates and necessary school and department requests.
- The addition of other known cost pressures, such as utilities increases and wage lifts for exempt staff and principals and vice-principals.
- The removal of one-time or non-continuing expenditure items.
- The impact of collective agreement increases.
- The impact of COVID-19 on expenses.

- The revenue component of the amended budget for the current year is adjusted for the following to produce a revenue budget for the following year:
 - Expected enrolment changes in all Ministry-funded student and adult categories.
 - Projected growth, if any, for the revenue of the International Student Program.
 - The impact of COVID-19 on revenue.
 - Known changes in provincial core or supplementary revenue.
 - Expected or planned changes in local revenue.
- The status quo expenditure budget and the preliminary revenue budget are then compared to determine whether a status quo budget surplus or deficit exists, as illustrated at far right.

Regardless of whether a status quo surplus or deficit exists, budget strategies and considerations to achieve the goal of producing a balanced budget for 2023/2024 need to be determined.

Once done, a draft balanced preliminary budget is finalized for Board consideration. The budget received preliminary approval at the May 16, 2023 Regular Board Meeting with the first and second readings of the Budget Bylaw.

As in the past, the Board will allow for the third and final reading of the Budget Bylaw to be done at the June 20, 2023 Regular Board Meeting to allow time for final community input.

The approved budget is due to be submitted to the Ministry by June 30, 2023.

+/- Cost Pressures
+/- One-time Items
+/- Enrolment Changes
equals
Status Quo Budget Expenditures
plus
Preliminary Funding Estimate
equals
Status Quo Budget Position

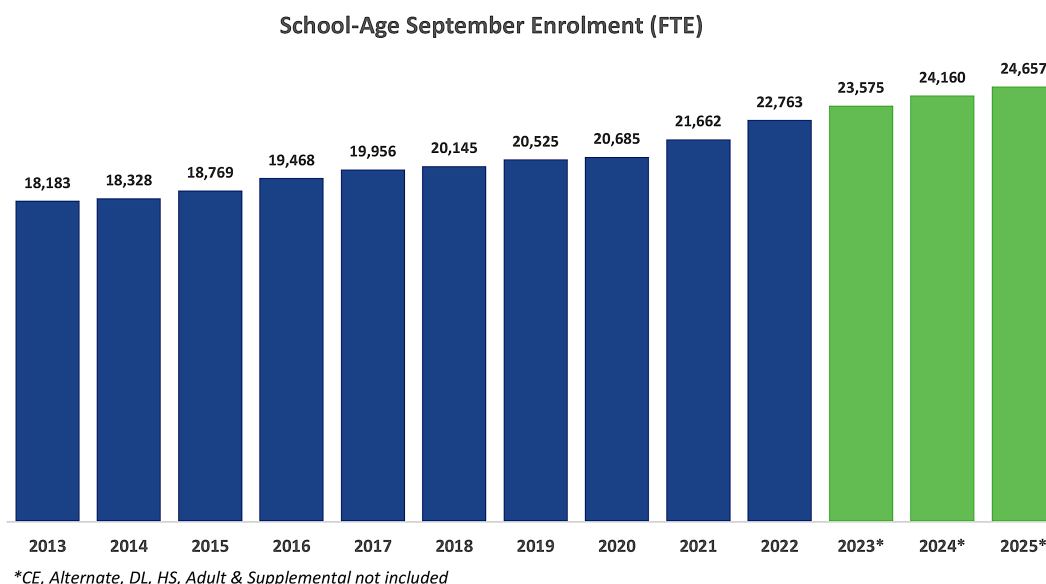
MULTI-YEAR FINANCIAL PROJECTIONS

ENROLMENT

The enrolment information presented below is based on actual full-year enrolment (regular, alternate, online learning, continuing education, summer learning, and non-graduated adult learners) for 2012/2013 to 2022/23 and forecasted enrolment for 2023/24 to 2025/26.

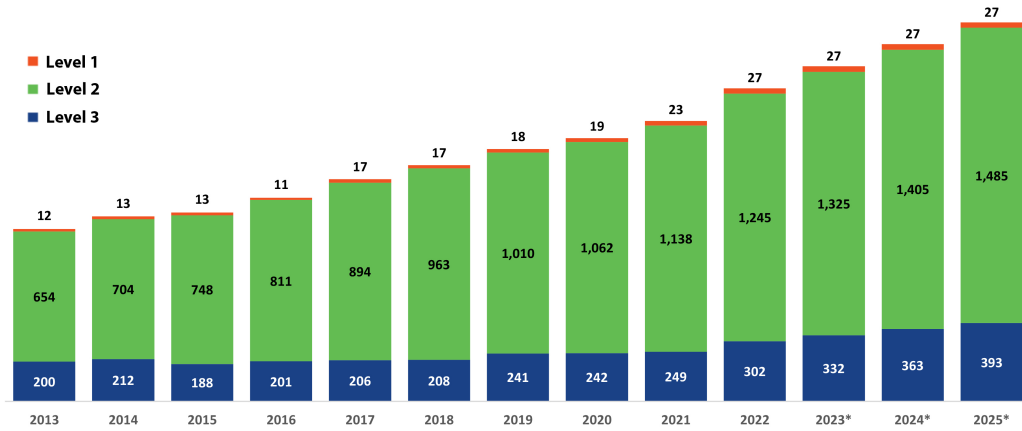
In 2022/23 regular K-12 enrolment increased significantly by five percent with the addition of 1,100 new FTE students.

This upward trend is expected to continue with an estimated growth of over eight percent over the next 3 years.

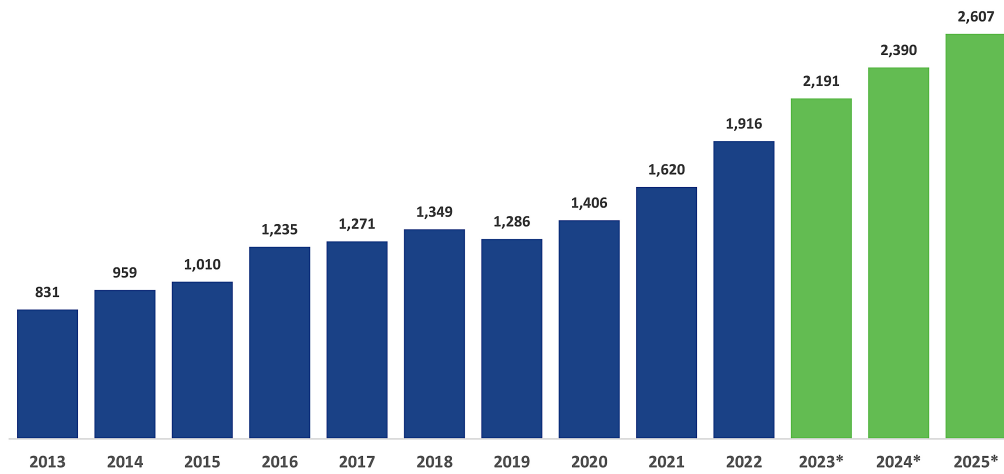


Similar to regular K-12, enrolment in students with Special Needs and English Language Learners (ELL) are expected to continue to increase through the 2025/2026 school year with increases of 21 percent and 36 percent respectively.

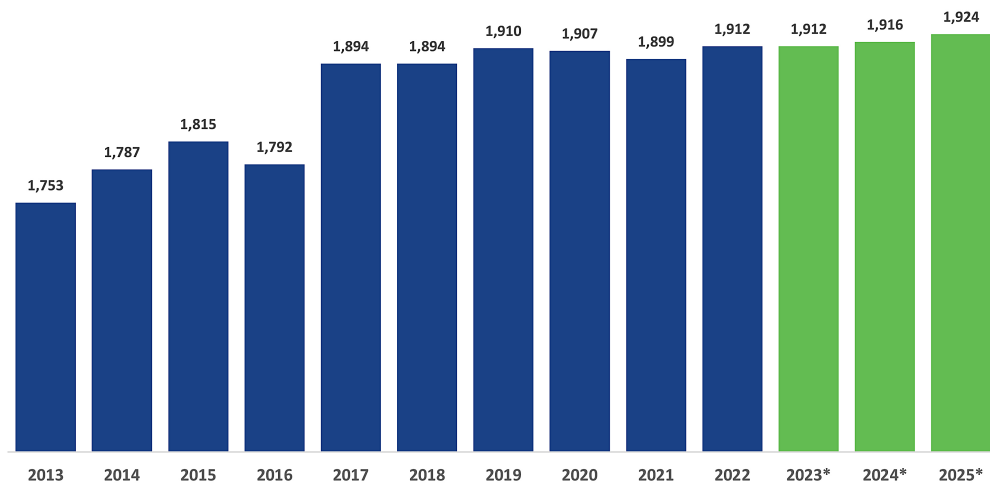
Special Needs September Enrolment (Headcount)



ELL September Enrolment (Headcount)



Indigenous September Enrolment (Headcount)



REVENUE ASSUMPTIONS

With respect to revenue changes, we are projecting enrollment increases for School-Age Enrollment and in the Unique Students Needs category.

- 584.99 FTE for 2024/25 - \$5.045 million
- 497.14 FTE for 2025/26 - \$4.288 million
- Unique Students Needs (Special Ed, ELL, Indigenous) 2024/25 - \$2.579 million
- Unique Students Needs (Special Ed, ELL, Indigenous) 2025/26 - \$2.598 million

Also, \$3.134 million for Labour Settlement Funding has been removed from 'Other Ministry Funding' and is now reflected in the 2024/25 per student amount. The 2.0% collective agreement increase for Teachers and Support Staff amount is reflected in

the Ministry Operating Grant line for a total of \$4.328 million. For 2025/26 there is not an assumed increase in funding as the collective agreement expires at the end of 2024/25.

There is an assumption that facilities rentals revenue will increase slightly and trend back to pre-pandemic levels for the 2024/25 (\$150K) and 2025/26 (\$100K) school years. We expect the International Student Program to remain flat in enrolment intake due to capacity constraints at schools and there will be \$1,000 per student rate increase in 2024/25, equating to \$900K.

Interest rates have been higher but we are assuming that these will begin to decline and lead to lower investment revenue for 2024/25 of \$150K and \$100K lower in 2025/26. We are also making the assumption that all other revenues will remain flat.

Revenue	2023/2024 Preliminary Budget	2024-2025 Projected Budget	2025-2026 Projected Budget
Ministry of Education & Child Care Operating Grant	\$256,774,112	\$271,860,830	\$278,747,219
Other Ministry Funding	5,024,682	1,890,150	1,890,150
Other Provincial Grants	192,400	192,400	192,400
Tuition	14,148,340	15,048,340	15,048,340
Other Revenue	800,918	800,918	800,918
Leases and Rentals	1,074,000	1,224,000	1,324,000
Investment Income	2,200,000	2,000,000	1,900,000
	\$280,214,452	\$293,016,638	\$299,903,027

SALARY & BENEFIT ASSUMPTIONS

Based on the school-age enrollment increase of 584.99 FTE for the 2024/25 school year and 497.14 FTE for the 2025/26 school year and increases in the Unique Students Needs category we are making the following staffing assumptions:

- Enrolling Teachers growth of 24 FTE (\$2.88 million) in 2024/25 and 21 FTE (\$2.45 million) in 2024/25.
- Resource Teacher growth of 6.0 FTE (\$709K) for 2024/25 and 2025/26.
- Itinerant District Support Teachers for Learning Support Services 7.0 FTE (\$827K) for 2024/25 and 6.8 FTE (\$804K) for 2025/26.
- English Language Learning Teacher growth of (\$295K) 2.50 FTE for 2024/25 and (\$325K) 2.75 FTE 2025/26 .
- Additional Special Education Assistants; 33 (\$1,590 mill) in 2024/25 and in 2025/26.
- Custodian increase of 2.5 FTE (\$178K) for increased enrolment and classrooms in 2024/25 & 3.0 FTE (\$214K) in

2025/26 for new elementary school opening.

- Additional Support Positions for Growth; 4.0 FTE (\$348K) in 2024/25 and 2025/26. In 2025/26, one of the positions relates to an Administrative Assistant position for new elementary school.
- Increased Substitute Salary costs; \$187K for 2024/25 and \$172K for 2025/26.
- Additional Vice Principal for Growth; 1.0 FTE (\$162K) for 2024/25 and District Principal position of 1.0 FTE (\$188K) for 2025/26. Also, with new Elementary school opening slated for the 2025/26 school year we will be adding a Principal and Vice Principal for a total of 2.0 FTE (\$321K).
- Assumption that any potential changes to both CUPE and Teacher Collective Agreements will be fully funded. For 2024/25 this increase is 2.0% and the estimated amount budgeted is \$4.328 million. No increases are included in the 2025/26 year budget projections due to the collective agreement expiring at the end of 2024/25.

Other salary and benefit assumptions include the following:

1. Annual teacher salary increments for teachers moving up the salary grids due to experience - \$1.65 million for 2024/25 and 2025/26.
2. Principal & Vice Principal and Other Professional salary increases - \$1.075 million for 2024/25 and no increase for 2025/26 as they are linked to collective agreement increases.

Below is a summary table that reflects staffing changes in costs and FTE.

Salaries	2022-2023 Amended	2023-2024 Preliminary	2024-2025 Projected	2025-2026 Projected
Teachers	\$113,071,232	\$127,144,801	\$134,878,997	\$139,726,070
Principals & Vice Principals	13,374,955	14,202,322	14,978,877	15,397,986
Educational Assistants	23,732,377	26,276,262	28,004,574	29,207,361
Support Staff	18,538,599	20,317,219	21,127,855	21,561,912
Other Professionals	5,740,045	6,160,469	6,420,283	6,420,283
Substitutes	9,482,849	9,632,622	10,053,068	10,265,741
Total Salaries	\$183,940,057	\$203,733,695	\$215,463,654	\$222,579,353
Employee Benefits	\$42,926,295	\$49,505,420	\$52,009,778	\$53,666,303
Total Salaries & Benefits	\$226,866,352	\$253,239,115	\$267,473,432	\$276,245,656

	2022-2023 Amended	2023-2024 Preliminary	2024-2025 Projected	2025-2026 Projected
Staffing	FTE	FTE	FTE	FTE
Teachers	1,279.4	1,318.1	1,357.9	1,394.2
Principals & Vice Principals	94.8	97.5	98.5	101.5
Educational Assistants	528.4	564.9	597.9	630.9
Support Staff	351.6	357.0	363.5	369.5
Other Professionals	58.8	58.3	58.3	58.3
Total Staffing	2,312.9	2,395.8	2,476.1	2,554.4

SERVICES & SUPPLIES ASSUMPTIONS

The District is factoring in a modest 2% inflation factor for the 2024/25 and 2025/26 school years based on the assumption that the inflation rate is back to a more normal level. We have also increased Utilities budgets by \$138K for 2024/25 and \$283K for 2025/26 to incorporate rate increases for hydro and natural gas.

Increased enrollment projections will lead to pressures on student capacity needs and require the District to budget for 8 additional portables (\$1.88 million) in 2024/25 and 8

additional portables (\$1.97 million) in 2025/26. The 2025/26 portable costs include a 5% inflation factor. Each portable will also require furniture and equipment (\$120K in 2024/25 and 2025/26). The District has also budgeted \$240K in 2025/26 to move 4 existing portables to school sites to meet student capacity needs.

Below is a multi-year operating revenue and expense comparison for the years 2023/24 to 2025/26.

OPERATING BUDGET SUMMARY

	2023-2024 Preliminary Budget	2024-2025 Projected Budget	2025-2026 Projected Budget
Revenue			
Ministry of Education & Child Care Operating Grant	\$256,774,112	\$271, 860, 830	\$278,747,219
Other Ministry Funding	5,024,682	1,890,150	1,890,150
Other Provincial Grants	192,400	192,400	192,400
Tuition	14,148,340	15,048,340	15,048,340
Other Revenue	800,918	800,918	800,918
Leases and Rentals	1,074,000	1,224,000	1,324,000
Investment Income	2,200,000	2,000,000	1,900,000
Total Operating Revenue	\$280,214,452	\$293,016,638	\$299,903,027
Expenses			
Teachers	\$127,144,801	\$134,878,997	\$139,726,070
Principals & Vice-Principals	14,202,322	14,978,877	15,397,986
Educational Assistants	26,276,262	28,004,574	29,207,361
Support Staff	20,317,219	21,127,855	21,561,912
Other Professionals	6,160,469	6,420,283	6,420,283
Substitutes	9,632,622	10,053,068	10,265,741
Benefits	49,505,420	52,009,778	53,666,303
Supplies	22,352,834	22,859,991	23,228,707
Local Capital Additions	7,188,175	4,638,175	4,973,108
Total Operating Expenses	\$282,780,124	\$294,971,598	\$304,447,472
Surplus (Deficit)	(\$2,565,672)	(\$1,954,961)	(\$4,544,445)

ACCUMULATED SURPLUS ASSUMPTIONS

The District will utilize internally restricted funds to balance future budgets, fund portables, and purchase furniture and equipment for replacement at schools.

The below table illustrates how accumulated surpluses will fund budget deficits to the 2025/26 school year. In the 2025/26 budget year, if nothing changes, we will need to use the unrestricted accumulated surplus or reduce costs to balance the budget.

If the unrestricted surplus is used, this would reduce the balance to less than the 1.5% of operating revenue.

As per Board Policy 17: Accumulated Operating Surplus, the Board would need to establish strategies to re-establish the unrestricted accumulated surplus to more than 1.5%

	2023-2024 Preliminary Budget	2024-2025 Projected Budget	2025-2026 Projected Budget
Surplus (Deficit)	(\$2,565,672)	(\$1,954,961)	(\$4,544,445)
Accumulated Operating Surplus to Balance Budget	2,565,672	2,132,402	177,441
Surplus/Deficit Remaining after Accumulated Surplus Allocation	0	177,441	(4,367,003)
Internally restricted to balance future budgets	1,981,483	0	0
Internally restricted for infrastructure replacement	0	0	0
Internally restricted for student capacity needs	0	0	0
School Generated Funds	2,622,054	2,622,054	2,622,054
Internally restricted for classroom furniture	120,000	0	0
Internally restricted for projector replacements	0	0	0
Restricted for Future District Capital Contributions	30,919	0	0
Unrestricted	4,000,000	4,000,000	4,000,000
Fund Balance End of Year	\$8,754,456	\$6,622,054	\$6,622,054

SPECIAL PURPOSE FUND

Under Public Sector Accounting (PSA) standards, any monetary contribution from an external source that meets the definition of a liability under the Public Sector Accounting Board (PSAB) has to be reported in the Special Purpose Fund.

Special Purpose Funds are utilized to capture funding designated for specific purposes and balances can be deferred to subsequent years for the intended use. Grant revenues are only recognized as expenses are incurred. Any unused grants or funds remaining at the end of the year are treated as deferred revenue. The following special purpose funds have been included in the 2023/24 preliminary budget:

Funding	2023-2024 Annual Budget	2022-2023 Amended Budget	Increase (Decrease)
Annual Facilities Grant	\$680,306	\$680,306	\$0
Funding provided to boards of education to use at their discretion for projects required to maintain facility assets through their anticipated economic life and to prevent premature deterioration of these assets.			
Learning Improvement Fund	972,320	775,214	197,106
Funding for the purpose of providing additional resources, specifically targeted to support complex classes that present challenging learning conditions.			
StrongStart Program	288,000	288,190	(190)
Provides high quality school or community based early learning parent/family participation programs for children who are not yet eligible for Kindergarten. These programs are designed to improve children's social-emotional skills, enhance numeracy and language acquisition, and improve transitions to school.			
Ready, Set, Learn Program	75,950	87,843	(11,893)
Focused on families and their three- to five-year-old children, the RSL program fosters positive connections between families, schools, and local community agencies.			
Official Languages (OLEP)	213,005	297,743	(84,738)
Funding for core French language program and curriculum resources, to support incremental costs resulting from offering French as a second official-language instruction in BC.			
Community LINK	2,305,165	2,182,623	122,542
Funding for programs and initiatives to improve the education performance of vulnerable students, including academic achievement and social functioning. Programs and services can include breakfast, lunch and snack programs, academic supports, counseling, youth workers and after-school programs.			
Classroom Enhancement Fund	40,417,788	42,826,375	(2,408,587)
Funding to assist school districts in implementing restored class size and composition limits, overhead funding for the additional supports required for implementation, as well as the teachers necessary to staff the additional classrooms required by the restored language.			
First Nation Student Transportation	0	49,129	(49,129)
Funding to address the transportation needs of on-reserve First Nations students who face specific challenges when attending public schools in the province.			
Mental Health in Schools	0	118,042	(118,042)
Funding to promote mental health and prevent mental illness for essential workers in K-12 schools, including educators and administrators, most affected by the COVID-19 pandemic.			

* List continues on Page 14

Funding	2023-2024 Annual Budget	2022-2023 Amended Budget	Increase (Decrease)
Changing Results for Young Children	\$6,000	\$8,990	(\$2,990)
The project is a partnership between school districts and the United Way of British Columbia (UWBC) to implement ongoing collaborative professional learning among educators across schools and communities to support social-emotional learning outcomes for children in the early years (birth through age eight).			
Federal Safe Return to Class/Ventilation Fund	0	59,713	(59,713)
Funding to support adapted learning spaces, improved air ventilation, increased hand sanitization and hygiene, and purchases of personal protective equipment and cleaning supplies.			
Seamless Day Kindergarten	110,800	127,934	(17,134)
Certified Early Childhood Educators (ECEs) provide before- and after-school care within the kindergarten classroom and support learning alongside the classroom teacher.			
Early Childhood Education Dual Credit Program	0	89,899	(89,899)
This program, in partnership with the University of the Fraser Valley, offers SD35 students an opportunity to complete four Early Childhood Education courses towards their ECE Certificate.			
Student & Family Affordability Fund	0	2,163,240	(2,163,240)
Funding to help meet the needs of students and families, to help districts expand school meal programs, make sure students have the school supplies they need and cover any additional fees so that students in need can take part in activities, such as field trips.			
JUST B4	25,000	25,000	0
An early childhood education program that operates in conjunction with the StrongStart BC program and is designed to support children during the year before they enter kindergarten.			
Strengthening Early Years to Kindergarten Transitions	19,000	19,000	0
This project partners with districts/community sites and is focused on developing guidelines, models, and district/site partnerships to ensure children and their families experience coherent transitions from community based early learning experiences to Kindergarten in schools/districts.			
Early Care & Learning (ECL)	175,000	175,000	0
Funding for ECL implementation support.			
Feeding Futures Fund	2,671,352	0	2,671,352
Program will address the immediate need of feeding students and builds on the progress made with the Student and Family Affordability Fund to help reduce the challenges of rising food costs for families who need it most.			
Settlement Workers in Schools (SWIS)	719,944	642,736	77,208
Provides information & orientation services to new immigrants and refugees in Langley. SWIS also provide needs assessments, action plans & holistic case management services to newcomers with limited English or other settlement needs.			
School Generated Funds	7,250,000	7,000,000	250,000
Funds that are generated locally at the school level and used for school operations. The school generated funds are intended to be used to fund activities that directly benefit the students in the school.			
Total	\$55,929,630	\$57,616,977	(\$1,687,347)

ANNUAL FACILITIES GRANT

Annual Facilities Grant funding is provided to boards of education to be used at their discretion to address repair and maintenance priorities at schools to ensure these facilities are safe and functioning well.

For 2023/24, the Langley School District has been provided

with a special purpose annual facilities grant allocation of \$680,306 and a capital annual facilities grant allocation of \$3,578,199.

The total \$4,258,425 annual facilities grant spending plan for 2023/24 is presented in the following table:

Category	2023-24 Annual Budget	Description
Accessibility Upgrades	\$210,722	Improvements related to access for persons with mobility issues or physical disabilities.
Asbestos Abatement	30,000	Mitigation and/or remediation of asbestos affected areas.
Electrical Upgrades	879,700	Improvements or replacements of power supply and distribution systems, fire protection systems, and technological infrastructure upgrades to accommodate computer and telecommunications networks.
Exterior Wall System Upgrades	357,062	Improvements to protect the fabric of the building, including exterior painting, window and door replacement, building envelope repair and replacement, structural and non-structural seismic mitigation.
HVAC Upgrades	282,353	Improvements, replacements or provision of heating, ventilation, and air conditioning systems.
Interior Construction Upgrades	531,894	Improvements of school facilities related to flooring, wall partitions, non-structural upgrades, and the provision of educational programming.
Plumbing Upgrades	81,986	Improvements, replacements or provision of washroom and plumbing systems, and safe drinking water.
Roofing Upgrades	1,246,257	Scheduled roof replacements and major roof repairs.
Site Upgrades	638,451	Site improvements including positive site drainage; repairs to sidewalks, parking lots, site access/egress, paved work areas, paved play areas, and play fields; repairs, upgrading or replacement of playground equipment; perimeter safety fencing; contaminated soil remediation; underground storage tanks removal; sewer or water services; underground irrigation systems; traffic safety.
Total	\$4,258,425	

CAPITAL FUND BUDGET

The District is required to submit a five-year capital plan to the Ministry of Education and Child Care for additional funding for capital projects.

Capital expenditures are primarily funded by the Ministry of Education and Child Care, with additional funding provided

through locally generated District capital funds. The Langley School District expects to have four major capital projects at various stages of progress during the 2023/2024 school year.

The table below shows the timelines.

Facility Name	Project Description	Status	Date of Approval	Target Occupancy
Peter Ewart Middle	Seismic Mitigation Program	Approved	June 16, 2022	September 2024
North East Latimer Elementary	New School	Approved	May 17, 2023	September 2025
Langley Secondary	12 Classroom Addition	Approved	June 9, 2023	October 2025
Willoughby Secondary	New School	Pending	Planning stage	-

Below are minor capital projects approved for the 2023-2024 school year:

Item	Project Description	Status	Amount
Aldergrove Community Secondary	School Enhancement Program - Exterior Wall Systems Upgrade	Approved	\$1,100,000
Aldergrove Community Secondary	Carbon Neutral Capital Program - Exterior Wall Systems Upgrade	Approved	\$400,000
Transportation	C (34-45) with 4 Wheelchair Spaces	Approved	\$190,867

ENGAGEMENT PROCESS SUMMARY

As part of the Board's annual public outreach regarding the budget process and budget consultation, the District used the same approach as in the last fiscal year.

Due to ongoing efforts to increase engagement with students, staff, parents, and members of the community, the District developed a series of communication strategies.

As part of this Budget Consultation Plan 2023-2024 project,

the District developed a series of informational videos, an online survey, and created an email address dedicated to Budget Consultation questions and feedback. The online survey was translated into various languages deemed as priority languages in our District.

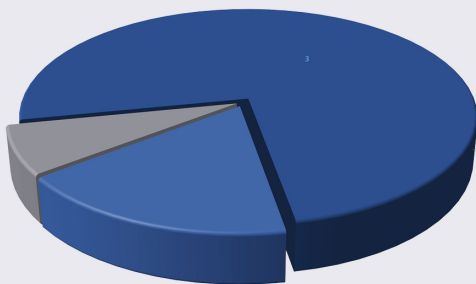
On the facing page (Page 17) is an infographic that was developed for the process. See Page 18 for a summary of the consultation process.

BUDGET CONSULTATION 2023-2024

45 SCHOOLS

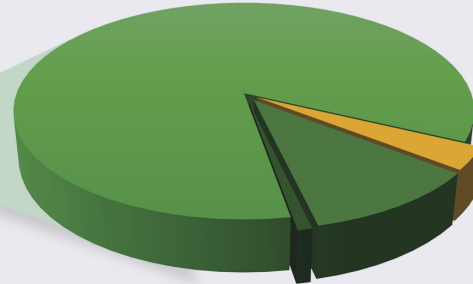
24,600 STUDENTS

\$331.4 MILLION ANNUAL BUDGET



ANNUAL BUDGET

- 75.4% Operating**
Teachers, Education Assistants, Support Staff, Principals & Vice-Principals, other professionals, substitute costs, services & supplies
- 17.3% Special Purpose**
Classroom Enhancement Funds, Annual Facilities Grant, School Generated Funds
- 7.3% Capital**
Construction of new schools, additions, seismic upgrades, equipment, buses & vehicles



OPERATING BUDGET

- 84.8% Teachers & Instruction**
- 10.9% Operations & Maintenance**
Schools, Grounds, Utilities
- 3.4% District Administration**
District Governance & Administration, HR/ Payroll, Procurement & Finance functions
- 0.9% Student Transportation**

How can I participate?



There are two ways you can participate. You can submit your feedback until March 31:

- ✓ **Online Survey**
- ✓ **budgetconsultation@sd35.bc.ca**

What happens with my input?

All feedback received will be captured in a report that is submitted to the Langley Board of Education for consideration.



The Langley School District invited students, staff, parents/guardians, and all members of the public to take part in its Budget Consultation 2023-2024.

The data gathered will help inform our District Leadership Staff and Board with information needed to make decisions impacting education.

With the District growing and changing rapidly, we want to use this opportunity to hear from our community to help us reassess our goals and make amendments based on current and/or future needs.

The District is guided by its Strategic Plan which is based on three pillars: Educational Priorities, Community Partnerships, and Operational Priorities. The survey covered themes from the Strategic Plan.

RESULTS SUMMARY

The District's online budget consultation was very successful in reference to the number of individuals taking part. Given the success of the previous year's consultation and growth in number of students and their families, the District's goal was to reach 2,300 responses or approximately 100 responses more than the previous year.

SURVEY RESPONDENTS

A total of 2,980 completed the online survey: 2,508 – English, 472 – other languages. The highest number of translated responses included Korean (173) and Simplified Chinese (107).

What do we learn from these numbers?

- More overall responses than the previous year (38% increase).
- More English responses than the previous year.
- More translated responses than the previous year (more than double).
- More families are engaged.
- More families that speak a language at home that is not English are engaged.
- The reminder email sent after Spring Break proved to be effective (30% of responses came during or after Spring Break).
- The outreach from SWIS workers after Spring Break proved to be effective (50% of responses came during or after Spring Break).

SURVEY RESPONSES

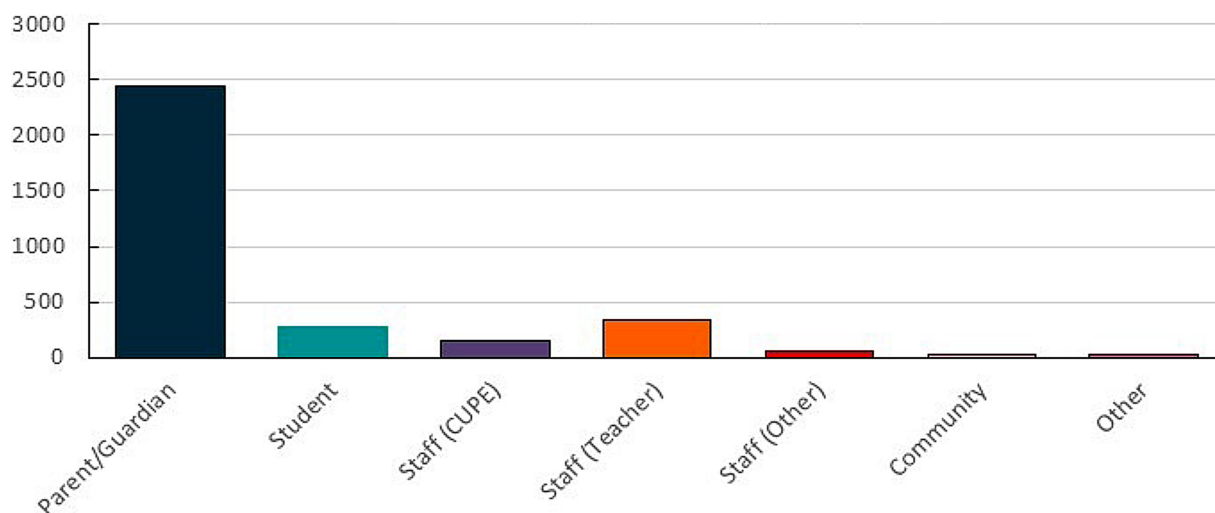
The following sections will outline a summary of each survey question with an accompanying graphic.

Question 1: Which best describes your relation to the District? (Please choose all applicable options)

A strong majority of respondents (82%) identify as parents/guardians. A fifth of respondents (18%) identify as staff members. It is important to note that respondents may have identified as both parents/guardians and staff as this

question asked respondents to choose which categories were applicable to them.

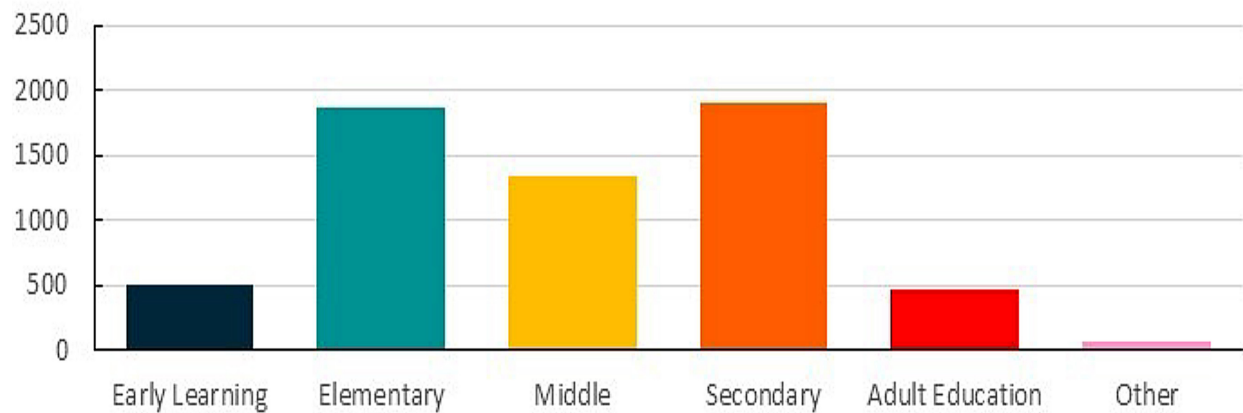
Under "Other" open-ended responses included: grandparent, community counselor, volunteer, and early childcare worker.



Question 2: What education level is a priority for you? (Please choose all applicable options)

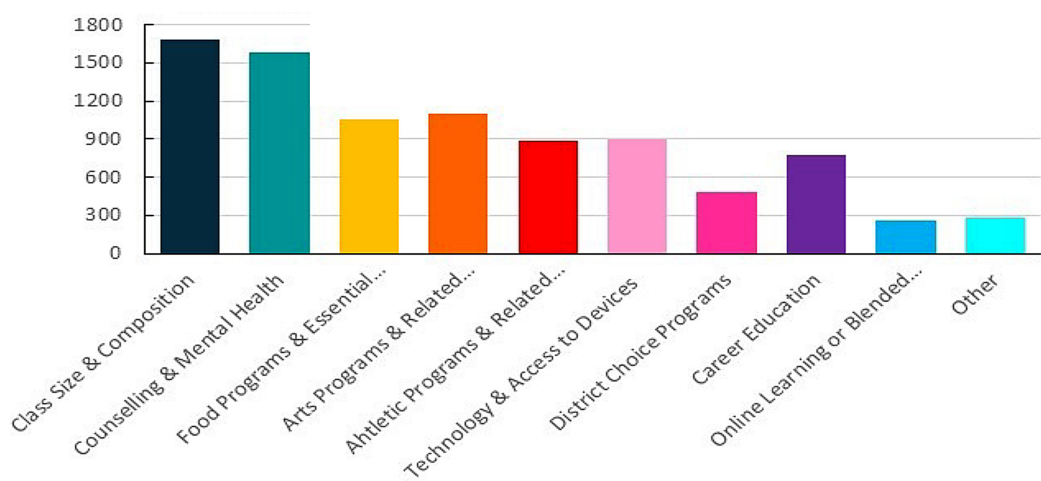
A strong majority of respondents said elementary and secondary education levels is a priority for them. Based on results, the two categories are nearly equal in number. Middle education as a priority is next to follow. It is important to note that more than 508 (17%)

respondents had chosen early learning as a priority, although this age group is not formally in the School District’s system. Under “Other” open-ended responses included: all of the above, trades, gifted education, and post-secondary.



Question 3: The District continues to prioritize equity through the lens of inclusion in its educational and budgetary considerations. One way to do this is through the funding of targeted programs, such as Learning Support Services, Aboriginal Education and English Language Learner Programs in the annual budget. In the event that additional funding becomes available, these targeted programs will be given first priority. Below are other areas of priority that receive regular funding in the annual budget. Please choose 3 areas that you would personally prioritize to receive additional funding, should it become available. (Please choose top 3 options)

Approximately more than half of respondents (56%) say class size/composition is a priority for them. Next to follow in the list of priorities, a close second, is counselling & mental health support for students. A third priority is arts programs & related opportunities with food programs and essential supports for students not far behind. These priorities are similar to the previous year. However, it is interesting to note that arts programs & related opportunities is superseding food programs



& essential supports this year. It is possible that this shift is related to the support from the Student and Family Affordability

Fund which helps alleviate food insecurity for our most vulnerable students and families. Under “Other” open-

ended responses included: diversity in staff, tutoring, Indigenous education, sexual health, and financial literacy.

Question 4: Why are the areas in Question 3 important to you?

This question allowed respondents to build on and elaborate on their previous response.

A strong majority of respondents focused attention on class size and composition, mainly addressing a need for more support for all learners.

Many respondents said more support was needed for students with diverse abilities and students with identified needs stemming from health and wellbeing issues and concerns around student regulation.

Many said increased support or attention on class size and composition will ensure equity among students and success for all students.

Another strong theme highlighted by respondents was the

need for increased mental health support for students. Some respondents say the increasing needs are related to the residual effects of the pandemic, however, this language and tone was not as prevalent as the previous year. Some have expressed there are not enough counsellors in the District. Many respondents suggesting increasing student access to athletics, extra-curricular activities, and arts programs to help keep students engaged and promoting a more balanced healthy lifestyle.

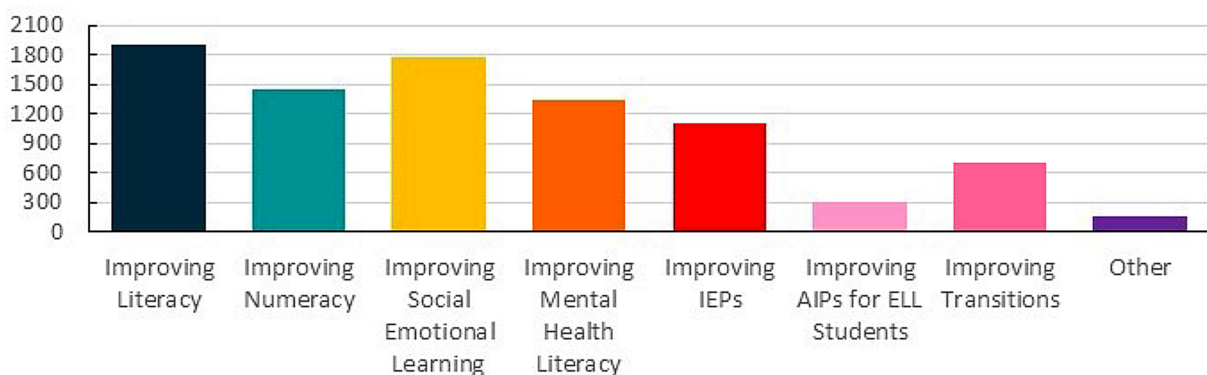
From the long list of open-ended responses, the overall message from respondents is the desire to ensure the education and mental health support needs of students are met and that there was equity across the system.

Question 5: The following are themes under the District's Strategic Plan pillar Educational Opportunities. From the list below, what are your priorities? (Please choose your top 3 options)

The top priority for respondents (63%) was improving literacy. This is different from the previous year, which had social emotional learning as the highest priority. It could be a sign that the need for social emotional learning is easing off as the system continues to transition out of the pandemic.

The next themes to follow were improving social emotional learning and improving numeracy.

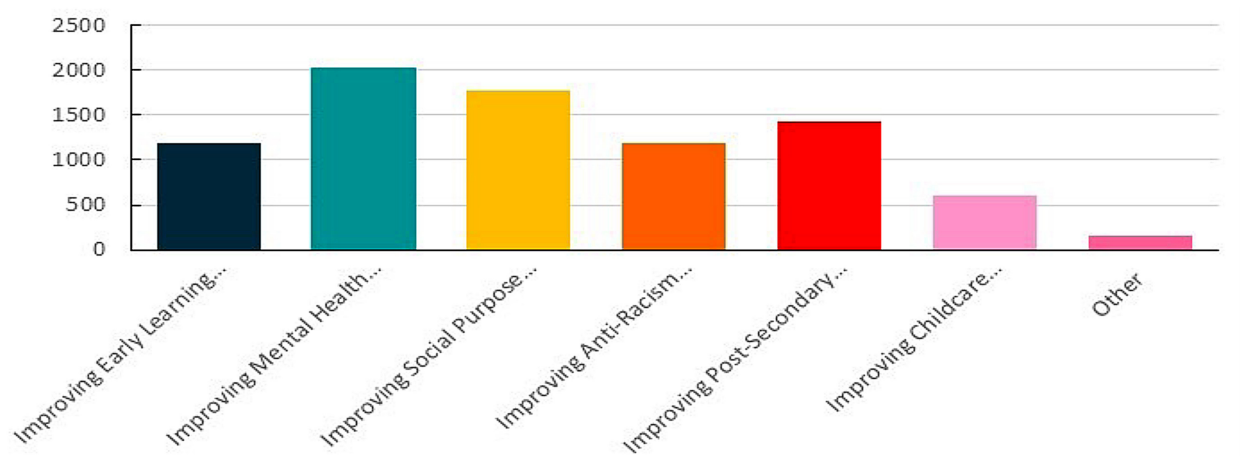
Under "Other" open ended responses included: increasing access to arts programs, improving fitness, and improving discipline.



Question 6: The following are themes under the District’s Strategic Plan pillar Community Partnerships. From the list below, what are your priorities? (Please choose your top 3 options)

A majority of respondents (68%) said improving mental health initiatives is a top priority. The second priority selected by respondents is improving social purpose initiatives. The next priority is improving post-secondary relationships. Improving early learning initiatives and improving anti-racism initiatives are categories that have both fallen slightly from the previous year. It is possible this decrease reflects the ongoing work that has been taking place in the District in connection to these categories. In

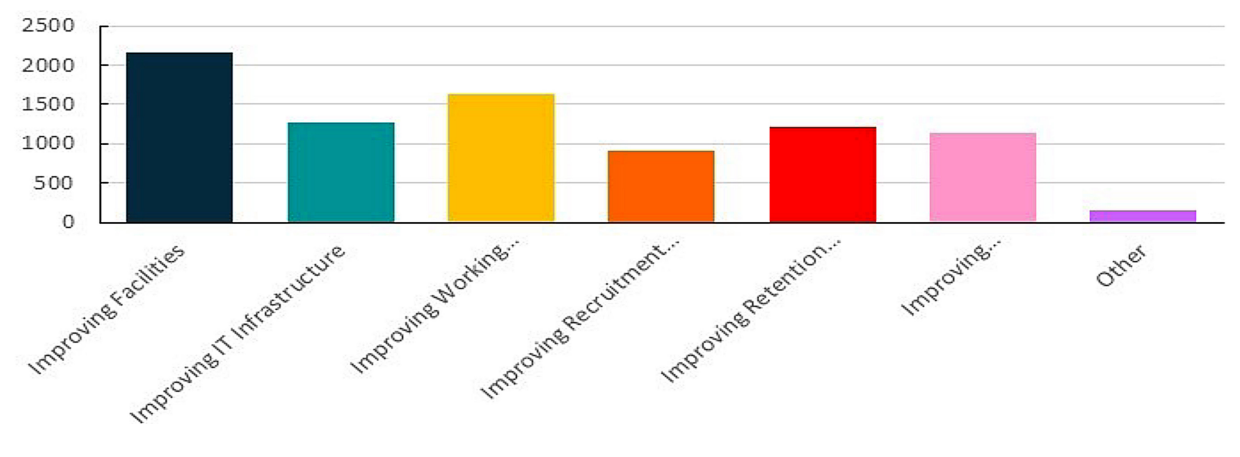
this current school year, there have been new early learning programs implemented (Seamless K, JB4, and before and after school care in Aldergrove for example) and anti-racism work highlighted (professional development with all staff and EDI focused curriculum in the classroom). Under “Other”, open ended responses included: improving anti-bullying and inclusion, and access to before and after school care or extra-curricular activities and initiatives such as clubs.



Question 7: The following are themes under the District’s Strategic Plan pillar Operational Priorities. From the list below, what are your priorities? (Please choose your top 3 options)

A majority (72%) of respondents said improving facilities is a top priority for them. The second priority was improving working environment for staff followed by improving IT infrastructure. These responses are consistent with the

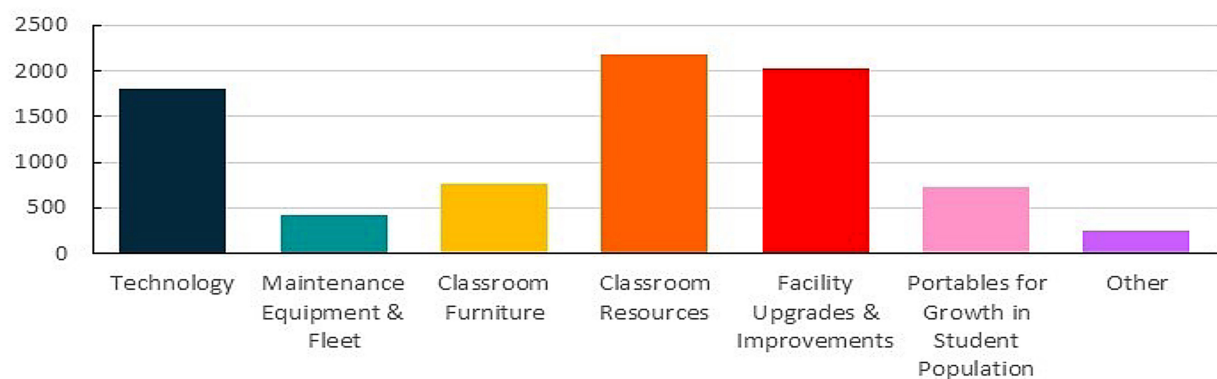
previous year. Under “Other” open-ended responses included: hiring more clerical staff in large schools, increasing SEAs in classrooms, and increasing accessibility in playgrounds.



Question 8: What are your priorities for one-time funds from the accumulated operating surplus? This is referring to times when the District can spend unused operating funds from prior years. (Please choose your top 3 options)

A majority of respondents (73%) said classroom resources (e.g., books and supplies) are a top priority. The second priority was facility upgrades and improvements, followed by technology (e.g., devices and infrastructure).

These responses are consistent with the previous year. Under “Other” open-ended responses included: new portables, improving bathrooms for health and safety, access to professional development for staff, and cafeteria equipment.



Question 9: Please provide any additional input you have regarding the Langley School District budget 2023-2024.

There was a large variety of responses with some main themes. One of the themes highlighted by respondents was the need to support all students, especially those with diverse abilities. Many of the comments were related to the suggested need for more EAs, psychologists, speech and language pathologists, and other members of the Learning Support Services department. There were many responses from families that identified themselves as having a child with diverse abilities who requires additional support for learning. Another important theme from respondents was related to

managing growth in the District. Many comments suggested the need to build more schools in pockets across the District (not just the Willoughby Slope), new portables, catchment boundary considerations, and finding strategies to cope with the increasing student population. Many have expressed a need for more staff in schools in various positions, from EAs, to administrative assistants in large elementary schools, as well as counselors. There were many comments on addressing the ongoing staffing shortage which some said is impacting student learning and is resulting in staff burnout. These are examples of the most common themes.

Question 10: Please provide any positive feedback you have regarding programs and services currently provided by the Langley School District.

There was a large variety of responses with some main themes. The themes were very similar to the previous year. One of the themes highlighted by respondents was the care, compassion, and hard work from staff at all levels. Many respondents say they are pleased with school staff and their abilities to provide the best education for students amidst challenges due to staffing shortages. Another theme was the variety of options available in the District’s Choice Programs, Career Education, athletic

academies, and related learning opportunities. Many who addressed this said that their child benefits from the program and that it enables them to stay engaged. Many respondents said they appreciate the District’s equity, diversity, and inclusion initiatives, and noted that they would like to see them continue. In relation to supporting students, many respondents said they are supportive and appreciative of the food programs across the District.

CONCLUSION

The District is pleased with the outcome of this budget consultation. The amount of feedback gathered exceeds expectations (40% increase from previous year). The following key takeaways have been concluded from this budget consultation process:

- The community is engaged and passionate about the budget and education matters.
- The community prioritizes class size & composition and adequate support for all students especially those with diverse abilities and mental health needs.

- The community prioritizes literacy, social emotional learning, and numeracy.
- The community prioritizes improving classroom resources, facility upgrades & improvements, and technology.
- The community priorities are similar to the priorities expressed in the previous year with a few changes in relation to the ranking of priorities.

CONTACTING MANAGEMENT

This financial report is designed to provide the School District’s stakeholders with a general but more detailed overview of the School District’s long-term financial plan and to demonstrate increased accountability for the public funds received by the School District.

If you have questions about this financial report, please contact the Office of the Secretary–Treasurer.



*To inspire all learners to reach their full potential
and create a positive legacy for the future*

