



LANGLEY SCHOOL DISTRICT

MULTI-YEAR

FINANCIAL PLAN

2025/26 – 2027/28



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.

Bordered on the north by the Fraser River and by the Canada/US border to the south, the District serves 26,800 FTE students in 45 school sites. Langley neighbours Surrey and Abbotsford, to the west and east respectively, and operates on an annual budget of \$408.6 million, which represents 4.07% of the provincial total and is the 5th largest school district in the province.

The Langley School District employs over 4,600 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 third year of its four-year term.



BOARD OF EDUCATION



Candy Ashdown
Chair



Marnie Wilson
Vice-Chair



Holly Dickinson
Trustee



Charlie Fox
Trustee



Joel Neufeld
Trustee



Sarb Rai
Trustee



Tony Ward
Trustee

In accordance with the School Act, school district boards of education in the Province must approve a balanced budget for the 2025/26 school year and submit it to the Ministry of Education and Child Care by June 30, 2025.

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 (Langley) 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.

BUDGET BELIEFS AND VALUES

The budget for the Langley School District is built under the following beliefs and values, and budget principles will be employed by the District in the development of its annual operating budget.

- We believe in caring, safe and welcoming schools.
- We believe in educational opportunities to improve student success.
- We believe in proactive planning for maintaining healthy and sustainable schools.
- We believe in responsible stewardship of resources.
- We believe in creating compassionate and inclusive social and academic learning communities that provide access for every learner.
- We believe in establishing trusting, respectful partnerships between schools, the School District, and Aboriginal community, acknowledging shared responsibility to implement the Aboriginal Education Enhancement Agreement.
- We believe that every child deserves to feel a sense of belonging and safety in our schools, with the ability to find their own success.
- We believe in equity for all learners: equity means fair, not equal. This lens means that different learners come from different starting places, with different contexts and supports. The District recognizes these truths and works to allocate resources to meet the unique needs of every student and ensure access to opportunities to reach their full potential.
- We believe continuous improvement is required to inspire every student to reach their full potential. Every employee of the Langley School District must continuously learn to allow the system to be responsive to the ever-changing needs of its students.

BUDGET PRINCIPLES

- The allocation of human and material resources should be directed to support the Strategic Plan and the Framework for Enhancing Student Learning, including the School Action Plans which are focused on improving student learning.
- The allocation of resources should respond to the diversity of student needs and the vulnerability of our learners.
- Resources should be provided to all learners at equitable and sustainable levels.
- Program choices and adjustments should be made in the best interests of students and should be guided by credible research, successful professional past practice and thoughtful implementation of new and emerging practice.
- Student learning is best served when adequate staffing exists at all levels of the organization and the necessary infrastructure supports are in place.



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 their funding and resources to support their strategic objectives and operational needs with a focus on improving student 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.

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.

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.



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. The funding allocation system provides financial resources for the operation of the K-12 system using data collected from schools and districts to ensure equity. 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. 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 buildings, furniture, equipment, 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
- First Nation Student Transportation
- Mental Health in Schools
- Changing Results for Young Children
- Seamless Day Kindergarten
- Early Childhood Education (ECE) Dual Credit Program
- Health Dual Credit Expansion
- JUST B4 Preschool
- Strengthening Early Years to Kindergarten Transitions
- Early Care & Learning (ECL)
- Building Safer Communities Fund – Project Black Feather
- StrongStart
- Ready, Set, Learn
- Settlement Workers in Schools (SWIS)
- Learning Improvement Fund

- Classroom Enhancement Fund
- Community LINK
- School Generated Funds
- Feeding Futures Fund & National School Food Program

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.
- Inclusive Education students as of September 30th and February 28th.
- Indigenous 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 2025. 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 Indigenous Learners, English Language Learners, and Inclusive Education Learners.

Not only will the enrolments supplied to the Ministry provide

the District's preliminary funding estimate for the next school year, but 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 2025/2026 Preliminary Operating Budget:

BUDGET DEVELOPMENT PROCESS TIMELINE

	2024-2025 Amended Budget	2025-2026 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 21	Financial update at Finance and Facilities Committee	
January-April		Meetings with stakeholders
February-April		Public budget survey
February 18	Financial update at Finance and Facilities Committee	
February 25	Present amended budget	
February 28	File amended 2024-2025 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 27		First and second readings of budget bylaw
June 3		Budget Open House for community
June 17		Third reading of budget bylaw and approval of Multi-year Financial Plan

2025/26 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 operating grants will be updated based on actual enrolment and other data collected from school districts throughout the school year.

The General Operating Grants are calculated based on estimated enrolment data provided by school districts.

Below are the Ministry funding rates for the 2025/2026 school year.

74% allocated through the Basic Allocation	Basic Allocation	
	Common per student amount for every FTE student enrolled by school type.	
	Standard School	\$9,015 per school age FTE
	Alternate School	\$9,015 per school age FTE
	Continuing Education	\$9,015 per school age FTE
18% allocated to recognize unique student enrolment	Online Learning	\$7,280 per school age FTE
	Unique Student	
	Additional per student funding to address uniqueness of district enrolment and support additional programming. Includes Equity of Opportunity Supplement for children and youth in care and students with mental health challenges.	
	Level 1 Inclusive Education	\$51,300 per student
	Level 2 Inclusive Education	\$24,340 per student
	Level 3 Inclusive Education	\$12,300 per student
	English/French Language Learning	\$1,815 per student
7% allocated to recognize unique district factors	Indigenous Education	\$1,790 per student
	Adult Education	\$5,755 per FTE
	Unique District	
	Additional funding to address uniqueness of district factors.	
	Small Community	For small schools located a distance away from the next nearest school
	Low Enrolment	For districts with low total enrolment
	Rural Factor	Located some distance from Vancouver and the nearest large regional population centre
	Climate Factor	Operate schools in colder/warmer climates; additional heating or cooling requirements
	Sparseness Factor	Operate schools that are spread over a wide geographic area
	Student Location Factor	Based on population density of school communities
0.2% allocated to buffer the effects of declining enrolment	Supplemental Student Location Factor	Level 1 and 2 inclusive education enrolment
	Salary Differential	Funding to districts that have higher average educator salaries
	Funding Protection / Enrolment Decline	
	Funding Protection	Funding to ensure that no district experiences a decline in operating grants greater than 1.5% when compared to the previous September
	Enrolment Decline	Funding to districts experiencing enrolment decline of at least 1% when compared to the previous year
CSF Supplement		
District receives a 15% funding premium on allocated funding.		

All funding information estimated for the 2025/26 School Year

BUDGET/FINANCIAL PLAN

OVERVIEW

The amended budget for the current year will serve as the base or status quo budget for 2025/2026. 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 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.
- Known changes in provincial core or supplementary revenue.
- Expected or planned changes in local revenue.

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

- 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 left.

Regardless of whether a status quo surplus or deficit exists, budget strategies and considerations to achieve the goal of producing a balanced budget for 2025/2026 need to be determined.

Once done, a draft balanced preliminary budget is finalized for Board consideration. The budget received preliminary approval at the May 27, 2025 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 17, 2025 Regular Board Meeting to allow time for final community input.

The approved budget is due to be submitted to the Ministry by June 30, 2025.





MULTI-YEAR FINANCIAL PROJECTIONS

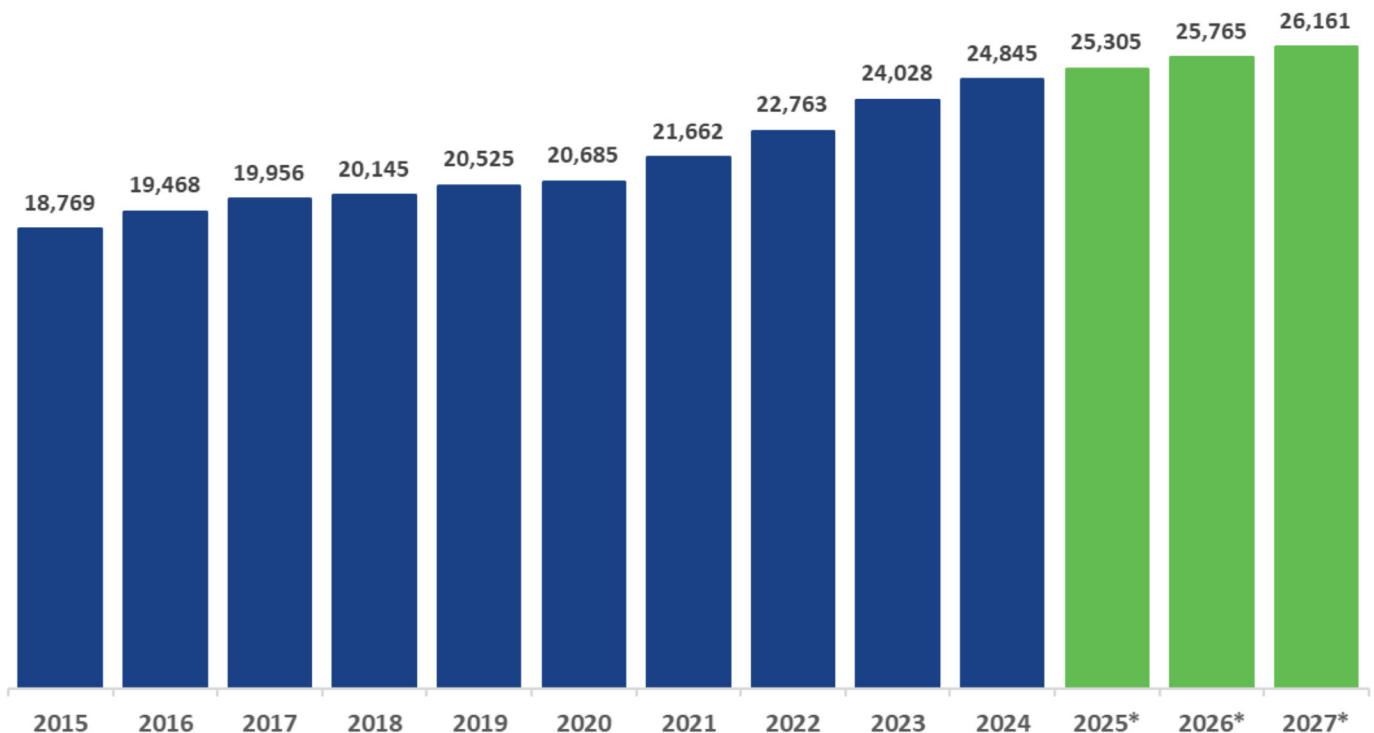
ENROLMENT

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 2015/2016 to 2024/25

and forecasted enrolment for 2025/26 to 2027/28. In 2024/25, regular K-12 enrolment increased 3.4% with the addition of 817 new FTE students.

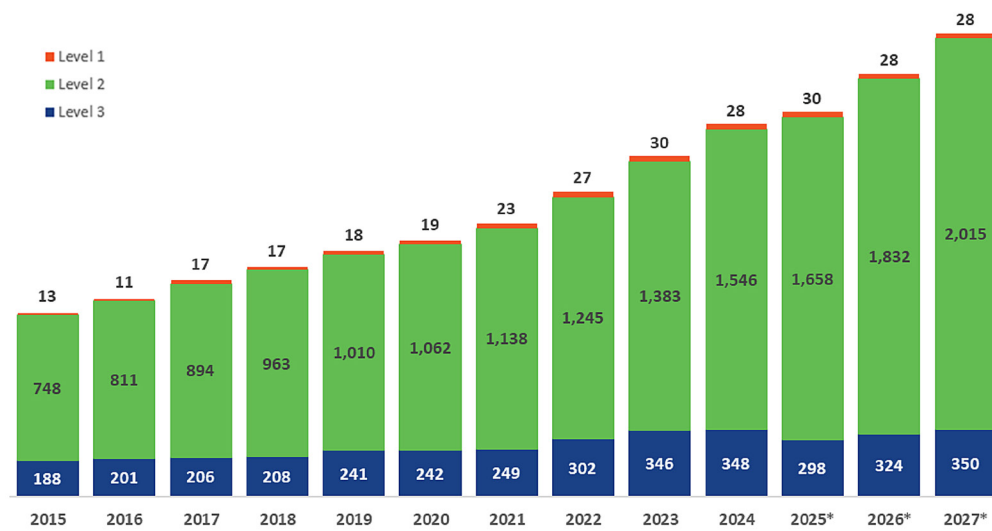
This upward trend is expected to continue with an estimated growth of five percent over the next 3 years.

School-Age September Enrolment (FTE)

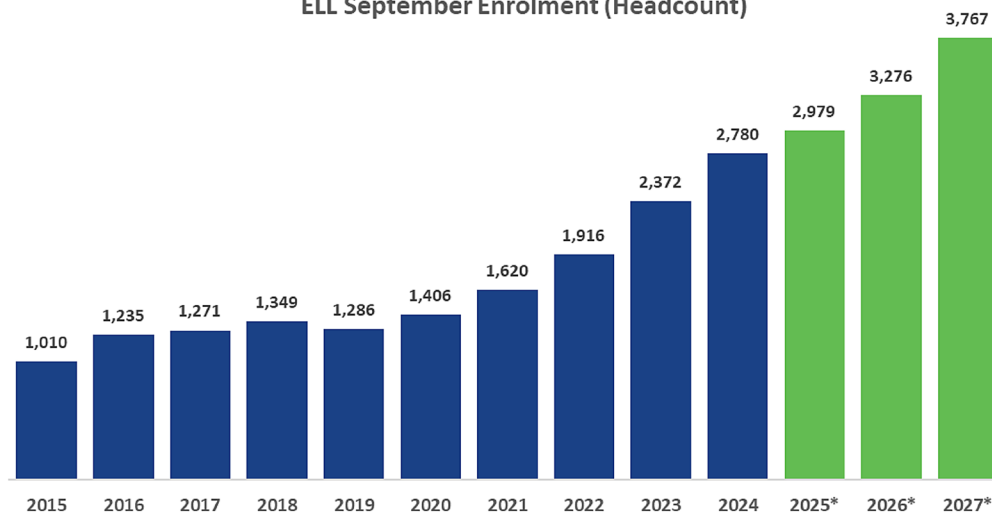


Similar to regular K-12, enrolment for Inclusive Education students and English Language Learners (ELL) are expected to continue to increase through the 2027/2028 school year with average increases of 7.6 percent and 10.7 percent respectively.

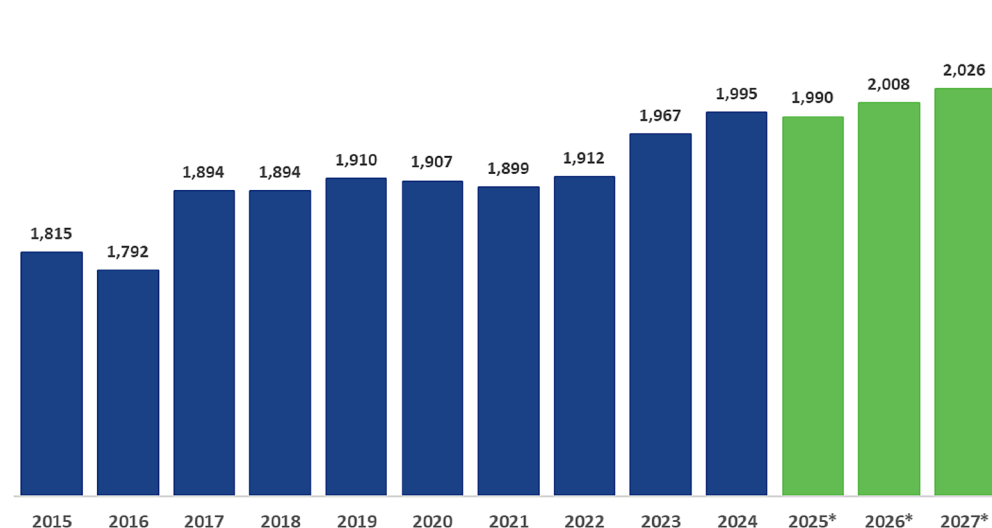
Inclusive Education September Enrolment (Headcount)



ELL September Enrolment (Headcount)



Indigenous September Enrolment (Headcount)



REVENUE ASSUMPTIONS

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

- 460.60 FTE for 2026/27 - \$4.152 million
- 395.84 FTE for 2027/28 - \$3.569 million
- Unique Students Needs (Inclusive Ed, ELL, Indigenous) 2026/27 - \$3.709 million
- Unique Students Needs (Inclusive Ed, ELL, Indigenous) 2027/28 - \$3.969 million

Also, \$2.915 million for Labour Settlement Funding has been removed as this is now reflected in the 2025/26 per student

amount. For 2026/27 & 2027/28 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 due to rate increases for 2026/27 (\$150K) and 2027/28 (\$100K) school years.

We expect the International Student Program enrolment to remain flat for 2026/27 and increase by 80 FTE for 2027/28 (\$1.48 million) and there is a planned \$1,000 per student tuition increase in 2027/28, equating to \$920K. Interest rates have trended lower and we are assuming that these will remain for 2026/27 and 2027/28. We are also making the assumption that all other revenues will remain flat.

Revenue	2025-2026 Preliminary Budget	2026-2027 Projected Budget	2027-2028 Projected Budget
Ministry of Education & Child Care Operating Grant	\$293,652,073	\$301,513,673	\$309,051,471
Other Ministry Funding	1,333,000	1,333,000	1,333,000
Other Provincial Grants	269,759	269,759	269,759
Tuition	15,775,128	15,775,128	18,175,128
Other Revenue	1,204,937	1,204,937	1,204,937
Leases and Rentals	1,145,000	1,295,000	1,395,000
Investment Income	2,400,000	2,400,000	2,400,000
	\$315,779,897	\$323,791,497	\$333,829,295

SALARY & BENEFIT ASSUMPTIONS

Based on the school-age enrolment increase of 460.60 FTE for the 2026/27 school year and 395.84 FTE for the 2027/28 school year and increases in the Unique Students Needs category we are making the following staffing assumptions:

- Adding 19 FTE (\$2.33 million) Enrolling Teachers in 2026/27 and 16 FTE (\$2.0 million) in 2027/28.
- Resource Teacher growth of 2.5 FTE (\$304K) for 2026/27 and 2.0 FTE (\$243K) for 2027/28.
- Learning Assistance Teacher growth of 0.43 FTE (\$52K) for 2027/28.
- Associated Professional and Itinerant District Support Teachers for Learning Support Services 2.0 FTE (\$300K) for 2026/27 and 1.0 FTE (\$150K) for 2027/28.
- English Language Learning Teacher growth of 3.70 FTE (\$450K) for 2026/27 and 6.0 FTE (\$729K) for 2027/28.
- Custodian increase of 2.5 FTE (\$369K) for increased enrolment and classrooms in 2026/27 & 2027/28; 6.5 FTE (\$489K) in 2027/28 for the new middle school and secondary school.

- Additional Special Education Assistants; 15 (\$760K) in 2026/27 and 15 (\$760K) in 2027/28.
- Additional Youth Care Workers; 2 (\$163K) in 2027/28.
- Additional Support Positions for growth; 4.4 FTE (\$365K) in 2027/28. 2.4 FTE relates to school clerical positions for the new middle school and secondary school and 2.0 FTE Maintenance & Information Technology staff.
- Increased Substitute Salary costs; \$205K for 2025/26 and \$215K for 2026/27.
- Additional District Principal position of 1.0 FTE (\$201K) for 2027/28. Also, with the new middle school and secondary school openings slated for the 2027/28 school year we will be adding 2.0 FTE Principal positions and 3.0 FTE Vice-Principal positions (\$876K).
- Assumption that any potential changes to both CUPE and Teacher Collective Agreements will be fully funded. No increases are included in the 2025/26 year budget projections and onward due to the collective agreement expiring at the end of 2024/25 and still awaiting an announcement on provincial collective bargaining.

Other salary and benefit assumptions include the following:

1. Annual teacher salary increments for teachers moving up the salary grids due to experience - \$1.60 million for 2026/27 and 2027/28.
2. Benefit Premium Increases of \$2.1 million for 2026/27 and \$2.2 million for 2027/28 based on an average increase of roughly 18 to 20 percent.
3. Salary increases for Principals & Vice-Principals and Other Professionals - \$250K for 2026/27 and 2027/28.

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

Salaries	2024-2025 Amended	2025-2026 Preliminary	2026-2027 Projected	2027-2028 Projected
Teachers	\$135,049,221	\$140,308,325	\$144,613,185	\$148,753,172
Principals & Vice-Principals	15,725,040	15,695,313	15,851,563	16,895,335
Educational Assistants	31,875,209	32,601,759	33,174,849	33,874,813
Support Staff	21,517,502	21,722,184	21,863,124	22,660,301
Other Professionals	7,240,497	7,770,453	7,822,453	7,876,013
Substitutes	11,889,328	10,651,178	10,784,791	10,904,361
Total Salaries	\$223,296,797	\$228,749,212	\$234,109,964	\$240,963,994
Employee Benefits	\$55,921,157	\$59,755,603	\$63,119,398	\$66,957,399
Total Salaries & Benefits	\$279,217,954	\$288,504,815	\$297,229,362	\$307,921,393

	2024-2025 Amended	2025-2026 Preliminary	2026-2027 Projected	2027-2028 Projected
Staffing	FTE	FTE	FTE	FTE
Teachers	1,378.0	1,399.8	1,427.0	1,452.4
Principals & Vice-Principals	100.3	102.7	102.7	108.7
Educational Assistants	672.1	680.4	695.4	712.4
Support Staff	367.3	371.0	373.5	386.9
Other Professionals	65.2	69.4	69.4	69.4
Total Staffing	2,582.9	2,623.2	2,667.9	2,729.8

SERVICES & SUPPLIES ASSUMPTIONS

District is factoring in a modest 2% inflation factor for the 2026/27 and 2027/28 school years based on the assumption that the inflation rate is back to a more normal level.

Increased enrolment projections will lead to pressures on student capacity needs and require the District to budget for 4 portables (\$1.0 million) in 2027/28.

Each portable will also require furniture and equipment; (\$200K in 2026/27 and \$100K in 2027/28). The District has also budgeted \$640K in 2026/27 to move 8 existing portables to school sites to meet student capacity needs.

Below is a multi-year operating revenue and expense comparison for the years 2025/26 to 2027/28.

OPERATING BUDGET SUMMARY

	2025-2026 Preliminary Budget	2026-2027 Projected Budget	2027-2028 Projected Budget
Revenue			
Ministry of Education & Child Care Operating Grant	\$293,652,073	\$301,513,673	\$309,051,471
Other Ministry Funding	1,333,000	1,333,000	1,333,000
Other Provincial Grants	269,759	269,759	269,759
Tuition	15,775,128	15,775,128	18,175,128
Other Revenue	1,204,937	1,204,937	1,204,937
Leases and Rentals	1,145,000	1,295,000	1,395,000
Investment Income	2,400,000	2,400,000	2,400,000
Total Operating Revenue	\$315,779,897	\$323,791,497	\$333,829,295
Expenses			
Teachers	\$140,308,325	\$144,613,185	\$148,753,172
Principals & Vice-Principals	15,695,313	15,851,563	16,895,335
Educational Assistants	32,601,759	33,174,849	33,874,813
Support Staff	21,722,184	21,863,124	22,660,301
Other Professionals	7,770,453	7,822,453	7,876,013
Substitutes	10,651,178	10,784,791	10,904,361
Benefits	59,755,603	63,119,398	66,957,399
Supplies	25,486,853	26,241,590	26,911,522
Local Capital Additions	3,316,675	4,661,675	4,996,675
Total Operating Expenses	\$317,308,343	\$328,132,627	\$339,829,590
Surplus (Deficit)	(\$1,528,446)	(\$4,341,130)	(\$6,000,295)

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 2027/28 school year.

In the 2027/28 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%.

	2024-2025 Amended Budget	2025-2026 Preliminary Budget	2026-2027 Projected Budget	2027-2028 Projected Budget
Accumulated Operating Surplus to Balance Budget		1,528,446	4,341,130	2,069,088
Surplus/Deficit Remaining after Accumulated Surplus Allocation		0	0	(3,931,207)
Internally restricted to balance future budgets	2,936,333	2,127,887	0	0
Internally restricted for student capacity needs	3,607,331	2,887,331	2,069,088	0
School Generated Funds	2,862,690	2,862,690	2,862,690	2,862,690
Internally restricted for ERP Replacement	950,000	950,000	0	0
Internally restricted for Project Management for Smith Schools	300,000	300,000	0	0
Internally Restricted for Cyber Security	145,000	145,000	0	0
Unrestricted	5,350,000	5,350,000	5,350,000	5,350,000
Fund Balance End of Year	16,151,354	14,622,908	10,281,778	8,212,690

SPECIAL PURPOSE FUND

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

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.

Special Purpose Funds are utilized to capture funding designated for specific purposes and balances can be deferred

The following special purpose funds have been included in the 2025/26 preliminary budget:

Funding	2025-2026 Annual Budget	2024-2025 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	1,016,813	1,018,472	(1,659)
Funding for the purpose of providing additional resources, specifically targeted to support complex classes that present challenging learning conditions.			
StrongStart Program	288,000	288,000	0
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	78,400	108,425	(30,025)
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)	272,029	302,029	(30,000)
Funding for core French language program and curriculum resources, to support incremental costs resulting from offering French as a second official-language instruction in B.C.			
Community LINK	2,365,238	2,365,238	0
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	54,234,320	60,059,462	(5,825,142)
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	50,124	(50,124)
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	48,000	57,197	(9,197)
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 17

Funding	2025-2026 Annual Budget	2024-2025 Amended Budget	Increase (Decrease)
Changing Results for Young Children	\$6,750	\$12,941	(\$6,191)
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).			
Seamless Day Kindergarten	110,800	110,800	0
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	97,859	(97,859)
This program offers SD35 students an opportunity to complete 4 Early Childhood Education courses towards an ECE Certificate.			
Student & Family Affordability Fund	0	318,056	(318,056)
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	2,793,495	3,065,666	(272,171)
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.			
Building Safer Communities Fund - Project Black Feather	642,790	1,083,696	(440,906)
Program focuses on responding to concerns or worries that a child or family may be vulnerable to exploitation or targeted for gang recruitment. PBF will assess Exploitation Vulnerability Risk Factors to identify and target specific risk factors with the goal to disrupt and prevent students and family exploitation by peers/adults or other negative influencers within our community.			
Health Career Grants	0	29,022	(29,022)
Program focuses on supporting development & delivery of interactive, experiential learning activities for students in Grades 8-10 that will increase awareness of in-demand public sector jobs.			
Project Penny	0	100,000	(100,000)
Funding to support digital transformation of services, replacing copper infrastructure with fiber optic service.			
Settlement Workers in Schools (SWIS)	952,182	1,165,025	(212,843)
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.			
Total Provincial Grants	63,708,123	71,131,318	(7,423,195)
School Generated Funds	8,200,000	8,229,171	(29,171)
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	\$71,908,123	\$79,360,489	(\$7,452,366)

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 2025/26, 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 \$4,093,415.

The total \$4,773,721 annual facilities grant spending plan for 2025/26 is presented in the following table:

Category	2025-26 Annual Budget	Description
Accessibility Upgrades	\$207,940	Improvements related to access for persons with mobility issues or physical disabilities.
Asbestos Abatement	24,039	Mitigation and/or remediation of asbestos affected areas.
Electrical Upgrades	1,091,033	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	635,231	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	535,092	Improvements, replacements or provision of heating, ventilation, and air conditioning systems.
Interior Construction Upgrades	436,741	Improvements of school facilities related to flooring, wall partitions, non-structural upgrades, and the provision of educational programming.
Plumbing Upgrades	430,926	Improvements, replacements or provision of washroom and plumbing systems, and safe drinking water.
Roofing Upgrades	792,396	Scheduled roof replacements and major roof repairs.
Site Upgrades	620,323	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	\$4,773,721	

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 the following major capital projects at various stages of progress during the 2025/2026 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 2025
Josette Dandurand Elementary	New School	Approved	May 17, 2023	September 2025
Langley Secondary	12 Classroom Addition	Approved	June 9, 2023	August 2026
Smith Secondary	New School	Approved	August 21, 2024	September 2027
Smith Middle	New School	Approved	August 21, 2024	September 2027
R.E. Mountain Sec.	Addition	Pending	Final Stage	—
Nicomekl Elementary	8 Modular Classrooms	Approved	June 19, 2024	September 2025
Lynn Fripps Elementary	6 Modular Classrooms	Approved	October 24, 2024	September 2025

Below are minor capital projects approved for the 2025-2026 school year:

Item	Project Description	Status	Amount
Noel Booth Elem.	SEP - Plumbing Upgrades	Approved	\$700,000
Aldergrove Community Secondary, D.W. Poppy Secondary, Parkside Centennial Elementary, Wix-Brown Elementary	SEP - Electrical Upgrades	Approved	\$400,000
Douglas Park Community School	CNCP - HVAC Upgrades	Approved	\$405,000
Transportation	70-74 passenger full-size bus	Approved	\$230,957
Transportation	70-74 passenger full-size bus	Approved	\$230,957
Transportation	58 passenger bus with 5 wheelchair spaces	Approved	\$223,581
Brookwood Sec.	FIP - Kitchen Equipment and Upgrades	Approved	\$20,000
Simonds Elem.	FIP - Kitchen Equipment	Approved	\$25,000
Langley Fundamental Elementary	FIP - Kitchen Equipment and Upgrades	Approved	\$25,000
Glenwood Elem.	FIP - Kitchen Equipment and Upgrades	Approved	\$20,000
Belmont Elem.	FIP - Kitchen Equipment	Approved	\$10,000
Noel Booth Elem.	PEP - Universally Accessible Playground Equipment	Approved	\$200,000



ENGAGEMENT PROCESS

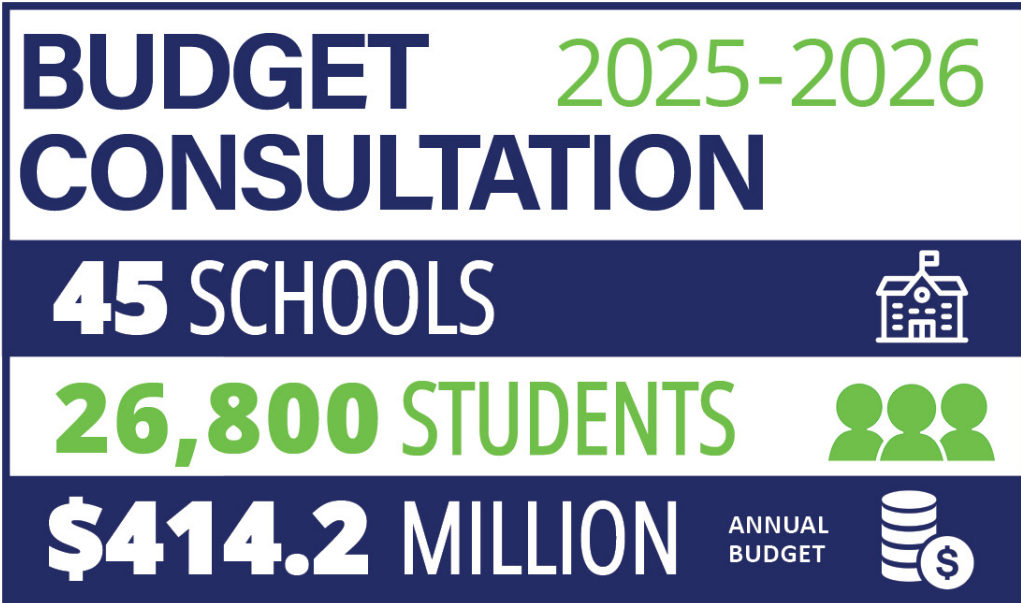
SUMMARY

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.

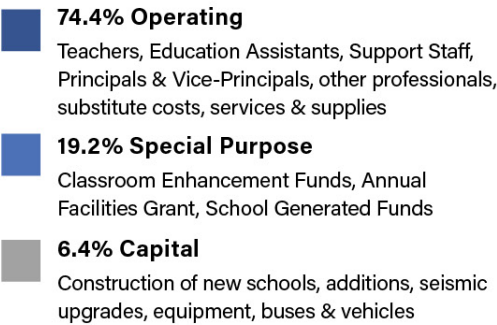
Due to ongoing efforts to increase engagement with students, staff, parents, and members of the community, the District developed a series of communication strategies.

As part of this Budget Consultation Plan 2025-2026 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.

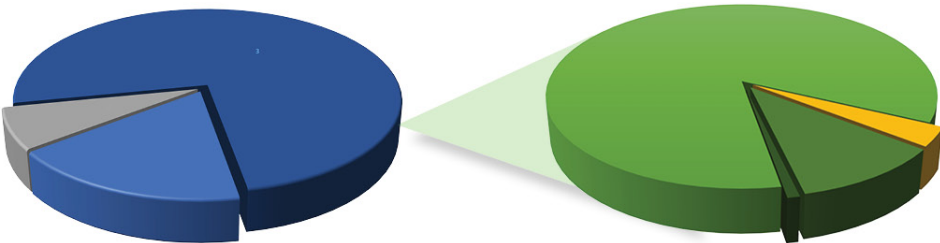
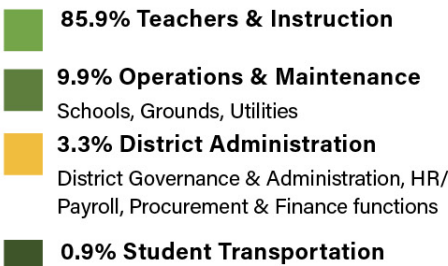
At right is an infographic that was developed for the process. See Page 22 for a summary of the consultation process.



ANNUAL BUDGET



OPERATING BUDGET



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 2025-2026.

The data gathered helped 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 of Partnerships, and Operational Priorities. The survey covered themes from the Strategic Plan.

RESULTS SUMMARY

The District's online budget consultation had a lower number of respondents compared to previous years.

The number of respondents this year was 1,587 respondents, which has been the lowest since the budget consultation's inception in 2022, when 2,200 respondents

took part. In 2023, there were 2,900 respondents and in 2024, there were 2,000.

The qualitative data gathered is an indicator that the Langley School District community is engaged in the budget and education related matters.

SURVEY RESPONDENTS

A total of 1,587 completed the online survey: 1,352 – English, 235 – other languages. The highest number of translated responses included Simplified Chinese (82) and Korean (90).

What do we learn from these numbers?

- Families in Langley are engaged.
- Fewer overall responses than the previous year.
- Fewer English responses than the previous year.
- Fewer translated responses than the previous year.
- The timing of the end of the budget consultation may have had an impact on the number of respondents as there was no ability for staff to send a reminder during or after Spring Break.

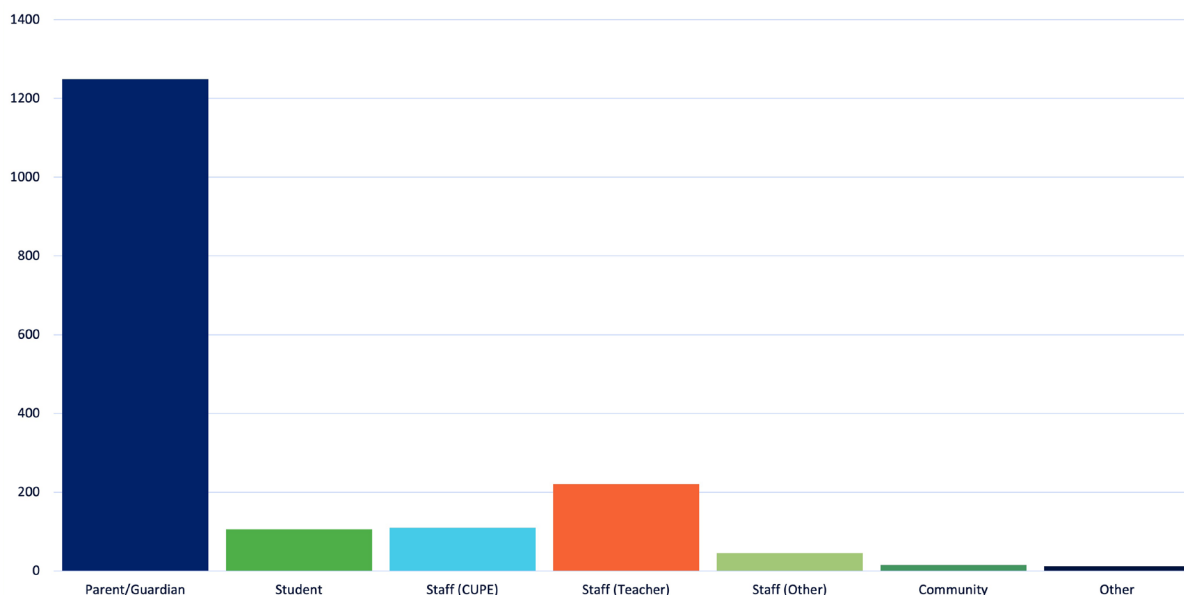
SURVEY RESPONSES

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 (79%) identify as parents/guardians. Approximately one-quarter of respondents (27%) identify as staff members. It is important to note that

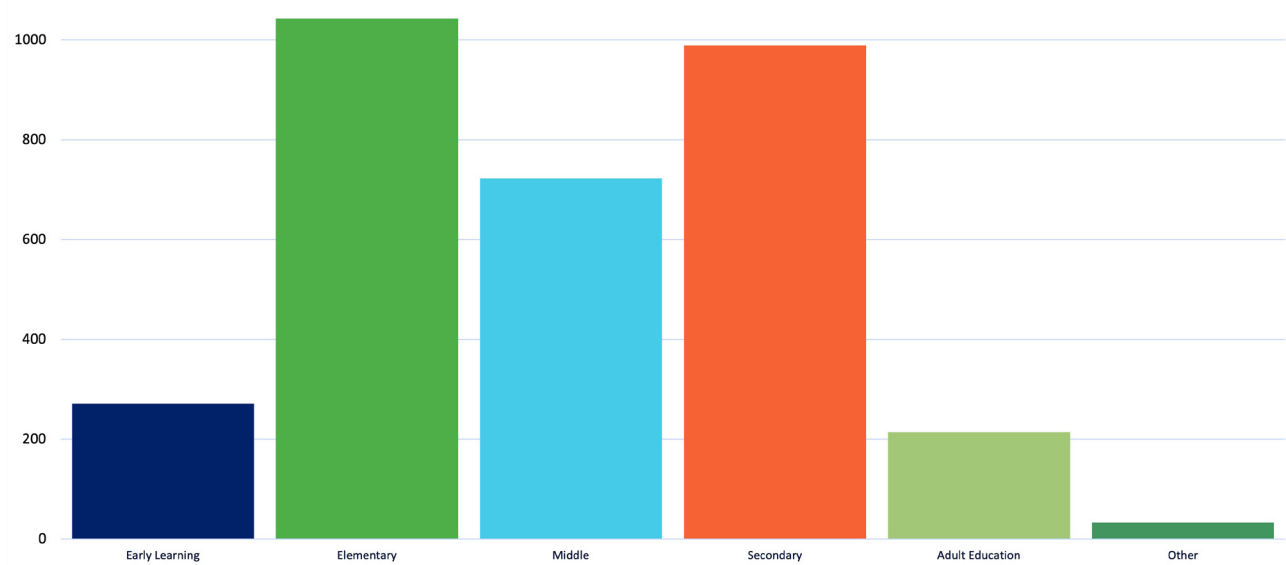
respondents may have identified as both parents/guardians and staff as this question asked respondents to choose which categories were applicable to them.



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

A strong majority of respondents say elementary and secondary education levels is a priority for them. Based on results, the two categories are very close in number.

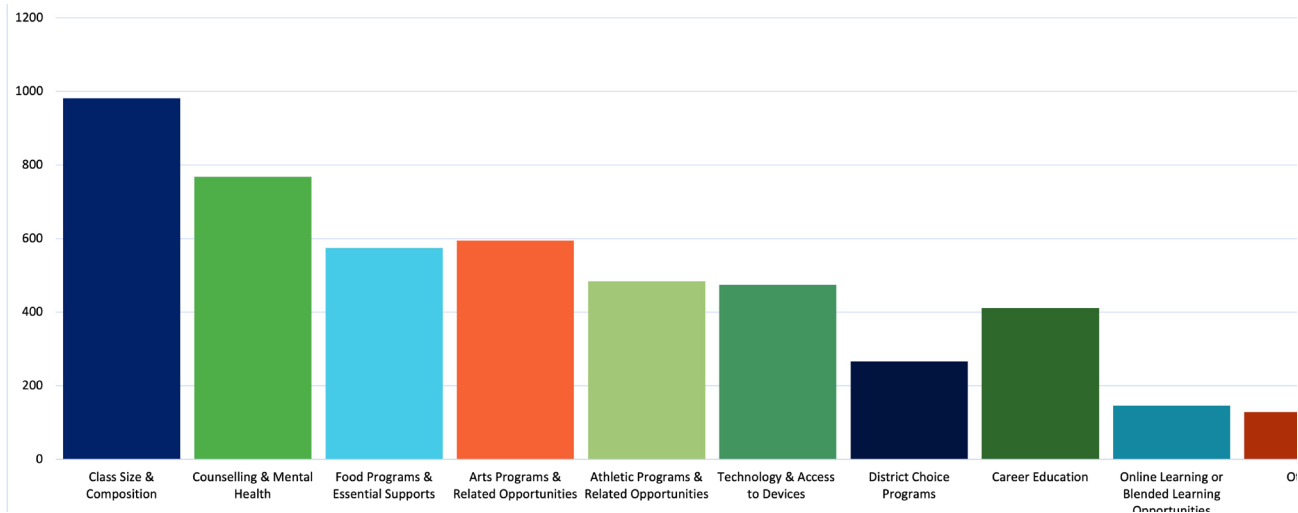
Middle education as a priority is next, followed by early learning. This data is consistent with data from the previous survey.



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)

Nearly 1,000 respondents said class size and composition is a priority for them. Next to follow in the list of priorities 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 consistent with data from the previous year.



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 expressed appropriate class size and composition was essential to supporting all students, in particular diverse learners that generally require more assistance. Some respondents with comments on this topic identified themselves as a staff person, a parent/guardian with a child with diverse needs and/or a parent of a student that does not have any identified needs.

Some respondents felt that unbalanced classrooms combined with staffing issues are factors that can lead to student dysregulation, class disruptions, and have the potential to take time away from learning.

Many admitted that they were concerned that teachers and staff would burn out and that this could impact staff retention. One of the main solutions included an increase in

staffing in a variety of school-based positions. Another strong theme highlighted by respondents was the need for increased mental health support for students.

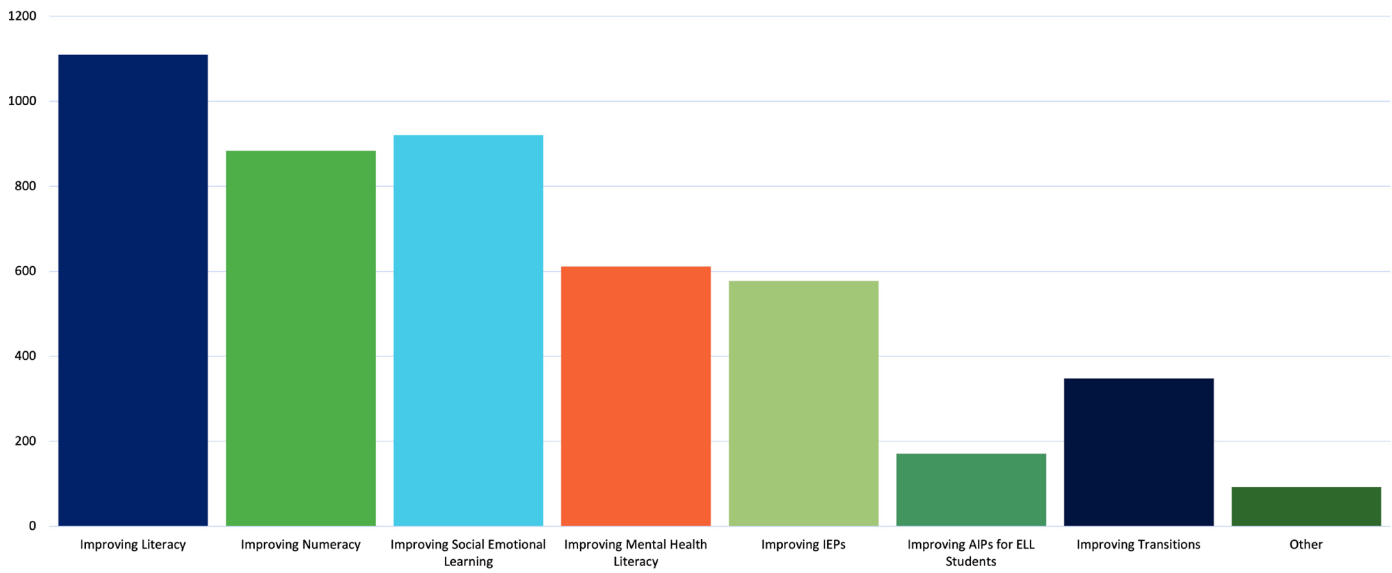
Many respondents have said that there is a noticeable increase in anxiety and mental health issues among students, which requires more counselling support. Many respondents have also highlighted the recent increase of counsellors and clinicians that were put in place to support students.

Another recurring theme was the importance of meeting the basic needs of students through food programs. Many respondents commented on how food security was a growing issue in the community that needed to be addressed, as it is believed to be a contributing factor to student learning. It was said multiples times by respondents that 'learning cannot happen when a student is hungry.'

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 (70%) was improving literacy. This is consistent with the previous year, in which 69% of respondents listed literacy as their top priority. The

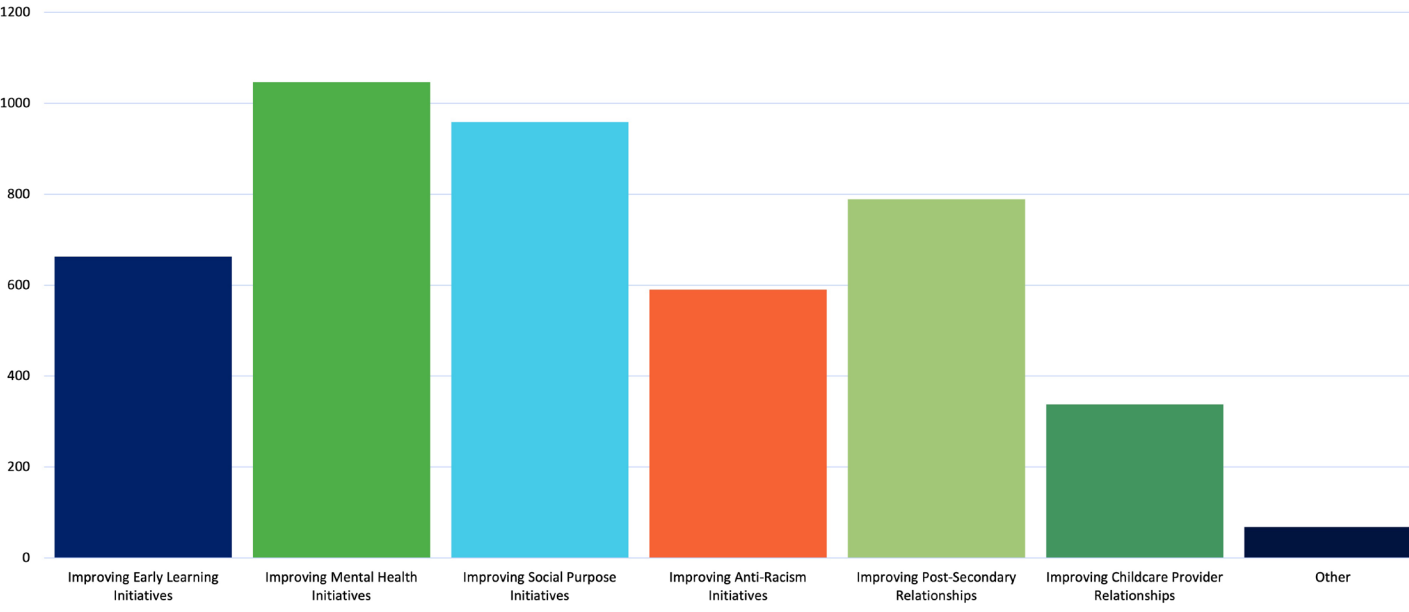
next themes to follow were improving social emotional learning and improving numeracy, which was also consistent with last year.



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

A majority of respondents (66%) say improving mental health initiatives is a top priority.
The second priority selected by respondents is improving

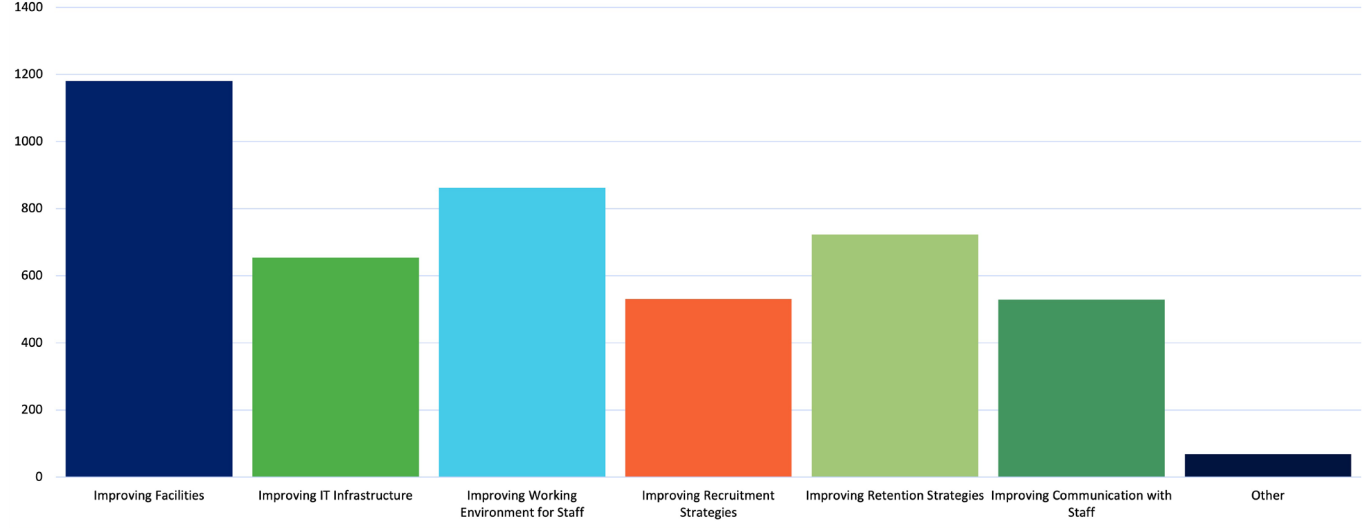
social purpose initiatives.
The next priority is improving post-secondary relationships.
This data is consistent with last year.



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 (74%) of respondents say improving facilities is a top priority for them. The second priority was improving working environment for staff followed by improving retention strategies.

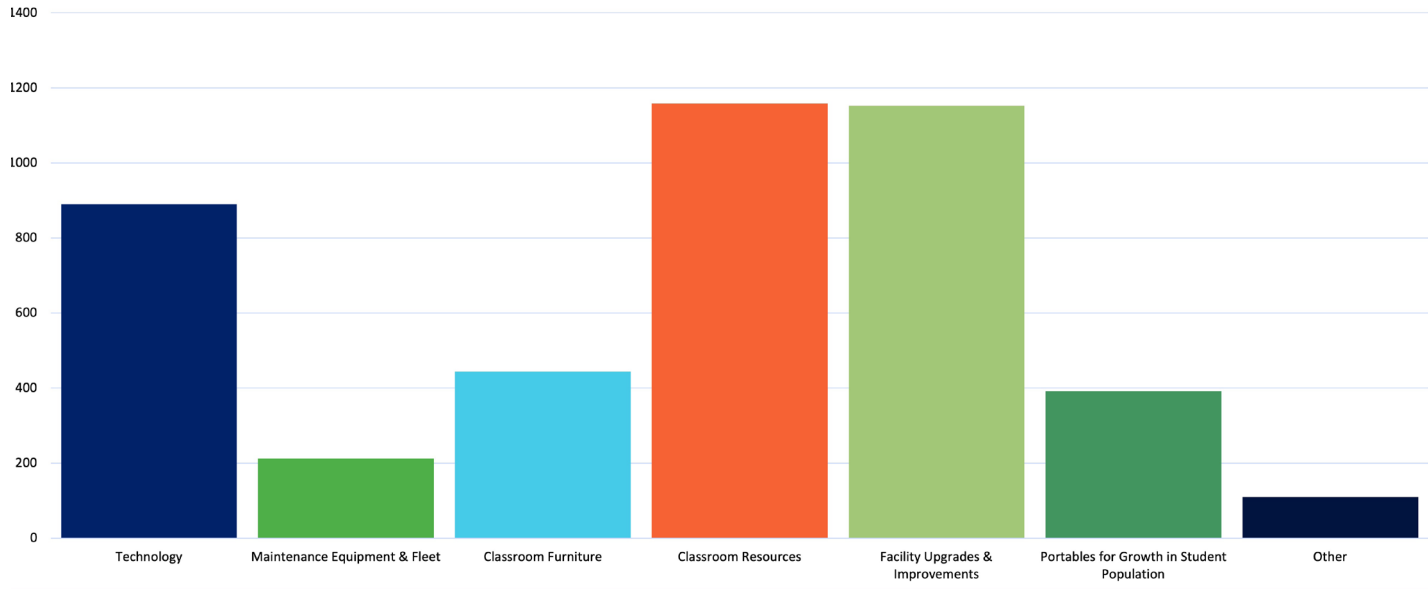
This could be related to an individual’s lived experience or perceptions of the existing staff shortages in the District and education system across the province. These results are consistent with the previous year.



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%) say classroom resources (e.g., books and supplies) are a top priority. The second priority, that nearly tied with the first priority (just six fewer

votes), was facility upgrades and improvements, followed by technology (e.g., devices and infrastructure). These responses are consistent with the previous year.



Question 9: Please provide any additional input you have regarding the Langley School District budget 2025-2026

Similar to last year, one of the main themes that stood out was the need for more staffing to help support students. There were many other topics expressed but they were not as dominant as this theme. Many respondents emphasized a need for more staff. Many respondents referenced concerns with staff shortages, burnout, and staff departures.

Some respondents believe that improved recruitment and retention strategies are needed to support the system as a whole but may also have a positive impact on all students, especially priority learners. These comments should be expected, since there has been an acknowledgement among the public over the last few years of staffing shortages in employment sectors across the province including in education.

Many respondents praised the District for the recent increase in counsellors and clinicians and respondents indicated that more supports for student mental health and well-being are needed.

Another theme this year was improved classroom resources and facilities to help foster positive learning environments.

Many respondents highlighted the need for improvements on a variety of items including: modernized equipment, classroom furniture, technology and devices, and educational resources.

Some respondents commented on how they wanted to see improved maintenance of schools, in particular upgrades to older schools. In relation to technology, there was a focus on boosting technology and access to devices at middle schools. The overall tone of comments related to this topic was constructive, civil, and thoughtful. Some community members feel that improvements will help in ensuring equity in the system to help reduce what some refer to as “have and have not” schools.

Still on the topic of buildings, as in previous years, many respondents expressed the need to build more schools to support increasing enrolment in the District. Respondents have noted their appreciation and support of additions such as modular projects, and some have suggested the idea of building larger schools (3-storey) as an option. Many feel that the lack of adequate student spaces negatively impacts class size and composition and student learning and successful outcomes. Many respondents dislike portables.

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

There was a variety of responses with some main themes, many of which were similar to the previous year. As was the case in prior years, many respondents expressed their appreciation for administrators, teachers, and staff.

Many highlighted and praised the dedication and hard work of staff in supporting students and creating a positive and inclusive environment. A common response outlined how effective staff were in ‘doing the best they can with the resources they have’ and how much they ‘genuinely care for students.’ Some staff admitted to being proud to be part of a District that emphasized and supported Diversity, Equity, and Inclusion and a focus on student needs.

A strong theme highlighted was the District’s efforts in supporting Feeding Futures, which is a food program in schools offering no-cost (or low-cost) breakfast, lunch, and snacks to students. With the expansion of food

programming expanded to more schools across the District, it was noticed and appreciated by staff and families. Some staff respondents felt that nutritious food helped students learn, stay focused, and regulate their emotions. A clear theme that was stronger this year than in previous years was the recent addition of mental health supports for students.

Many respondents praised the increase in counsellors and clinicians in schools as well as the continuation of programs such as Project Resiliency and Project Black Feather, which support students facing challenges. Many respondents feel that there is a rise in anxiety, depression, and mental health challenges among students and that it is critical for schools to offer help from professionals or teach coping strategies. Some families and staff have shared examples of how staff have supported students and contributed to their success and strides in their personal mental health.

CONCLUSION

The District is pleased with the results of this budget consultation. Although the quantity of feedback was smaller than previous years it continues to demonstrate how engaged the Langley community is. There are some recurring themes and some new ones to consider.

The following key takeaways have been concluded from this budget consultation process:

- The community remains engaged and passionate about the budget and education matters.

- The community prioritizes class size & composition and counselling and mental health support.
- 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 previous years with staffing and support for students remaining as a dominant theme.

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*

