



LANGLEY SCHOOL DISTRICT

MULTI-YEAR

FINANCIAL PLAN

2026/27 – 2028/29



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 kilometres east of Vancouver.

Bordered on the north by the Fraser River and by the Canada/US border to the south, the District serves 27,600 FTE students in 46 school sites. Langley neighbours Surrey and Abbotsford, to the west and east respectively, and operates on an annual budget (2025-2026) of \$436.3 million, which represents 4.47% 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 fourth 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, Boards of Education in British Columbia are required to approve a balanced budget for the 2026/2027 school year and submit it to the Ministry of Education and Child Care (the Ministry) by June 30, 2026.

The School District operates under the authority of the School Act of British Columbia and receives over 90% of its funding from the 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 British Columbia supplemented by Regulations 257/2010 and 198/2011 issued by the Treasury Board.

The Langley School District has developed its preliminary budget in alignment with its guiding principle of providing an innovative, inspiring and unified learning community. The District's purpose is to inspire all learners to reach their full potential and create a positive legacy for the future.

BUDGET BELIEFS AND VALUES

The preparation of the District’s budget is further guided by the following beliefs, values, and guiding principles:

- 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 requires school districts to prepare multi-year financial plans to enhance transparency and accountability in the planning and reporting of financial resources managed by boards of education (boards).

A primary objective of the multi-year financial plan is to outline how the Langley School District will allocate its funding and resources to support its 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 report to local communities and education partner groups, including local First Nations and Métis Nation BC on their progress in aligning funding and resources with Board strategic plans and the operational needs of the School District.

The Board establishes its financial direction through a multi-year financial plan and an annual budget, which together guide the allocation of resources to schools, departments, and programs.



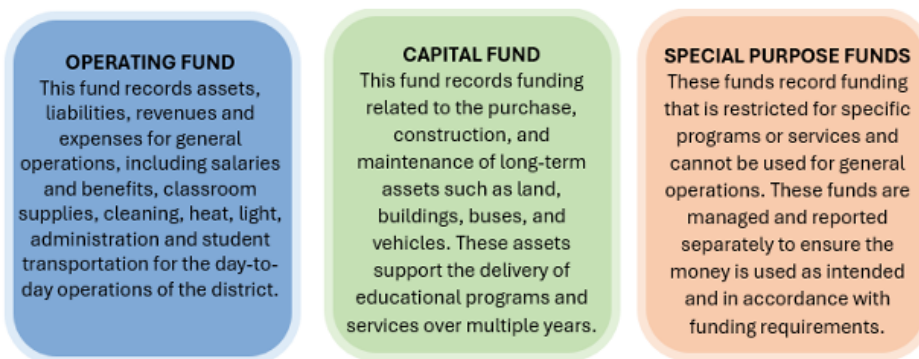
BUDGET DEVELOPMENT PROCESS & FINANCIAL PLANNING FRAMEWORK

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

This funding allocation system supports the operation of the K-12 education system and is based on data collected from schools and districts to promote equitable distribution

of resources. Boards are responsible for managing and allocating their allotment based on local spending priorities.

In addition to operating grants, the Province provides capital costs and funding for special programs through supplemental government funds. Boards manage three types of funds:



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, referred to as the **Preliminary Budget**, must be approved by June 30 each year for the upcoming school year. This budget is based on enrolment projections submitted annually to the Ministry, covering a three-year period.

Enrolment projections are due to the Ministry by February 15. The projections are intended to estimate student enrolment at the Ministry's collection dates, including:

- September 30 enrolment – the primary count for all students and the basis for the most funding calculations
- February collection – a mid-year update to reflect enrolment changes
- May collection – applies primarily to distributed learning and continuing education programs
- July collection – applies to summer school programs

Student groups such as school-aged students, online learning students, continuing education students, non-graduated adults, and summer school students are reported within these collections, as applicable. Program categories including students with unique needs, Indigenous Education program participants, English Language Learners (ELL), and refugee students are reported as attributes within the same enrolment collections.

District staff begin the student enrolment projection process in January, developing estimates for the upcoming school year. A conservative approach is used, which includes rolling forward current headcount enrolments to the next grade level, adding projected kindergarten enrolments, and applying growth factors to selected schools (primarily those located in high-growth areas such as the Willoughby Slope).

Kindergarten projections and growth factors are informed by data from the Baragar Demographics module (Baragar), a demographics projection tool that uses historical enrolment, population, and migration data to forecast student enrolment trends. As Baragar projections are based primarily on historical data, District staff work closely with local governments to refine these projections by incorporating current housing development data and other relevant local information. This collaborative approach supports the development of more accurate growth assumptions used in enrolment projections.

Enrolment projections submitted to the Ministry must be reported in full-time equivalent (FTE) terms rather than headcount. For elementary, middle, Grades 8 and 9, and alternate programs, FTE is equivalent to headcount. For secondary students in grades 10 through 12, headcounts are converted to FTE based on historical course enrolment patterns. Projections for Distributed Learning and Continuing Education programs are developed in consultation with District principals.

During January and February, Finance Department staff and the District Leadership Team meet with District principals and directors to develop projections for supplemental funding categories, including Indigenous education, English Language Learning, and unique student needs. These projections not only inform the District’s preliminary funding allocation from the Ministry, but also support key budget decisions, including determination of preliminary staffing levels and allocation of resources.

As part of the budget development process, the District also undertakes community consultation to gather input from students, staff, parents, and the broader community. Feedback is collected through various engagement strategies, including surveys and other communication tools, and is considered in the development of the preliminary budget.

A summary of the budget engagement process, including online survey results, is provided in the Engagement Process section of this report.

The second budget, referred to as the **Amended Budget**, must be approved by February 28 each year. Boards of education are required to submit an Amended Annual Budget if the Minister amends a district’s operating grant. The annual recalculation of operating grants in December constitutes such an amendment. Under the School Act, districts are required to submit an amended budget within 60 days of the change; however, the Ministry specifies standardized submission deadlines of February 28 of the following calendar year.

Below is the Budget Process Timeline for the 2026/2027 Preliminary Operating Budget:

BUDGET DEVELOPMENT PROCESS TIMELINE

| | 2025-2026 Amended Budget | 2026-2027 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 20 | Financial update at Finance and Facilities Committee | |
| January-April | | Meetings with stakeholders |
| February-April | | Public budget survey |
| February 10 | Financial update at Finance and Facilities Committee | |
| February 24 | Present amended budget | |
| February 27 | File amended 2025-2026 budget | |
| March 12 | | 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 26 | | First and second readings of budget bylaw |
| June 2 | | Budget Open House for community |
| June 16 | | Third reading of budget bylaw and approval of Multi-year Financial Plan |

2026/27 OPERATING GRANT ALLOCATION FORMULA OVERVIEW

The Ministry's Funding Allocation System distributes General Operating Grants to school districts based on district-specific enrolment and other applicable funding factors.

These grants are subsequently adjusted throughout the school year to reflect actual enrolment and updated data reported by districts.

General Operating Grants are initially calculated using estimated enrolment data submitted by school districts.

Below are the Ministry funding rates for the 2026/27 school year.

| | | |
|--|--|--|
| 73% 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 |
| | Online Learning | \$7,280 per school age FTE |
| 19% allocated to recognize unique student enrolment | 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 |
| | Indigenous Education | \$1,790 per student |
| | Adult Education | \$5,755 per FTE |
| 7% allocated to recognize unique district factors | 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 |
| | Supplemental Student Location Factor | Level 1 and 2 inclusive education enrolment |
| 0.4% allocated to buffer the effects of declining enrolment | 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. | | |

BUILDING THE BUDGET

OVERVIEW

The District's 2026/27 budget is developed using the 2025/26 Amended Budget as a starting point. This amended budget represents the cost of continuing current programs and services at existing levels, with one-time or temporary items removed. It is often referred to as the "status quo" budget.

Step 1: Estimating the Cost of Continuing Services

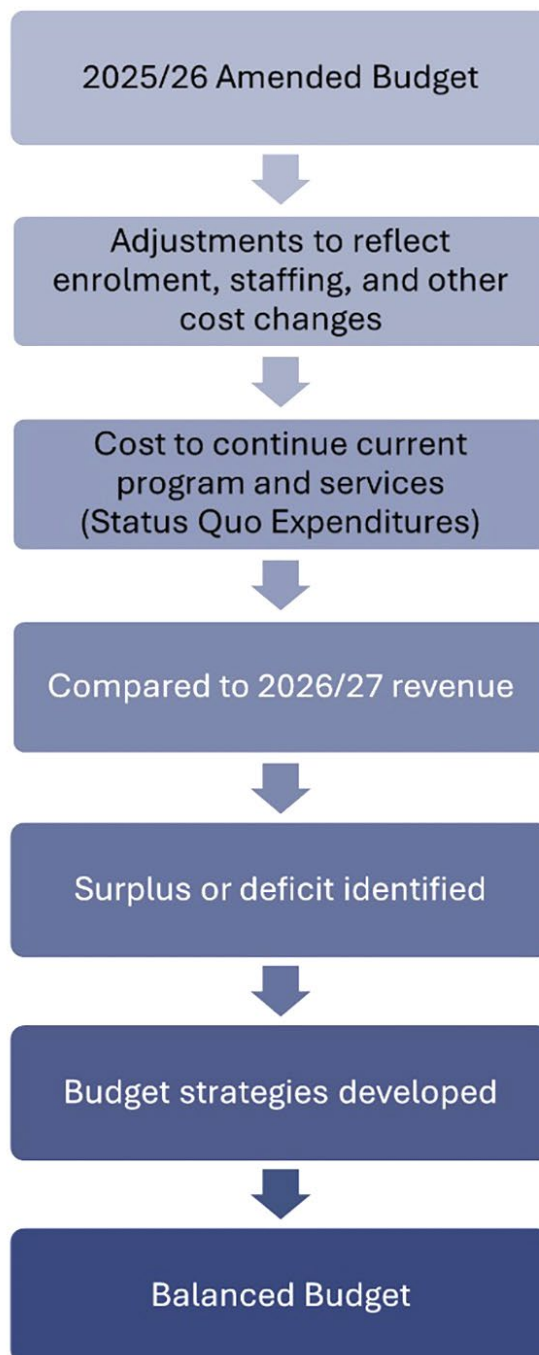
To understand what it would cost to maintain current services in 2026/27, the District first adjusts expenditures from the amended budget to reflect known and expected changes, including:

- Projected changes to student enrolment and the resulting impact on staffing levels.
- Increased employee salaries and benefits to reflect known benefits rate increases, negotiated collective agreements and other compensation changes.
- Inflationary pressures and higher operating costs, including increases in utilities.
- Other cost pressures, including approved school and department requests.
- The removal of one-time or non-continuing costs in the prior year.

Step 2: Estimating Available Funding

Next, revenues from the amended budget are updated to reflect expected changes for the upcoming year, including:

- Expected enrolment changes in all Ministry-funded student and adult categories.
- Projected change, if any, for the revenue of the International Student Program.
- Known changes to provincial operating & supplementary grants.



- Expected or planned changes in locally generated revenue (such as international student tuition, rentals, and investment income).

Step 3: Identifying the Funding Gap

The status quo expenditure budget and the preliminary revenue budget are then compared to determine whether continuing current programs and services would result in a surplus or a deficit. This comparison highlights the financial gap that must be addressed to achieve a balanced budget.

Step 4: Developing a Balanced Budget

Regardless of whether a surplus or deficit is identified, budget strategies are developed to ensure the District can present a balanced budget for 2026/27. These strategies are incorporated into a draft preliminary budget for Board review. While school districts are permitted to adopt a deficit budget, any shortfall must be supported by available prior year operating surplus.

The Board of Education provided preliminary approval of the budget at the May 26, 2026 Regular Board Meeting, including first and second readings of the Budget Bylaw.

The third and final reading is planned for the June 16, 2026 Regular Board Meeting, allowing

time for final community input.

Once approved, the budget will be submitted to the Ministry by June 30, 2026.



MULTI-YEAR FINANCIAL PROJECTIONS

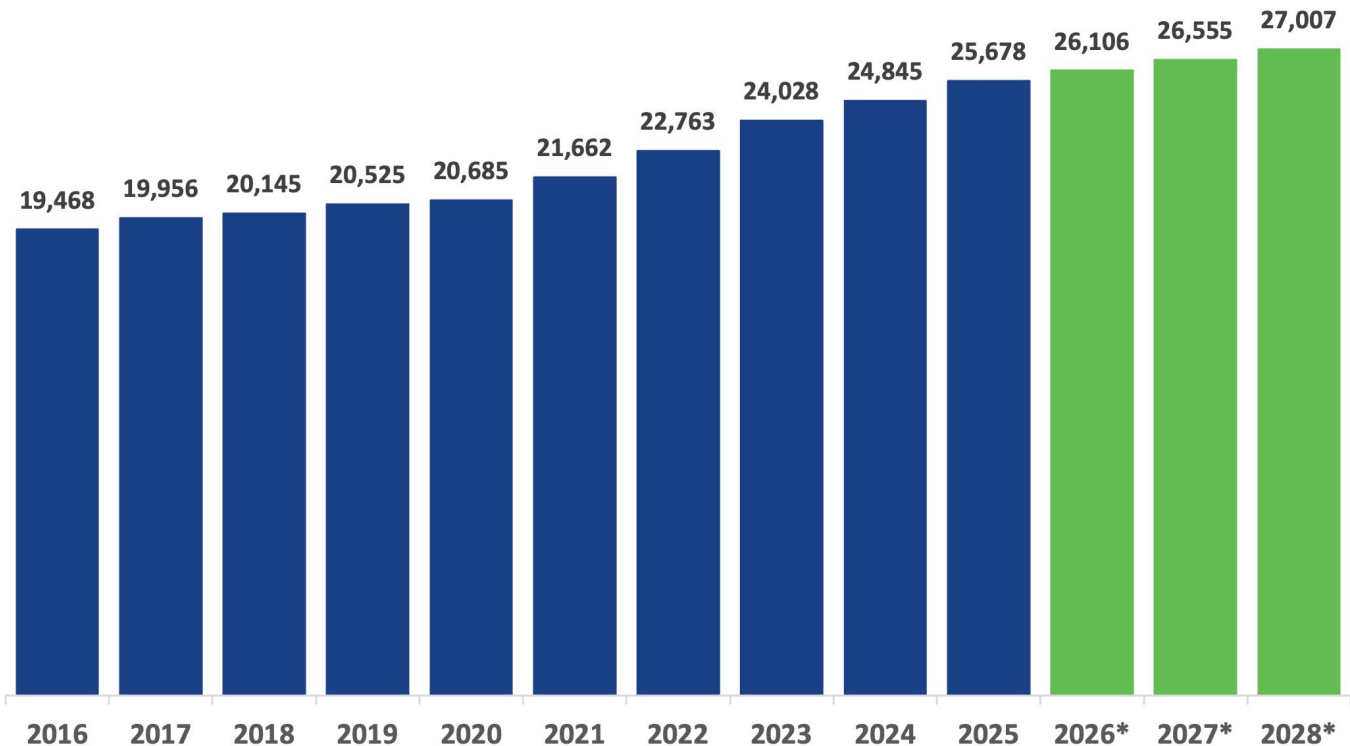
ENROLMENT

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 2016/17 to 2025/26 and

forecasted enrolment for 2026/27 to 2028/29. In 2025/26 regular K-12 enrolment increased 3.4% percent with the addition of 833 new FTE students.

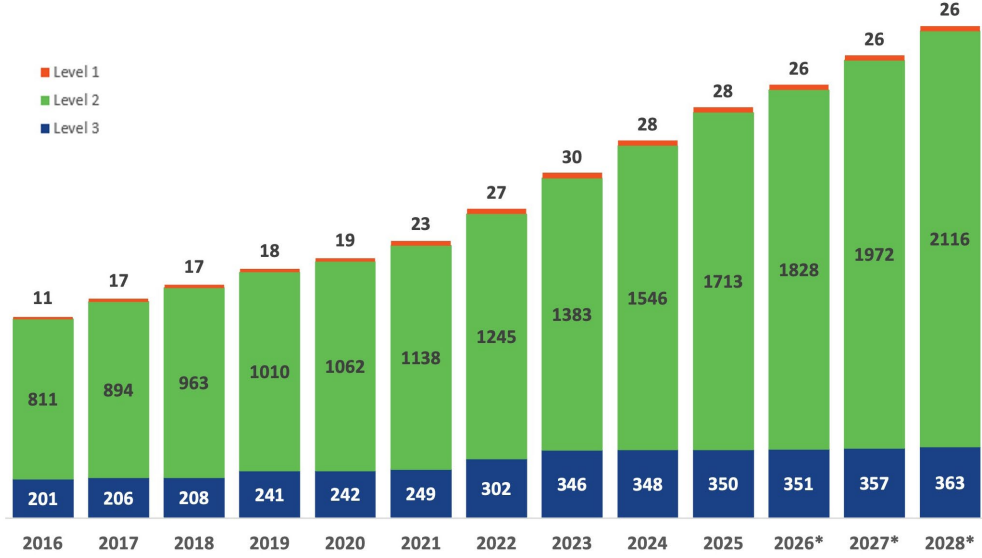
This upward trend is expected to continue with an estimated growth of over five percent over the next 3 years.

School-Age September Enrolment (FTE)

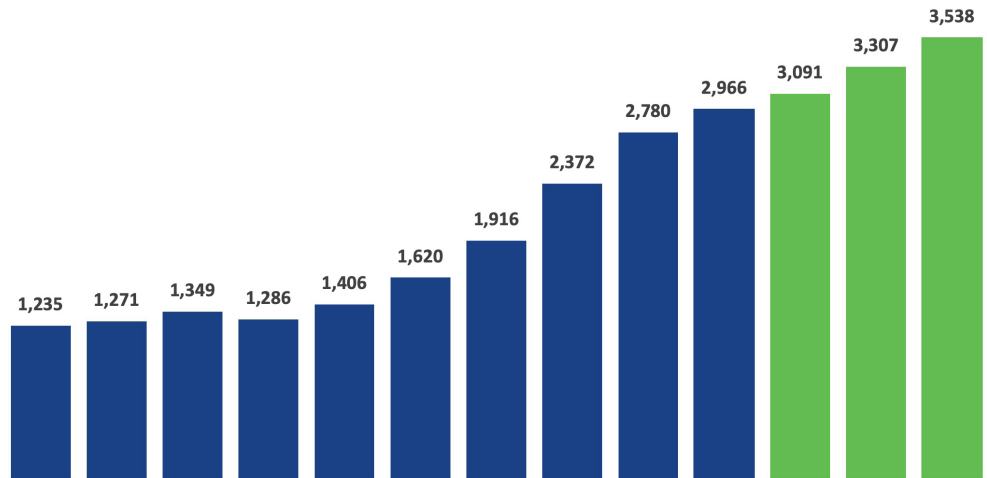


Similar to regular K-12, enrolment for Inclusive Education students and English Language Learners (ELL) are expected to continue to increase through the 2028/2029 school year with average increases of 6.2 percent and 6.1 percent respectively.

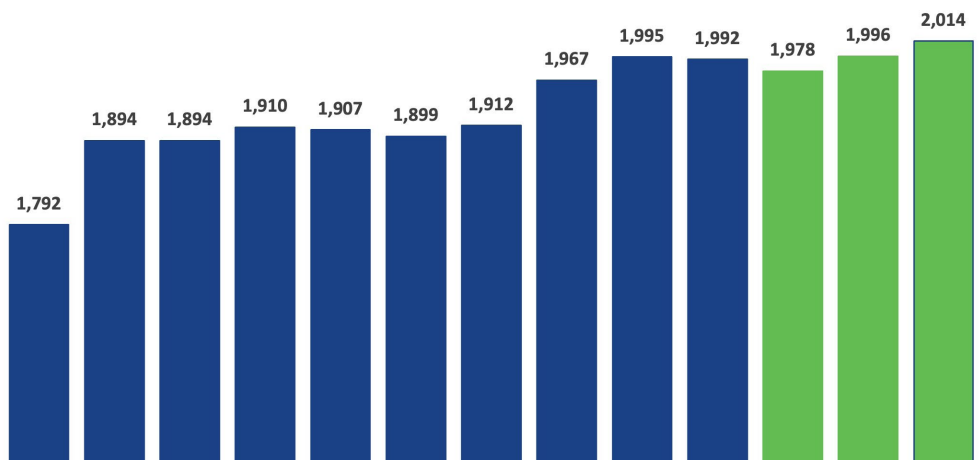
Inclusive Education September Enrolment (Headcount)



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 students with unique needs. The projected increases are as follows:

School-Age Enrolment:

- 2027/28: 449.13 FTE (\$4.05 million)
- 2028/29: 452.35 FTE (\$4.08 million)

Students with Unique Needs (Inclusive Education, ELL, Indigenous):

- 2027/28: \$4.0 million
- 2028/29: \$4.03 million

For 2027/28 and 2028/29, increases to hourly wages and salaries for unionized staff are assumed, as the collective agreements have been renewed for the 2025/26 to 2028/29 period. It is further assumed that the District will receive Labour Settlement Funding to offset these costs, estimated

at \$26.78 million in 2027/28 and \$10.26 million in 2028/29. If the collective agreements are not fully funded there will be budget pressures.

Facilities rental revenue is projected to increase modestly due to planned rate adjustments, with estimated increases of \$150,000 in 2027/28 and \$100,000 to 2028/29.

The International Student Program is expected to grow approximately 30 student FTE in 2027/28, generating an estimated \$555,000 in additional revenue. In addition, a planned tuition increase of \$1,000 per student in 2027/28 is projected to generate an additional \$970,000.

Interest rates have trended lower, and it is assumed that lower rates will persist through 2027/28 and 2028/29. All other revenue sources are assumed to remain stable over the projection period.

| Revenue | 2025-2026 Amended Budget | 2026-2027 Preliminary Budget | 2027-2028 Projected Budget | 2028-2029 Projected Budget |
|--|-----------------------------|---------------------------------|-------------------------------|-------------------------------|
| Ministry of Education & Child Care Operating Grant | \$298,261,024 | \$305,184,579 | \$313,232,888 | \$321,341,028 |
| Other Ministry Funding | 1,333,000 | 1,333,000 | 28,108,465 | 38,364,921 |
| Other Provincial Grants | 272,759 | 272,759 | 272,759 | 272,759 |
| Tuition | 17,317,613 | 16,818,653 | 18,343,653 | 18,343,653 |
| Other Revenue | 1,608,396 | 1,634,396 | 1,634,396 | 1,634,396 |
| Leases and Rentals | 1,251,150 | 1,465,000 | 1,615,000 | 1,715,000 |
| Investment Income | 2,100,000 | 2,100,000 | 2,100,000 | 2,100,000 |
| | \$322,143,942 | \$328,808,387 | \$365,307,161 | \$383,771,758 |



SALARY & BENEFIT ASSUMPTIONS

Based on the school-age enrolment growth of 449.13 FTE for the 2027/28 and 452.35 FTE for 2028/29, as well as increases in students with unique needs categories, the District has made the following assumptions about future staffing levels:

| | 2027/28 | | 2028/29 | |
|------------------------------|--------------|------------------|--------------|------------------|
| Teaching Staff | FTE | \$ | FTE | \$ |
| Enrolling Teachers | +19.0 | 2,472,127 | +19.0 | 2,472,127 |
| Resource Teachers | +2.5 | 335,038 | +2.3 | 292,752 |
| Learning Assistance Teachers | +0.1 | 13,011 | +0.1 | 13,011 |
| Associated Professionals | +1.0 | 159,979 | +1.0 | 159,979 |
| ELL Teachers | +2.2 | 281,042 | +2.3 | 300,599 |
| Total | +24.8 | 3,261,197 | +24.7 | 3,238,427 |

| | 2027/28 | | 2028/29 | |
|---------------------------------------|-------------|----------------|---------|----|
| Principals and Vice-Principals | FTE | \$ | FTE | \$ |
| School Principals and Vice-Principals | +4.0 | 746,688 | | |
| Total | +4.0 | 746,688 | | |

| | 2027/28 | | 2028/29 | |
|------------------------|--------------|----------------|--------------|----------------|
| Educational Assistants | FTE | \$ | FTE | \$ |
| Educational Assistants | +10.0 | 507,925 | +12.0 | 609,510 |
| Youth Care Workers | +2.0 | 122,072 | | |
| Total | +12.0 | 629,997 | +12.0 | 609,510 |

| | 2027/28 | | 2028/29 | |
|-----------------------|--------------|------------------|-------------|----------------|
| Support Staff | FTE | \$ | FTE | \$ |
| School Clerical Staff | +6.5 | 457,871 | | |
| Custodial Staff | +7.5 | 548,735 | +3.5 | 261,318 |
| Total | +14.0 | 1,006,606 | +3.5 | 261,318 |

The increases in school principals and vice-principals, youth care workers, school clerical staff, and custodial staff in 2027/28 are related to the opening of Emery Dosedall Secondary School and Statlöv Middle School in September 2027.

Other salary and benefit assumptions:

- It is assumed that both CUPE and LTA collective agreements will be fully funded. Salary increases and wage-sensitive benefits for all staffing groups are estimated to cost \$26.78 million in 2027/28 (reflecting increases from 2025/26, 2026/27, and 2027/28) and \$10.26 million in 2028/29.
- Increased substitute and casual staffing costs are estimated at \$340,250 in both 2027/28 and 2028/29.
- Annual teacher salary increments, reflecting movement through salary grids based on experience, are estimated at \$2.20 million in both 2027/28 and 2028/29.
- Benefit premium increases are projected at \$2.3 million in 2027/28 and \$2.4 million in 2028/29, based on an average increase of approximately 18% to 20%.
- Salary increases for principals, vice-principals, and other professionals are estimated at \$250,000 in both 2027/28 and 2028/29.

The following summary tables presents the aggregate impact of staffing changes on total FTE and costs by year.

| Salaries | 2025-2026 Amended | 2026-2027 Preliminary | 2027-2028 Projected | 2028-2029 Projected |
|--------------------------------------|----------------------|-----------------------|----------------------|----------------------|
| Teachers | \$140,341,171 | \$143,085,720 | \$161,199,338 | \$171,006,104 |
| Principals & Vice-Principals | 15,971,653 | 15,566,846 | 17,571,769 | 18,167,313 |
| Educational Assistants | 33,723,060 | 33,824,726 | 37,477,959 | 39,114,031 |
| Support Staff | 21,853,523 | 21,597,100 | 24,433,873 | 25,388,970 |
| Other Professionals | 8,080,272 | 8,011,758 | 8,679,787 | 8,948,782 |
| Substitutes | 13,491,705 | 14,912,708 | 16,644,137 | 17,495,039 |
| Total Salaries | \$223,461,384 | \$236,998,858 | \$266,006,864 | \$280,120,239 |
| Employee Benefits | \$60,137,369 | \$64,445,757 | \$72,951,844 | \$78,398,323 |
| Total Salaries & Benefits | \$293,598,753 | \$301,444,615 | \$338,958,709 | \$358,518,562 |

| Staffing (FTE) | 2025-2026 Amended | 2026-2027 Preliminary | 2027-2028 Projected | 2028-2029 Projected |
|------------------------------|-------------------|-----------------------|---------------------|---------------------|
| Teachers | 1,410.8 | 1,417.9 | 1,442.7 | 1,467.4 |
| Principals & Vice-Principals | 101.9 | 101.4 | 105.4 | 105.4 |
| Educational Assistants | 700.0 | 704.5 | 716.5 | 728.5 |
| Support Staff | 375.1 | 372.3 | 386.3 | 389.8 |
| Other Professionals | 71.6 | 70.8 | 70.8 | 70.8 |
| Total Staffing | 2,659.4 | 2,666.9 | 2,721.7 | 2,761.8 |

SERVICES, SUPPLIES & LOCAL CAPITAL ADDITIONS ASSUMPTIONS

The District has incorporated a modest inflationary factor of 2% for both 2027/28 and 2028/29 school years based on the assumption that inflation rates will stabilize at more typical levels.

Projected enrolment growth is expected to place increased pressure on student capacity, requiring the relocation of existing portables to accommodate student needs. These

costs include the physical relocation of portables, as well as associated furniture and equipment.

The budget reflects 8 portable relocations in 2027/28 (\$765,000) and 8 portable moves in 2028/29 (\$765,000).

The District's multi-year operating plan for the period 2026/27 to 2028/29 is presented below.

ACCUMULATED SURPLUS ASSUMPTIONS

The District plans to utilize internally restricted funds to support future budgets, including funding for portable relocations and purchases and the replacement of furniture and equipment in schools.

The table below illustrates the projected use of accumulated operating surplus to address anticipated budget deficits through the 2028/29 fiscal year. As currently projected, the 2028/29 budget will require the use of unrestricted

accumulated surplus or the implementation of cost reductions to achieve a balanced budget. Should the unrestricted surplus be used, the resulting balance would fall below the Board's policy threshold of 1.5% of operating revenue.

In accordance with Board Policy 17: Accumulated Operating Surplus, the Board would be required to establish strategies to restore the unrestricted surplus to a level above the 1.5% threshold.



OPERATING BUDGET SUMMARY

| | 2026-2027 Preliminary Budget | 2027-2028 Projected Budget | 2028-2029 Projected Budget |
|--|---------------------------------|-------------------------------|-------------------------------|
| Revenue | | | |
| Ministry Operating Grant | \$305,184,579 | \$313,232,888 | \$321,341,028 |
| Other Ministry Funding | 1,333,000 | 28,108,465 | 38,364,921 |
| Other Provincial Grants | 272,759 | 272,759 | 272,759 |
| Tuition | 16,818,653 | 18,343,653 | 18,343,653 |
| Other Revenue | 1,634,396 | 1,634,396 | 1,634,396 |
| Leases and Rentals | 1,465,000 | 1,615,000 | 1,715,000 |
| Investment Income | 2,100,000 | 2,100,000 | 2,100,000 |
| Total Operating Revenue | \$328,808,387 | \$365,307,161 | \$383,771,758 |
| Expenses | | | |
| Teachers | \$143,085,720 | \$161,199,338 | \$171,006,104 |
| Principals & Vice-Principals | 15,566,846 | 17,571,769 | 18,167,313 |
| Educational Assistants | 33,824,726 | 37,477,959 | 39,114,031 |
| Support Staff | 21,597,100 | 24,433,873 | 25,388,970 |
| Other Professionals | 8,011,758 | 8,679,787 | 8,948,782 |
| Substitutes | 14,912,708 | 16,644,137 | 17,495,039 |
| Benefits | 64,445,757 | 72,951,844 | 78,398,323 |
| Supplies | 26,162,464 | 26,735,713 | 27,319,428 |
| Local Capital Additions | 2,103,645 | 2,868,645 | 3,633,645 |
| Total Operating Expenses | \$329,710,724 | \$368,563,067 | \$389,471,635 |
| Surplus (Deficit) | (\$902,337) | (\$3,255,906) | (\$5,699,877) |
| Accumulated Operating Surplus to Balance Budget | 902,337 | 3,255,906 | 3,335,347 |
| Surplus/Deficit Remaining after Accumulated Surplus Allocation | 0 | 0 | (2,364,530) |
| Internally restricted to balance future budgets | 2,603,922 | 113,016 | 0 |
| Internally restricted for student capacity needs | 3,687,331 | 2,922,331 | 0 |
| School Generated Funds | 2,934,601 | 2,934,601 | 2,934,601 |
| Internally restricted for Project Management for Smith Schools | 300,000 | 300,000 | 0 |
| Unrestricted | 5,350,000 | 5,350,000 | 5,350,000 |
| Fund Balance End of Year | 14,875,854 | 11,619,948 | 8,284,601 |

SPECIAL PURPOSE FUND

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

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 to subsequent years for the intended use.

The following special purpose funds have been included in the 2026/27 preliminary budget:

| Funding | 2026-2027 Annual Budget | 2025-2026 Amended Budget | Increase (Decrease) |
|--|-------------------------|--------------------------|---------------------|
| Annual Facilities Grant | \$707,704 | \$680,306 | \$27,398 |
| 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 | 1,056,762 | 1,016,813 | 39,949 |
| Funding for the purpose of providing additional resources, specifically targeted to support complex classes that present challenging learning conditions. | | | |
| StrongStart Program | 306,000 | 306,000 | 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 | 127,293 | (48,893) |
| 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) | 272,029 | 272,029 | 0 |
| 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 | 60,405,689 | 66,816,513 | (6,410,824) |
| 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 | 39,483 | (39,483) |
| 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 | 48,000 | 0 |
| 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 | 2026-2027 Annual Budget | 2025-2026 Amended Budget | Increase (Decrease) |
|--|-------------------------|--------------------------|----------------------|
| Seamless Day Kindergarten | 186,249 | 196,455 | (10,206) |
| 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 | 52,049 | (52,049) |
| This program offers SD35 students an opportunity to complete 4 Early Childhood Education courses towards an ECE Certificate. | | | |
| JUST B4 | 104,813 | 108,158 | (3,345) |
| 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. | | | |
| Early Care & Learning (ECL) | 175,000 | 175,000 | 0 |
| Funding for ECL implementation support. | | | |
| Feeding Futures & National School Food Program | 3,306,187 | 3,455,818 | (149,631) |
| 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 | 0 | 548,814 | (548,814) |
| 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 | 979 | (979) |
| 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. | | | |
| Professional Learning Grant | 0 | 208,468 | (208,468) |
| Targeted funding to build the capacity of classroom teachers and support staff to delivery evidence-based literacy instruction and screening for K-3 students and interventions for K-12 students, and to provide information and resources to parents and caregivers to support their child's literacy development. | | | |
| Settlement Workers in Schools (SWIS) | 953,997 | 1,014,771 | (60,774) |
| 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 | 69,966,068 | 77,432,187 | (7,466,119) |
| School Generated Funds | 8,500,000 | 8,593,016 | (93,016) |
| 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 | \$78,466,068 | \$86,025,203 | (\$7,559,135) |

ANNUAL FACILITIES GRANT

AFG funding is provided to boards to be used at their discretion to address school repair and maintenance priorities, ensuring that facilities are safe, well-maintained, and fully functional.

For 2026/27, the Langley School District has received an AFG allocation consisting of \$707,704 in special purpose funding and \$4,483,500 in capital funding. The total AFG spending plan of \$5,191,203 for 2026/27 is presented in the table below:

| Category | 2026-27 Annual Budget | Description |
|--------------------------------|-----------------------|--|
| Accessibility Upgrades | \$215,025 | Improvements related to access for persons with mobility issues or physical disabilities. |
| Asbestos Abatement | 179,353 | Mitigation and/or remediation of asbestos affected areas. |
| Electrical Upgrades | 799,236 | 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 | 281,295 | 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 | 713,435 | Improvements, replacements or provision of heating, ventilation, and air conditioning systems. |
| Interior Construction Upgrades | 512,040 | Improvements of school facilities related to flooring, wall partitions, non-structural upgrades, and the provision of educational programming. |
| Plumbing Upgrades | 464,494 | Improvements, replacements or provision of washroom and plumbing systems, and safe drinking water. |
| Roofing Upgrades | 1,165,450 | Scheduled roof replacements and major roof repairs. |
| Site Upgrades | 860,975 | 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 | \$5,191,203 | |

CAPITAL FUND BUDGET

The District is required to submit a five-year capital plan to the Ministry to request funding for capital projects. Capital expenditures are primarily funded by the Ministry, with additional contributions from locally generated District

capital funds. The District expects to have several major capital projects underway at various stages during the 2026/27 school year.

The following table outlines the timelines for these projects.

| Facility Name | Project Description | Status | Date of Approval | Target Occupancy |
|--------------------------|--------------------------|----------|------------------|------------------|
| Langley Secondary | 12 Classroom Addition | Approved | June 9, 2023 | August 2026 |
| Emery Dossdall Secondary | New School | Approved | August 21, 2024 | September 2027 |
| statław Middle School | New School | Approved | August 21, 2024 | September 2027 |
| R.E. Mountain Secondary | Addition (300 new seats) | Approved | April 15, 2026 | December 2028 |

The following table outlines the minor capital projects approved for the 2026-2027 school year:

| Item | Project Description | Status | Amount |
|--------------------------------|---|----------|-------------|
| Brookwood Secondary | SEP - Exterior Wall Systems Upgrades | Approved | \$1,150,000 |
| Peterson Road Elem. | SEP - Electrical Upgrades | Approved | \$35,700 |
| Fort Langley Elem. | SEP - Electrical Upgrades | Approved | \$41,300 |
| Noel Booth Elem. | SEP - Electrical Upgrades | Approved | \$35,350 |
| HD Stafford Middle | SEP - Electrical Upgrades | Approved | \$87,850 |
| Brookwood Sec. | SEP - Electrical Upgrades | Approved | \$162,050 |
| Douglas Park Community School | CNCP - HVAC Upgrades | Approved | \$115,000 |
| West Langley Elem. | FIP - Kitchen Infrastructure Upgrades | Approved | \$20,000 |
| Vanguard Secondary | FIP - Kitchen Equipment and Infrastructure Upgrades | Approved | \$50,000 |
| Aldergrove Community Secondary | FIP - Kitchen Equipment and Infrastructure Upgrades | Approved | \$15,000 |
| Langley Secondary | FIP - Kitchen Equipment and Infrastructure Upgrades | Approved | \$15,000 |
| Transportation - Bus | Internal Combustion Engine - Type C with five wheelchair spaces | Approved | TBD |



Modular classroom at Nicomekl Elementary



*Modular addition at
Lynn Fripps Elementary*



*Addition of classrooms
at Langley Secondary*



Emery Dossall Secondary under construction

ENGAGEMENT PROCESS

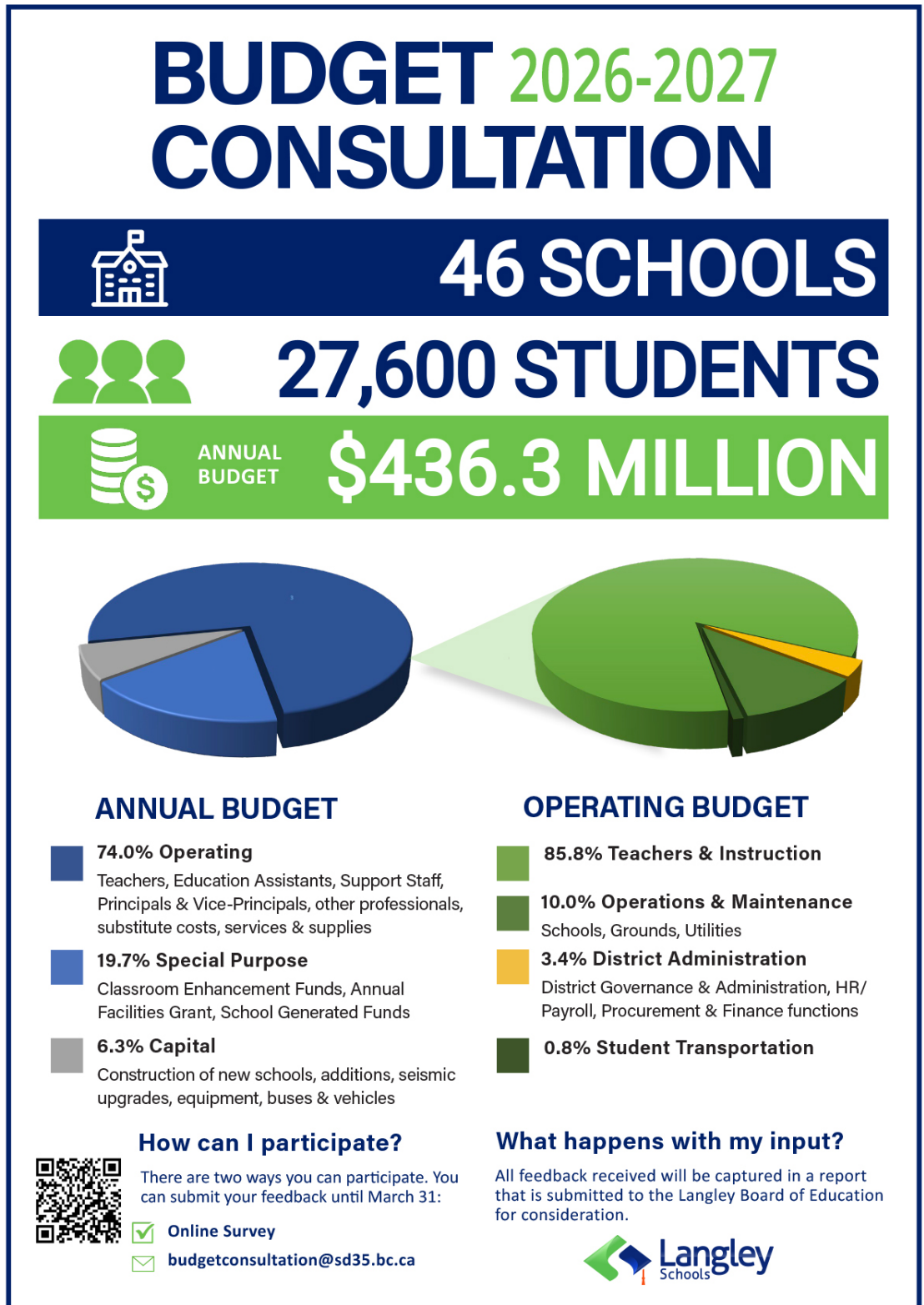
SUMMARY

As part of the Board's annual public engagement related to the budget development process, the District implemented a consultation approach consistent with the previous fiscal year.

To support ongoing efforts to enhance engagement with students, staff, parents, and the broader community, the District implemented a range of communication strategies as part of the 2026/27 Budget Consultation process. These strategies included the development of informational videos, an online survey, and a dedicated email address for budget-related questions and feedback.

The online survey was also translated into priority languages identified within the District to improve accessibility and participation.

An infographic summarizing the engagement process can be seen here, along with the online survey results provided, beginning on Page 22.



The Langley School District invited students, staff, parents/guardians, and all members of the public to take part in its Budget Consultation 2026-2027.

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 used 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 was not as successful as the first few years in reference to the number

of individuals taking part, though it was a slight increase when compared to last year. The number of respondents this year was 1,617 compared to last year’s 1,587.

- 2,200 respondents in 2022
- 2,900 respondents in 2023
- 2,000 respondents in 2024
- 1,600 respondents in 2025

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 1,617 completed the online survey: 1,388 – English, 229 – other languages. The highest number of translated responses included Korean (83) and Simplified Chinese (52).

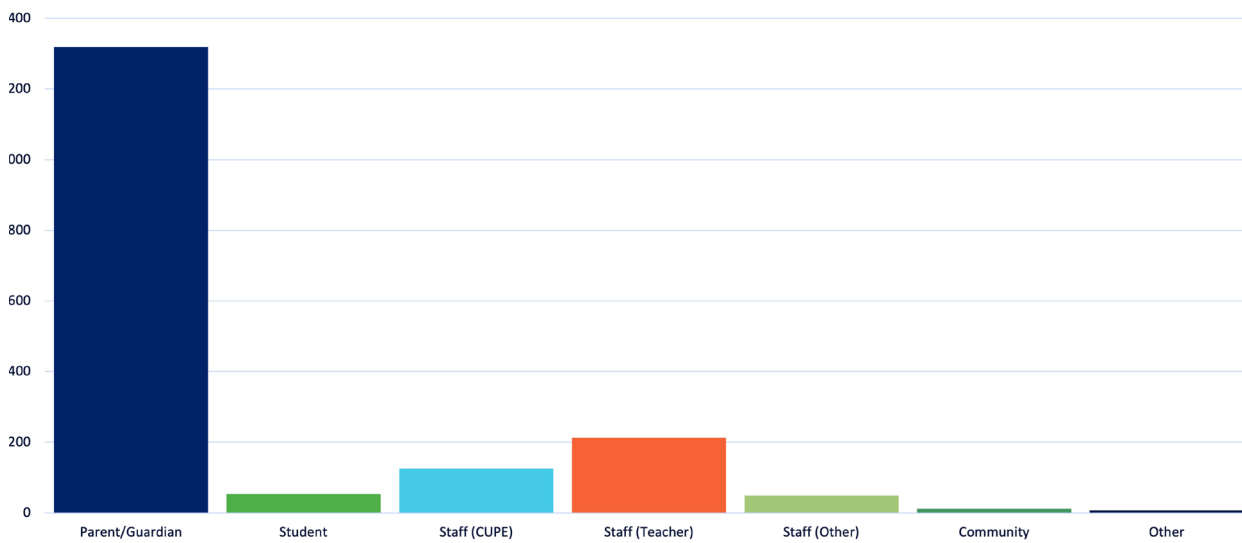
SURVEY RESPONSES

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%) identified as parents/guardians. Approximately one quarter of respondents (26%) identified as staff members.

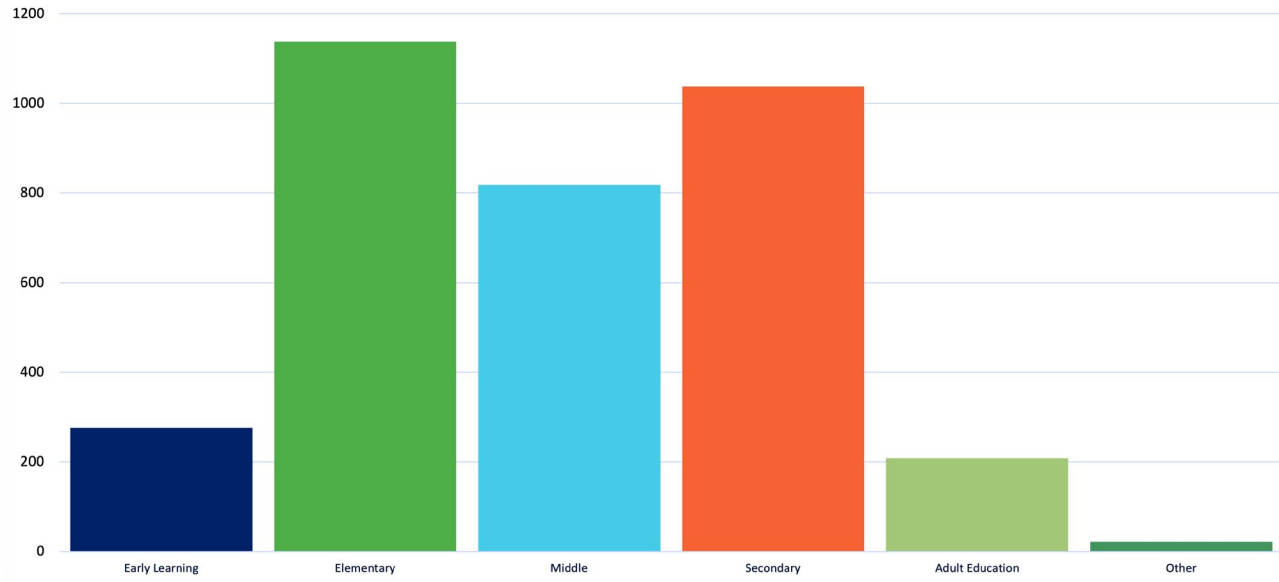
It is important to note that respondents may have identified as both parents/guardians and as staff, as this question asked respondents to choose which categories were applicable to them.



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

A strong majority of respondents said elementary and secondary education levels are a priority for them. Based on results, the two categories are close in number, with elementary edging out secondary by about 100 votes.

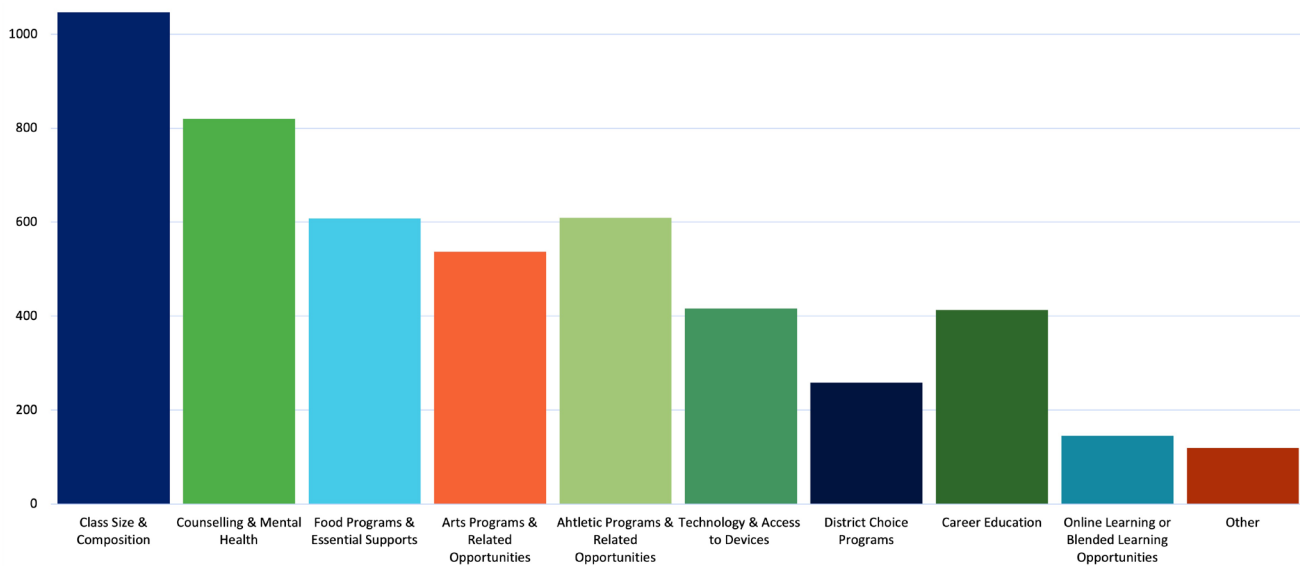
Middle education as a priority is next, followed by early learning and closely behind it, adult education. This data is consistent with data from surveys in previous years.



Question 3: Below are other areas of priority that receive regular funding in the annual budget. Please choose the 3 areas that you would personally prioritize to receive additional funding, should it become available. (Please choose your top 3 options)

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. If additional funding becomes available, these targeted programs will be given first priority.

More than 1,000 respondents said class size and composition is a priority. Next in the list of priorities is counselling & mental health support for students. A third priority is a tie, with athletic programs & related opportunities and food programs and essential supports for students just one vote apart. Just behind those is arts programming. These priorities are fairly consistent with data from the previous years, although this is the first year that athletics has received more votes than arts.



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 and promoting student success. Respondents emphasized that smaller, well balanced classes enable teachers to better meet diverse learning needs, support safety and inclusion, and sustain staff well-being. The feedback reflects a shared understanding that appropriate staffing levels and responsive classroom environments are foundational to high quality instruction and effective support for increasingly complex student populations.

Mental health, counselling, and student well-being also emerged as a critical priority among responses. Respondents highlighted growing emotional, behavioural, and mental health needs among students, and noting that they are beginning at younger ages. Many highlighted the positive impact that timely access to counsellors and mental health

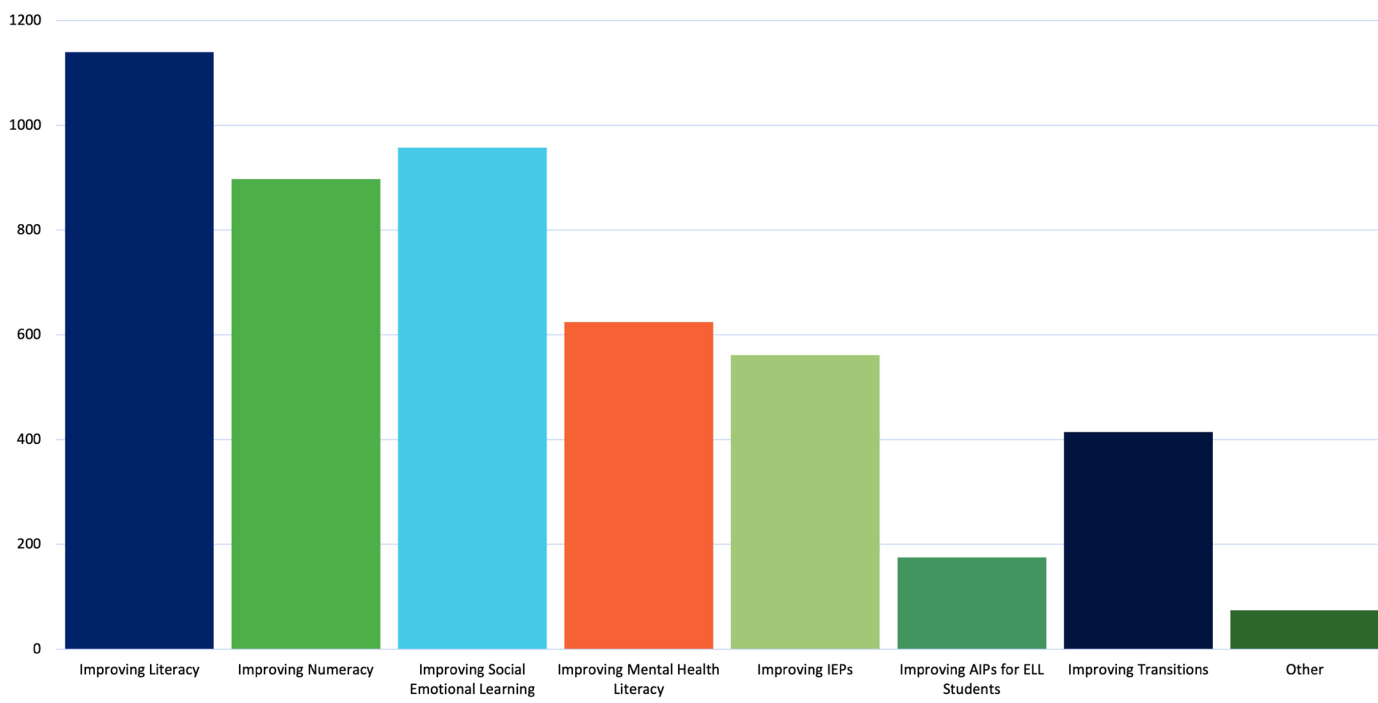
professionals can have on learning and engagement and cited the District’s recent increase in hiring counsellors and clinicians as a welcomed change. The feedback reinforces the value of proactive, school based mental health supports as an integral component of a well functioning education system that nurtures both academic and personal development in students.

Lastly, access to food and essential student supports was consistently identified as a prerequisite for learning. Respondents emphasized the importance of breakfast, lunch, and snack programs in addressing food insecurity and supporting student readiness, focus, and well-being. This feedback affirms the essential role of nutrition and basic needs supports in promoting equity and enabling all students to fully participate in their education, while suggesting opportunities to strengthen these programs as part of a holistic approach to student success.

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. The next themes to follow were improving social emotional learning

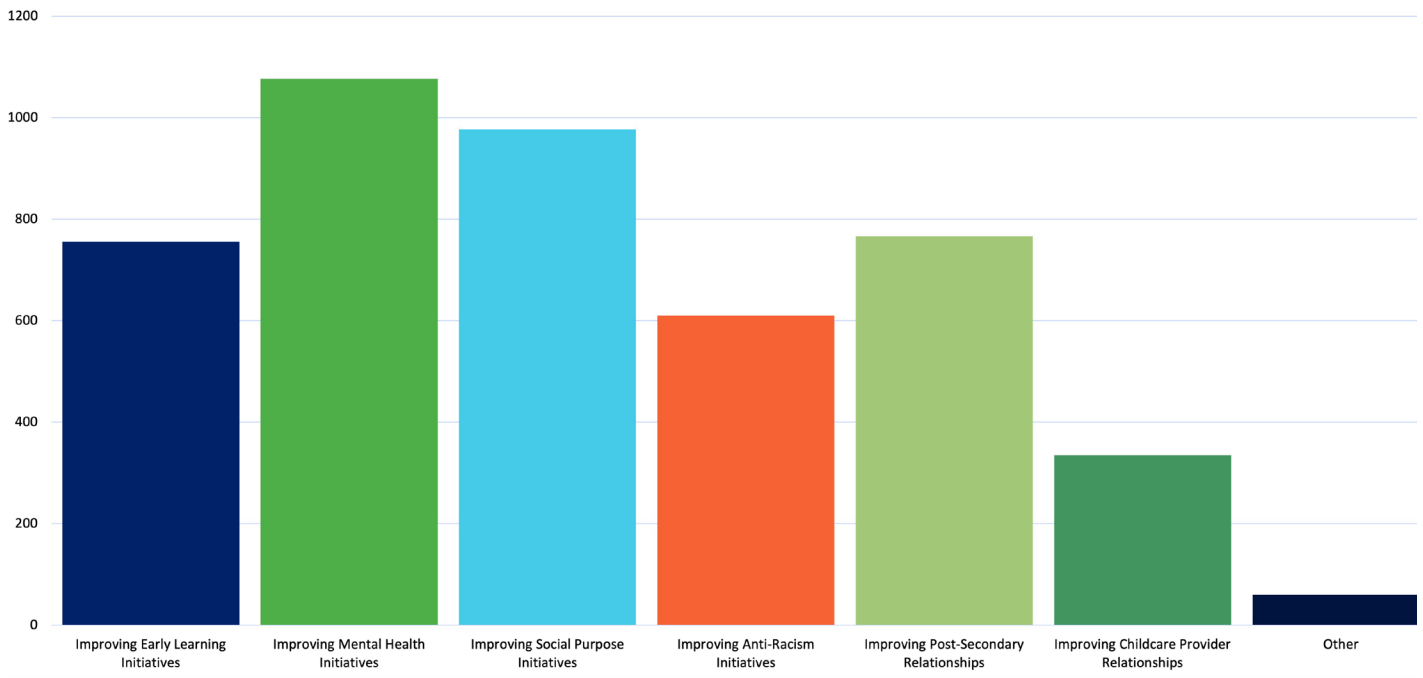
and improving numeracy, which was also consistent with the last two years.



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 (67%) say improving mental health initiatives is a top priority. The second priority selected by respondents is improving social purpose initiatives.

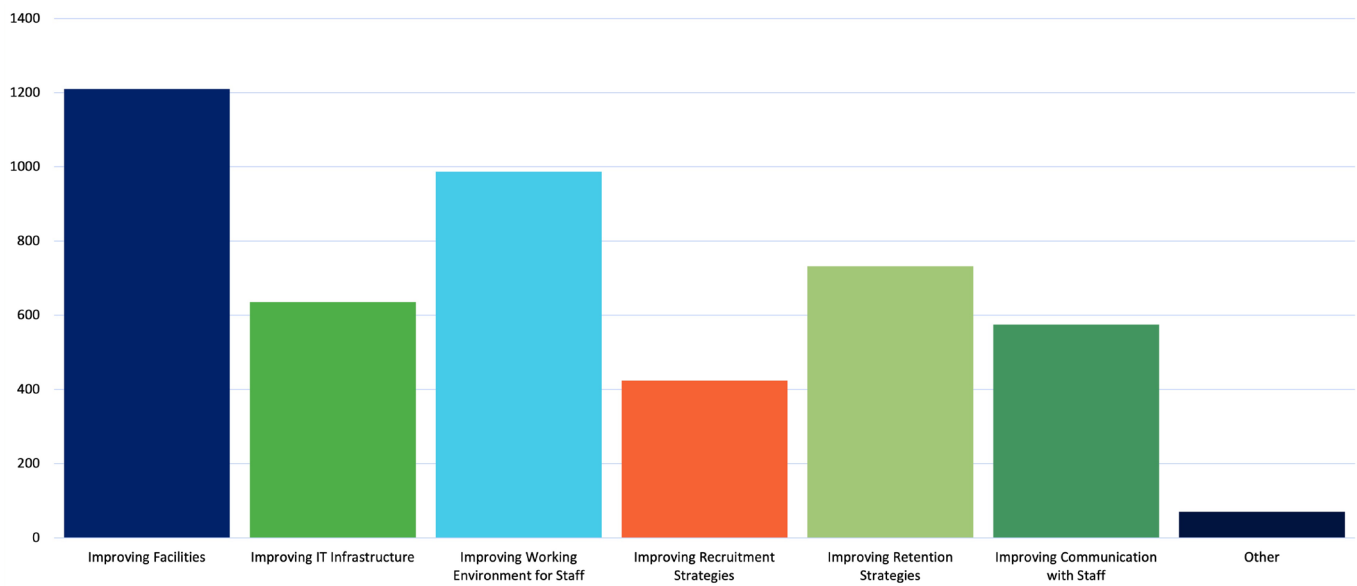
The next priority is improving post-secondary relationships, and just 10 votes behind that was improving early-learning initiatives. This data is consistent with last year.



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 (75%) of respondents say improving facilities is a top priority for them. The second priority was improving working environment for staff followed by improving

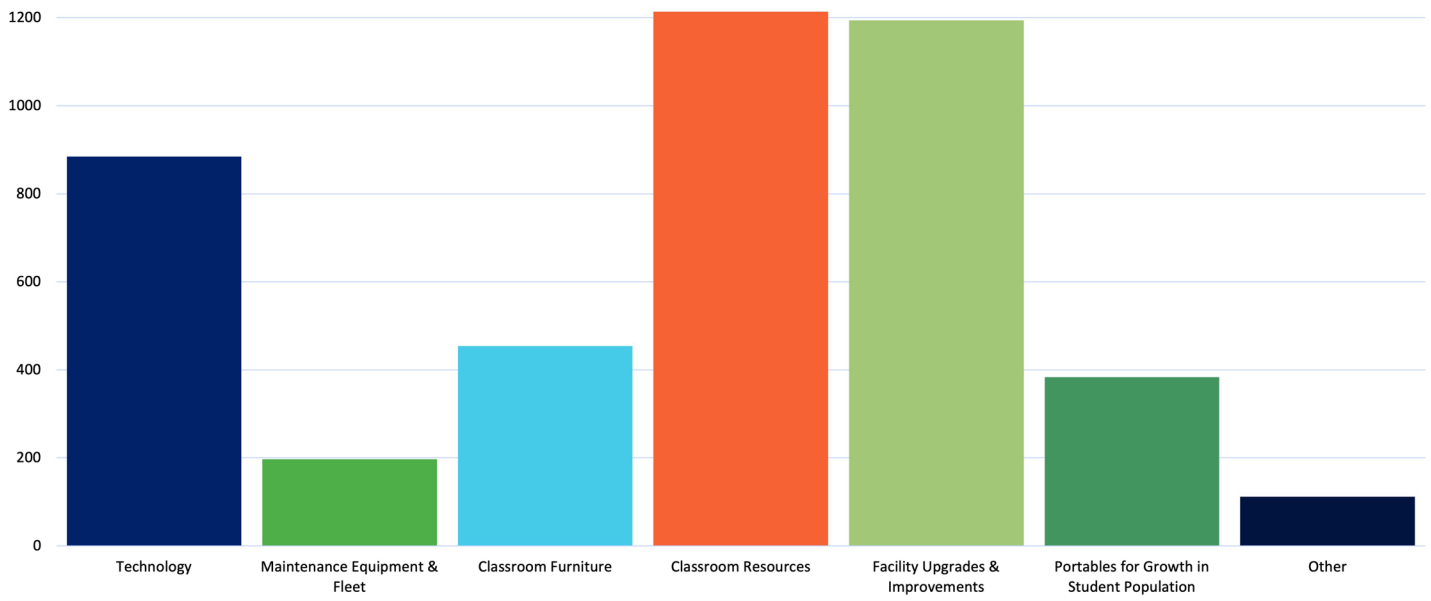
retention strategies. These results are consistent with both last year, and the one before that.



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 (75%) say classroom resources (e.g., books and supplies) are a top priority. The second priority, that nearly tied with the first priority (just 20 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 2026-2027.

Similar to the last two previous years, one of the most dominant themes was the need for increased staffing to help support students. Community feedback consistently emphasized the importance of addressing class size and class composition, and healthy staffing levels as important to student success. Respondents highlighted the increasing complexity of classrooms including overcrowding especially in schools with increasing enrolment. This input reinforces an understanding that class sizes and balanced class compositions support stronger learning outcomes for students, has potential to reduce and prevent staff burnout, and enables educators to meet the needs of all learners more effectively.

Still on the topic of staffing, a significant theme throughout the responses was the value of support staff and specialists staff (e.g. SLP, OT) in fostering inclusive, healthy, and safe learning environments. Respondents emphasized that inclusive education is most successful when students have access to proper supports in the classroom. Feedback suggested the opportunity to strengthen learning conditions, enhance safety of students, and help retain staff by providing in class supports that directly benefit students with diverse learning and behavioural needs. Many respondents, both parents and staff, have made references to the notion that supporting students with diverse needs also indirectly helps all students in the class.

Mental health, counselling, and overall student well-being were also identified as key priorities for future planning. Respondents noted increasing levels of anxiety, behavioural challenges, and complex needs among students.

Many respondents expressed optimism about the positive impact of recently expanded access to counsellors, mental health professionals, and early intervention supports. There was particular emphasis on the value of proactive and preventative approaches, especially at the elementary level, to support student resilience, engagement, and long term success. Programs such as the District’s Project Resiliency and Project Black Feather received high praise from both families and staff.

Furthermore, respondents also highlighted facilities and infrastructure as a key area of opportunity for strategic investment, such as upgrading older sites and building new schools. Respondents noted the importance of well maintained classrooms, washrooms, HVAC systems, playgrounds, and accessible spaces as foundational to student and staff well-being.

This input reinforces the value of proactive, long term planning to ensure schools remain safe, functional, and responsive to current and future enrolment pressures.

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

There were a variety of responses with some central themes, many of which were similar to the previous years. As was the case in prior years, many respondents expressed their gratitude and praise for staff. A majority of respondents consistently expressed strong appreciation for the dedication and professionalism of administrators, teachers, educational assistants, counsellors, and other support staff across the District. Respondents commented on the compassion, empathy, and commitment demonstrated by staff in helping meet the needs of diverse students and fostering safe, welcoming, and inclusive learning environments. This feedback reflects the deep community trust in the staff who support students every day and affirms the District’s continued focus on student-centred care and educational excellence.

Feedback also highlighted the significant impact of food and wellness related programs on student readiness and equity. Breakfast, lunch, snack initiatives through the District’s Feeding Futures program and backpack programs were widely

recognized as essential supports that help students arrive at school nourished and ready to learn. Respondents noted that these programs play a critical role in supporting students and families, particularly those experiencing economic challenges, and contribute meaningfully to overall student well-being and academic success. It was often cited by respondents that “students cannot learn when they are hungry.”

In addition, there was strong enthusiasm for the wide range of choice programs, academies, and extra-curricular activities offered throughout the District. Programs such as French Immersion, LEAP (outdoor learning), fine arts, trades, athletics, music, and other pathways were seen as enriching opportunities that build confidence, foster student identity, and enhance engagement with the goal of encouraging success in and out of the classroom. Overall, respondents expressed clear appreciation for the District’s commitment to providing inclusive environments, essential well-being supports, and diverse programming that reflects and celebrates the varied interests and strengths of its learners.

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.

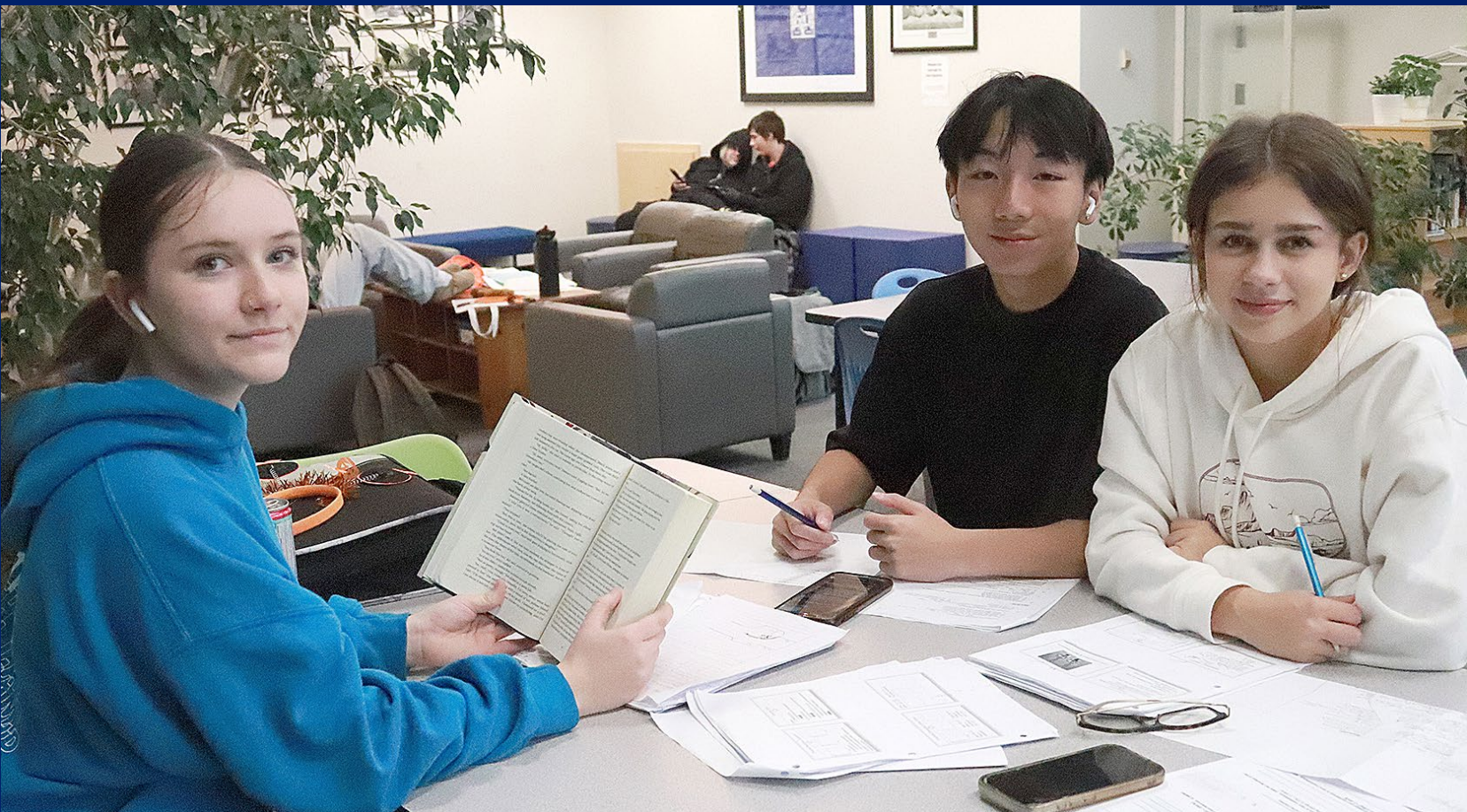
- The community prioritizes class size & composition and counselling and mental health support.
- The community prioritizes literacy, social emotional learning, and numeracy.
- The community prioritizes improving classroom resources, facility upgrades & improvements, and technology.
- The community priorities 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*
