



# EXECUTIVE SUMMARY

MESSAGE FROM THE BOARD OF EDUCATION AND SENIOR STAFF

In preparing the 2025/26 Proposed Preliminary Budget, we have been guided by our school district’s vision, mission, and values, and have relied on school growth plans, operational plans, and the strategic priorities and goals of the district to further inform our work. In a year marked by financial challenge, we have made every effort to preserve the structures and supports that most directly serve students and essential operating infrastructure, even as we have had to implement necessary reductions in some areas to address a structural deficit and balance the budget.

As we work through the budget process for the 2025/26 school year, we remain mindful of the continued enrolment growth projected for the coming year and beyond, as well as the shifting demographics within in our community. At the same time, we must respond to the ongoing reality that inflationary increases to costs are outpacing inflationary increases in provincial funding, placing further limitations on the flexibility of our budget.

In this context, we continue to prioritize an education system with high expectations for student learning, inclusive supports, and strategic investments that promote student success. We recognize the importance of building both direct and indirect supports across the system to respond to increasingly complex student needs, particularly in the early years where intervention has the greatest long-term impact. These and many other considerations have shaped the thoughtful development of this budget, which attempt to balance the needs of the system against the demands of our context.

Thank you for taking the time to review our 2025/26 Proposed Preliminary Budget and for your feedback on the Proposed Preliminary Budget for 2025/26.

BOARDofEDUCATION

SCHOOL DISTRICT NO.42



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RICHARD RENNIE  
SECRETARY TREASURER / CFO

## BUDGET OVERVIEW

The Board of Education School District No. 42 (SD42) meets the learning needs of more than 17,000 students of all ages in Maple Ridge and Pitt Meadows, and is defined by its determination to keep student learning and growth at the heart of all its decisions. The district provides K-12 educational services in 22 elementary schools, six secondary schools, and two alternate schools. It also provides a variety of certificate programs and relevant, quality, life-long learning opportunities through Ridge Meadows College and Continuing Education.

The approved preliminary budget for 2024/25 reflected a structural deficit of \$2.20 million, as ongoing expenses exceeded ongoing funding sources. Under board policy, structural deficits are not permitted. To balance the 2024/25 budget, the district used \$2.29 million from the prior year's operating surplus to fund the approved expense proposals. However, this approach is not sustainable.

The board and senior staff remain committed to eliminating the structural deficit in the 2025/26 budget. The base budget for 2025/26 initially projected a structural deficit of \$0.92 million due to rising cost pressures—such as salaries, benefits, and inflationary increases in non-discretionary expenses—that continue to outpace both funding increases and internal savings. The proposed ongoing budget adjustments, totaling \$1.49 million, fully eliminate this structural deficit and support the board's goal of maintaining long-term financial stability.

For 2025/26, the school district is projecting a balanced budget, represented by an ongoing operating surplus of \$0.57 million funding a one-time deficit of \$0.57 million. This is estimated to be followed by budget funding shortfalls of approximately \$1.44 million for 2026/27, \$2.12 million for 2027/28, and \$2.20 million for 2028/29.

The board maintains local capital reserves to address capital needs not funded by the provincial government, including technology infrastructure, facility equipment and vehicles, temporary classrooms, and the renewal of administrative and maintenance facilities. In accordance with board policy, a minimum contingency reserve of 1% of budgeted operating expenses (\$2.15 million for 2025/26) is held in local capital to mitigate financial risks. An additional \$0.58 million is required to meet the 1.25% target and protect the district from elevated financial risks—such as the expanded scope of major capital projects in progress, and the impact of U.S. tariffs, which are expected to raise the cost of construction, maintenance, technology, and classroom supplies.

Over the next four years, the district faces significant funding shortfalls across several key areas: \$3.68 million for the IT capital plan, \$1.93 million for facility equipment and vehicles, \$0.84 million for new temporary classrooms, and \$1.69 million for renewal of non-school facilities. Without additional funding, the district may need to delay critical upgrades, reduce investments in operational efficiency, or reallocate resources from other priorities. The local capital funding shortfalls can be addressed by securing funding from the provincial government for eligible capital projects and by considering the allocation of any future operating surpluses, if available, to local capital.

The school district operates under the authority of the School Act of British Columbia as a corporation and receives over 90% of revenue from the BC provincial government through the Ministry of Education and Child Care (MECC). Any changes to provincial grants will consequently have a significant impact on the school district's budget. The school district is exempt from federal and provincial corporate income taxes.

In accordance with the School Act, school districts in the province must approve a balanced budget for the 2025/26 fiscal year (July 1, 2025 - June 30, 2026) and submit it to the MECC by June 30, 2025. The school district has developed a preliminary budget that supports its vision and considers its shared priorities and the needs of its community of learners. 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.

As required by the Ministry of Education and Child Care and public sector accounting standards, the school district tracks and reports revenue and expenses under three separate funds: the Operating Fund, the Special Purpose Fund, and the Capital Fund.

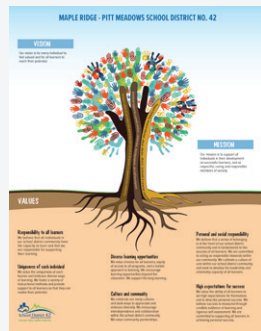
**OPERATING FUND:** The Operating Fund includes operating grants and other revenue used to fund instructional programs, school and district administration, facilities and IT operations, maintenance, and transportation.

**SPECIAL PURPOSE FUND:** The Special Purpose Fund is comprised of separate funds established to track revenue and expenditures received from the MECC and other sources that have restrictions on how they may be spent (e.g., Classroom Enhancement Fund, Annual Facilities Grant, Feeding Futures School Food Programs Fund, CommunityLINK, and School Generated Funds).

**CAPITAL FUND:** The Capital Fund includes capital expenditures related to facilities (purchases and enhancements) and equipment (purchases) that are funded by MECC capital grants, operating funds, and special purpose funds. An annual deficit in the capital fund that is a result of amortization expense and budgeted capital assets purchased from operating and special purpose funds exceeding the amortization of deferred capital revenue plus budgeted local capital revenue is permitted under the Accounting Practices Order of the Ministry of Education and Child Care.



# STRATEGIC DIRECTION



## VISION

The district vision is for every individual to feel valued and for all learners to reach their potential.

## MISSION

Our mission is to support all individuals in their development as successful learners, and as respectful, caring, and responsible members of society.

## STRATEGIC DIRECTIONS

1. Inclusive culture of care and belonging where the well-being, diversity, identity, and success of all learners is supported and celebrated.
2. Intentional support for a growth mindset, collaboration, interdependence, and staff development.
3. Forward-thinking, research-informed, effective, efficient, sustainable, value-based, and connected school district.

## STRATEGIC PRIORITIES AND GOALS

The strategic priorities and goals for the Maple Ridge - Pitt Meadows School District (SD42) are established on a rolling four-year planning cycle and are summarized in departmental operational plans and school growth plans.

This budget supports the specific strategic goals identified in school growth plans and operational plans. Specifically, allocations have been made that support literacy, numeracy, safe and caring schools, education leadership, equity, student voice, collaborative teaching, and essential operations. In addition, reductions have been made in some areas to achieve a balanced budget and eliminate the unsustainable structural deficit. Additional information on these budget changes is outlined in the table on page 11.

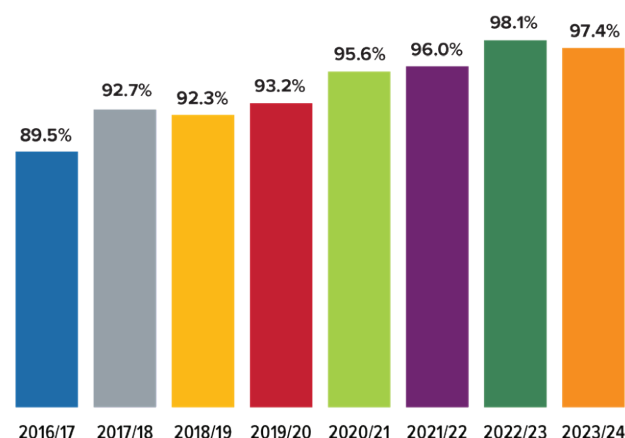
## STUDENT ACHIEVEMENT

The six-year completion rate for B.C. students in SD42 for the 2023/24 school year was 97.4% - exceeding the provincial average of approximately 91%.

Six years ago, in 2018/19 the school district's overall six-year completion rate was 92.3%. We have dedicated considerable attention and effort to providing engaging and inclusive programming for students, focusing both on improving graduation rates and the quality of graduation. Our graduation rates for students of Indigenous ancestry and our students with disabilities and diverse abilities also continue to show favourable trends. For 2023/24, our six year completion rate for students of Indigenous ancestry is 93.2%, which is higher than the provincial average of approximately 75%. Similarly, our completion rate for students with disability or diverse ability is 88.3% for 2023/24, which is also higher than the provincial average of approximately 78%.

A comprehensive review and analysis of student achievement is provided in the *Supporting All Learners: Enhancing Student Learning Report (September, 2024)*.

### 2023/24 SIX-YEAR GRADUATION RATES BC STUDENTS



# BUDGET PROCESS AND CONSULTATION TIMELINE

Wednesday, December 4, 2024	<b>PUBLIC BOARD MEETING</b> <ul style="list-style-type: none"> <li>Presentation and approval of the proposed budget process and consultation timeline</li> </ul>
Wednesday, February 12, 2025	<b>PUBLIC BOARD MEETING</b> <ul style="list-style-type: none"> <li>Presentation of projected enrolments for 2025/26, 2026/27, 2027/28, and 2028/29</li> </ul>
Wednesday, March 5, 2025	<b>PUBLIC BOARD MEETING</b> <ul style="list-style-type: none"> <li>Presentation and board approval of the 2024/25 Amended Annual Budget</li> </ul>
Wednesday, March 5, 2025	<b>FINANCE COMMITTEE OF THE WHOLE</b> <ul style="list-style-type: none"> <li>Presentation of the 2025/26 draft preliminary budget estimates</li> <li>Consultation with partner groups on budget priorities</li> <li>Consultation with students on budget priorities</li> </ul>
Monday, April 7, 2025	<b>FIRST NATIONS AND INDIGENOUS PARTNERS BUDGET CONSULTATION</b> <ul style="list-style-type: none"> <li>Presentation of the 2025/26 draft preliminary budget estimates</li> <li>Co-construct on budget priorities for targeted funds for Indigenous Education</li> <li>Consultation on budget priorities for non-targeted funds</li> </ul>
Wednesday, April 16, 2025	<b>PUBLIC BOARD MEETING</b> <ul style="list-style-type: none"> <li>Presentation of the Proposed 2025/26 Preliminary Budget</li> </ul>
Thursday, April 17 to Thursday, April 23, 2025	<b>ONLINE BUDGET SURVEY</b> <ul style="list-style-type: none"> <li>Online budget survey on the Proposed 2025/26 Preliminary Budget</li> </ul>
Tuesday, April 22, 2025	<b>FIRST NATIONS AND INDIGENOUS PARTNERS BUDGET APPROVAL AND CONSULTATION</b> <ul style="list-style-type: none"> <li>Approval of the proposed 2025/26 spending plans for targeted funds</li> <li>Feedback on the Proposed 2025/26 Preliminary Budget for non-targeted funds</li> </ul>
Wednesday, April 23, 2025	<b>FINANCE COMMITTEE OF THE WHOLE</b> <ul style="list-style-type: none"> <li>Public and partner group input on the Proposed 2025/26 Preliminary Budget</li> </ul>
Wednesday, April 30, 2025	<b>PUBLIC BOARD MEETING</b> <ul style="list-style-type: none"> <li>Approval of 2025/26 Budget Balancing Proposals</li> <li>Receipt of approved 2025/26 spending plans for targeted Indigenous Education funds</li> <li>Adoption of the 2025/26 Preliminary Budget</li> </ul>



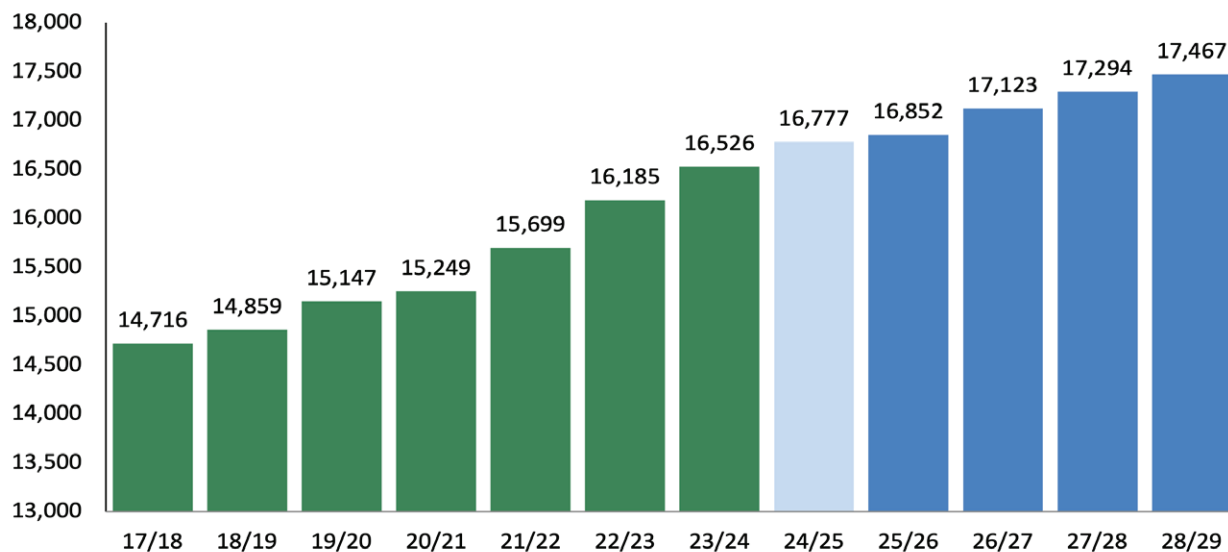
Download the budget and consultation summary documents at:  
<https://www.sd42.ca/board-of-education/budget-process/2025-budget-process/>



## STUDENT ENROLMENT TRENDS AND PROJECTIONS

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 2017/18 to 2023/24, actual enrolment for September and projected enrolment for February and May for 2024/25, and projected enrolment for 2025/26 to 2028/29.

For 2025/26, full-year enrolment is projected to increase by 75 FTE (0.4%), followed by a projected enrolment increase of 271 FTE (1.6%) in 2026/27, 171 FTE (1.0%) in 2027/28, and 173 FTE (1.0%) in 2028/29.



## STAFFING

From 2017/18 to 2025/26, as presented in the following table, total operating staffing in the Maple Ridge – Pitt Meadows School District has increased by 492 FTE, primarily to support increased enrolment and additional collective agreement staffing requirements funded from the Classroom Enhancement Fund (CEF) since 2017/18.

From 2017/18 to 2025/26, as presented in the following table, total operating and classroom enhancement funded staffing in the Maple Ridge – Pitt Meadows School District has increased by 492 FTE (30%), primarily to support increased enrolment and collective agreement staffing requirements. This includes an increase in school-based staffing of 457 FTE (31%) and an increase in district-based staffing of 35 FTE (20%).

	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
<b>School-based Staffing</b>									
Teachers	903.43	912.74	929.85	951.87	989.29	1,002.97	1,051.82	1,070.19	1,072.46
Principals/VPs - Teaching time	9.40	11.40	13.60	14.20	14.20	15.17	16.30	16.10	15.82
Principals/VPs - Admin time	37.70	39.44	42.29	42.37	43.55	43.85	43.82	44.15	44.43
Educational Assistants	343.08	368.43	418.43	446.91	478.44	529.36	561.62	604.42	591.50
Support Staff	177.82	179.96	186.14	189.66	190.93	193.14	194.14	201.53	201.40
Other Professionals					3.00	3.00	3.00	3.00	3.00
<b>Total School-based Staffing</b>	<b>1,471.43</b>	<b>1,511.97</b>	<b>1,590.31</b>	<b>1,645.01</b>	<b>1,719.41</b>	<b>1,787.49</b>	<b>1,870.70</b>	<b>1,939.39</b>	<b>1,928.61</b>
<b>District-based Staffing</b>									
Principals/VPs	6.00	6.00	6.95	6.35	6.65	7.45	7.75	7.65	7.65
Other Professionals	32.30	36.30	39.30	40.30	40.30	43.30	47.80	49.80	50.80
Support Staff	133.41	135.96	142.41	143.63	143.90	143.65	144.90	146.71	147.97
<b>Total District-based Staffing</b>	<b>171.71</b>	<b>178.26</b>	<b>188.66</b>	<b>190.28</b>	<b>190.85</b>	<b>194.40</b>	<b>200.45</b>	<b>204.16</b>	<b>206.42</b>
<b>Total</b>	<b>1,643.14</b>	<b>1,690.23</b>	<b>1,778.97</b>	<b>1,835.29</b>	<b>1,910.26</b>	<b>1,981.89</b>	<b>2,071.15</b>	<b>2,143.55</b>	<b>2,135.03</b>
<b>Student to Staff Ratio</b>	<b>9.23</b>	<b>9.05</b>	<b>8.76</b>	<b>8.40</b>	<b>8.41</b>	<b>8.38</b>	<b>8.20</b>	<b>8.03</b>	<b>8.06</b>



# SUMMARY: PROPOSED PRELIMINARY BUDGET 2025/26

## All Funds Combined

The following table summarizes revenue and expense by type for the Operating Fund, Special Purpose Fund, and Capital Fund — actuals for years 2021/22 to 2023/24, amended budget for 2024/25 and preliminary budget for 2025/26 to 2028/29.

(\$ millions)	2021/22 Actual	2022/23 Actual	2023/24 Actual	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget
<b>Revenues</b>								
Provincial Grants - MECC	\$178.97	\$196.07	\$219.27	\$231.66	\$229.75	\$234.13	\$237.61	\$241.06
Provincial Grants - Other	0.39	0.33	0.33	0.42	0.42	0.42	0.42	0.42
Federal Grants	0.07	0.23	0.32	0.36	0.36	0.36	0.36	0.36
Tuition	8.16	9.52	10.03	11.22	11.27	11.78	12.20	12.20
Other Revenue	4.31	5.88	7.29	6.89	6.87	6.81	6.81	6.81
Rentals and Leases	0.66	0.83	0.76	0.83	0.89	0.89	0.89	0.89
Investment Income	0.38	1.67	2.45	1.66	1.10	0.74	0.74	0.74
Amortization of Deferred Capital Revenue	6.55	6.68	6.78	6.88	7.01	7.88	8.81	10.68
<b>Total Revenue</b>	<b>199.49</b>	<b>221.21</b>	<b>247.23</b>	<b>259.92</b>	<b>257.67</b>	<b>263.01</b>	<b>267.84</b>	<b>273.16</b>
<b>Expenses</b>								
Salaries and Benefits	172.33	186.89	210.31	229.57	224.91	230.84	235.08	238.27
Services and Supplies	18.48	22.22	23.70	26.18	24.06	23.92	24.26	24.60
Amortization of Capital Assets	10.60	10.65	10.78	10.94	11.01	11.84	12.80	14.78
<b>Total Expenses</b>	<b>201.41</b>	<b>219.76</b>	<b>244.79</b>	<b>266.69</b>	<b>259.98</b>	<b>266.60</b>	<b>272.14</b>	<b>277.65</b>
<b>Interfund Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Surplus (Deficit) for the year</b>	<b>(1.92)</b>	<b>1.45</b>	<b>2.44</b>	<b>(6.77)</b>	<b>(2.31)</b>	<b>(3.59)</b>	<b>(4.30)</b>	<b>(4.49)</b>
<b>Accumulated Surplus, beginning of year</b>								
Opening Balance	89.24	89.22	79.90	81.40	79.68	77.49	73.90	69.60
Use of Prior Year Surplus	6.37	4.47	4.23	5.17	0.12	-	-	-
Prior Period Adjustment		(11.01)						
<b>Total Accumulated Surplus, beginning of year</b>	<b>95.61</b>	<b>82.68</b>	<b>84.13</b>	<b>86.57</b>	<b>79.80</b>	<b>77.49</b>	<b>73.90</b>	<b>69.60</b>
<b>Accumulated Surplus, end of year</b>	<b>\$93.69</b>	<b>\$84.13</b>	<b>\$86.57</b>	<b>\$79.80</b>	<b>\$77.49</b>	<b>\$73.90</b>	<b>\$69.60</b>	<b>\$65.11</b>

The surplus (deficit) for the year is comprised of operating surplus (deficit) and capital surplus (deficit) for the year. All Operating Fund deficits have been funded from available accumulated surplus carried forward from a prior year. The capital funds surplus (deficit) is comprised of amortization of deferred capital revenue, amortization of tangible capital assets, and targeted revenue for specific capital projects that show as expenses in the year they are recognized under generally accepted accounting principles. An annual deficit is permitted in the Capital Fund.





## Reconciliation of All Funds

The following table shows the 2025/26 Proposed Preliminary Budget reconciliation between all funds. The end of the year Capital Fund accumulated surplus of \$77.61M represents \$73.13M invested in capital assets (non-cash) and \$4.48M held in local capital and appropriated by the board for specific purposes.

(\$ millions)	Operating Fund	Special Purpose Fund	Capital Fund	All Funds
<b>Revenues</b>				
Provincial Grants - MECC	\$200.57	\$29.18	\$-	\$229.75
Provincial Grants - Other	0.42			0.42
Federal Grants	0.36			0.36
Tuition	11.27			11.27
Other Revenue	1.67	5.20		6.87
Rentals and Leases	0.89			0.89
Investment Income	1.10	-		1.10
Amortization of Deferred Capital Revenue			7.01	7.01
<b>Total Revenue</b>	<b>216.28</b>	<b>34.38</b>	<b>7.01</b>	<b>257.67</b>
<b>Expenses</b>				
Salaries and Benefits	197.77	27.14		224.91
Services and Supplies	17.28	6.78		24.06
Amortization of Capital Assets			11.01	11.01
<b>Total Expenses</b>	<b>215.05</b>	<b>33.92</b>	<b>11.01</b>	<b>259.98</b>
<b>Interfund Transfers</b>	<b>1.35</b>	<b>0.46</b>	<b>(1.81)</b>	<b>-</b>
<b>Surplus (Deficit) for the year</b>	<b>(0.12)</b>	<b>-</b>	<b>(2.19)</b>	<b>(2.31)</b>
<b>Accumulated Surplus, beginning of year</b>	<b>-</b>	<b>-</b>	<b>79.80</b>	<b>79.80</b>
Opening Balance	(0.12)		79.80	79.68
Use of Prior Year Surplus	0.12			0.12
<b>Total Accumulated Surplus, beginning of year</b>	<b>-</b>	<b>-</b>	<b>79.80</b>	<b>79.80</b>
<b>Accumulated Surplus (Deficit), end of year</b>	<b>\$(0.12)</b>	<b>\$-</b>	<b>\$77.61</b>	<b>\$77.49</b>



## Operating Fund

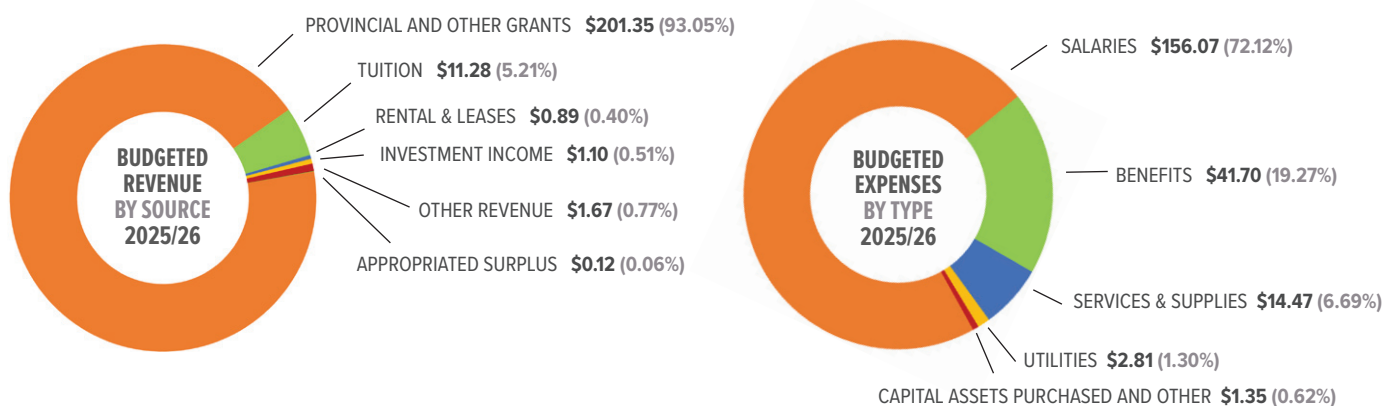
The Operating Fund includes operating grants and other revenues used to fund instructional programs, school and district administration, facilities and IT operations, maintenance, and transportation.

The following table summarizes revenue and expense by object for the Operating Fund — actuals for years 2021/22 to 2023/24, amended budget for 2024/25 and preliminary budget for 2025/26 to 2028/29.

(\$ millions)	2021/22 Actual	2022/23 Actual	2023/24 Actual	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget
<b>Revenues</b>								
Provincial Grants - MECC	\$157.36	\$170.86	\$188.52	\$197.67	\$200.57	\$204.95	\$208.43	\$211.88
Provincial Grants - Other	0.39	0.33	0.33	0.42	0.42	0.42	0.42	0.42
Federal Grants	0.07	0.23	0.32	0.36	0.36	0.36	0.36	0.36
Tuition	8.16	9.52	10.03	11.22	11.27	11.78	12.20	12.20
Other Revenue	0.89	1.08	1.43	1.69	1.67	1.61	1.61	1.61
Rentals and Leases	0.66	0.83	0.76	0.83	0.89	0.89	0.89	0.89
Investment Income	0.31	1.33	2.40	1.66	1.10	0.74	0.74	0.74
<b>Total Revenue</b>	<b>167.84</b>	<b>184.18</b>	<b>203.79</b>	<b>213.85</b>	<b>216.28</b>	<b>220.75</b>	<b>224.65</b>	<b>228.10</b>
<b>Expenses</b>								
Salaries and Benefits	153.53	164.02	182.41	198.03	197.77	203.74	207.98	211.17
Services and Supplies	13.07	15.47	15.58	18.77	17.28	17.10	17.44	17.78
<b>Total Expenses</b>	<b>166.60</b>	<b>179.49</b>	<b>197.99</b>	<b>216.80</b>	<b>215.05</b>	<b>220.84</b>	<b>225.42</b>	<b>228.95</b>
<b>Capital Purchases and Other</b>	<b>3.13</b>	<b>4.93</b>	<b>4.86</b>	<b>2.22</b>	<b>1.35</b>	<b>1.35</b>	<b>1.35</b>	<b>1.35</b>
<b>Surplus (Deficit) for the year</b>	<b>(1.89)</b>	<b>(0.24)</b>	<b>0.94</b>	<b>(5.17)</b>	<b>(0.12)</b>	<b>(1.44)</b>	<b>(2.12)</b>	<b>(2.20)</b>
<b>Use of Prior Year Operating Surplus</b>	<b>6.37</b>	<b>4.47</b>	<b>4.23</b>	<b>5.17</b>	<b>0.12</b>			
<b>Operating Surplus (Deficit), end of year</b>	<b>\$4.48</b>	<b>\$4.23</b>	<b>\$5.17</b>	<b>\$-</b>	<b>\$-</b>	<b>\$(1.44)</b>	<b>\$(2.12)</b>	<b>\$(2.20)</b>

Addressing the projected deficits for 2026/27 to 2028/29 will require a combination of revenue increases, expense reductions, or the use of the contingency reserve in local capital to achieve balanced budgets.

For 2025/26 budgeted operating revenue, SD42 is estimating to receive 93.05% from the province and other grants, 5.21% from tuition, and 1.74% from other sources. The 2025/26 budgeted operating expenses are allocated for salaries and benefits (91.39%); services and supplies (6.69%); utilities (1.30%); and capital assets purchased and other (0.62%).



The table on the following page summarizes the changes to the operating budget four-year projections. Additional information about these estimates can be found in the financial section of the budget document.

## OPERATING BUDGET FOUR-YEAR PROJECTIONS

2025/26

2026/27

2027/28

2028/29

(\$ millions)

### Ongoing Base Budget Changes

#### Incremental Cost Changes

##### Changes in Salaries and Benefits

Salary rate increases \$(1.32) \$(1.29) \$(1.29) \$(1.29)

Benefit rate and usage increases (0.94) (0.83) (0.83) (0.83)

Other changes to teacher and education assistant 1.50

Services, Supplies and Utilities (0.09) (0.24) (0.28) (0.29)

**(0.85) (2.36) (2.40) (2.41)**

#### Enrolment Driven Changes

**1.13 0.43 0.25 0.26**

#### MECC Funding Changes (other than enrolment driven)

**0.06**

#### Revenue and Expense Changes

Impact of prior year's budget (0.89) 0.57

International Education (0.06) 0.07 (0.05) (0.05)

Ridge Meadows College 0.14 (0.15) 0.08

Other ongoing revenue and expenses (0.45)

**(1.26) 0.49 0.03 (0.05)**

### Total Ongoing Base Budget Changes

**(0.92) (1.44) (2.12) (2.20)**

### Total One-Time Base Budget Changes

**0.44**

### Total Base Budget Changes (Projected Shortfall)

**(0.48) (1.44) (2.12) (2.20)**

### Total Ongoing Proposed Budget Changes

**1.49**

### Total One-Time Proposed Budget Changes

**(1.13)**

### Use of Prior Year Surplus

**0.12**

### Total Projected Shortfall

**\$- \$(1.44) \$(2.12) \$(2.20)**

## Preliminary Operating Budget Changes

Since 2015/16, enrolment in the Maple Ridge – Pitt Meadows School District has been increasing annually. While this trend is projected to continue, the growth rate is expected to be lower than in recent years. At the same time, the district is facing a structural deficit in 2024/25 that requires difficult decisions to ensure financial sustainability moving forward.

To address the structural deficit while maintaining student supports and essential services, the district has conducted a thorough review of existing systems, structures and strategies. This process has required difficult but necessary adjustments to the base budget, along with proposed budget changes, to reduce spending in some areas while aligning resources with strategic priorities.

The base budget was developed through a thorough review and analysis of all current one-time and ongoing district budget allocations, as well as expected changes in enrolment, revenue, and non-discretionary expenses. The budget remains heavily focused on human resource, with 91% allocated to salaries and benefits. In many cases, increased enrolment automatically triggers staffing increases based on ministry, board, and collective agreement formulas. This includes positions such as classroom teachers, support teachers, counsellors, English Language Learning teachers, teacher-librarians, principals and vice principals, clerical staff, and lunch hour supervisors. These formula-driven staffing increases are reflected in the base budget and not as proposals in this section.

The proposed preliminary budget changes for 2025/26 that are outlined in the following section were developed through a comprehensive consultation process. Input on budget priorities was gathered from First Nations and Indigenous partners, Student Voice representatives, all partner groups, managers, principals and vice principals, and the board. The budget review process has been guided by and aligned with the strategic directions set in the board's strategic plan, school growth plans, departmental operational plans, the strategic facilities plan, and budget prioritization principles.



Budget Changes	2025/26 Budget Impact				
	FTE	Salaries & Benefits	Services & Supplies	Revenue	Total
<b>ONGOING BUDGET CHANGES</b>					
<b>Support for School Growth Plans</b>					
Secondary assessment committee		\$18,000	\$-	\$-	\$18,000
Elementary administration staffing		(74,035)			(74,035)
Clerical staffing - Yennadon Elementary	0.57	32,850			32,850
Extracurricular elementary band program	(0.63)	(81,689)			(81,689)
<b>Learning Services</b>					
Temporary education assistant staffing	(4.13)	(234,888)			(234,888)
Home and hospital teacher	(1.00)	(58,644)			(58,644)
<b>Support for Operational Plans</b>					
Payroll staffing - Senior payroll & benefits administrator	1.00	90,115	500		90,615
Human Resources staffing - Dispatch coordinator	0.26	9,970			9,970
Human Resources staffing - HR assistant for health and safety	1.00	99,525	1,700		101,225
Secondary staffing bank		(190,139)			(190,139)
Instructional bank		(1,004,265)			(1,004,265)
Budget savings and financial sustainability			(75,034)	(23,161)	(98,195)
<b>TOTAL ONGOING BUDGET CHANGES</b>	<b>(2.93)</b>	<b>(1,393,200)</b>	<b>(72,834)</b>	<b>(23,161)</b>	<b>(1,489,195)</b>
<b>ONE-TIME BUDGET CHANGES</b>					
<b>Support for School Growth Plans</b>					
Literacy - Helping teacher	0.80	108,437			108,437
Literacy - Use of Curriculum and Learning Support Fund			(54,218)		(54,218)
Numeracy - Resources and supplies			10,000		10,000
Numeracy - Use of Curriculum and Learning Support Fund			(10,000)		(10,000)
Successful learning opportunities for secondary learners					
Resources and supplies			20,000		20,000
Use of Curriculum and Learning Support Fund			(20,000)		(20,000)
Early Learning - StrongStart - Use of other supplies budget			14,000		14,000
Safe and Caring Schools - Staffing at secondary schools	1.14	149,397			149,397
Safe and Caring Schools - Staffing for Bridges	0.60	78,423	1,000		79,423
Student Voice leadership			14,000		14,000
Relief teacher training		17,985	2,015		20,000
Extracurricular elementary band program	0.63	81,689			81,689
	<b>3.17</b>	<b>435,931</b>	<b>(23,203)</b>	<b>-</b>	<b>412,728</b>
<b>Learning Services</b>					
Collaborative teaching	4.00	522,815			522,815
School psychologist assessments	(1.50)	(183,920)	183,920		-
	<b>2.50</b>	<b>338,895</b>	<b>183,920</b>	<b>-</b>	<b>522,815</b>
<b>Student Transportation</b>					
Use of Prior Year Surplus				(119,072)	(119,072)
<b>TOTAL ONE-TIME BUDGET CHANGES</b>	<b>5.67</b>	<b>774,826</b>	<b>420,799</b>	<b>(186,170)</b>	<b>1,009,455</b>
<b>TOTAL BUDGET CHANGES</b>	<b>2.74</b>	<b>\$(618,374)</b>	<b>\$347,965</b>	<b>\$(209,331)</b>	<b>\$(479,740)</b>

The following proposed budget changes having net budget impact of \$0 are not presented on the table above: Carryforward of appropriated 2024/25 funds for numeracy (\$20K) and equity (\$85K) to utilize these allocations in 2025/26 to support School Growth Plans, and ongoing addition of 1 FTE ELL helping teacher fully funded from international student enrolment-generated ELL teacher staffing of 1.03 FTE.

## Special Purpose Fund

The Special Purpose Fund is comprised of separate funds established to track revenue and expenses received from the Ministry of Education and Child Care and other sources that have restrictions on how the funds are spent.

The following table summarizes budgeted deferred contributions, revenue, and expenses for all special purpose funds — actuals for years 2021/22 to 2023/24, amended budget for 2024/25 and preliminary budget for 2025/26 to 2028/29.

(\$ millions)	2021/22 Actual	2022/23 Actual	2023/24 Actual	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget
Deferred Revenue, beginning of year	\$1.56	\$1.76	\$1.98	\$2.44	\$1.92	\$1.92	\$1.92	\$1.92
<b>Contributions Received</b>								
Provincial Grants - MECC	21.65	25.32	30.89	33.47	29.18	29.18	29.18	29.18
Other	3.54	4.87	6.12	5.20	5.20	5.20	5.20	5.20
Investment Income	0.01	0.05	0.05	-	-	-	-	-
<b>Total Contributions Received</b>	<b>25.20</b>	<b>30.24</b>	<b>37.06</b>	<b>38.67</b>	<b>34.38</b>	<b>34.38</b>	<b>34.38</b>	<b>34.38</b>
Less: Allocated to Revenue or Recovered by MECC	(25.00)	(30.02)	(36.60)	(39.19)	(34.38)	(34.38)	(34.38)	(34.38)
<b>Deferred Revenue, end of year</b>	<b>1.76</b>	<b>1.98</b>	<b>2.44</b>	<b>1.92</b>	<b>1.92</b>	<b>1.92</b>	<b>1.92</b>	<b>1.92</b>
<b>Allocated to Revenue</b>								
Provincial Grants	21.61	25.21	30.75	33.99	29.18	29.18	29.18	29.18
Other Revenue	3.38	4.75	5.80	5.20	5.20	5.20	5.20	5.20
Investment Income	0.01	0.04	0.05	-	-	-	-	-
<b>Total Allocated to Revenue</b>	<b>25.00</b>	<b>30.00</b>	<b>36.60</b>	<b>39.19</b>	<b>34.38</b>	<b>34.38</b>	<b>34.38</b>	<b>34.38</b>
<b>Expenses</b>								
Salaries and Benefits	18.81	22.87	27.90	31.54	27.14	27.10	27.10	27.10
Service and Supplies	5.41	6.75	8.12	7.41	6.78	6.82	6.82	6.82
<b>Total Expenses</b>	<b>24.22</b>	<b>29.62</b>	<b>36.02</b>	<b>38.95</b>	<b>33.92</b>	<b>33.92</b>	<b>33.92</b>	<b>33.92</b>
<b>Capital Purchases Transferred to the Capital Fund</b>	<b>0.78</b>	<b>0.38</b>	<b>0.58</b>	<b>0.24</b>	<b>0.46</b>	<b>0.46</b>	<b>0.46</b>	<b>0.46</b>
<b>Total Expenses and Capital Purchases</b>	<b>25.00</b>	<b>30.00</b>	<b>36.60</b>	<b>39.19</b>	<b>34.38</b>	<b>34.38</b>	<b>34.38</b>	<b>34.38</b>
<b>Net Revenue (Expense)</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>

## Classroom Enhancement Fund

For 2025/26, the Maple Ridge - Pitt Meadows School District has been provided with a preliminary Classroom Enhancement Fund (CEF) allocation of \$24.51 million, sufficient to fund an estimated 187.72 FTE teachers and overhead costs of \$0.83 million. It is estimated that a surplus of \$0.05 million will exist and may be required as enrolment numbers evolve in September.

	FTE	Budget
<b>Revenue</b>		
Classroom Enhancement Fund grant		\$24,509,985
Preliminary funding surplus		(45,881)
<b>Expenses</b>		
Teacher staffing	187.72	(23,635,071)
Substitutes		(408,502)
Principals and vice principals	1.70	(287,684)
Custodial staff	1.55	(132,847)
<b>Total Classroom Enhancement Fund</b>	<b>190.97</b>	<b>\$-</b>



## Annual Facilities Grant

For 2025/26, the Maple Ridge - Pitt Meadows School District has been provided with an annual facilities grant allocated between two funds: Special Purpose Fund portion (\$0.52M) and Capital Fund portion (\$3.11M), totaling \$3.63 million. The annual facilities grant spending plan for 2025/26 is presented in the following tables.

Location	AFG Project Description (Special Purpose Fund)	Budget
Maintenance Shop	Floor replacement - Main corridor, 3 washrooms, staff room	\$25,497
Alouette Elementary	Wall carpet removal - Room 1031	10,009
District Wide	Miscellaneous mechanical repairs	75,000
Harry Hooge Elementary	Floor replacement - Staff room 1005	8,520
District Wide	Plumbing repairs - Including backflow preventers, domestic water lines, drinking fountains	96,572
District Wide	Painting - Exterior and Interior	100,000
District Wide	Project tracking module of District's Asset Planner system	7,949
District Wide	Ministry's Capital Asset Management System (CAPS)	44,051
District Wide	Accessibility enhancements	50,000
District Wide	Support spaces enhancement	100,000
<b>Total AFG Special Purpose Fund</b>		<b>\$517,597</b>

Location	AFG Project Description (Capital Fund)	Budget
Albion Elementary	Asphalt replacement - Parking and main driveway	\$122,970
District Wide	Card access upgrade	203,200
Kanaka Creek Elementary	Fire alarm panel replacement	24,636
Alouette Elementary	Fire alarm panel replacement	25,000
Glenwood Elementary	Interior lighting and controls upgrade	93,539
Blue Mountain Elementary	Low-efficiency boilers replacement with high-efficiency boilers	250,000
District Education Office	Low-efficiency boiler replacement with high-efficiency boiler	75,000
Glenwood Elementary	Floor replacement - Rooms 1009, 1022 & 1025	27,109
Fairview Elementary	Floor replacement - Rooms 1013, 1062, 1063 & 1064	30,771
Hammond Elementary	Floor replacement - Gym rubber floor (damaged)	74,823
Glenwood Elementary	Floor replacement - Main corridors	85,000
Thomas Haney Secondary	Gym Floor repair - Including sanding and repainting lines Floor replacement - Change room corridors	259,398
Highland Park Elementary	Wall carpet removal - Library and side Rooms (1030 & 1082)	20,000
Riverside Centre	Structural restoration of rotten beam	45,130
Maple Ridge Secondary	Replace elevator door system	31,500
Westview Secondary	Roof replacement - Sections 14 & 15	642,840
Harry Hooge Elementary	Roof replacement - Sections 2 & 14	255,210
Golden Ears Elementary	Roof replacement - Sections 7, 8, 11 & 12	403,992
Glenwood Elementary	Roof replacement - Sections 4, 7 & 10	184,000
Samuel Robertson Secondary	Roof replacement - Portables 4, 9, 10, & washroom portable	137,000
District Wide	Portable ramp replacement (accessibility) - Phase 2	123,273
<b>Total AFG Capital Fund</b>		<b>\$3,114,391</b>
<b>Total Annual Facilities Grant</b>		<b>\$3,631,988</b>

## Capital Fund

The Capital Fund includes capital expenditures related to land, buildings (purchases and enhancements), computer hardware and software, vehicles and equipment that are funded from Ministry of Education and Child Care capital grants, land capital, local capital, the Operating Fund, and special purpose funds. An annual deficit in the Capital Fund that is a result of amortization expense and budgeted capital assets purchased from operating and special purpose funds exceeding the amortization of deferred capital revenue plus budgeted local capital revenue is permitted under the Accounting Practices Order of the Ministry of Education and Child Care.

The following table summarizes the changes in the Capital Fund — actuals for years 2021/22 to 2023/24, amended budget for 2024/25 and preliminary budget for 2025/26 to 2028/29.

(\$ millions)	2021/22 Actual	2022/23 Actual	2023/24 Actual	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget
<b>Capital Surplus, beginning of year</b>	<b>\$89.25</b>	<b>\$89.22</b>	<b>\$79.90</b>	<b>\$81.40</b>	<b>\$79.80</b>	<b>\$77.61</b>	<b>\$75.46</b>	<b>\$73.28</b>
<b>Revenues</b>								
Provincial Grants - MECC	-	-	-	-	-	-	-	-
School Site Acquisition Fees	-	-	-	-	-	-	-	-
Investment Income	0.06	0.30	-	-	-	-	-	-
Other Revenue	0.04	0.05	0.06	-	-	-	-	-
Amortization of Deferred Capital Revenue	6.55	6.68	6.78	6.88	7.01	7.88	8.81	10.68
<b>Total Revenue</b>	<b>6.65</b>	<b>7.03</b>	<b>6.84</b>	<b>6.88</b>	<b>7.01</b>	<b>7.88</b>	<b>8.81</b>	<b>10.68</b>
<b>Expenses</b>								
Amortization of Tangible Capital Assets	10.60	10.65	10.78	10.94	11.01	11.84	12.80	14.78
<b>Total Expenses</b>	<b>10.60</b>	<b>10.65</b>	<b>10.78</b>	<b>10.94</b>	<b>11.01</b>	<b>11.84</b>	<b>12.80</b>	<b>14.78</b>
<b>Net Transfers from other funds</b>								
Tangible Capital Assets Purchased	2.00	1.12	1.84	1.16	0.75	0.75	0.75	0.75
Local Capital	1.92	4.19	3.60	1.30	1.06	1.06	1.06	1.06
<b>Total Net Transfers</b>	<b>3.92</b>	<b>5.31</b>	<b>5.44</b>	<b>2.46</b>	<b>1.81</b>	<b>1.81</b>	<b>1.81</b>	<b>1.81</b>
<b>Capital Surplus (Deficit) for the year</b>	<b>(0.03)</b>	<b>1.69</b>	<b>1.50</b>	<b>(1.60)</b>	<b>(2.19)</b>	<b>(2.15)</b>	<b>(2.18)</b>	<b>(2.29)</b>
<b>Prior Period Adjustment</b>	<b>-</b>	<b>(11.01)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Use of Prior Year Operating Surplus</b>								
<b>Accumulated Capital Surplus, end of year</b>	<b>\$89.22</b>	<b>\$79.90</b>	<b>\$81.40</b>	<b>\$79.80</b>	<b>\$77.61</b>	<b>\$75.46</b>	<b>\$73.28</b>	<b>\$70.99</b>

The following table presents confirmed ministry-approved capital projects and the estimated capital spending associated with these projects over the next four years.

Facility Name	Project Description	Estimated Project Value	Amount Funded by Others	Local Funding	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget
(\$ millions)								
Eric Langton Elementary	Seismic replacement and expansion	\$53.76	\$51.26	\$2.50	\$20.40	\$8.80	\$10.62	\$-
Pitt Meadows Secondary	Seismic replacement	143.88	143.74	0.14	6.70	36.00	49.00	51.78
Blue Mountain Elementary	Addition 5 prefabricated classrooms	7.50	7.50		6.40	0.50		
Golden Ears Elementary	Addition 8 prefabricated classrooms	12.00	12.00		10.00	1.20		
Golden Ears Elementary	CNCP – HVAC upgrades	0.56	0.56		0.56			
Highland Park Elementary	SEP – HVAC upgrades	0.67	0.67		0.67			
Highland Park Elementary	PEP – Playground upgrade	0.20	0.20		0.20			
Riverside Centre	FIP – Delivery vehicle	0.12	0.12		0.12			
Thomas Haney Secondary	SEP – HVAC upgrades	0.51	0.51		0.51			
<b>Total</b>		<b>\$219.20</b>	<b>\$216.56</b>	<b>\$2.64</b>	<b>\$45.56</b>	<b>\$46.50</b>	<b>\$59.62</b>	<b>\$51.78</b>



## Local Capital

The local capital balance is comprised of previous years' operating surpluses, which are transferred to the local capital reserve (LCR) and proceeds from the sale of land. With board approval, the funds in the LCR can be used to assist in funding capital or operating expenses. The LCR can also be used to fund major initiatives that are not funded by the province.

The table below summarizes local capital funding priorities over the next four years.

### Local Capital Budget Summary

(\$ millions)	2025/26 Proposed Preliminary Budget	Identified Funding Requirements
Contingency Reserve Held in Local Capital	\$2.11	\$0.58
IT Capital Plan	2.27	3.68
Facilities Equipment and Vehicles	0.14	1.93
Child Care Capital	0.24	
Virtual Boardroom	0.01	
Strategic Facilities Plan Implementation		
New Temporary Classrooms	0.90	0.84
Capital Planning	0.09	
Sustainability Upgrades	0.57	
Other Facilities Renewal	1.11	1.69
Capital Cost Share - Eric Langton Elementary	0.70	
<b>Total Local Capital</b>	<b>\$8.14</b>	<b>\$8.72</b>

### Contingency Reserve Held in Local Capital

The Board of Education is responsible for ensuring the district is protected financially from extraordinary circumstances which would negatively impact school district operations and the education of students. To discharge this responsibility, the board maintains a contingency reserve of at least 1% of operating expenses and not exceeding 3% of operating expenses to mitigate any negative impact such circumstances might cause. The current balance of \$2.11M is held in local capital and equates to 0.98% of 2025/26 budgeted Operating Fund expenses. An increase of \$0.58M is needed to meet the 1.25% target.





Maple Ridge - Pitt Meadows School District No. 42

22225 Brown Avenue  
Maple Ridge, BC  
V2X 8N6