



PRELIMINARY BUDGET 2025/26

APPROVED APRIL 30, 2025

PRELIMINARY BUDGET 2025/26

MAPLE RIDGE - PITT MEADOWS SCHOOL DISTRICT NO. 42

Maple Ridge, BC, Canada

V2X 8N6

www.sd42.ca



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ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

This Meritorious Budget Award is presented to:

MAPLE RIDGE PITT MEADOWS SCHOOL DISTRICT

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2024–2025.

The budget adheres to the principles and standards
of ASBO International's Meritorious Budget Award criteria.



Ryan S. Stechschulte

Ryan S. Stechschulte
President

James M. Rowan

James M. Rowan, CAE, SFO
CEO/Executive Director

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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



ELAINE YAMAMOTO
BOARD CHAIRPERSON



KIM DUMORE
VICE CHAIRPERSON



HUDSON CAMPBELL
TRUSTEE



GABRIEL LIOSIS
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KATIE SULLIVAN
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TERESA DOWNS
SUPERINTENDENT / CEO



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.

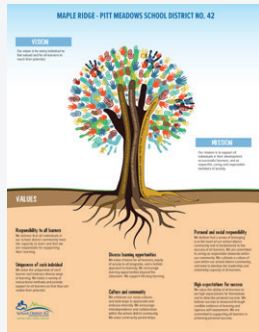
OPERATING FUND: The Operating Fund includes operating grants and other revenue used to fund instructional programs, school and district administration, facilities and IT operations, maintenance, and transportation.

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.

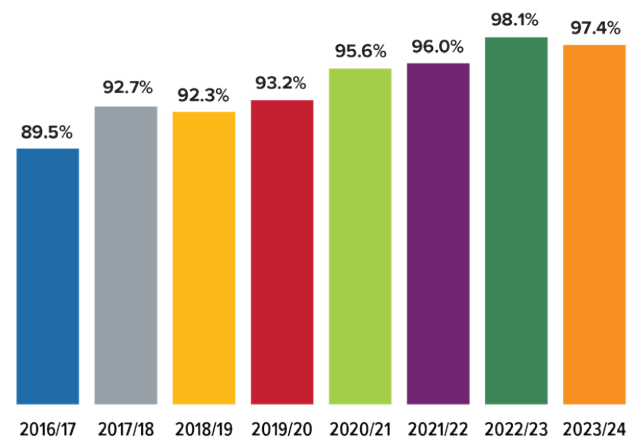
STUDENT ACHIEVEMENT

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



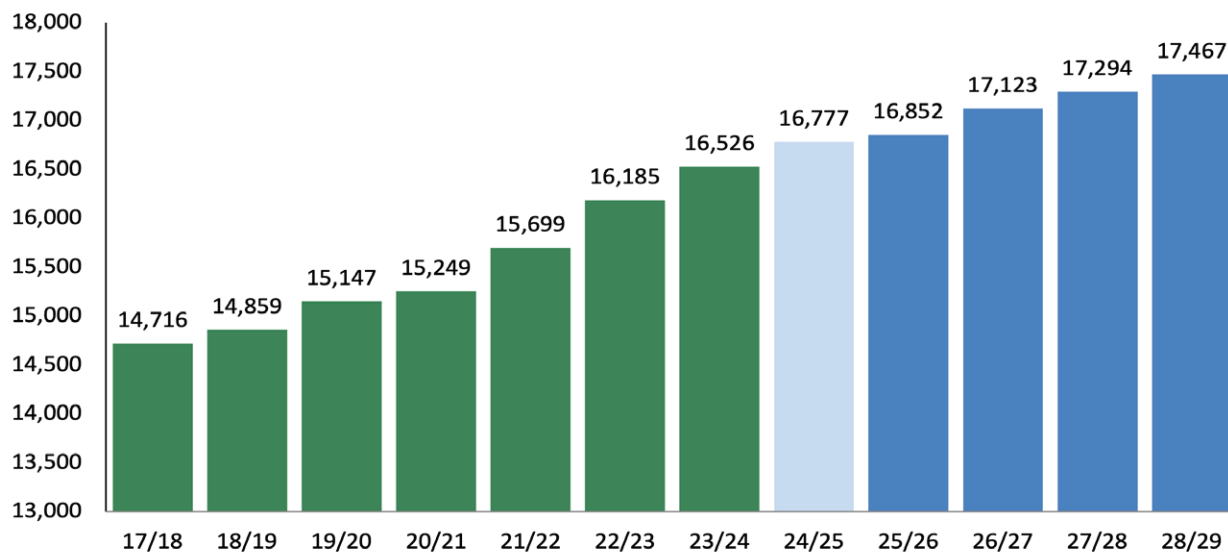
Download the budget and consultation summary documents at:
<https://www.sd42.ca/board-of-education/budget-process/2025-budget-process/>



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
School-based Staffing									
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
Total School-based Staffing	1,471.43	1,511.97	1,590.31	1,645.01	1,719.41	1,787.49	1,870.70	1,939.39	1,928.61
District-based Staffing									
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
Total District-based Staffing	171.71	178.26	188.66	190.28	190.85	194.40	200.45	204.16	206.42
Total	1,643.14	1,690.23	1,778.97	1,835.29	1,910.26	1,981.89	2,071.15	2,143.55	2,135.03
Student to Staff Ratio	9.23	9.05	8.76	8.40	8.41	8.38	8.20	8.03	8.06



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
Revenues								
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
Total Revenue	199.49	221.21	247.23	259.92	257.67	263.01	267.84	273.16
Expenses								
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
Total Expenses	201.41	219.76	244.79	266.69	259.98	266.60	272.14	277.65
Interfund Transfers	-	-	-	-	-	-	-	-
Surplus (Deficit) for the year	(1.92)	1.45	2.44	(6.77)	(2.31)	(3.59)	(4.30)	(4.49)
Accumulated Surplus, beginning of year								
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)						
Total Accumulated Surplus, beginning of year	95.61	82.68	84.13	86.57	79.80	77.49	73.90	69.60
Accumulated Surplus, end of year	\$93.69	\$84.13	\$86.57	\$79.80	\$77.49	\$73.90	\$69.60	\$65.11

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
Revenues				
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
Total Revenue	216.28	34.38	7.01	257.67
Expenses				
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
Total Expenses	215.05	33.92	11.01	259.98
Interfund Transfers	1.35	0.46	(1.81)	-
Surplus (Deficit) for the year	(0.12)	-	(2.19)	(2.31)
Accumulated Surplus, beginning of year	-	-	79.80	79.80
Opening Balance	(0.12)		79.80	79.68
Use of Prior Year Surplus	0.12			0.12
Total Accumulated Surplus, beginning of year	-	-	79.80	79.80
Accumulated Surplus (Deficit), end of year	\$(0.12)	\$-	\$77.61	\$77.49



Operating Fund

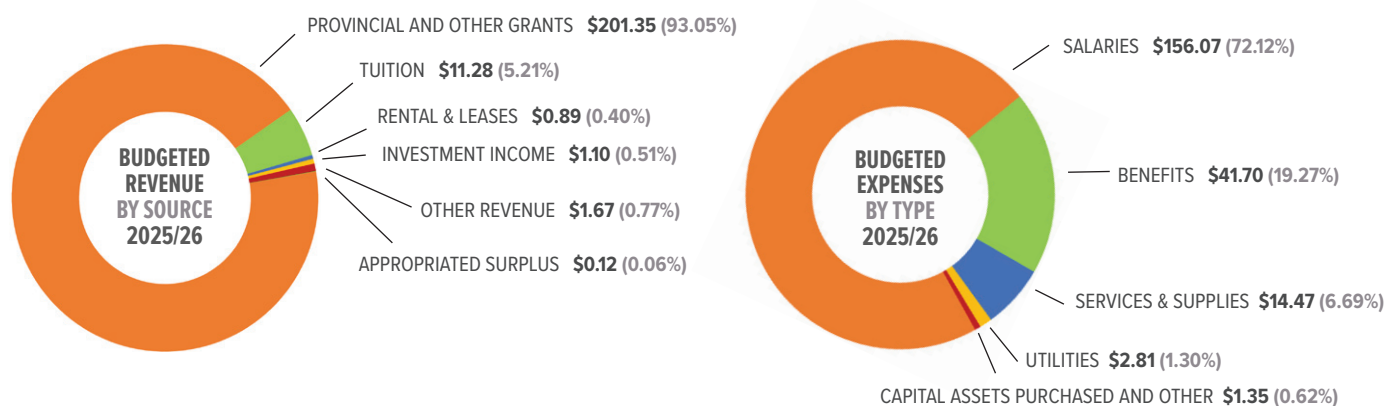
The Operating Fund includes operating grants and other revenues used to fund instructional programs, school and district administration, facilities and IT operations, maintenance, and transportation.

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
Revenues								
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
Total Revenue	167.84	184.18	203.79	213.85	216.28	220.75	224.65	228.10
Expenses								
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
Total Expenses	166.60	179.49	197.99	216.80	215.05	220.84	225.42	228.95
Capital Purchases and Other	3.13	4.93	4.86	2.22	1.35	1.35	1.35	1.35
Surplus (Deficit) for the year	(1.89)	(0.24)	0.94	(5.17)	(0.12)	(1.44)	(2.12)	(2.20)
Use of Prior Year Operating Surplus	6.37	4.47	4.23	5.17	0.12			
Operating Surplus (Deficit), end of year	\$4.48	\$4.23	\$5.17	\$-	\$-	\$(1.44)	\$(2.12)	\$(2.20)

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
ONGOING BUDGET CHANGES					
Support for School Growth Plans					
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)
Learning Services					
Temporary education assistant staffing	(4.13)	(234,888)			(234,888)
Home and hospital teacher	(1.00)	(58,644)			(58,644)
Support for Operational Plans					
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)
TOTAL ONGOING BUDGET CHANGES	(2.93)	(1,393,200)	(72,834)	(23,161)	(1,489,195)
ONE-TIME BUDGET CHANGES					
Support for School Growth Plans					
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
	3.17	435,931	(23,203)	-	412,728
Learning Services					
Collaborative teaching	4.00	522,815			522,815
School psychologist assessments	(1.50)	(183,920)	183,920		-
	2.50	338,895	183,920	-	522,815
Student Transportation					
Use of Prior Year Surplus				(119,072)	(119,072)
TOTAL ONE-TIME BUDGET CHANGES	5.67	774,826	420,799	(186,170)	1,009,455
TOTAL BUDGET CHANGES	2.74	\$(618,374)	\$347,965	\$(209,331)	\$(479,740)

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
Contributions Received								
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	-	-	-	-	-
Total Contributions Received	25.20	30.24	37.06	38.67	34.38	34.38	34.38	34.38
Less: Allocated to Revenue or Recovered by MECC	(25.00)	(30.02)	(36.60)	(39.19)	(34.38)	(34.38)	(34.38)	(34.38)
Deferred Revenue, end of year	1.76	1.98	2.44	1.92	1.92	1.92	1.92	1.92
Allocated to Revenue								
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	-	-	-	-	-
Total Allocated to Revenue	25.00	30.00	36.60	39.19	34.38	34.38	34.38	34.38
Expenses								
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
Total Expenses	24.22	29.62	36.02	38.95	33.92	33.92	33.92	33.92
Capital Purchases Transferred to the Capital Fund	0.78	0.38	0.58	0.24	0.46	0.46	0.46	0.46
Total Expenses and Capital Purchases	25.00	30.00	36.60	39.19	34.38	34.38	34.38	34.38
Net Revenue (Expense)	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-

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



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
Total AFG Special Purpose Fund		\$517,597

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
Total AFG Capital Fund		\$3,114,391
Total Annual Facilities Grant		\$3,631,988

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
Capital Surplus, beginning of year	\$89.25	\$89.22	\$79.90	\$81.40	\$79.80	\$77.61	\$75.46	\$73.28
Revenues								
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
Total Revenue	6.65	7.03	6.84	6.88	7.01	7.88	8.81	10.68
Expenses								
Amortization of Tangible Capital Assets	10.60	10.65	10.78	10.94	11.01	11.84	12.80	14.78
Total Expenses	10.60	10.65	10.78	10.94	11.01	11.84	12.80	14.78
Net Transfers from other funds								
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
Total Net Transfers	3.92	5.31	5.44	2.46	1.81	1.81	1.81	1.81
Capital Surplus (Deficit) for the year	(0.03)	1.69	1.50	(1.60)	(2.19)	(2.15)	(2.18)	(2.29)
Prior Period Adjustment	-	(11.01)	-	-	-	-	-	-
Use of Prior Year Operating Surplus								
Accumulated Capital Surplus, end of year	\$89.22	\$79.90	\$81.40	\$79.80	\$77.61	\$75.46	\$73.28	\$70.99

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			
Total		\$219.20	\$216.56	\$2.64	\$45.56	\$46.50	\$59.62	\$51.78

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	
Total Local Capital	\$8.14	\$8.72

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.

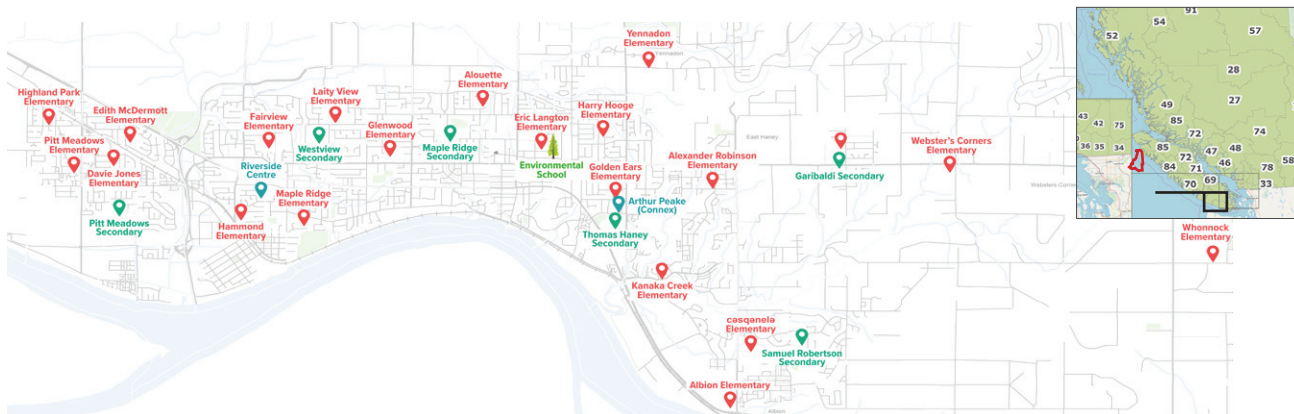




ORGANIZATIONAL SECTION

DISTRICT OVERVIEW

The Board of Education of School District No. 42 (Maple Ridge – Pitt Meadows) meets the learning needs of over 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.



All decisions made by the school district are guided by its vision, mission and values, and are based on research and consultation. Similarly, the district's initiatives and resources are all aligned to support its firm commitment to fostering an inclusive culture of care and belonging where the well-being, diversity, inclusivity, and success of all learners is supported and celebrated; providing intentional support for a growth mindset, collaboration, interdependence, and staff development; and being a forward-thinking, research-informed, effective, efficient, sustainable, value-based, and connected school district.

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 allocating future available operating surplus funds 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. 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 Ministry of Education and Child Care by June 30, 2025. The school district developed a preliminary budget that supports its vision and considers its shared priorities and the needs of its community of learners.

Board of Education

A board of education ("board") elected for a four-year term governs School District No.42. The Maple Ridge – Pitt Meadows Board of Education is comprised of five trustees representing the community of Maple Ridge and two trustees representing the community of Pitt Meadows. Trustees are elected every four years at the same time as the mayor and city council for the two municipalities.



ELAINE YAMAMOTO
BOARD CHAIRPERSON



KIM DUMORE
VICE CHAIRPERSON



HUDSON CAMPBELL
TRUSTEE



GABRIEL LIOSIS
TRUSTEE



MIKE MURRAY
TRUSTEE



PASCALE SHAW
TRUSTEE



KATIE SULLIVAN
TRUSTEE

District Leadership

EXECUTIVE OFFICERS



Teresa Downs
Superintendent/CEO



Richard Rennie
Secretary Treasurer/CFO

SENIOR LEADERSHIP



Cheryl Schwarz
Deputy
Superintendent



Jovo Bikic
Assistant
Superintendent



Ken Cober
Assistant
Superintendent



Michael Scarcella
Director
Learning Services



David Vandergugten
Assistant
Superintendent



Kevin Abma
Director
Information Technology



Dana Sirsiris
Director
Human Resources



Irena Pochop
Senior Manager
Communications



Iris Mo
Assistant Secretary
Treasurer

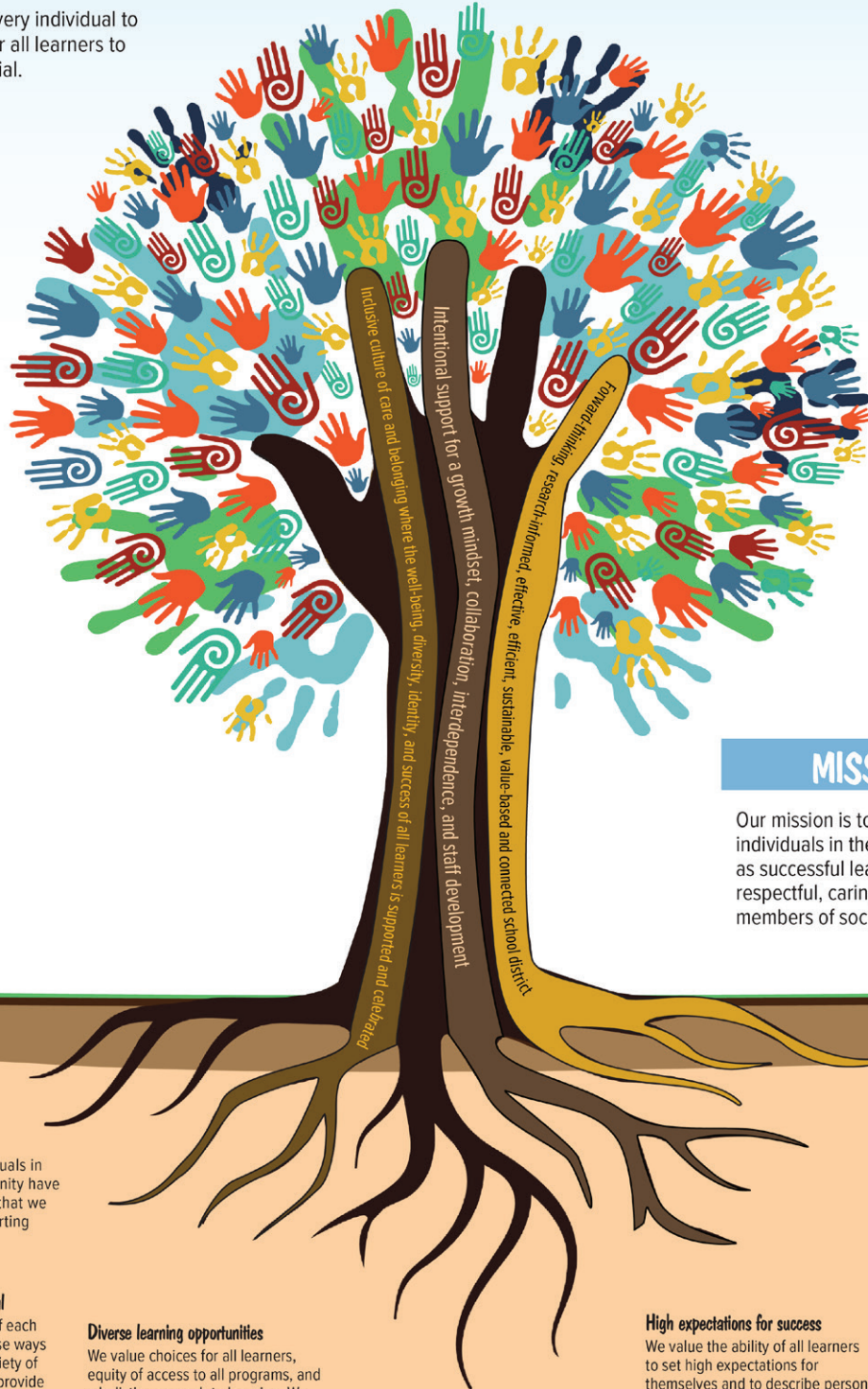


Louie Giroto
Director
Facilities



VISION

Our 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.

OUR VALUES

Responsibility to all learners

We believe that all individuals in our school district community have the capacity to learn and that we are responsible for supporting their learning.

Uniqueness of each individual

We value the uniqueness of each learner and embrace diverse ways of learning. We foster a variety of instructional methods and provide support to all learners so that they can realize their potential.

Diverse learning opportunities

We value choices for all learners, equity of access to all programs, and a holistic approach to learning. We encourage learning opportunities beyond the classroom. We support life-long learning.

Culture and community

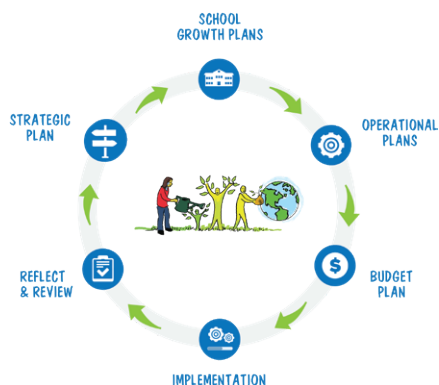
We celebrate our many cultures and seek ways to appreciate and embrace diversity. We encourage interdependence and collaboration within the school district community. We value community partnerships.

High expectations for success

We value the ability of all learners to set high expectations for themselves and to describe personal success. We believe success is measured through credible evidence of learning and rigorous self-assessment. We are committed to supporting all learners in achieving personal success.

Personal and social responsibility

We believe that a sense of belonging is at the heart of our school district community and is fundamental to the success of all learners. We are committed to acting as responsible stewards within our community. We cultivate a culture of care within our school district community, and seek to develop the leadership and citizenship capacity of all learners.



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 following are our strategic priorities and related goals for supporting all learners.

1. **EQUITY:** Improved learning outcomes and improved levels of safety, care and belonging for every learner.
2. **LITERACY:** Improved literacy outcomes.
3. **SOCIAL EMOTIONAL LEARNING:** Improved levels of social and emotional well-being.
4. **ASSESSMENT AND REPORTING:** Improved assessment and reporting practices.
5. **SECONDARY INNOVATION:** Improved levels of engagement and graduation.
6. **ALIGNMENT:** Align planning, processes, policies, and procedures to improve efficiency and effectiveness of the system, and support the success of all learners.

Strategic goals for the Maple Ridge - Pitt Meadows school district are established on a rolling four-year planning cycle and are summarized in departmental operational plans and school growth plans.

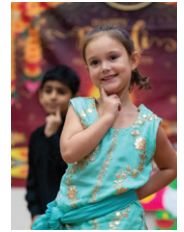
Board of Education

1. Continue to adopt, support, and strengthen innovative programs and learning options that enhance teaching and learning
2. Improve relationships and communication with partner groups, representatives of Indigenous Peoples, all levels of government, and the communities we serve
3. Advocate for the wellness, safety, and success of all learners
4. Collaborate with other boards through the BC School Trustees Association (BCSTA) on advocacy matters of mutual interest and on strengthening a meaningful co-governance model with the provincial government
5. Assess board performance on an annual basis and support trustee professional development by providing ongoing educational opportunities for trustees and by encouraging trustees to take advantage of these learning opportunities
6. Review, create, and update board policies and ensure that board policies meet legislative requirements and reflect school district values
7. Continue to improve the board's communication plan to ensure increased awareness of the role and work of the board
8. Support public engagement in school district governance
9. Continue to celebrate success and recognize accomplishments and service of students, staff, and volunteers
10. Support the superintendent by monitoring and providing feedback on their performance and growth planning
11. Ensure continuity of leadership through robust succession planning for the superintendent and key leadership positions
12. Monitor performance against the strategic plan, facilitate annual review of operational plans, and ensure that budget decisions reflect school district strategic priorities



Education

1. Promote and enhance learning by aligning research informed practices, initiatives, resources, staffing, and supports
2. Continue to adopt meaningful and effective district-wide assessment and reporting practices
3. Identify and increase opportunities for student engagement with inclusive, innovative, purposeful, and personalized educational experiences aligned with the curriculum
4. Enhance literacy and numeracy outcomes for all learners
5. Support the success and sense of belonging of every Indigenous learner as guided by the Declaration on the Rights of Indigenous Peoples Act (DRIPA) and informed by the Deepening Indigenous Education and Equity report
6. Ensure that all learners, regardless of ethnicity, sexual orientation, gender identity, ability, culture, religion, and family status have a voice and see themselves in our schools and learning activities
7. Promote cultures of caring and belonging through our district-wide approach to Social Emotional Learning (SEL)
8. Nurture a culture of inclusion and engagement that empowers staff and enables them to grow and succeed
9. Support inclusive and effective engagement to enhance relationships and collaboration that informs sound decision making
10. Ensure that school district facilities best meet the educational needs of all learners



Business Operations

1. Ensure that annual Capital Plan submissions to the province and facilities spending plans reflect the priorities identified in the Strategic Facilities Plan and that facilities are strategically managed
2. Continue to lower climate-changing emissions, build cleaner buildings and prepare for our future climate
3. Support the achievement of the board's strategic objectives and the sustainable allocation and use of resources through budget reviews and comprehensive annual budget processes
4. Design, review and implement adequate internal controls and processes that support continuous improvement and ensure school district assets are safeguarded and the school district's financial position is stable
5. Ensure that our departments have the organizational capacity (people and expertise) to manage all current and planned initiatives and projects, while maintaining effective regular operations
6. Ensure business continuity through succession planning, strategic recruitment, retention, professional development and effective risk management
7. Nurture a culture of inclusion and engagement that empowers employees and enables them to grow and succeed
8. Support our community of learners through inclusive and effective engagement that enables sound decision making, fosters collaboration, continuous improvement and learning
9. Effectively support the governance function of the Board of Education
10. Continue to effectively represent the district perspective to the provincial government on business related initiatives



Human Resources

1. Develop and implement best practices in recruitment and engagement strategies
2. Continuously review and improve succession planning models to support continuity of key leadership positions within the organization
3. Promote joint initiatives, agreements, and collaborative problem-solving with local and provincial partner groups
4. Continue to promote the health, safety, and well-being of our employees and ensure continued compliance with the Workers' Compensation Act and Occupational Health and Safety regulations
5. Continue to celebrate success through recognition of employee accomplishments and service



6. Support and facilitate leadership development, training, and mentorship throughout the school district
7. Support the review and development of human resource related board policy and procedures that meet legislative requirements and reflect school district values and expectations and standards for employees
8. Apply a continuous improvement culture within the HR department and maximize the utilization of technology to deliver human resource services
9. Utilize human resource metrics to measure operational efficiency and effectiveness in order to plan for and support our school district's operational needs
10. Continue to grow our human resource expertise within our HR department and with key leadership positions within the school district



Information Technology

1. Ensure that school district technology is strategically managed
2. Ensure that the most important IT services are properly designed, resourced, and effectively utilized
3. Measure and report on the performance of IT services
4. Build a stable IT environment by focusing on staff, service support coverage, and resolution of IT architectural problems
5. Ensure business continuity and continuity of instruction by focusing on quality backups for critical systems and disaster recovery
6. Standardize district IT services, streamlining their delivery, support, and overall sustainability
7. Develop and implement an IT governance framework to guide how IT services are implemented, supported, updated, or changed
8. Identify, effectively manage and mitigate IT related risks for the school district
9. Nurture a culture of inclusion and engagement that empowers employees and enables them to grow and succeed



School Growth Plans

School Growth Plans are prepared annually for each school. Principals work with school staff to develop the plans. The goals identified in the school growth plans fall into the following six broad categories: assessment and reporting (AR), secondary innovation (SI), social emotional learning - school culture (SEL), numeracy (NU), literacy (LIT), and equity (EQ). The table below documents the “big ideas” of the school goals selected by each school community for 2024/25.

	AR	SI	SEL	NU	LIT	EQ	Big Ideas
ELEMENTARY SCHOOLS							
Albion							Literacy, building resiliency, growth mindset
Alexander Robinson							Improving reading skills, community
Alouette							Belonging, community
Blue Mountain							Self-regulation, improving literacy and numeracy skills
Çesqenele							Indigenous perspectives, outdoor education, numeracy
Davie Jones							Targeted reading interventions, developing confidence in math
Edith McDermott							Improving number sense, literacy skills, inclusion, Indigenous Ways of Knowing
Environmental School							Multi-age, multi-generational learning, place based
Eric Langton							Improve reading, writing, numeracy skills, improve executive functioning skills
Fairview							Pro-social behaviours, improving reading skills
Glenwood							Build community connections, bridge learning gaps in literacy
Golden Ears							Community, connections, improving engagement in reading using literacy intervention framework
Hammond							Improving financial literacy and number sense, belonging
Harry Hooqe							Belonging, identity, improving literacy phonemic and phonological awareness
Highland Park							Developing literacy skills, celebrating diversity, building community
Kanaka Creek							Self-regulation, co-regulation, development of literacy skills
Laity View							Improving reading strategies, pro-social behaviour
Maple Ridge Elementary							Building resiliency, improving reading and comprehension skills
Pitt Meadows Elementary							Improving reading skills, building resiliency
Webster's Corners							Building connections, improving reading engagement
Whonnock							Improving number sense and reading strategies
Yennadon							Improving Collaboration, communication-creating flexible learning opportunities
SECONDARY SCHOOLS							
District Alternate							Building relationships, identity
Garibaldi Secondary							Trauma informed practices, anti-racism, diversity, inclusion
Maple Ridge Secondary							Equity, diversity, culturally responsive
Pitt Meadows Secondary							Culturally responsive teaching practices, belonging, diverse assessment practices
Samuel Robertson Tech.							Improving flex time, inclusivity
Thomas Haney Secondary							Culture, community, self directed learning skills
Westview Secondary							Improving numeracy skills, community, belonging
OTHER SCHOOLS AND PROGRAMS							
Indigenous Education							Community, belonging, equity
Riverside Centre, Continuing Education, Connected Learning Community							Assessment, culture, community, belonging

BUDGET BACKGROUND

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. This Section requires that the budget be prepared in accordance with Canadian public sector accounting standards except in regard to the accounting for government transfers. For more information about the basis of accounting used please refer to <https://www2.gov.bc.ca/gov/content/education-training/k-12/administration/resource-management/school-district-financial-reporting>.

As required by the Ministry of Education and Child Care (MECC) and Canadian Public Sector Accounting Board, the Maple Ridge - Pitt Meadows School District tracks and reports revenue and expenditures 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.

REVENUE AND EXPENDITURES

School districts in the province of British Columbia must report revenues and expenditures within a provincially defined structure. The main revenue and expenditure categories include:

Grants	Includes provincial grants received from the provincial or federal government.
Tuition	Includes tuition fees for non-resident students enrolled in the international education program, and fees for students enrolled in Ridge Meadows College.
Rentals and Leases	Includes all revenue from rentals and leases of school district facilities.
Investment Income	Includes interest from funds deposited by the school district in term deposits and all other investment income.
Other Revenue	Includes donations, fundraising, and other locally generated revenue.
Salaries and Benefits	Includes all salaries paid to employees and all benefits paid on behalf of employees including contributions to pension plans; Canada Pension Plan, Employment Insurance, and WorkSafeBC premiums; extended health tax; and the cost for extended health and dental benefit plans.
Services and Supplies	Includes the cost of supplies, materials, services rendered, and utilities.
Capital Asset Purchases	Includes the cost of capital assets acquired or constructed, including sites, building, furniture and equipment, vehicles, and computer software and hardware.



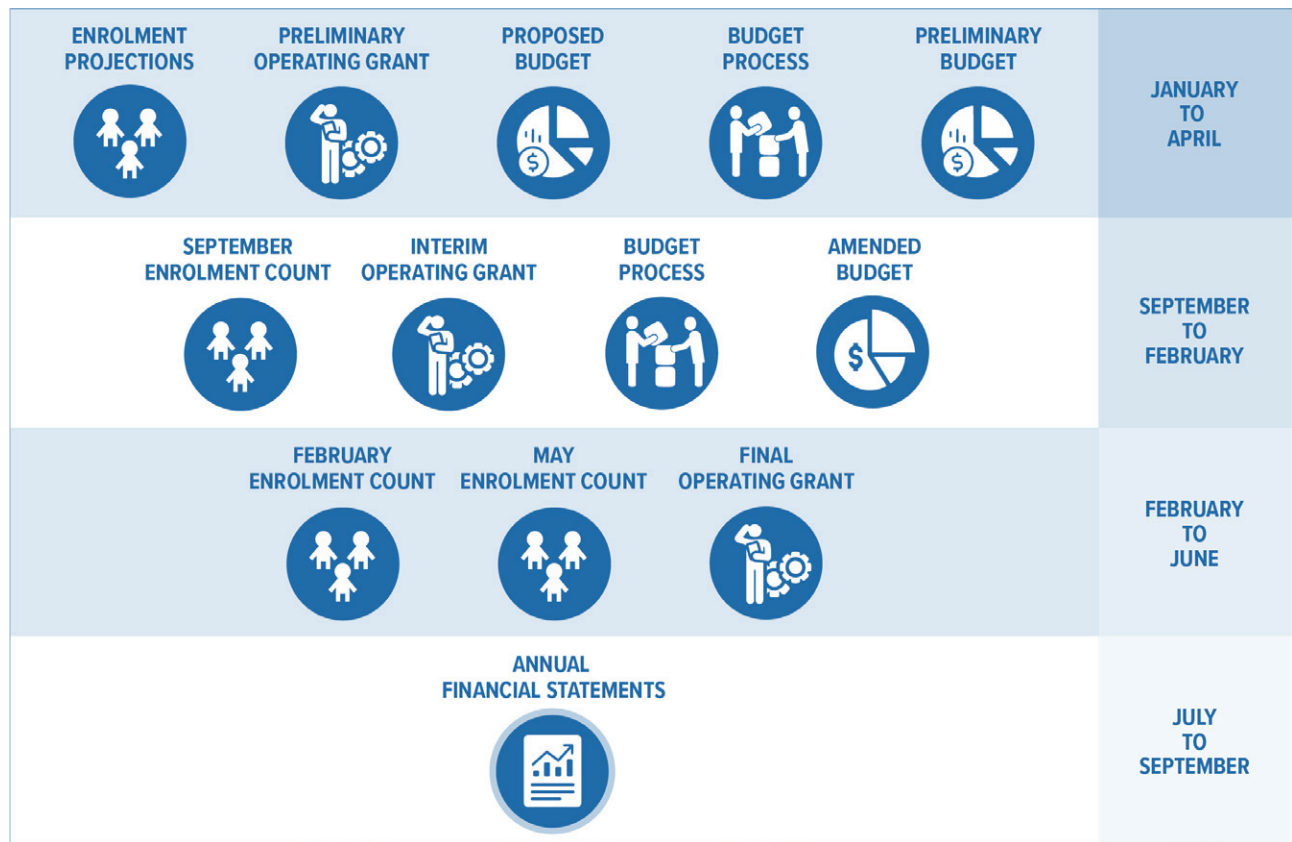
Budget Process

In accordance with the School Act, school districts in the province must approve a balanced budget and submit it to the Ministry of Education and Child Care by June 30, 2025. The Maple Ridge – Pitt Meadows School District has developed a preliminary budget that supports its vision, mission, and values, and considers its shared priorities and the needs of its community of learners. This budget was prepared in accordance with board *Policy 4203: Budget Planning and Reporting*.

All budget decisions made by the Maple Ridge – Pitt Meadows School District are guided by its vision and core values, are based on research and consultation, and reflect the prioritization principles outlined below:

- **Fiscally responsible** – the proposed changes represent prudent spending of taxpayer dollars and do not create a deficit or a structural deficit for the school district
- **Strategic alignment** – the proposed changes show alignment with school district strategic directions, priorities and goals; school growth plan goals; and departmental operational plans
- **No negative impact on Classroom Enhancement Fund (CEF) allocations** – the proposed changes will not result in a reduction of CEF allocations for the school district
- **Future proof** – the proposed changes create systems and structures that support enrolment growth

The following infographic illustrates the annual financial planning cycle for our school district.



Budget Implementation, Monitoring and Reporting

The budget is a “living” document. The Board, through policy, provides appropriate flexibility in budget management to enable management to ensure effective use of fiscal resources while maintaining budgetary control.

The Superintendent of Schools and the Secretary Treasurer are delegated responsibility for the overall management of the educational and operational programs that are supported by the annual budget. The Secretary Treasurer is specifically responsible for the financial management of the budget, and all financial reports.

The Secretary Treasurer or designate is authorized to approve budget transfers within the board-approved budget to meet contractual obligations, statutory requirements, approved staffing complement, or approved educational/operational objectives. Permanent budget transfers that are not formula-driven and impact staffing levels must be approved by the board. Additionally, budget transfers that materially alter the board-approved fiscal plan must be approved by the board. With the Secretary Treasurer’s approval, expenses may exceed estimates if offset by related revenue sources.

Unless otherwise instructed by the Board, quarterly financial reports shall be presented to the Board providing a high level overview of the performance against budget. These reports will include an analysis of budget variances, with explanations for any variances exceeding 10% of the budgeted amount.



Preliminary Budget Process and Consultation Timeline

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



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



Executive Summary



Organizational Section



Financial Section



Informational Section

FINANCIAL SECTION

PRELIMINARY BUDGET 2025/26

This section includes the preliminary (annual) budget for 2025/26, detailed information by fund for years 2021/22 to 2028/29, and the proposed preliminary budget changes for 2025/26.

The projections in this section have been prepared in accordance with Canadian public sector accounting standards and Ministry of Education and Child Care annual budget instructions.

Revenue and Expense (All Funds Combined)

The following table summarizes revenue and expense by object for all 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
Revenues								
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
Total Revenue	199.49	221.21	247.23	259.92	257.67	263.01	267.84	273.16
Expenses								
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
Total Expenses	201.41	219.76	244.79	266.69	259.98	266.60	272.14	277.65
Interfund Transfers	-	-	-	-	-	-	-	-
Surplus (Deficit) for the year	(1.92)	1.45	2.44	(6.77)	(2.31)	(3.59)	(4.30)	(4.49)
Accumulated Surplus, beginning of year								
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)						
Total Accumulated Surplus, beginning of year	95.61	82.68	84.13	86.57	79.80	77.49	73.90	69.60
Accumulated Surplus, end of year	\$93.69	\$84.13	\$86.57	\$79.80	\$77.49	\$73.90	\$69.60	\$65.11

Source: 2021/22 - 2023/24 audited financial statements, 2024/25 amended budget, and estimates for future years. The prior period adjustment for 2022/23 relates to an accounting policy change for asset retirement obligations.

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.

While consolidated surpluses for the year were reported, Operating Fund deficits that were balanced in the preliminary budget using prior year accumulated surplus were \$2.04 million in 2021/22, \$0.70 million in 2022/23, \$1.08 million in 2023/24, and \$2.29 million in 2024/25. The use of prior year surplus shown in the table above for these years is higher because it includes prior year appropriations based on actual financial results.

For 2025/26, the operating budget is balanced with the use of prior year surplus of \$0.12M; a deficit of \$2.19 million is projected for the capital fund. Per Ministerial Order 033/09 “Accounting Practices Order,” a capital fund deficit is permitted for the amount that amortization of tangible capital assets expense exceeds amortization of deferred capital revenue.

A detailed analysis by fund for 2025/26 to 2028/29 is included in the following sections of this document.

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
Revenues				
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
Total Revenue	216.28	34.38	7.01	257.67
Expenses				
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
Total Expenses	215.05	33.92	11.01	259.98
Interfund Transfers	1.35	0.46	(1.81)	-
Surplus (Deficit) for the year	(0.12)	-	(2.19)	(2.31)
Accumulated Surplus, beginning of year	-	-	79.80	79.80
Opening Balance	(0.12)		79.80	79.68
Use of Prior Year Surplus	0.12			0.12
Total Accumulated Surplus, beginning of year	-	-	79.80	79.80
Accumulated Surplus (Deficit), end of year	\$(0.12)	\$-	\$77.61	\$77.49

Operating Budget

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

This section provides background information for the budget process, together with preliminary budget changes that form the basis of the 2025/26 Proposed Preliminary Operating Budget. This section contains:

- a summary of the 2025/26 operating base budget information;
- major assumptions made when building the 2025/26 base budget and the four-year projections;
- a summary of the 2025/26 revenue and expenses by type and the projected 2025/26 operating budget balance;
- four-year operating budget projections for 2025/26 to 2028/29; and
- proposed ongoing and one-time budget changes for 2025/26.

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.

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
Revenues								
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
Total Revenue	167.84	184.18	203.79	213.85	216.28	220.75	224.65	228.10
Expenses								
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
Total Expenses	166.60	179.49	197.99	216.80	215.05	220.84	225.42	228.95
Capital Purchases and Other	3.13	4.93	4.86	2.22	1.35	1.35	1.35	1.35
Surplus (Deficit) for the year	(1.89)	(0.24)	0.94	(5.17)	(0.12)	(1.44)	(2.12)	(2.20)
Use of Prior Year Operating Surplus	6.37	4.47	4.23	5.17	0.12			
Operating Surplus (Deficit), end of year	\$4.48	\$4.23	\$5.17	\$-	\$-	\$(1.44)	\$(2.12)	\$(2.20)

Source: 2021/22 - 2023/24 audited financial statements, 2024/25 amended budget, and estimates for future years.

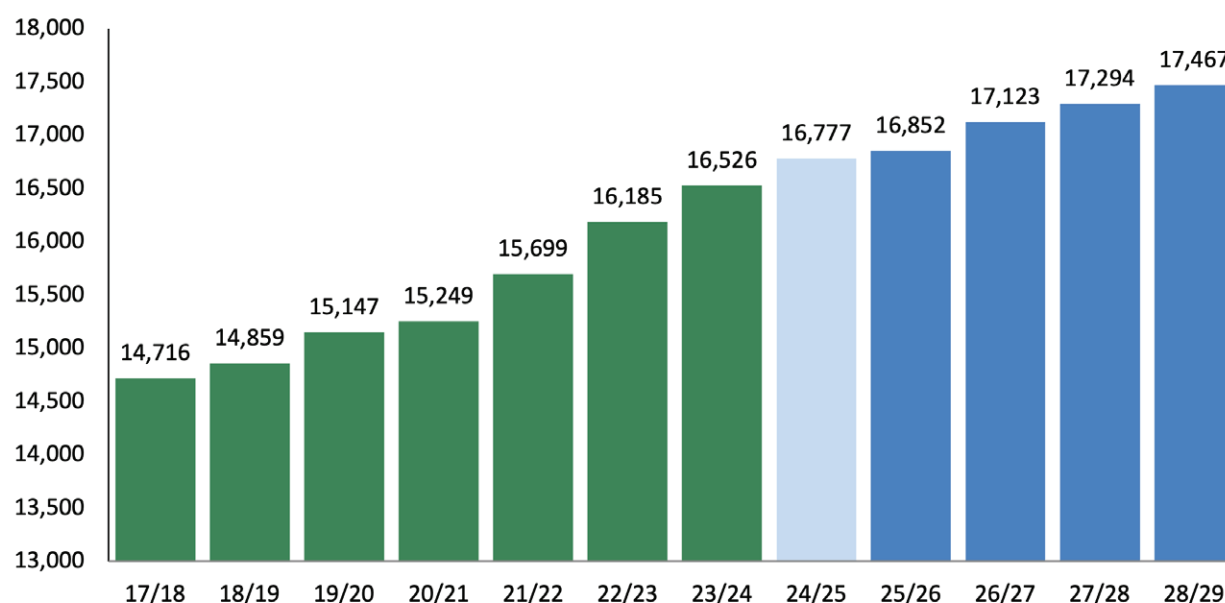
Operating Budget Estimates

The base budget presented in this section was developed based on a thorough review and analysis of all current one-time and ongoing district budget allocations and expected changes in enrolment, revenue, and non-discretionary expenses. The 2025/26 base budget reflects assumptions made for:

- projected student enrolment changes;
- projected changes to revenue and staffing due to changes in student enrolment;
- projected changes to revenue due to funding formula changes;
- estimated changes to employee salaries and benefits;
- estimated changes to services, supplies, and utilities due to contractual rate changes and usage; and
- adjustments for one-time revenue or expenses included in the prior year budget.

Student Enrolment Trends and Projections

The student full time equivalent (FTE) enrolment information presented in this section is based on actual full-year enrolment 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. The enrolment history for regular, alternate, online learning, continuing education, summer learning, and non-graduate adult learners is presented in the following chart. Funded enrolment has increased by 2,061 FTE (14.0%) during the 8 years ending in 2024/25 and is projected to increase by another 690 FTE (4.1%) for the 4 years ending 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.

Enrolment Projections Assumptions

The four-year headcount enrolment projections for students enrolled in regular K-12 schools were prepared using the following data:

- population projections generated by Baragar Systems software;
- five-year average (grade-to-grade) transition rates; and
- local knowledge of recent and historical enrolment trends.

The enrolment estimates include an adjustment for grades 10 to 12 where we estimated that the student FTE enrolment will exceed the estimated student headcount enrolment at the same rate as 2024/25. The funding unit is full time equivalent student enrolment defined as a student enrolled in eight courses.

Births: The children currently enrolled in grades K-12 were born from 2007 to 2019. The estimated number of children born after 2019 residing within the school district is a key factor used to forecast the kindergarten cohort for future years.

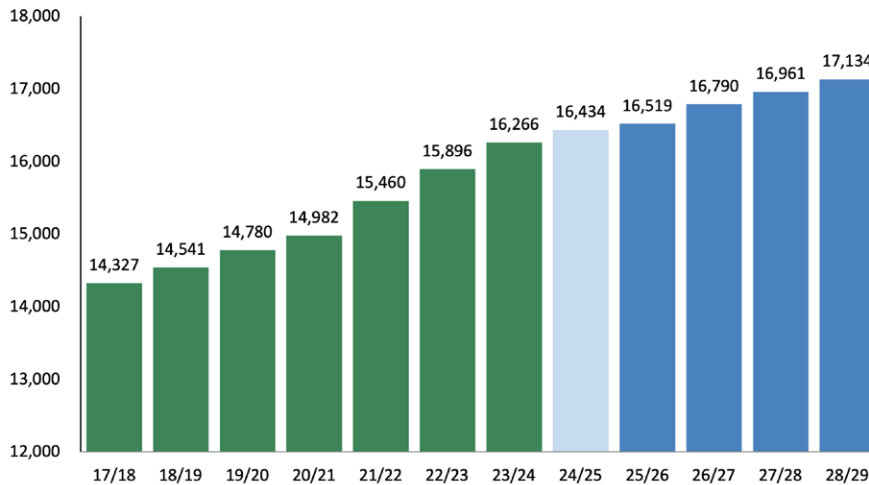
Migration: The net impact of youth moving in and out of the school district has been consistently positive over the last 10 years. The assumptions in this projection are for continued positive migration varying by age group and consistent with patterns experienced in recent years.

Enrolment History and Projections

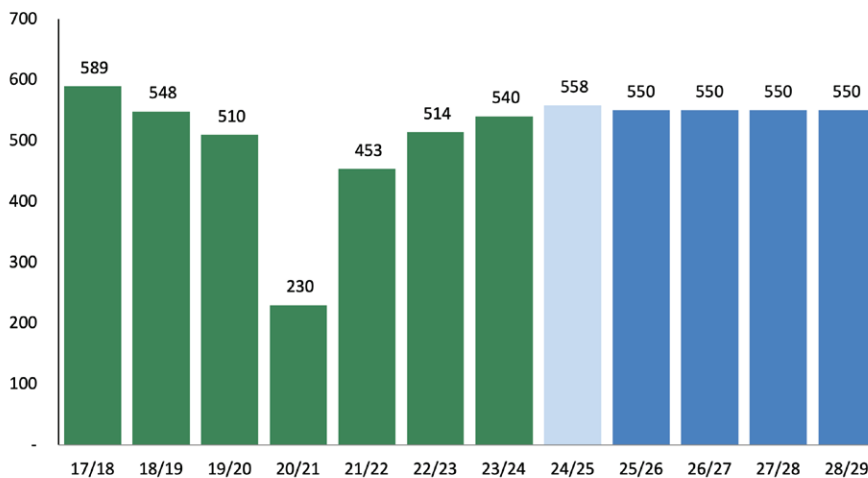
The enrolment history and projections for various categories of students is represented on the following graphs, where:

- 2017/18 to 2023/24 are reported as actual full-year enrolment numbers.
- 2024/25 numbers are actual enrolment for September and projected enrolment for February and May. The projection for February and May is for continuing education and online learning, and inclusive education.
- All charts reflect student FTE for the fiscal year, except for the summer learning chart, which reflects courses.
- Regular and alternate education includes all students funded by MECC.

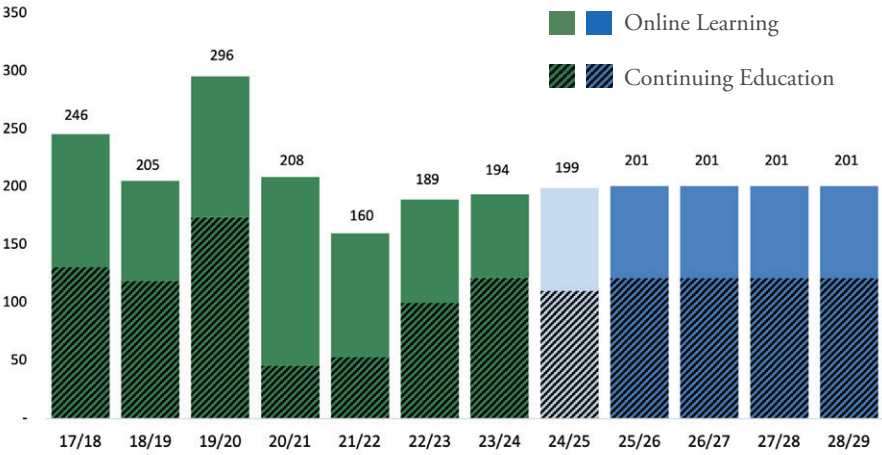
REGULAR AND ALTERNATE EDUCATION *ENROLMENT HISTORY AND PROJECTIONS*



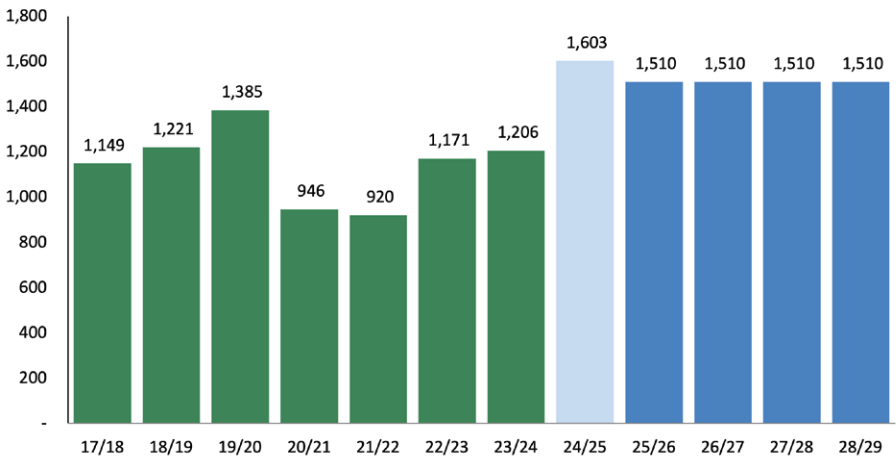
INTERNATIONAL EDUCATION *ENROLMENT HISTORY AND PROJECTIONS*



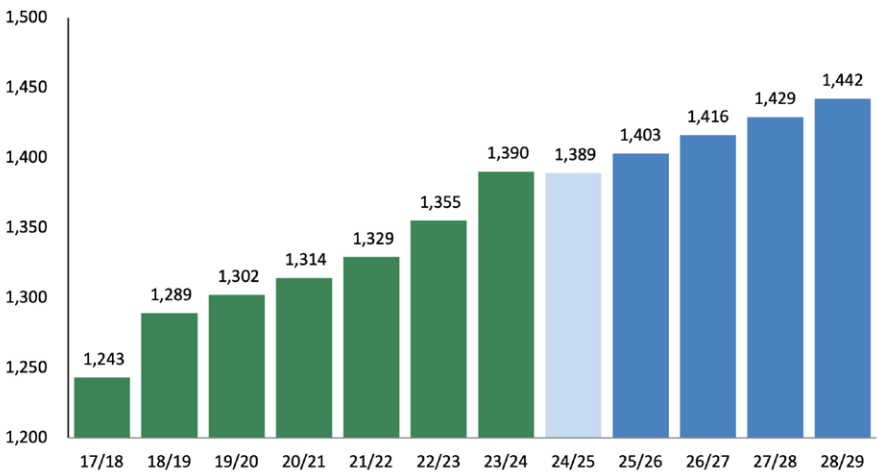
CONTINUING EDUCATION AND ONLINE LEARNING *ENROLMENT HISTORY AND PROJECTIONS*



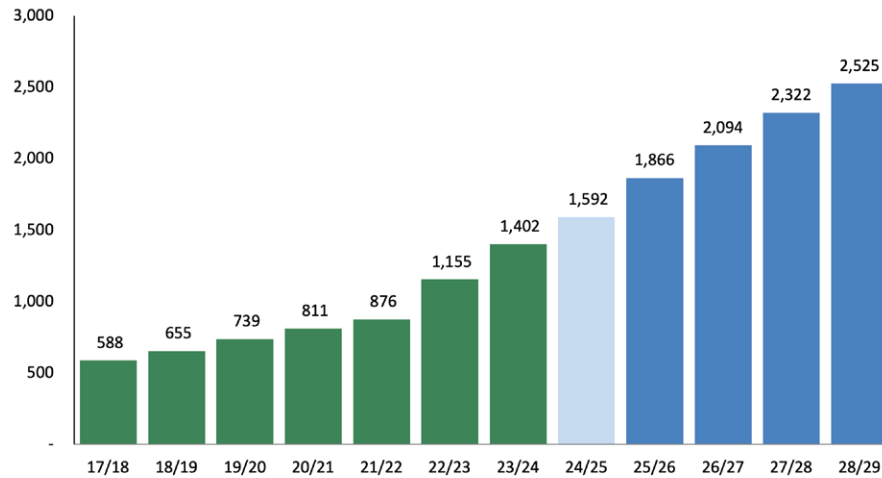
SUMMER LEARNING COURSES *ENROLMENT HISTORY AND PROJECTIONS*



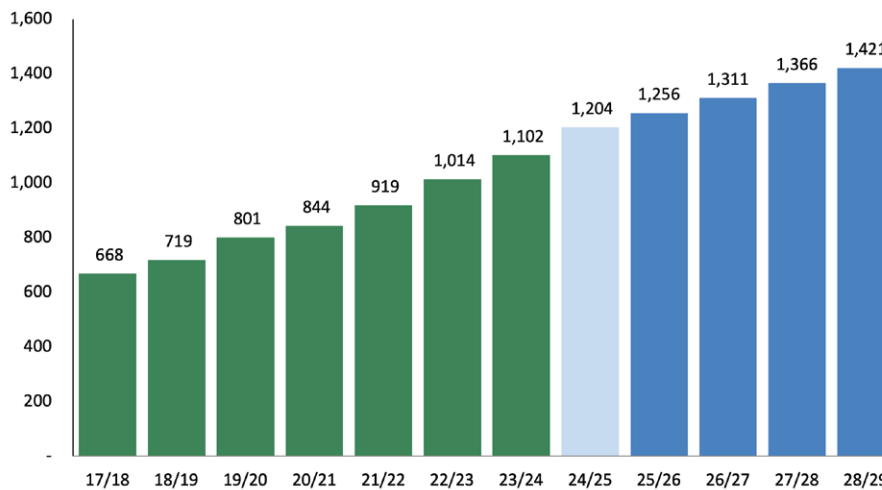
INDIGENOUS EDUCATION *ENROLMENT HISTORY AND PROJECTIONS*



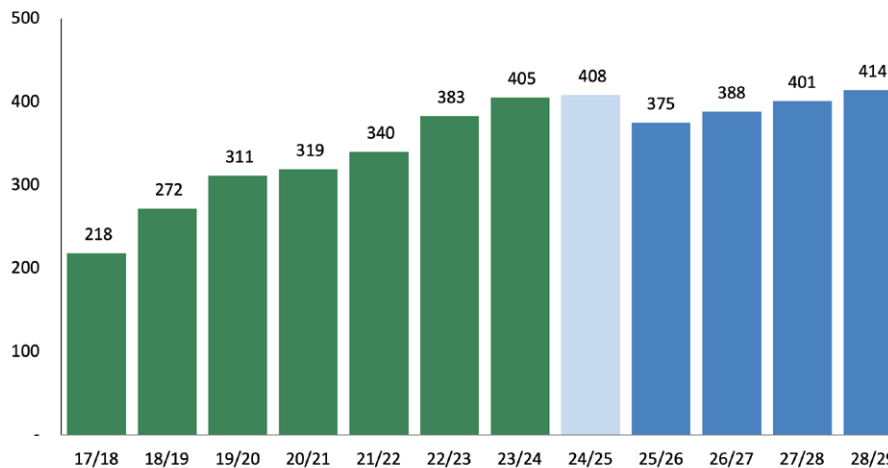
ENGLISH LANGUAGE LEARNERS *ENROLMENT HISTORY AND PROJECTIONS*



INCLUSIVE EDUCATION (LEVEL 1 & 2) *ENROLMENT HISTORY AND PROJECTIONS*



INCLUSIVE EDUCATION (LEVEL 3) *ENROLMENT HISTORY AND PROJECTIONS*



Operating Revenue

Operating Grant

Operating Grant calculations are based on the preliminary operating grants announced by the Ministry of Education and Child Care on March 13, 2025.

In 2025/26, the Ministry of Education and Child Care will be providing \$198.05 million in operating grants to the school district. This includes Labour Settlement Funding from 2024/25 that was previously provided as an Other Ministry of Education and Child Care grant.

For 2026/27 to 2028/29, operating grant projections and other provincial-revenue projections are high-level estimates based on the following assumptions:

- There will be no further changes in the per student operating grants from the province or in other provincial funding; and
- All future cost increases related to the CUPE and MRTA collective agreements will be fully funded by the province.

Based on the projected enrolment changes, the operating grant from the Ministry of Education and Child Care is estimated to increase by \$4.38 million in 2026/27, \$3.48 million in 2027/28, and \$3.45 million in 2028/29.

The table on the following page shows the projected changes in 2025/26 Ministry of Education and Child Care operating grant funding for all enrolment counts and additional supplemental operating funding. The \$2.27M increase is associated to MECC rate changes and the \$2.14M increase is associated to enrolment-driven changes.

Curriculum and Learning Support Fund

The Curriculum and Learning Support Fund is provided to assist districts with implementing initiatives as part of the new provincial curriculum. This \$5.35 million supplement is in place for 2025/26. Boards may consider ways to leverage these funds with other existing structures and initiatives to further the education programs and services in the school district. The Maple Ridge - Pitt Meadows School District will continue to receive \$0.15 million for 2025/26.

For 2026/27, 2027/28, and 2028/29 our assumption is that the supplement for the Curriculum and Learning Support Fund funding of \$0.15 million will continue to be provided for purposes specified by the province.

Other Ministry of Education and Child Care Grants

In 2025/26, the following grants are expected to be received:

- \$0.19 million student transportation fund - to support student transportation services in our school district and no changes are estimated for future years;
- \$0.77 million Integrated Child and Youth (ICY) Teams grant to fund staffing and resources to our three ICY hubs. These teams connect children and youth in the community to the care they need to support mental health and substance use issues.

Other Revenue

Other revenue includes income from tuition, rentals and leases, investments, and other sources. For interest bearing investments, an ongoing 2% annual interest rate is assumed for 2025/26 to 2028/29 to align with the Bank of Canada's long-term target interest rate, and an additional 1% interest rate is assumed for 2025/26 only.





MECC Operating Grant Funding Category	Projected Student FTE	Funding Rate per FTE	2025/26 Funding	Funding Change from 2024/25		
				Rate Change per FTE	Rate Change Total	Enrolment Change Total
Basic Allocation - September Enrolment						
Standard Schools	16,234	\$9,015	\$146,351,854	\$100	\$1,614,038	\$846,373
Continuing Education	2	\$9,015	\$18,030	\$100	\$200	\$-
Alternate Schools	285	\$9,015	\$2,569,275	\$100	\$29,400	\$(81,135)
Online Learning	20	\$7,280	\$145,600	\$80	\$1,130	\$42,770
Homeschoolers	21	\$250	\$5,250	\$-	\$-	\$-
Course Challenges	37	\$282	\$10,434	\$3	\$111	\$-
Supplemental Funding - September Enrolment						
Unique Student Needs						
English Language Learners	1,866	\$1,815	\$3,386,790	\$20	\$31,840	\$497,310
Indigenous Education	1,403	\$1,790	\$2,511,370	\$20	\$27,780	\$25,060
Inclusive Education - Level 1	13	\$51,300	\$666,900	\$570	\$8,550	\$(102,600)
Inclusive Education - Level 2	1,223	\$24,340	\$29,767,820	\$270	\$315,630	\$1,314,360
Inclusive Education - Level 3	362	\$12,300	\$4,452,600	\$140	\$54,320	\$(319,800)
Adult Education	26	\$5,755	\$149,630	\$65	\$1,803	\$(10,071)
Summer Learning - July Enrolment (per course)						
Summer Learning Grade 1-7	525	\$260	\$136,500	\$5	\$2,665	\$(2,080)
Summer Learning Grade 8-9	285	\$260	\$74,100	\$5	\$1,525	\$(5,200)
Summer Learning Grade 10-12	700	\$510	\$357,000	\$5	\$3,830	\$(33,660)
Supplemental Summer			\$219,092		\$2,388	\$-
Cross-Enrolment (Grade 8-9)	-	\$510	\$-	\$-	\$50	\$(5,100)
February Enrolment						
Continuing Education - School Age	2	\$9,015	\$18,030	\$100	\$200	\$-
Continuing Education - Adults	25	\$5,755	\$143,875	\$65	\$1,170	\$40,285
Online Learning - Grade K-9	-	\$3,640	\$-	\$40	\$-	\$-
Online Learning - Grade 10-12	20	\$7,280	\$145,600	\$80	\$1,760	\$(14,560)
Online Learning - Adults	5	\$5,755	\$28,775	\$65	\$325	\$-
Inclusive Education - Level 1	-	\$25,650	\$-	\$285	\$-	\$-
Inclusive Education - Level 2	20	\$12,170	\$243,400	\$135	\$2,700	\$-
Inclusive Education - Level 3	13	\$6,150	\$79,950	\$70	\$1,400	\$(43,050)
Newcomer Refugees	-	\$4,508	\$-	\$50	\$-	\$-
ELL - Newcomer Refugees only	-	\$908	\$-	\$10	\$-	\$-
May Enrolment						
Continuing Education - School Age	2	\$9,015	\$18,030	\$100	\$200	\$-
Continuing Education - Adults	30	\$5,755	\$172,650	\$65	\$1,040	\$80,570
Online Learning - Grade K-9	-	\$2,427	\$-	\$27	\$-	\$-
Online Learning - Grade 10-12	10	\$7,280	\$72,800	\$80	\$1,760	\$(87,360)
Online Learning - Adults	2	\$5,755	\$11,510	\$65	\$130	\$-
Additional Supplemental Funding						
Equity of Opportunity Supplement			\$499,319		\$1,707	\$-
Unique Geographic Factors			\$2,849,922		\$140,524	\$-
Salary Differential			\$2,715,135		\$14,588	\$-
Curriculum and Learning Support Fund			\$148,055		\$1,626	\$-
Indigenous Education Councils			\$76,700		\$8,200	\$-
TOTAL			\$198,045,996		\$2,272,590	\$2,142,112

Operating Expenses

Salaries and Benefits

Staffing

Staffing allocations have been reviewed to ensure the classroom teaching staffing allocated to schools from the operating fund is sufficient to support the creation of school organizations within the School Act-stipulated class-size limits by grade. Preliminary organizations have been created for all elementary schools based on estimated enrolment by school for 2025/26. The secondary staffing allocations have been reviewed to ensure accuracy of staffing allocations. For 2025/26, all classroom teacher allocations will be based on student FTE with no supplemental staffing for specialty courses. The classroom teaching staffing required is summarized in the table that follows.

Grade	School Act Class Size	Student FTE Enrolment	Classroom Teacher FTE
Kindergarten	1:22	1,140	58.77
Grade 1-3	1:24	3,709	172.03
Grade 4-7	1:30	5,242	195.54
Grade 8-12	1:30	6,428	231.91
Total		16,519	658.25

The actual staffing required will not be confirmed until October 2025 when the actual student enrolment for September 2025 is known and schools are re-organized to meet the collective agreement mandated class size and composition by grade and course type. The staffing required to meet collective agreement requirements is funded by the Ministry of Education and Child Care under the Classroom Enhancement Fund. This funding is confirmed in December 2025; however, school staffing and organization must occur in May-June 2025.

For 2025/26, it is estimated that an additional 0.80 FTE occupational therapists and 0.28 FTE vice principal administration will be required to support increased enrolment.

It is expected that the restored collective agreement language for the Maple Ridge Teachers' Association (MRTA) will continue to result in increased staffing allocations that are estimated to continue to be fully funded by the province under the Classroom Enhancement Fund for the next four years.

Salary and Benefit Costs Changes

In 2025/26, salaries and benefits budgets are estimated to increase by \$0.56 million comprised of:

- an increase in average teacher salaries (\$1.29M);
- an increase in other salaries (\$0.03M);
- an increase in benefit rate usage (\$0.94M);
- a decrease in generated classroom teacher prep time, covered by teacher librarians (\$1.2M); and
- a decrease in education assistants budget due to anticipated unplanned vacancies (\$0.50M).

The collective agreement with the Maple Ridge Teachers' Association (MRTA) was ratified in 2022. This contract will end June 30, 2025, and projections for 2025/26 to 2028/29 reflect no wage increases as future wage increases are uncertain.

The collective agreement with the Canadian Union of Public Employees (CUPE) was ratified in 2023. This contract will end June 30, 2025, and projections for 2025/26 to 2028/29 reflect no wage increases as future wage increases are uncertain.

In 2022, the BC Public Schools Employers' Association (BCPSEA) reviewed the compensation models for principals, vice principals, and other non-unionized staff and provided the school district with new salary grids for all non-unionized staff. All salary changes for non-unionized staff are implemented based on policy directives



provided by the Public Sector Employers' Council (PSEC) and BCPSEA. Projections for 2025/26 to 2028/29 assume no wage increases.

Benefit costs are estimated to increase by \$0.94 million. The estimated increase is related to the following:

- **CPP:** Up \$137K due to a projected increase in the yearly maximum pensionable earnings from \$71,300 to \$74,200 at the existing rate of 5.95% plus the second-tier rate projected increase for maximum pensionable earnings from \$81,200 to \$84,500 at the existing rate of 4.00%.
- **EI:** Up \$50K due to a projected increase in the yearly maximum insurable earnings from \$65,700 to \$68,700 at the existing rate of 1.64%.
- **WorkSafeBC:** Increase of \$34K due to an estimated increase of maximum insurable earnings from \$121,500 to \$127,575 at the existing rate of 1.94%.
- **Extended Health:** Up \$480K due to 12.41% premium increase for teachers, 12.38% premium increase for CUPE, and increased enrolment in the plan.
- **Dental:** Up \$209K due to 4.78% premium increase for teachers, 7.86% premium increase for CUPE, and increased enrolment in the plan.
- **Life Insurance:** Up \$26K due to 43% premium increase for CUPE.

For years 2026/27 to 2028/29, the salaries and benefits budgets are estimated based on the following assumptions:

- Annual teacher increment costs will remain consistent with increment costs experienced in 2025/26
- Cost increases for employee benefits will not be provincially funded
- BCPSEA-approved salary ranges for non-unionized staff will remain unchanged for 2026/27 to 2028/29
- That all costs related to the implementation of the restored MRTA collective agreement language will be fully funded by the Ministry of Education and Child Care through the Classroom Enhancement Fund
- That any negotiated labour settlements for MRTA and CUPE will be fully funded by the province; therefore, this is not included as increased costs or increased revenue

The projections assume all other benefit cost rates, including employer health tax at the existing rate of 1.95%, and pension plans, will remain unchanged for the next four years.

Services, Supplies and Utilities

In 2025/26, services and supplies budgets, which include utilities, have increased by \$0.09 million due to the following known factors:

- Inflationary increases of \$34K
- Water and sewer cost increase of 4.5% (\$25K)
- Electricity cost increase of 3% effective April 1, 2025 (\$30K)
- Natural gas cost decrease of \$21K due to decreased consumption
- Software licenses contractual cost increases of \$21K

Our estimates assume a CPI inflation for services and supplies of 2% (\$0.34M) in 2026/27, 2% (\$0.34M) in 2027/28, and 2% (\$0.34M) in 2028/29. No changes to service levels and existing budget allocations are contemplated in these projections.

The provincial government's recent announcement to eliminate the consumer carbon tax effective April 1, 2025, has not been reflected in the preliminary budget estimates. Given the uncertainty regarding the financial and operational impacts of this policy change—including how provincial funding programs may be impacted—no adjustments have been made at this time.

One-Time Items Not Included in Base Budget

The following one-time budget items included in the 2024/25 budget are not included in the 2025/26 base budget:

2024/25 One-Time Budget Items	(\$ millions)
2024/25 One-Time Preliminary Budget Changes	
Support for School Growth Plans	
Literacy	\$0.11
Numeracy	0.02
Early Learning	0.05
Secondary Assessment Committee	0.02
Safe and Caring Schools	0.07
Indigenous Education, Racial Inclusivity and Equity	0.09
Student Voice Leadership	0.04
School Staffing	0.03
Support for Operational Plans	
Facilities	0.03
Human Resources	0.08
Ridge Meadows College (RMC)*	0.01
Learning Services	
Education Assistant Training	0.24
Student Transportation	0.28
2023/24 Use of Surplus 2022/23	(2.29)
	(1.22)
2024/25 One-Time Amended Budget Changes	
Other Revenue, Expenses, and Savings	0.33
2024/25 Amended Budget Structural Deficit	\$(0.89)

* RMC budget changes approved in 2024/25 on a one-time basis for a two year term, subject to a mid-term evaluation, are not proposed to continue in 2025/26

Indigenous Education

The Ministry of Education and Child Care provides enhanced funding to school-age students of Indigenous ancestry. Enhanced funding provides culturally appropriate educational programs and services to support the success of Indigenous students.

Targeted Indigenous education funding requires the collaboration of boards of education and local Indigenous communities to develop and deliver Indigenous education programs and services that integrate academic achievement and Indigenous culture or language or both. School age students of Indigenous ancestry participating in Indigenous education programs and receiving services offered by the school district are eligible for Indigenous education funding. Adult students are not eligible for funding.

The following table summarizes the projected enrolment and targeted funding for the next four years.

	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget
Enrolment	1,403	1,416	1,429	1,442
Funding Rate	\$1,790	\$1,790	\$1,790	\$1,790
Targeted Funding	\$2,511,370	\$2,534,640	\$2,557,910	\$2,581,180

Targeted funding provided to boards of education must be spent on the provision of Indigenous education cultural programs and services that support the education areas identified in the recommendations of the *Deepening Indigenous Education and Equity* report (2022).

Local First Nations and Indigenous partners met on April 7, 2025, to review current budget allocations and to

provide input regarding 2025/26 budget priorities for the Indigenous education targeted funding, and will meet again on April 22, 2025, to review the proposed budget and provide further input.

The 2025/26 Proposed Preliminary Budget for Indigenous education targeted funding is summarized below.

Description	2025/26 Proposed Preliminary Budget
Salaries and benefits for 0.95 FTE Indigenous Education District Principal, 1 FTE Clerical, 6.65 FTE Indigenous Resource Teachers, 21 FTE Indigenous Support Workers (1 FTE equals 30 hours per week), and staff replacement costs	\$2,269,220
Cultural learning programs including artist in residence and Elder in residence professional services, cultural supplies and books	67,635
Family and community events including food and cultural supplies	48,716
Honoraria and supplies including professional services, food for students and meetings, cultural supplies, office supplies, and phones	41,552
Transitions programs including professional services, field trips, and supplies for leadership activities	31,000
Training and travel for staff to meet departmental goals, travel for itinerant staff, and travel to three annual regional sessions for Indigenous education principal	21,500
Awards program (annual event including supplies, professional services, and food)	16,747
Language revitalization facilitated development & resources	15,000
Total Indigenous Education Targeted Funding	\$2,511,370
Pilot project of 2 FTE Indigenous Child Care Worker funded from 2024/25 carryforward	\$107,030

Indigenous Education Council Funding

Our district, like all districts, is working towards the establishment of an Indigenous Education Council (IEC) in accordance with Bill 40 and IEC policy. Targeted Indigenous Education Council funding was first allocated in 2024/25 to support the implementation of an IEC. It provides for secretariat and administrative support plus travel to attend district, regional, and provincial meetings. The 2025/26 funding allocation is \$76,700, and is projected to remain unchanged.

Ridge Meadows College

Ridge Meadows College (RMC) provides quality employment-focused educational opportunities. RMC has developed a comprehensive business plan which outlines a path for transformation. This plan includes both the development and expansion of post-secondary programs and services available for community members. In the past two years, RMC has demonstrated growth in student enrolment, the introduction of new academic programs, and the implementation of a dual-credit grant.

The revenue and expense estimates for RMC are summarized in the following table.

	2021/22 Actual	2022/23 Actual	2023/24 Actual	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget
Revenues								
Tuition	\$775,227	\$857,876	\$1,045,707	\$1,206,218	\$1,331,471	\$1,595,367	\$2,015,563	\$2,015,563
Federal Grants	70,281	229,789	413,559	362,900	362,900	362,900	362,900	362,900
Provincial Grants and Contracts	-	23,200	44,563	115,600	115,600	115,600	115,600	115,600
Total Revenue	\$845,508	\$1,110,865	\$1,503,829	\$1,684,718	\$1,809,971	\$2,073,867	\$2,494,063	\$2,494,063
Expenses								
Salaries and Benefits	\$506,182	\$837,886	\$1,139,623	\$1,313,431	\$1,244,374	\$1,601,198	\$1,925,569	\$1,925,569
Service and Supplies	277,237	235,957	349,394	315,760	305,722	364,044	384,107	384,107
Total Expenses	\$783,419	\$1,073,843	\$1,489,017	\$1,629,191	\$1,550,096	\$1,965,242	\$2,309,676	\$2,309,676
Net Contribution	\$62,089	\$37,022	\$14,812	\$55,527	\$259,875	\$108,625	\$184,387	\$184,387

The revenue growth for 2025/26 is attributed to two new course offerings for the school year: community support worker, and core construction.

RMC expenses have been adjusted to reflect the programs expected to be offered each year. These expenses do not include indirect costs such as administrative support and facility usage.

International Education

The district has a multi-year business plan to support non-resident students in the International Education program that is built around four main priorities: international recognition, outstanding education experience, authentic Canadian cultural experience, and positive economic impact. The projected program enrolment is 550 FTE for 2025/26 and the following three years.

The expense estimates for the academic and short-term programs are summarized in the following table. These expenses do not include indirect costs such as administrative support and facility usage.

	2021/22 Actual	2022/23 Actual	2023/24 Actual	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget
Revenues								
Academic Program Enrolment								
Elementary (FTE)	48	68	59	58	60	60	60	60
Secondary (FTE)	405	446	482	500	490	490	490	490
Total FTE	453	514	541	558	550	550	550	550
Academic Program Revenue								
Tuition - Elementary	\$672,000	\$986,000	\$855,500	\$887,400	\$960,000	\$972,000	\$972,000	\$972,000
Tuition - Secondary	5,680,950	6,482,003	7,049,490	7,718,925	7,563,925	7,661,925	7,661,925	7,661,925
Application/Custodial Fees	160,000	144,648	126,452	261,600	261,600	261,600	261,600	261,600
Homestay Placement Fees	132,984	145,850	175,735	198,299	198,299	198,299	198,299	198,299
Medical Fees	519,055	637,939	672,770	686,616	677,016	752,416	752,416	752,416
Total Academic Revenue	7,164,989	8,396,440	8,879,947	9,752,840	9,660,840	9,846,240	9,846,240	9,846,240
Short-Term Program Revenue								
Tuition	29,249	167,743	123,648	187,431	225,483	303,815	303,815	303,815
Medical Fees	1,360	4,200	2,830	8,712	8,712	12,110	12,110	12,110
Total Short-Term Revenue	30,609	171,943	126,478	196,143	234,195	315,925	315,925	315,925
Total Revenue	\$7,195,598	\$8,568,383	\$9,006,425	\$9,948,983	\$9,895,035	\$10,162,165	\$10,162,165	\$10,162,165
Expenses								
Academic Program								
Salaries and Benefits	\$3,715,960	\$4,101,397	\$4,703,299	\$5,116,409	\$5,084,194	\$5,185,878	\$5,185,878	\$5,185,878
Services and Supplies	1,578,626	1,964,179	2,100,100	2,319,302	2,251,282	2,316,308	2,362,634	2,409,886
Total Academic Expenses	5,294,586	6,065,576	6,803,399	7,435,711	7,335,476	7,502,186	7,548,512	7,595,764
Short-Term Program								
Salaries and Benefits	5,149	18,589	14,390	17,117	27,830	28,387	28,387	28,387
Services and Supplies	7,470	52,147	45,986	56,892	76,292	97,592	97,592	97,592
Total Short-Term Expenses	12,619	70,736	60,376	74,009	104,122	125,979	125,979	125,979
Homestay Program								
Salaries and Benefits	280,012	298,932	321,854	324,183	326,611	337,280	337,280	337,280
Services and Supplies	21,851	18,001	18,761	17,820	19,970	18,540	18,540	18,540
Total Homestay Expenses	301,863	316,933	340,615	342,003	346,581	355,820	355,820	355,820
Total Expenses	5,609,068	6,453,245	7,204,390	7,851,723	7,786,179	7,983,985	8,030,311	8,077,563
Net Contribution	\$1,586,530	\$2,115,138	\$1,802,035	\$2,097,260	\$2,108,856	\$2,178,180	\$2,131,854	\$2,084,602

2025/26 and 2026/27 reflect board-approved tuition rates. While a collective agreement is yet to be signed, the salaries and benefits for the academic program for 2026/27 have been increased by 2% to align with anticipated inflation, given approved rate increases for revenue have been applied. Similarly, services and supplies for the academic program for years 2026/27 to 2028/29 have been increased by 2%.

Revenue for 2025/26 reflects tuition rates of \$16,000 for elementary students and \$15,500 for secondary students as approved by the board on March 6, 2024. Revenue for 2026/27 reflects tuition rates of \$16,200 for elementary students and \$15,700 for secondary students as approved by the board on February 12, 2025.

Expenses for the International Education program are adjusted in the base budget to reflect enrolment driven changes and contractual obligations.

In 2025/26, international short-term programming revenue is estimated to increase to \$234K with expense increase to \$104K to give a net contribution of \$130K. For 2026/27, it is anticipated to continue to increase revenue to \$316K with expenses of \$126K and a net contribution of \$190K.

The Net Contribution for 2025/26 is a decrease of \$0.06M mainly due to a \$71K decrease due to enrolment, average salary, and benefit changes offset by \$60K increase in service and supplies, revenue, and cultural program changes.

For 2026/27, total services and supplies expenses (\$181K) related to increased tuition and orientation fees are anticipated, along with increased staffing costs.

Continuing Education and Online Learning

The Continuing Education program provides a variety of courses for individuals aged 16 or older, including adult graduation, high school graduation, and English language foundations. Classes are offered in person and online during the day and evening. Courses are tuition free for non-graduated resident students and for graduated resident students enrolled in foundations and academic upgrading courses funded by the Ministry of Education and Child Care.

The Continuing Education team has established a successful working relationship with both Alouette Correctional Centre for Women and Fraser Regional Correctional Centre creating opportunities for students in these facilities to engage in formal academic learning.

The district continues to evaluate and refine its continuing education programs to ensure they meet the evolving needs of the community.

Revenue and expenses for Continuing Education and Online Learning are presented in the following table.

	2021/22 Actual	2022/23 Actual	2023/24 Actual	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget
Revenues								
Provincial Grants - MECC								
School-Age	\$519,414	\$393,756	\$348,698	\$471,990	\$418,090	\$418,090	\$418,090	\$418,090
Non-Graduated Adult	227,608	413,089	490,633	391,188	506,440	506,440	506,440	506,440
Graduated Adult	89,912	117,262	214,695	154,950	296,382	296,382	296,382	296,382
Fee Payers	54,800	24,180	51,845	28,775	28,775	28,775	28,775	28,775
Total Revenue	\$891,734	\$948,287	\$1,105,871	\$1,046,903	\$1,249,687	\$1,249,687	\$1,249,687	\$1,249,687
Expenses								
Salaries and Benefits	\$977,889	\$921,508	\$1,172,332	\$1,194,447	\$1,344,163	\$1,344,163	\$1,344,163	\$1,344,163
Service and Supplies	43,640	23,500	59,834	43,413	32,925	32,925	32,925	32,925
Total Expenses	1,021,529	945,008	1,232,166	1,237,860	1,377,088	1,377,088	1,377,088	1,377,088
Net Contribution (Loss)	\$(129,795)	\$3,279	\$(126,295)	\$(190,957)	\$(127,401)	\$(127,401)	\$(127,401)	\$(127,401)

Operating Budget Four-Year Projections

Based on the assumptions detailed above, the following table summarizes the operating budget projections for the next four years.

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)

Projected Operating Base Budget for 2025/26

Based on projected cost increases and enrolment changes for 2025/26, the base operating budget deficit is estimated to be \$0.48 million (\$0.92 million ongoing budget shortfall and \$0.44 million one-time budget surplus). The estimated available 2024/25 surplus of \$0.12 million is proposed to be used to fund one-time changes in 2025/26.

2025/26 Projected Operating Budget Balance		
		(\$ millions)
Salary and benefit changes	Schedule 1	\$(0.56)
Services, supplies, and utility changes	Schedule 2	(0.09)
Enrolment driven changes	Schedule 3	1.11
Other changes	Schedule 4	(1.00)
MECC funding changes (other than enrolment)		0.06
Projected Base Operating Budget Shortfall		(0.48)
Proposed Ongoing Budget Changes		1.49
Proposed One-Time Budget Changes		(1.13)
Use of Prior Year Surplus		0.12
Total Projected Operating Budget Shortfall		\$-

Schedules 1-4 that follow provide further detail on the base budget changes summarized above.

Schedule 1

2025/26 PROJECTED CHANGE IN SALARIES AND BENEFITS

	FTE	(\$ millions)
Salary and benefit changes		
Increase in average teacher salaries		\$(1.29)
Increase in average associated support salaries		(0.01)
Increase in support salaries		(0.01)
Increase in general wage for trustees		(0.01)
Classroom teacher prep time covered by librarians	9.13	1.20
Anticipated unplanned vacancies for education assistants *	8.79	0.50
		0.38
Benefit rate and usage changes		
Increase in CPP		(0.14)
Increase in EI		(0.05)
Increase in WorkSafeBC		(0.03)
Increase in non-statutory benefits		(0.72)
		(0.94)
Total Projected Change in Salaries and Benefits		\$(0.56)

* The anticipated unplanned vacancy reduction of education assistants of 8.79 FTE is based on historical vacancy savings realized in recent years. The 8.79 FTE is a reduction in budget only and is still available to be staffed based on the needs in the schools.

Schedule 2

2025/26 PROJECTED CHANGE IN SERVICES, SUPPLIES AND UTILITIES

	(\$ millions)
Services, supplies and utilities changes	
Increase in utilities	\$(0.03)
Increase in software licenses	(0.02)
Increase in other services and supplies due to inflation	(0.04)
Total Projected Change in Services, Supplies and Utilities	\$(0.09)

Schedule 3 2025/26 PROJECTED ENROLMENT DRIVEN CHANGES

	2024/25 Rate	2025/26 Rate	2024/25 Student FTE	2025/26 Student FTE	Student FTE Change	Budget Change (\$ millions)
PROJECTED REVENUE CHANGES						
September Enrolment						
Regular and Continuing Education - School Age	\$8,915	\$9,015	16,436.38	16,521.26	84.89	\$0.76
Online Learning	7,200	7,280	14.13	20.00	5.88	0.04
Adults	5,690	5,755	27.75	26.00	(1.75)	(0.01)
Inclusive Education - Level 1	50,730	51,300	15.00	13.00	(2.00)	(0.10)
Inclusive Education - Level 2	24,070	24,340	1,169.00	1,223.00	54.00	1.31
Inclusive Education - Level 3	12,160	12,300	388.00	362.00	(26.00)	(0.32)
English Language Learners	1,795	1,815	1,592.00	1,866.00	274.00	0.50
Indigenous Education	1,770	1,790	1,389.00	1,403.00	14.00	0.02
February Enrolment						
Continuing Education - School Age	8,915	9,015	2.00	2.00	-	-
Continuing Education - Adult	5,690	5,755	18.00	25.00	7.00	0.04
Online Learning - Grade K-9	3,600	3,640	-	-	-	-
Online Learning - Grade 10-12	7,200	7,280	22.00	20.00	(2.00)	(0.01)
Online Learning - Adult	5,690	5,755	5.00	5.00	-	-
Inclusive Education - Level 1	25,365	25,650	-	-	-	-
Inclusive Education - Level 2	12,035	12,170	20.00	20.00	-	-
Inclusive Education - Level 3	6,080	6,150	20.00	13.00	(7.00)	(0.04)
Newcomer Refugees	4,458	4,508	-	-	-	-
English Language Learner - Newcomer Refugees Only	898	908	-	-	-	-
May Enrolment						
Continuing Education - School Age	8,915	9,015	2.00	2.00	-	-
Continuing Education - Adult	5,690	5,755	16.00	30.00	14.00	0.08
Online Learning - Grade K-9	2,400	2,427	-	-	-	-
Online Learning - Grade 10-12	7,200	7,280	22.00	10.00	(12.00)	(0.09)
Online Learning - Adult	5,690	5,755	2.00	2.00	-	-
Summer Learning						(0.04)
Total Changes in Operating Grant Funding						2.14
Graduated Adults	5,690	5,755	28.50	51.50	23.00	0.13
Total Projected Revenue Changes						\$2.27

	Employee FTE Change	Budget Change (\$ millions)
PROJECTED EXPENSE CHANGES		
Enrolment Driven Staffing Changes		
Teachers	7.12	(0.93)
Occupational therapists	0.80	(0.11)
Vice principal administration	0.28	(0.03)
Additional Enrolment Driven Expense Changes		
Services and supplies		(0.06)
Indigenous education		(0.03)
Total Projected Expense Changes		(1.16)
Total Enrolment Driven Changes		\$1.11



Schedule 4 2025/26 PROJECTED OTHER CHANGES TO THE BUDGET

(\$ millions)

Ongoing Impact of 2024/25 Amended Budget \$(0.89)**2025/26 Ongoing Revenue and Expenses**

Indigenous Education	(0.04)
International Education	(0.06)
Teacher professional development	(0.18)
Ridge Meadows College	0.14
Child Care	0.06
Interest income	0.05
HVAC contracted services	(0.11)
Other facilities	(0.05)
Information technology	(0.11)
Miscellaneous expense	(0.07)
	(0.37)

2025/26 One-Time Revenue and Expenses

Interest income	0.36
Community rentals	(0.01)
Information technology	(0.08)
Miscellaneous expense	(0.02)
	0.26

Total Projected Other Changes \$(1.00)

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.

Several factors contribute to these budget challenges, including the Ministry of Education and Child Care's funding model and allocations, commitments within collective agreements, and rising costs due to inflation that are not adequately funded.

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 presented in the previous section 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.

Following the April 16, 2025, presentation of the Proposed Preliminary Budget for 2025/26, feedback on the proposed budget was collected through an online survey, the April 22, 2025, Indigenous Education Community meeting (Katzie First Nation, Kwantlen First Nation, Golden Ears Métis Society, and Fraser River Indigenous Society), written submissions, and presentations at the April 23, 2025 Finance Committee of the Whole meeting. A summary of the feedback received can be reviewed on the district website in the *2025/26 Proposed Preliminary Budget Public Engagement Summary*.



1.0 Support for School Growth Plans

Each year, school staff review student progress and develop school growth plans to improve student learning. The goals identified in the school growth plans fall into six themes: equity, literacy, social emotional learning, numeracy, assessment and reporting, and secondary innovation.

Achieving the goals outlined in these plans requires resources, some of which is reflected in the ongoing base budget. These resources include dedicated staffing, collaborative planning time, and learning resources. Ongoing investment in these areas continues to drive improvements in student achievement as demonstrated by rising six-year graduation rates.

There is alignment between school growth plan themes, board-approved staffing, and learning resources—all dedicated to student learning. These priorities are further reinforced by the provincial goals set by the Ministry of Education and Child Care through the Framework for Enhancing Student Learning.

Supporting Effective Literacy Practices

Recently, the Ministry of Education and Child Care announced an enhanced focus on literacy, including an investment in school districts through the Literacy Professional Learning Grant. At the same time, the school district continues to prioritize literacy as a strategic goal, reflected in the majority of school growth plans. We recognize the importance of providing effective literacy instruction, assessment, and interventions that reflect the uniqueness and interests of students.

Over the last two years, we have developed a literacy framework for the district based on current research. We have also provided learning opportunities and resources aligned with this framework. We are now building on this foundation by developing a district literacy strategy. For the 2025/26 school year we will focus on K-3 students and educators. This will involve the implementation of a literacy screener and other recommended assessments to help teachers better support a students' literacy development. Literacy helping teachers, in collaboration with other teachers, will develop literacy instructional supports and guides for instruction, assessment, and intervention. Professional learning will be provided for K-3 teachers in the upcoming school year. In addition, resources and communication materials will be developed for parents and guardians.

It is proposed that 1 FTE of literacy helping teacher staffing at a cost of \$135K be allocated on a one-time basis to maintain the current allocation of two elementary literacy helping teachers serving our 22 elementary schools. The funding breakdown is as follows:

- 0.2 FTE (\$27K) from the Literacy Professional Learning Grant special purpose fund
- 0.4 FTE (\$54K) from the Curriculum Learning and Support Fund within the Operating Fund
- 0.4 FTE (\$54K) from other operating funds

It is proposed that \$135K be allocated on a one-time basis for 1 FTE literacy helping teacher staffing to support literacy initiatives in schools, with \$108K of this amount funded from the Operating Fund.

Supporting Effective Numeracy Practices

District and provincial data demonstrate the need to prioritize numeracy instruction to ensure that students develop strong numeracy skills. During 2024/25, multiple professional learning opportunities were provided to support effective numeracy instruction and assessment practices. These included differentiated entry points for learners, growth mindset strategies in math, multiple ways for students to demonstrate learning, and hands-on problem solving and concrete ways to think about and solve math problems. These learning opportunities were delivered through workshops in schools, side-by-side team teaching, lunch-and-learning sessions, and online developed resources.

In addition, during 2024/25, we have been working with a group of teachers from three elementary schools to explore effective numeracy pedagogy and assessment practices. The goal is to strengthen understanding of the numeracy curriculum and effective numeracy instruction by working with curriculum progressions and assessment practices that align with the Universal Design for Learning (UDL) Framework. This working group will continue their work in 2025/26 to create a numeracy instructional framework and a year-end summative numeracy assessment tool ready for spring 2026. This new tool will replace the current year-end BC Performance Standards Numeracy Assessment in our Parent Portal and will provide more detailed data to support instructional planning and intervention.



It is proposed that \$30K be allocated on a one-time basis to expand our district's numeracy exploration teams to continue their work on creating numeracy curricular progressions and formative and summative assessment tools. The funding breakdown is as follows:

- \$20K from a carryforward of appropriated 2024/25 numeracy funds (not fully utilized due to TTOC shortages)
- \$10K from the Curriculum Learning and Support Fund

These funds will support district and school-based workshops on topics such as inquiry-based numeracy, K/1 Numeracy Series, hands-on and open learning tasks using the UDL framework.

It is proposed that \$20K be allocated as a carryforward of appropriated 2024/25 numeracy funds and \$10K be allocated on a one-time basis to expand our district's numeracy exploration teams to continue their work on creating numeracy curricular progressions and formative and summative assessment tools.

Successful Learning Opportunities for Secondary Learners

There has been an ongoing focus on enhancing secondary assessment and instructional practices to support all secondary-aged learners in achieving meaningful high school graduation outcomes.

The diversity of secondary-aged learners continues to grow, along with the need for learners and educators to adapt to the ever-changing landscape of the pathways to contribute to society. In addition, a recent ministry audit has provided an opportunity to review alternate educational and alternative learning opportunities in the district. This review will help ensure that secondary schools and programs are effectively supporting all students towards graduation.

It is proposed that \$20K of the Curriculum Learning and Support Fund be allocated on a one-time basis, to support this work among secondary leaders, educators and students.

It is proposed that \$20K of the Curriculum Learning and Support Fund be allocated on a one-time basis to review what alternate educational and alternative learning opportunities are needed in the district and secondary schools to support each student towards graduation.

Early Learning - StrongStart

StrongStart is an early learning program that allows parents to participate with their young child (aged birth to five) in play-based early learning activities, including stories, music, and art. At no cost to families, this early learning drop-in program helps prepare children for success in kindergarten. StrongStart special purpose funding from the Ministry of Education and Child Care has remained unchanged since 2012/13 at \$256K while the cost to operate this program has increased annually with inflation and is projected at \$325K for 2025/26. \$55K of this \$69K total shortfall can be funded from other early learning program and project special purpose funds, as outlined on page 72, leaving a funding shortfall of \$14K.

It is proposed that \$14K be allocated from the operating budget on a one-time basis to fund the portion of StrongStart supply expenses that exceed available early learning grant funding.

It is proposed that \$14K be allocated from the operating budget on a one-time basis to fund the portion of StrongStart supply expenses that exceed available early learning grant funding.

Secondary Assessment Committee

The district's secondary assessment committee was originally established in 2016/17 with the introduction of the revised provincial curriculum. Its mandate is to support secondary innovation in instruction and assessment. Each year, the committee has undertaken meaningful work to support staff at all secondary school sites with implementing practices such as core competencies, proficiency scale assessment, formative assessment strategies, descriptive feedback, and inclusive instructional approaches.

During 2024/25, the committee focused on enhancing formal and informal reporting practices, including student-led conference structures. In 2025/26, the committee will continue to support implementation of the K-12 Student Reporting Policy. Additionally, it is anticipated that the committee will play a leadership role in the district's response to the ministry audit and the district's public engagement survey on secondary school scheduling.

The replacement staffing costs associated with this committee's work have changed significantly over the years; however, the annual ongoing allocation has remained unchanged. During the pandemic, we were able to redirect other secondary innovation funds to cover the costs associated with the committee's work but have been unable to sustain this post-pandemic.



It is proposed that \$18K be allocated on an ongoing basis to supplement the secondary assessment committee's annual ongoing allocation and ensure that the necessary replacement costs for committee members are fully covered.

It is proposed that \$18K be allocated on an ongoing basis to support the secondary assessment committee.

Safe and Caring Schools

Safe and Caring Staffing at Secondary Schools

Our secondary schools continue to require additional staffing to support vulnerable students and those with intensive or additional support needs. We also recognize the importance of regular attendance and the need to continue to monitor and encourage it by providing wraparound support.

It is proposed that \$112K be allocated on a one-time basis for 6 safe and caring school teacher staffing blocks (0.857 FTE) for secondary schools to support student wellness and provide targeted interventions to promote student attendance and success.

It is further proposed that \$37K be allocated on a one-time basis for an additional 2 safe and caring school teacher staffing blocks (0.286 FTE) from the carryforward of appropriated 2024/25 operating fund surplus for 2025/26.

It is proposed that \$112K be allocated on a one-time basis for 6 safe and caring school blocks (0.857 FTE teacher) for secondary schools to support student wellness. It is further proposed that \$37K be allocated on a one-time basis for an additional 2 safe and caring school blocks (0.286 FTE teacher) from the carryforward of appropriated 2024/25 operating fund surplus for 2025/26.

Bridges Program

The Bridges Program (Bridges), established in 2024/25, is designed to provide vulnerable youth across the school district with the necessary support to re-engage in their home school environment and enhance their overall academic success. The program supports students in grades 6-8 who are facing unique challenges in their learning, mental health, and personal circumstances. The program currently supports 15 students with learning opportunities both on-site and in the community three times per week. The Bridges team provides ongoing connections with students as they transition back to their home school.

Students benefit from a personalized and flexible education approach tailored to their individual needs, with a focus on fostering social-emotional learning (SEL), self-regulation, and academic skills in literacy and numeracy. The district's completion rates reflect its commitment to keeping students engaged in learning. Through a strength-based approach, Bridges identifies and provides targeted interventions to support vulnerable youth, offering outreach programming outside of their home-based schools.

Over the past year, the Bridges team has made significant strides in establishing a program that allows students to engage in hands-on learning at Riverside Centre and in the community. Students participate in activities at the Greg Moore Youth Centre and Connex shop spaces, ensuring they remain connected to their learning in dynamic and supportive settings. The team also collaborates closely with local mental health services, including the Family & Youth Resource and Support Team (FYRST) and Foundry, to provide holistic care and support.

Through this ongoing work, our staff has built meaningful connections with students that have already resulted in significant success. Many students who previously struggled to engage in their learning are now finding success and confidence in their abilities. Some students who once did not see themselves as learners are now actively participating, making progress, and bridging the gaps in their academic and personal development. Notably, 4 students who were not attending school prior to participating in Bridges are now attending Bridges regularly, a direct result of the program's consistent support and tailored interventions.

The safe and caring schools department, in collaboration with the learning services department, will extend support to serve approximately 20 students across the district who struggle to attend class and require further guidance cultivating self-regulation strategies. Using a trauma-informed approach, staff will create educational experiences for students to develop their numeracy and literacy skills, fostering SEL competencies and self-regulation skills.

It is proposed that \$79K be allocated on a one-time basis to increase itinerant teacher staffing by 0.6 FTE to 1 FTE to support the Bridges Program for grade 6-8 students.

It is proposed that \$79K be allocated on a one-time basis to increase itinerant teacher staffing by 0.6 FTE to 1 FTE to support the Bridges Program for grade 6-8 students.



Equity Team

In alignment with the district's ongoing commitment to equity, the K-12 Anti-Racism Action Plan, and in response to the BIPOC (Black, Indigenous, and People of Colour) Student Forum, and the *Deepening Indigenous Education and Equity: Supporting the Wholistic Success of Indigenous Learners, Families and Communities* report (Strand 5 and Strand 6 recommendations), it is proposed that \$85K be allocated as a carryforward of appropriated 2024/25 anti-racism funds to support development of a Train-the-Trainer model for anti-racism learning and the establishment of an Equity Team to advance this critical work.

It is proposed that \$85K be allocated as a carryforward of appropriated 2024/25 anti-racism funds to support the development of a Train-the-Trainer model for anti-racism learning and the establishment of an Equity Team to advance this critical work.

Student Voice Leadership

Based on input from Student Voice, it is proposed that \$14K be allocated on a one-time basis for secondary schools, inclusive of alternate education, to support student-led selection of resources that promote equity, diversity, and inclusion. This funding empowers students to exercise leadership in choosing and purchasing resources that reflect their identities and experiences, aligning with feedback from the BIPOC Student Forum. Students have expressed a desire to see themselves reflected in learning materials, leadership opportunities, and workshops led by BIPOC professionals. They want resources that go beyond a Eurocentric focus, embracing diverse perspective, histories, and contributions that affirm their identities and lived experiences. In collaboration with school administration and within established guidelines, students will play an active role in distributing these funds.

It is proposed that \$14K be allocated on a one-time basis for secondary schools, inclusive of alternate education, to support student-led selection of resources that promote equity, diversity, and inclusion.

Relief Teachers

Relief teachers are casual on-call positions dispatched as needed to provide classrooms coverage. They engage with students, provide temporary instructional supervision and guidance, and manage classroom behaviour to maintain a positive learning environment for all students. Relief teachers are dispatched to cover teacher assignments on a day-to-day basis in situations where the school district has exhausted our list of available certified teachers teaching on call.

It is proposed that \$20K be allocated on a one-time basis for the training of relief teachers in the district.

It is proposed that \$20K be allocated on a one-time basis for the training of relief teachers in the district.

Education Leadership

Principals and vice principals serve in uniquely rewarding and demanding positions, balancing both managerial and education leadership responsibilities. The School Act sets out the broad and extensive list of duties of principals and vice principals. Within our current context of enrolment growth and increasing complexity of the role, it is essential that education leadership positions are appropriately staffed and supported.

Elementary Administration Staffing

The implementation of the restored teacher collective agreement language provisions has significantly increased the responsibilities and workload of school-based administrative staff. These added duties include school organization related to class size and composition provisions, as well as the management of non-compliance remedy provisions, non-enrolling staffing, and restored provisions relating to staff committee and school-based teams. 1.7 FTE of additional vice principal staffing to support these added duties has been an allocation on a one-time basis in each of the prior fiscal year from 2018/19 to 2024/25.

It is proposed that \$288K be allocated from the Classroom Enhancement Fund Overhead special purpose fund on an ongoing basis for 1.70 FTE of additional vice principal administrative time at elementary schools. This reflects 0.10 FTE of administration staffing time being added to the assignments of the 17 vice principals at elementary schools. This change requires the ongoing transfer of 1.70 FTE teaching time (previously covered by vice principals) to teachers, resulting in an ongoing decrease of \$74K in operating budget expenses.

It is proposed that \$288K be allocated from the Classroom Enhancement Fund Overhead special purpose fund on an ongoing basis for 1.70 FTE of additional elementary vice principal administrative time, requiring the ongoing transfer of 1.70 FTE teaching time (previously covered by vice principals) to teachers for an ongoing decrease to operating budget expenses of \$74K.

School Staffing

Yennadon Elementary School

The Yennadon Elementary campus consists of the main school building, the Yennadon Annex, and four portables (three for classrooms and one for dedicated staff and student support space) located adjacent to the Annex. In fall 2024, additional space for staff and students was put into place to accommodate the unique needs of the Yennadon Annex. The current district staffing methodology and formulas for elementary schools do not account for the unique complexity of the enrolment and campus layout. For 2025/26, Yennadon Elementary is expecting a student enrolment of 710, with 535 students in the main building and 175 students in the Annex and portables.

It is proposed that \$33K be allocated on an ongoing basis for additional 0.57 FTE of clerical time in the Yennadon Elementary Annex to maintain the 2024/25 clerical staffing level.

It is proposed that \$33K be allocated on an ongoing basis for additional 0.57 FTE of clerical time in the Yennadon Elementary Annex to maintain the 2024/25 clerical staffing level.

Extracurricular Elementary Band Program

The 2024/25 operating budget supplements an optional elementary band program offered at five secondary schools. This extracurricular program, which serves approximately 200 elementary students annually, has been funded through general enrolment allocations for several years; however, continued funding is no longer sustainable.

To address the district's structural deficit and ensure the long-term stability of programs across the system, it is proposed that the district's ongoing supplemental funding for this program be discontinued, resulting in ongoing budget savings of approximately \$82K (0.625 FTE teacher). Music programs at the grade 8–12 level will continue to be offered at all secondary schools. This change will not impact the delivery of Arts Education, including music, which remains a core component of the curriculum in elementary schools.

It is further proposed that \$82K be allocated from the carryforward of appropriated 2024/25 operating fund surplus on a one-time basis to support the extracurricular elementary band program for the 2025/26 school year. This funding will ensure the program's continued delivery while providing the time and stability needed to plan for its long-term sustainability. Over the course of the 2025/26 year, the district will work collaboratively with the BC Music Educators' Association and program teachers to examine program structures and identify approaches for the band program to operate in a cost-neutral manner beyond 2025/26.

It is proposed that the district's supplemental funding of the extracurricular elementary band program be discontinued to achieve ongoing budget savings of \$82K (0.625 FTE teacher). It is further proposed that \$82K (0.625 FTE teacher) be allocated from the carryforward of appropriated 2024/25 operating fund surplus on a one-time basis to support the extracurricular elementary band program for the 2025/26 school year.

2.0 Learning Services

The Ministry of Education and Child Care provides supplemental inclusive education funding to school districts to support students with disabilities and diverse abilities.

In 2025/26, learning services staffing base budget allocations include 539.31 FTE education assistants, 26 FTE child and youth care workers (16.35 FTE funded from operating and 9.65 FTE funded from CommunityLINK), 7 FTE

helping teachers, 2 FTE hearing resource teachers, 0.6 FTE vision teacher, 1 FTE home and hospital teacher, 3.8 FTE occupational therapists, 8 FTE speech and language pathologists, and 7.4 FTE school psychologists (including 0.4 FTE allocated for summer assessments to assist in reducing waitlists).

The base budget also includes allocations for accessibility needs, specialized supplies, transportation, early intervention and inclusionary program training, and teacher release time to support collaborative planning, as well as an instructional bank allocation of \$1.28M to support additional staffing for needs emerging during the year.

The base budget allocation for 2025/26 includes an increase of 0.8 FTE for occupational therapists to work collaboratively with school teams to provide appropriate accommodations and interventions designed to enhance the learning potential of students with disabilities and diverse abilities. It also includes an increase of 0.1 FTE for the helping teacher for gifted education to provide increased programming to gifted students whose numbers have increased by 20% in the last two years.

Education Assistant Staffing

The district currently allocates 4.13 FTE of temporary education assistant (EA) staffing across elementary schools during the first eight weeks of the school year to support kindergarten transition. This initiative was originally introduced in 2021/22 to provide short-term assistance as young learners adapted to the school environment after the pandemic. However, it has become evident that many kindergarten students who benefit from this support require ongoing assistance beyond the initial eight-week period. Additionally, the temporary nature of the positions creates recruitment and retention challenges, as short-term roles are less attractive to qualified EAs seeking stable, ongoing employment.

It is proposed that these temporary positions be discontinued in favour of utilizing full-time EA positions to support students requiring ongoing assistance. This approach will provide more consistent and sustainable inclusive education programming throughout the school year while contributing budget savings to help address the district's structural deficit.

It is proposed that 4.13 FTE of temporary education assistant staffing for kindergarten transition be discontinued for ongoing budget savings of \$235K and in favour of utilizing full-time EA positions to support students requiring ongoing assistance.

The district remains committed to supporting Kindergarten classrooms as positive and safe learning environments. Each spring, schools and Learning Services work together to understand the needs of incoming students to ensure supports are thoughtfully deployed, with ongoing review and timely adjustments continuing into the fall and throughout the school year.

Home and Hospital Teacher Staffing

The district currently allocates 1.0 FTE of full-time home and hospital teacher staffing to support students who are temporarily or intermittently unable to attend school due to medical, physical, or mental health conditions. However, historical analysis indicates that only part-time staffing is typically required to meet the demand for this service, as the need fluctuates throughout the year.

It is proposed that the full-time home and hospital teacher staffing be discontinued to achieve ongoing budget savings of \$131K, and that \$72K be allocated to the instructional bank to support temporary home and hospital teacher staffing needs that arise during the year. If the \$72K is not fully utilized for this purpose, it will be available to support other staffing needs for students with disabilities and diverse abilities, including EA staffing.

It is proposed that the 1 FTE full-time home and hospital teacher staffing be discontinued to achieve ongoing budget savings of \$131K, and that \$72K be allocated to the instructional bank to support temporary home and hospital teacher staffing needs that arise during the year.

Collaborative Teaching

Collaborative teaching is a strategy in supporting early intervention and fostering inclusive learning environments. By pairing educators with complementary expertise, this approach enhances instructional effectiveness and provides targeted support for diverse learners.



It is proposed that \$523K be allocated on a one-time basis for 4.0 FTE co-teaching staffing to support early intervention and inclusionary programming in elementary schools.

It is proposed that \$523K be allocated on a one-time basis for 4.0 FTE co-teaching staffing to support early intervention and inclusionary programming in elementary schools.

School Psychologist Assessments

The district is continuing to experience a shortage of school psychologist staffing and recruitment challenges for this position.

It is proposed that \$184K savings from anticipated school psychologist vacancies (1.5 FTE) be reallocated on a one-time basis for contracted school psychology services to complete psychoeducational assessments for students throughout the district while we are unable to fill all of these positions.

It is proposed that \$184K savings from anticipated school psychologist vacancies (1.5 FTE) be reallocated on a one-time basis for contracted school psychology services.

3.0 Support for Operational Plans

Payroll Staffing

In 2009, staffing for the payroll and benefits department was downsized from 5 FTE to 4 FTE. Since 2009, staffing levels across the district have increased more than 30%, leading to an increase in the volume of payroll and benefit records and transactions to administer.

In addition to the growth in employees, evolving legislative and regulatory requirements have increased the complexity of payroll and benefits administration. These include the implementation of Employment Standards Act (ESA) sick leave, new Canada Revenue Agency reporting requirements, updates to collective agreements, expansion of benefit programs for TTOCs, and the management of remedies usage and tracking.

The current payroll team is operating beyond its capacity, increasing the risk of delays in payroll processing, non-compliance with legislative and contractual obligations, payroll calculation errors, insufficient maintenance and upgrades of the payroll system, decreased service levels, and staff burnout and turnover. Increasing capacity of the payroll and benefits department is critical to reduce the risks associated with this essential service.

It is proposed that \$91K be allocated on an ongoing basis to fund a 1.0 FTE senior payroll and benefits administrator (CUPE position) in finance, increasing the capacity of the payroll and benefits department to fulfill essential services.

It is proposed that \$91K be allocated on an ongoing basis for 1 FTE senior payroll and benefits administrator (CUPE position), increasing the capacity of the payroll and benefits department in finance to fulfill essential services.

Human Resources Staffing

The Human Resources (HR) function is critical to supporting the success of our staff and students. Over time, the HR department has experienced an increased workload with the continued implementation of restored teacher collective agreement language, employee growth, and increasing complexity of work. Unfortunately, the staffing levels within our HR department have not kept pace with this growth, leading to challenges in managing the day-to-day work demands and insufficient capacity to fully execute the HR operational plan.

Dispatch Coordination

One of the positions facing high volumes of work is the 0.74 FTE dispatch coordinator position. This CUPE position is currently tasked with ensuring adequate float coverage for support staff absences, a demand that has grown substantially. To address this heightened workload and improve operational efficiency, it is proposed that \$22K be allocated on an ongoing basis to add 0.26 FTE to the existing 0.74 FTE dispatch coordinator position, partially offset by an ongoing \$12K decrease to training and support budgets within HR.

It is proposed that \$22K be allocated on an ongoing basis to add 0.26 FTE to the existing 0.74 FTE dispatch coordinator (CUPE position), partially offset by an ongoing \$12K decrease to training and support budgets within HR.



Health and Safety

Ensuring a safe working environment remains a priority for our district. WorkSafeBC encourages employers to participate in the Certificate of Recognition (COR) program, which rewards employers who exceed the current legal requirements and maintain a robust occupational health and safety management system (OHSMS). In fall 2024, our school district was awarded COR certification and subsequently received a financial incentive from WorkSafeBC of \$248K. This funding is reflected in the ongoing base budget for 2025/26 on the assumption that the district will maintain the OHSMS and COR certification.

During 2024/25, a temporary 1 FTE human resources assistant position supporting workplace health and safety was extended on a one-time basis. Prior to COR certification being awarded, it was noted that, once received, the incentives provided by WorkSafeBC would offset the cost of staffing required to maintain an Occupational Health and Safety Management System (OHSMS) that exceeds regulatory requirements. This non-management position is essential for maintaining both the OHSMS and the district's COR certification.

It is proposed that \$101K be allocated on an ongoing basis for the 1 FTE human resources assistant.

It is proposed that \$101K be allocated on an ongoing basis for the continuation of 1 FTE human resources assistant, funded through the WorkSafeBC COR certification incentive, to support the school district in maintaining an occupational health and safety management system that exceeds regulatory requirements.

English Language Learning

English Language Learning (ELL) student enrolment in the district has more than doubled over the past five years and continued growth is projected in the foreseeable future. This growth spans all grades from K-12, with a particular emphasis in elementary schools. Correspondingly, there has been comparable growth in the number of teachers and teaching time dedicated to supporting and delivering ELL services.

District Helping Teacher

There is an educational and operational need for instructional leadership offered through an ELL district helping teacher to ensure alignment and effective delivery of instructional and assessment practices for these learners.

The district staffing formula for secondary international students includes an allocation of ELL staffing. The calculation assumes that every secondary international student requires ELL support. Recently, the overall profile of our secondary international student population has shifted, with some students no longer requiring direct ELL support during their time as students in our district.

It is proposed that 1.04 FTE of the ELL teacher staffing generated by international secondary student enrolment be reallocated on an ongoing basis to fund 1 FTE district ELL helping teacher, including the incremental department head allowance. This change will supplement the ongoing ELL staffing for secondary international students and enhance ELL services for all students (K-12) across the district.

It is proposed that 1.04 FTE ELL teacher staffing generated by international secondary student enrolment be reallocated on an ongoing basis to fund 1 FTE district ELL helping teacher. This change has a net budget impact of \$0.

Budget Savings and Financial Sustainability

Services and Supplies

The district has been operating with a structural deficit during 2024/25 as ongoing operating expenses have exceeded ongoing revenue. Considerable collaborative work has been undertaken to develop a 2025/26 budget that is sustainable. This effort includes making strategic budget adjustments to generate cost savings while maintaining essential services.

It is proposed that the departmental meeting food supply, travel, and training budgets be reduced by 10% to achieve budget savings of \$13K in meeting food supplies, \$15K in training, and \$15K in travel. This reduction will help minimize discretionary spending while maintaining essential departmental functions.

The district has also explored the possibility of replacing its existing 8.5" by 11" traditional white paper—which accounts for approximately 89% of total paper usage—with Sugar Paper, a more sustainable alternative. This has

been successfully piloted at the maintenance department office in 2024. By making this transition district-wide, the district will be able to reduce annual greenhouse gas (GHG) emissions by up to 65 tonnes and achieve an estimated net annual saving of \$26K (which includes reduced paper costs and reduced carbon neutral offset payments to the Ministry of Finance for GHG emissions). It is proposed that the district transition from traditional white paper to Sugar Paper to realize these environmental and financial benefits.

Additionally, the district currently incurs costs for Zoom licenses despite having access to Microsoft Teams, which offers comparable virtual meeting capabilities. By fully transitioning to Microsoft Teams, the district can eliminate redundant software expenses without impacting virtual collaboration and communication. It is proposed to discontinue Zoom to generate an annual cost saving of \$6K, while ensuring staff can continue to conduct virtual meetings effectively.

Combined, these budget changes for services and supplies will reduce the structural deficit by \$75K.

It is proposed that the departmental meeting food supply, travel, and training budgets be reduced by 10% to achieve ongoing budget savings of \$13K in meeting food supplies, \$15K in training, and \$15K in travel. It is further proposed to transition the supply of traditional white paper to Sugar Paper district-wide to generate annual ongoing savings of \$26K and discontinue Zoom to generate annual cost savings of \$6K.

After-School Programs

For many years, the school district has coordinated after-school programming at elementary schools to provide students with structured, supervised care beyond regular school hours. These programs offer expanded educational, emotional, and physical learning opportunities. This program recovers fees payable to third parties for each individual program. It also incurs administrative costs for program management and coordination that is not currently covered by fees. From 2015 to 2023, a \$50K annual grant from the United Way supported this program but this funding ended in 2022/23, resulting in increased subsidization of the program by the district.

It is proposed that an administration fee of 11% be added to after-school program fees for an ongoing recovery of \$23K (23%) of the program manager's salary and benefits cost.

It is proposed that an administration fee of 11% be added to after-school program fees for an ongoing recovery of \$23K (23%) of the program manager's salary and benefits cost.

Staffing Banks

The district has several staffing banks which represent budget reserves that can be allocated to fill staffing needs arising over the course of the year, particularly staffing areas that are not restricted to one staffing position. These staffing banks include the secondary staffing bank (established in 2016/17) and the instructional bank (established in 2017/18) which have historically been funded on an ongoing basis but only utilized on a one-time basis each year with most allocations occurring at the start of the year through the preliminary budget process.

To reduce the structural deficit, it is proposed that:

- The \$1.28M ongoing instructional staffing bank be reduced by \$1.0M and that one-time allocations for staffing positions to begin at the start of the year—such as collaborative teaching that this portion has historically been used for—be considered as being funded directly from available operating budget; and
- The ongoing secondary staffing bank of \$0.19M be discontinued, and that one-time allocations for staffing positions to begin at the start of the year—such as safe and caring staffing at secondary schools that it has been historically used for—be considered as being funded directly from available operating budget.

Combined, these budget changes for staffing banks will further reduce the structural deficit by \$1.19M.

It is proposed that the ongoing instructional staffing bank be reduced by \$1.0M and that the ongoing secondary staffing bank of \$0.19M be discontinued for combined budget savings and structural deficit reduction of \$1.19M.



4.0 Student Transportation

Within the School Act, there is no requirement for the board to provide student school bus transportation service to and from school. In August 2016, the Ministry of Education announced an annual ongoing transportation grant of \$186K for our school district. Since 2016/17, this provincial grant has remained unchanged (no increase for inflation or enrolment growth) and the board decided to use operating funds on a one-time basis, evaluated each year, to provide subsidized student transportation for eligible students to their catchment area school.

The school district defines eligible students for regular student transportation serving Blue Mountain Elementary, Garibaldi Secondary, Highland Park Elementary, Pitt Meadows Secondary, Webster's Corners Elementary, and Whonnock Elementary as:

- Resident primary students (grades K-3) and their siblings attending the same school who live farther than 4 kilometers from their catchment area school.
- All other resident students (grades 4-12) who live farther than 4.8 kilometers from their catchment area school.

In 2024/25, the school district facilitated transportation services for various student groups. Among these were 226 regular eligible riders, 5 riders with an identified disability or diverse ability, and 19 courtesy riders, all served by six bus routes with expenses totaling \$380K (\$1,521 per student). Additionally, 27 eligible riders with disabilities and diverse abilities, 13 regular eligible riders, and 1 courtesy rider were accommodated on four bus routes, three of which required chaperones, incurring a cost of \$306K (\$7,465 per student). Furthermore, 12 students with an identified disability or diverse ability were provided taxi services at a cost of \$45K. Despite these expenses, only a portion of the transportation costs were covered by the \$111K collected from all riders as transportation fees.

Transportation fees were approved in the 2024/25 preliminary budget as outlined in the following table. No changes to these fees are proposed in this budget. Eligible low-income families that use school district busing may apply for a transportation fee waiver as provided for under *Policy 9801 Fees Hardship*.

Transportation	2024/25	2025/26	2026/27	2027/28
First and second child	\$420	\$441	\$463	\$486
Third child +	\$135	\$140	\$145	\$152

For 2025/26, the base budget includes ongoing allocations to provide transportation services for students with disabilities and diverse abilities with a cost of \$361K including specialized buses and taxis. It is proposed that \$260K be allocated on a one-time basis to provide regular transportation services for an estimated 180 riders on four buses, and that projected fee revenue for this service be set at \$67K representing 26% of the cost of the service.

In comparison to 2024/25, this proposed one-time allocation reflects a discontinuation of two buses currently serving Garibaldi Secondary students residing in Silver Valley and Rockridge areas where public transportation options are safer and more accessible than other regions currently served. This proposal also takes the following into consideration:

- Current utilization of district-provided transportation services in 2024/25 is significantly below capacity as a high proportion of registered riders are not regularly using this service. Recent ridership data for routes serving Silver Valley and Rockridge show that routes are operating at less than 30% capacity in the morning and less than 40% in the afternoon.
- The City of Maple Ridge recently confirmed that the following infrastructure improvements have been completed in various areas of Silver Valley and Rockridge: road paving, sidewalk upgrades, street lighting upgrades, a new roundabout, multi-use path lighting, and pedestrian-activated flashing lights installed at crosswalks.
- Coast Mountain Bus Company recently confirmed that their bus routes serve Silver Valley and Rockridge to/from Garibaldi Secondary, with service approximately every 30 minutes during peak times, and requiring a bus transfer at Haney Place. They further indicated that they have the funding and ability to make modest changes to service levels to provide bus capacity to align with Garibaldi Secondary school bell times, should public bus ridership in the area increase.

It is proposed that \$260K be allocated on a one-time basis to provide regular transportation services on four buses, with the discontinuation of two buses currently serving secondary students residing in Silver Valley and Rockridge areas where public transportation options are safer and more accessible than other regions currently served, and that projected fee revenue for this service be set at \$67K.

5.0 Use of 2024/25 Available Operating Surplus

Support for the Capital Budget

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.

To fund the capital needs identified in this budget, it is proposed that any additional available operating surplus from 2024/25 be transferred to the local capital fund and allocated as follows:

1. First, to top up the contingency reserve held in local capital to 1.25% of budgeted operating expenses for 2025/26 (an increase of \$0.58M)
2. Second, to increase the facilities equipment and vehicle capital plan by up to \$0.53M
3. Third, to increase new temporary classrooms by up to \$0.84M
4. Finally, any remaining available operating surplus be allocated as follows: 50% to the IT capital plan, 25% to other facilities renewal, and 25% as a further contribution to the facilities equipment and vehicle capital plan.

Further details to support the above allocation of available operating surplus for local capital initiatives is outlined in the local capital section of the Capital Fund Budget.

To fund the capital needs identified in this budget, it is proposed that any available operating surplus from 2024/25 be transferred to the local capital fund and allocated as follows:

1. First, to top up the contingency reserve held in local capital to 1.25% of budgeted operating expenses for 2025/26 (an increase of \$0.58M)
2. Second, to increase the facilities equipment and vehicle capital plan by up to \$0.53M
3. Third, to increase new temporary classrooms by up to \$0.84M
4. Finally, any remaining available operating surplus be allocated as follows:
 - a. 50% to the IT capital plan,
 - b. 25% to other facilities renewal, and
 - c. 25% as a further contribution to the facilities equipment and vehicle capital plan.

Summary of 2025/26 Proposed Preliminary Budget Changes

The summary of 2025/26 proposed preliminary budget changes is presented in figure 1 on the page that follows.

FIGURE 1: Proposed Preliminary Operating Budget Changes 2025/26

Budget Changes	2025/26 Budget Impact				
	FTE	Salaries & Benefits	Services & Supplies	Revenue	Total
ONGOING BUDGET CHANGES					
Support for School Growth Plans					
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)
Learning Services					
Temporary education assistant staffing	(4.13)	(234,888)			(234,888)
Home and hospital teacher	(1.00)	(58,644)			(58,644)
Support for Operational Plans					
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)
TOTAL ONGOING BUDGET CHANGES	(2.93)	(1,393,200)	(72,834)	(23,161)	(1,489,195)
ONE-TIME BUDGET CHANGES					
Support for School Growth Plans					
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
	3.17	435,931	(23,203)	-	412,728
Learning Services					
Collaborative teaching	4.00	522,815			522,815
School psychologist assessments	(1.50)	(183,920)	183,920		-
	2.50	338,895	183,920	-	522,815
Student Transportation					
			260,082	(67,098)	192,984
Use of Prior Year Surplus					
				(119,072)	(119,072)
TOTAL ONE-TIME BUDGET CHANGES	5.67	774,826	420,799	(186,170)	1,009,455
TOTAL BUDGET CHANGES	2.74	\$(618,374)	\$347,965	\$(209,331)	\$(479,740)

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.

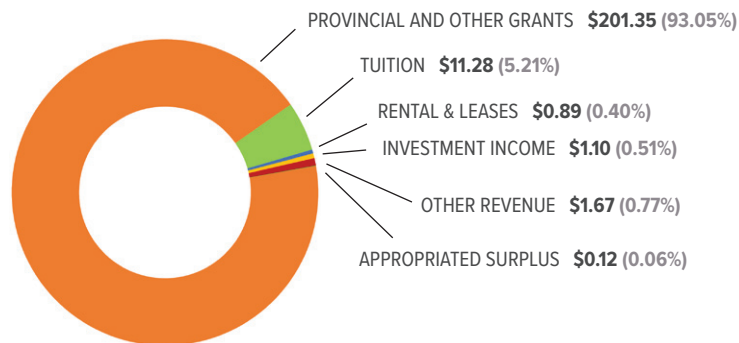
Summary of 2025/26 Preliminary Operating Budget

Operating Budget Revenue

The majority of school district revenues are received from the provincial government in the form of the Ministry of Education and Child Care operating grant and other provincial grants (93.05%). The level of provincial funding consequently has a significant impact on the educational services and programs that can be offered.

Because the primary determinant of provincial funding is enrolment, a forecasted decline or increase in enrolment affects programs and services. Outside of provincial grants, international education and other tuition fees are the primary source of revenue, which account for 5.21% of total revenue. The projected operating budget revenue for 2025/26 is \$216.40 million. See figure 2.

FIGURE 2 2025/26 OPERATING BUDGET REVENUE BY SOURCE (\$ millions)



Operating Budget Expenses

The projected operating expenses, including proposed budget changes, total \$216.40 million, which results in a balanced operating budget.

85.78% of the operating budget will be spent on instruction-related costs. This includes school-based teachers, education assistants, school administrators, and school-based support staff and supplies.

Operations and maintenance accounts for 9.58%, district administration is 3.72%, and transportation is 0.30%. The remaining 0.62% is spent on capital asset purchases and other transfers to local capital for capital asset purchases.

91.39% of the budget is spent on salaries and benefits, while services, supplies, utilities, and capital assets purchased represent 8.61%. The graphs below show the allocation of expenses by function and type of expense.

FIGURE 3 2025/26 OPERATING BUDGET EXPENSES BY FUNCTION (\$ millions)

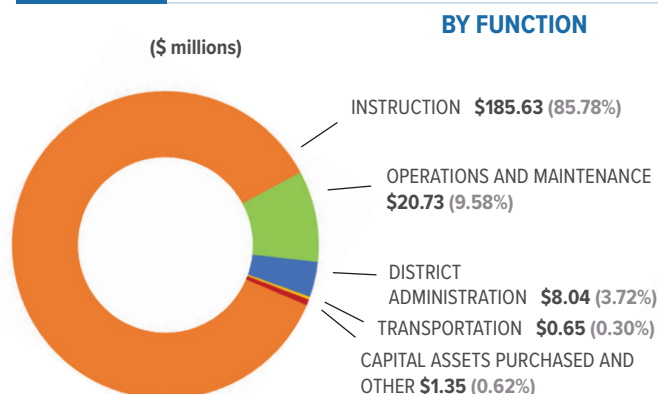


FIGURE 4 2025/26 OPERATING BUDGET EXPENSES BY TYPE (\$ millions)

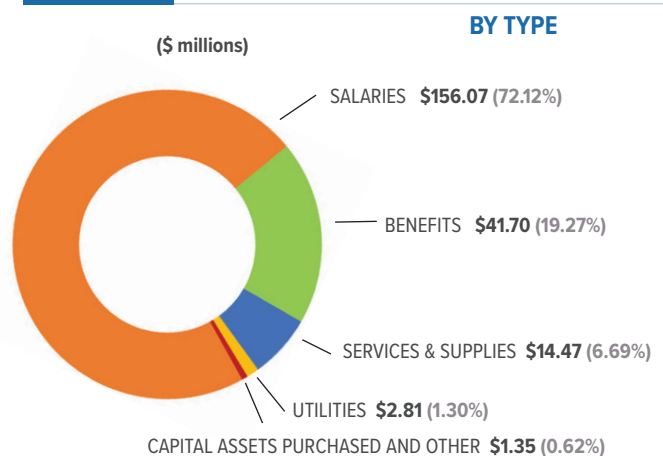


FIGURE 5: Summary of 2025/26 Operating Revenue and Expenses

	Base Budget	Ongoing Budget Changes	One-Time Budget Changes	Preliminary Budget	% Change
Operating Revenue by Source					
Grants					
Provincial grants - MECC	\$200,571,868	\$-	\$-	\$200,571,868	0.00%
Provincial grants - Other	417,800			417,800	0.00%
Federal grants	362,900			362,900	0.00%
Total Grants	201,352,568	-	-	201,352,568	0.00%
Tuition	11,277,969			11,277,969	0.00%
Other revenue	1,569,066	23,161	67,098	1,659,325	5.75%
Rentals and leases	886,716			886,716	0.00%
Investment income	1,105,000			1,105,000	0.00%
Total Operating Revenue	216,191,319	23,161	67,098	216,281,578	0.04%
Operating Expense by Type					
Salaries					
Teachers	91,087,082	(887,504)	721,774	90,921,352	(0.18%)
Principals and vice principals	10,062,818	(230,695)		9,832,123	(2.29%)
Educational assistants	25,627,954	(171,767)		25,456,187	(0.67%)
Support staff	15,422,688	108,393	(146,445)	15,384,636	(0.25%)
Other professionals/exempt	7,609,247	79,076		7,688,323	1.04%
Substitutes	6,742,318	(11,835)	60,631	6,791,114	0.72%
Total Salaries	156,552,107	(1,114,332)	635,960	156,073,735	(0.31%)
Employee benefits	41,814,785	(276,305)	156,885	41,695,365	(0.29%)
Total Salaries and Benefits	198,366,892	(1,390,637)	792,845	197,769,100	(0.30%)
Services and Supplies					
Services	7,373,813	(7,486)	183,920	7,550,247	2.39%
Student transportation	469,808		260,082	729,890	55.36%
Professional development	1,123,007	(29,859)	1,500	1,094,648	(2.53%)
Rentals and leases	9,407			9,407	0.00%
Dues and fees	172,412			172,412	0.00%
Insurance	976,972			976,972	0.00%
Supplies	4,014,882	(37,424)	(42,703)	3,934,755	(2.00%)
Utilities	2,816,697	(1,625)		2,815,072	(0.06%)
Total Services and Supplies	16,956,998	(76,394)	402,799	17,283,403	1.92%
Total Operating Expenses	215,323,890	(1,467,031)	1,195,644	215,052,503	(0.13%)
Interfund Transfers					
Transfer to local capital reserve	1,058,185			1,058,185	0.00%
Capital purchases transferred to the capital fund	288,962	1,000		289,962	0.35%
Total Interfund and Capital Assets Purchased from Operating	1,347,147	1,000	-	1,348,147	0.07%
Projected Operating Surplus (Deficit) for the year	(479,718)	1,489,192	(1,128,546)	(119,072)	
Use of Prior Year Surplus			119,072	119,072	
Projected Operating Surplus (Deficit), end of year	\$(479,718)	\$1,489,192	\$(1,009,474)	\$-	

Operating Fund and CEF Budget Staffing

The projected full-time equivalent staffing, including proposed budget changes for 2025/26, totals 2,135.03 FTE, a net decrease of 7.03 FTE from the ongoing 2024/25 operating budget and 3.21 decrease from the 2024/25 actual CEF staffing. The decrease in the operating fund is principally due to the following:

- **Teachers:** A decrease of 1.73 FTE teacher staffing required to meet collective agreement mandated non-enrolling ratios and class size and composition, which includes 7.40 FTE increase due to enrolment, offset by 9.13 FTE decrease in generated prep time (to be covered by teacher-librarians); and an increase of 7.21 FTE due to proposed budget changes.
- **Principals/Vice Principals:** 1.70 FTE elementary proposed to be funded from CEF overhead in 2025/26.
- **Other Professionals, Exempt, District P/VPs:** An ongoing increase of 1 FTE health and safety assistant.
- **Educational Assistants:** A budget decrease equivalent to 8.80 FTE education assistants (5.28 FTE ongoing and 3.52 FTE one-time) to account for anticipated unplanned vacancies throughout the year; and an ongoing decrease of 4.13 FTE for temporary 8-week kindergarten education assistants.
- **Support Staff:** An ongoing increase of 1.83 FTE clerical and 0.8 FTE occupational therapist; and a one-time transfer of 1.5 FTE school psychologist to professional services.

FIGURE 6 OPERATING FUND AND CEF BUDGET STAFFING

Staffing FTE	Operating Fund					CEF	Total
	2024/25 Ongoing Staffing	2025/26 Base Budget Changes	2025/26 Base Budget	Operating Budget Changes	2025/26 Preliminary Operating Budget	2025/26 CEF Budget	2025/26 Preliminary Budget
School-based Staffing							
Teachers	879.27	(1.73)	877.54	7.21	884.75	187.72	1,072.47
Principals/VPs - Teaching time	16.10	(0.28)	15.82		15.82		15.82
Principals/VPs - Admin time	44.15	0.28	44.43	(1.70)	42.73	1.70	44.43
Educational Assistants	604.43	(8.80)	595.63	(4.13)	591.50		591.50
Other Professionals	3.00		3.00		3.00		3.00
Support Staff	201.53	0.80	202.33	(0.93)	201.40		201.40
Total School-based Staffing	1,748.48	(9.74)	1,738.74	0.45	1,739.19	189.42	1,928.61
District-based Staffing							
Principals/VPs	7.65		7.65		7.65		7.65
Other Professionals	49.80		49.80	1.00	50.80		50.80
Support Staff	145.16		145.16	1.26	146.42	1.55	147.97
Total District-based Staffing	202.61	-	202.61	2.26	204.87	1.55	206.42
Total	1,951.09	(9.74)	1,941.35	2.71	1,944.06	190.97	2,135.03

For 2025/26, total projected staffing is 2,135.03 FTE, which includes 1,928.61 FTE (90.3%) for school-based staff and 206.42 FTE (9.7%) for district-based staff. District-based staff includes all district leadership team members other than elementary and secondary principals/VPs, as well as departmental staff, such as custodial, facilities, human resources, information technology, and finance.

Special Purpose Fund Budget

The Special Purpose Fund budget includes revenue and expenses related to grants received from third parties that have restrictions on how they may be spent. Special purpose funds consist of targeted funding allocated to school districts for a specific purpose. The annual funding received varies from year to year and Ministry of Education and Child Care funding is not always confirmed in a timely manner.

Pursuant to Sections 156(4) and (5) of the School Act, each special purpose fund must be accounted for in accordance with the terms of that special purpose fund. Treasury Board Restricted Contribution Regulation 198/2011, issued in November 2011, defines a restricted contribution as “a contribution that is subject to a legislative or contractual stipulation or restriction as to its use other than a contribution or part of a contribution that is of, or for the purpose of acquiring, land.”

The following grants meet the definition of a restricted contribution per Treasury Board Regulation 198/2011:

- Classroom Enhancement Fund (CEF)
- Learning Improvement Fund (LIF)
- Annual Facility Grants (AFG) (excludes capital amounts paid via bylaw certificates of approval)
- Official Languages in Education Programs (OLEP)
- Feeding Futures School Food Programs (FFSFP)
- National School Food Program
- CommunityLINK
- Early Learning Programs and Projects (includes StrongStart; Ready, Set, Learn; Changing Results for Young Children; Strengthening Early Years to Kindergarten Transitions; Early Care and Learning)
- Mental Health in Schools
- First Nation Student Transportation
- Youth Education Support Fund
- Scholarships and Bursaries
- School Generated Funds (restricted contributions only)
- Literacy Professional Learning Fund

Operating and capital funding cannot be transferred to special purpose funds. The following table summarizes deferred contributions, revenue, and expenses for the Special Purpose Fund (all special purpose funds combined) — 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
Contributions Received								
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	-	-	-	-	-
Total Contributions Received	25.20	30.24	37.06	38.67	34.38	34.38	34.38	34.38
Less: Allocated to Revenue or Recovered by MECC	(25.00)	(30.02)	(36.60)	(39.19)	(34.38)	(34.38)	(34.38)	(34.38)
Deferred Revenue, end of year	1.76	1.98	2.44	1.92	1.92	1.92	1.92	1.92
Allocated to Revenue								
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	-	-	-	-	-
Total Allocated to Revenue	25.00	30.00	36.60	39.19	34.38	34.38	34.38	34.38
Expenses								
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
Total Expenses	24.22	29.62	36.02	38.95	33.92	33.92	33.92	33.92
Capital Purchases Transferred to the Capital Fund	0.78	0.38	0.58	0.24	0.46	0.46	0.46	0.46
Total Expenses and Capital Purchases	25.00	30.00	36.60	39.19	34.38	34.38	34.38	34.38
Net Revenue (Expense)	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-

Source: 2021/22 to 2023/24 audited financial statements, amended budget for 2024/25, and estimates for future years.

Special Purpose Funds Background Information

This section presents a detailed analysis of the individual special purpose funds that are maintained by the school district and their impact on budget.

Classroom Enhancement Fund (CEF)

On March 10, 2017, the Ministry of Education, the BC Public Schools Employers' Association and the BC Teachers' Federation ratified a Memorandum of Agreement pursuant to Letter of Understanding (LoU) No. 17, to the 2013-2019 BCPSEA–BCTF Provincial Collective Agreement. The memorandum of agreement fully and finally resolves all matters related to the implementation of the Supreme Court of Canada decision from the fall of 2016. This agreement has significantly changed the context for public education.

The ratification of this agreement resulted in the establishment of the Classroom Enhancement Fund to address the additional teacher and corresponding overhead costs throughout the province associated with this memorandum of agreement. The school district is required to record and report the actual costs and the amount allocated may be adjusted to reflect the actual costs incurred. The following table summarizes the CEF allocations received by the Maple Ridge - Pitt Meadows School District from 2020/21 to 2025/26.

\$ millions	2020/21 Actual	2021/22 Actual	2022/23 Actual	2023/24 Actual	2024/25 Budget	2025/26 Budget
CEF - Teachers FTE	117.60	155.76	162.16	182.31	190.93	187.72
CEF - Teachers Funding	\$11.53	\$16.36	\$17.92	\$21.38	\$23.68	\$23.68
CEF - Overhead	\$0.73	\$0.73	\$0.75	\$0.80	\$0.83	\$0.83
CEF - Remedy	\$1.18	\$1.60	\$2.26	\$2.42	\$4.04	\$-
TOTAL CEF Funding	\$13.44	\$18.69	\$20.93	\$24.60	\$28.55	\$24.51

The preliminary CEF allocation of \$23.68 million is sufficient to fund an estimated 187.72 FTE teachers (\$23.68 million) and overhead costs (\$0.83 million).

Adjustments to district allocations may be made once final fall 2025 staffing is known, especially if it is determined that a particular school district received more funding than was required. Final 2025/26 allocations will be confirmed at the same time as the operating grant recalculation in December 2025.

Teacher Staffing

The restored MRTA collective agreement language includes changes to non-enrolling staffing generating ratios and class size limits as outlined in the tables below.

District Non-Enrolling Ratios for MECC Funded Students	
Teacher-Librarians	1:702
Counsellors	1:693
Learning Assistance Teachers	1:462
Special Education Resource	1:249
ELL Teachers	1:33.3

Classroom teacher staffing is allocated using student enrolment-driven formulas. The formulas for allocating teacher staffing under the Operating Fund and under the CEF by grade level are detailed in the table below. Prep time for teachers is added over and above these calculations.

Elementary	Restored Class Size
K	20
K-1 blended	20
1-3	22
3-4 blended	24
4-7	28
4-7 multi age	26

Secondary	Restored Class Size
Secondary English	28
Home Economics	24
Junior Science	28
Senior Science	24
Computer	24
Life Skills	26
Technical Education Laboratory	22
Inclusive Education: High Incidence	15
Inclusive Education: Low Incidence	10
Any other class	30

The School Act-stipulated class-size limits and restored class sizes are also in the table below.

Grade	School Act Class Size	Collective Agreement Restored Class Size
Kindergarten	1:22	1:20
Grade 1-3	1:24	1:22
Grade 4-7	1:30	1:28
Grade 8-12	1:30	Varies

It is estimated that an additional 138.87 FTE classroom teachers will need to be funded from the CEF to support the implementation of the lower class sizes. The changes to non-enrolling ratios result in an additional estimated 48.85 FTE non-enrolling teachers. This is comprised of increased teacher librarian, counselling, ELL, and support staffing. The actual staffing required will not be confirmed until October 2025 when the actual student enrolment for September 2025 is determined. However, school staffing and organization must occur in May-June 2025. There is currently \$0.05 million in additional funding from the Ministry of Education and Child Care that will be allocated to staffing after enrolment changes and school organizations are confirmed in the fall.

Staffing Overhead

To support the implementation of the restored MRTA collective agreement language, increases to budget allocations for school administration, facilities maintenance, services and supplies, and substitute budgets are required.

Teacher Substitutes

\$0.41 million will be allocated from the overhead portion of the CEF to cover the estimated cost of substitutes for the CEF-funded teachers. This represents an average of 4.55 replacement days per CEF funded teacher FTE.

Principals and Vice Principals

The implementation of the restored collective agreement language requires the skillful control and management of enrolment along with the careful follow-up and reporting of staffing and class organizations to the Ministry of Education and Child Care. At the school level, the implementation of the restored collective agreement language provisions requires significant attention and time on principals and vice principals.

The added responsibilities and workload include but are not limited to school organization with respect to class size and class composition provisions along with the management of non-compliance/remedy provisions, non-enrolling staffing, and the restored provisions relating to staff committee and school-based team.

It is proposed that an additional 1.70 FTE principal/vice principal administrative time is allocated on an ongoing basis to elementary school-based administration staffing for the 2025/26 school year at a cost of \$0.29 million in support of managing restored collective agreement provisions. 1.7 FTE of additional vice principal staffing to support these added duties has been an allocation on a one-time basis in each of the prior fiscal year from 2018/19 to 2024/25.

It is proposed that an additional 1.70 FTE principal/vice principal administrative time is allocated on an ongoing basis to elementary school-based administration staffing for the 2025/26 school year at a cost of \$0.29M.

Custodial Staff

The implementation of the restored MRTA collective agreement language required significant changes to school district facilities. The additional facilities space created resulted in additional costs for facilities maintenance. \$0.13 million will continue to be allocated from overhead portion of the Classroom Enhancement Fund to support 1.55 FTE custodial staff.

Summary of 2025/26 Classroom Enhancement Fund Revenue and Expense

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

Classroom Enhancement Fund 2021/22 to 2028/29 Allocations

The table below summarizes the actual CEF revenue and expenses for 2021/22 to 2023/24 and projected revenue and expense for 2024/25 to 2028/29. No changes are projected at this time.

(\$ 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	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Contributions Received	18.69	20.93	24.96	28.55	24.51	24.51	24.51	24.51
Investment Income Received								
Allocated to Revenue	(18.69)	(20.93)	(24.96)	(28.55)	(24.51)	(24.51)	(24.51)	(24.51)
Recovered								
Deferred Revenue, end of year	-	-	-	-	-	-	-	-
Revenues								
Provincial Grants - MECC	18.69	20.93	24.96	28.55	24.51	24.51	24.51	24.51
Investment Income								
Total Revenue	18.69	20.93	24.96	28.55	24.51	24.51	24.51	24.51
Expenses								
Salaries and Benefits	17.20	20.92	24.94	28.53	24.50	24.50	24.50	24.50
Service and Supplies	1.30	0.01	0.02	0.02	0.01	0.01	0.01	0.01
Total Expenses	18.50	20.93	24.96	28.55	24.51	24.51	24.51	24.51
Capital Purchases Transferred to the Capital Fund	0.19	-	-	-	-	-	-	-
Net Revenue (Expense)	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-

Learning Improvement Fund

The Learning Improvement Fund was established by the province for the purpose of providing additional resources, specifically targeted to support complex classes that present challenging learning conditions. For 2025/26, this grant of \$684,610 is used to top up education assistant staffing time by 1 hour per week at secondary schools and 2 hours per week at elementary schools.

(\$ 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	\$-	\$-	\$0.02	\$-	\$-	\$-	\$-	\$-
Contributions Received	0.53	0.56	0.69	0.68	0.68	0.68	0.68	0.68
Allocated to Revenue	(0.53)	(0.54)	(0.71)	(0.68)	(0.68)	(0.68)	(0.68)	(0.68)
Deferred Revenue, end of year	-	0.02	-	-	-	-	-	-
Revenues								
Provincial Grants - MECC	0.53	0.54	0.71	0.68	0.68	0.68	0.68	0.68
Total Revenue	0.53	0.54	0.71	0.68	0.68	0.68	0.68	0.68
Expenses								
Salaries and Benefits	0.53	0.54	0.71	0.68	0.68	0.68	0.68	0.68
Total Expenses	0.53	0.54	0.71	0.68	0.68	0.68	0.68	0.68
Net Revenue (Expense)	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-

Annual Facility Grant (AFG)

The Annual Facility Grant was established to account for Ministry of Education and Child Care grants and expenses relating to annual facility maintenance projects. The AFG allocation is comprised of two components: an operating component within the Special Purpose Fund, and bylaw capital component within the Capital Fund. The funding is first allocated to the provincial Capital Asset Management System (CAPS) and the balance is distributed to school districts.

The AFG special purpose funding allocation for the school district for 2025/26 is \$517,597 of which \$44,051 is allocated to CAPS and retained by the ministry, leaving \$473,546 to be allocated by the board for facility maintenance projects. The AFG bylaw capital allocated to the school district for 2025/26 is \$3,114,391 for a total AFG allocation of \$3,631,988.

AFG funding is intended to fund projects required to maintain facility assets through their anticipated economic life and to prevent premature deterioration of these assets.

The following table outlines the spending plan for projects to be funded from the AFG and completed between April 1, 2025, and March 31, 2026. It includes allocations for roofing (\$1.62M), flooring (\$0.51M), HVAC (\$0.40M), electrical (\$0.35M), accessibility enhancements (\$0.17M), learning support spaces enhancements (\$0.10M), and other (\$0.48M).

Summary of 2025/26 Annual Facilities Grant Spending Plan

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
Total AFG Special Purpose Fund		\$517,597

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
Total AFG Capital Fund		\$3,114,391
Total Annual Facilities Grant		\$3,631,988

For budgeting purposes, it is projected that the Annual Facilities Grant will remain unchanged for the years 2026/27 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	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Contributions Received	0.51	0.51	0.52	0.52	0.52	0.52	0.52	0.52
Allocated to Revenue	(0.51)	(0.51)	(0.52)	(0.52)	(0.52)	(0.52)	(0.52)	(0.52)
Deferred Revenue, end of year	-	-	-	-	-	-	-	-
Revenues								
Provincial Grants - MECC	0.51	0.51	0.52	0.52	0.52	0.52	0.52	0.52
Total Revenue	0.51	0.51	0.52	0.52	0.52	0.52	0.52	0.52
Expenses								
Salaries and Benefits	0.04	0.22	0.09	0.22	-	-	-	-
Service and Supplies	0.08	0.16	0.05	0.11	0.06	0.06	0.06	0.06
Total Expenses	0.12	0.38	0.14	0.33	0.06	0.06	0.06	0.06
Capital Purchases Transferred to the Capital Fund	0.39	0.13	0.38	0.19	0.46	0.46	0.46	0.46
Net Revenue (Expense)	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-

Official Language Education Program (OLEP)

The Ministry of Education and Child Care administers federal funding intended to support costs resulting from offering French as a second official-language instruction in B.C.

French funding is given under seven grants, and the school district can transfer funds within those grants.

All French funding is to be spent by June 30 of each year. The district receives 70% of the funding in the spring of each year, and the 30% balance in the summer of the following year after it has submitted a report outlining how the funds were spent and what benefits were derived from this funding.

(\$ 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	\$0.05	\$0.08	\$0.09	\$0.09	\$-	\$-	\$-	\$-
Contributions Received	0.27	0.50	0.79	0.30	0.31	0.31	0.31	0.31
Investment Income Received		0.01						
Allocated to Revenue	(0.24)	(0.50)	(0.79)	(0.39)	(0.31)	(0.31)	(0.31)	(0.31)
Deferred Revenue, end of year	0.08	0.09	0.09	-	-	-	-	-
Revenues								
Provincial Grants - MECC	0.24	0.49	0.79	0.39	0.31	0.31	0.31	0.31
Investment Income		0.01						
Total Revenue	0.24	0.50	0.79	0.39	0.31	0.31	0.31	0.31
Expenses								
Salaries and Benefits	0.11	0.15	0.57	0.24	0.21	0.21	0.21	0.21
Service and Supplies	0.07	0.20	0.22	0.15	0.10	0.10	0.10	0.10
Total Expenses	0.18	0.35	0.79	0.39	0.31	0.31	0.31	0.31
Capital Purchases Transferred to the Capital Fund	0.06	0.15						
Net Revenue (Expense)	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-

Feeding Futures School Food Programs (FFSFP)

Feeding Futures School Food Programs funding from the Ministry of Education and Child Care is designed to address the top two barriers identified by schools in the province: sustainable and consistent food funding and human resources. This funding is to enable school districts to deliver sustainable school food programs, addressing the immediate need to support students in a stigma-free and barrier-free manner. The FFSFP funding grant for 2025/26 is \$1.88M. These projections assume the funding remains unchanged in future years.

FFSFP ongoing base budget staffing allocations in 2024/25 support 1 FTE program manager, 6.43 FTE additional child and youth care worker (CYCW) staffing time to top up hours at some elementary schools to 28 hours per week, specifically to assist with school food programs, and 0.57 FTE cafeteria assistant staffing time at secondary schools without a teaching kitchen.

It is proposed for 2025/26 that \$47K be allocated on an ongoing basis from the FFSFP to add 1 FTE meal preparation coordinator (\$0.07M) to directly support menu planning, food preparation, purchasing, and delivery across the district. It is further proposed for 2025/26, in response to a recent review of the CYCW role and provision of food security, that the ongoing 6.43 FTE additional CYCW staffing time from this fund (\$0.35M) be discontinued, and 6.29 FTE cafeteria assistant staffing (\$0.33M) be added on an ongoing basis to support food programming across all elementary schools.

It is proposed that \$47K be allocated on an ongoing basis from the Feeding Futures School Food Programs Fund to add 1 FTE meal preparation coordinator (\$0.07M). It is further proposed that the ongoing 6.43 FTE additional child and youth care worker staffing time from this fund (\$0.35M) be discontinued, and 6.29 FTE cafeteria assistant staffing (\$0.33M) be added on an ongoing basis to support food programming across all elementary schools.

(\$ 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		\$-	\$-	\$0.14	\$-	\$-	\$-	\$-
Contributions Received			1.90	1.87	1.88	1.88	1.88	1.88
Allocated to Revenue	-	-	(1.76)	(2.01)	(1.88)	(1.88)	(1.88)	(1.88)
Deferred Revenue, end of year	-	-	0.14	-	-	-	-	-
Revenues								
Provincial Grants - MECC			1.76	2.01	1.88	1.88	1.88	1.88
Total Revenue	-	-	1.76	2.01	1.88	1.88	1.88	1.88
Expenses								
Salaries and Benefits			0.40	0.55	0.52	0.52	0.52	0.52
Service and Supplies			1.31	1.43	1.36	1.36	1.36	1.36
Total Expenses	-	-	1.71	1.98	1.88	1.88	1.88	1.88
Capital Purchases Transferred to the Capital Fund			0.05	0.03				
Net Revenue (Expense)	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-

National School Food Program

As announced on March 7, 2025, the Ministry of Education and Child Care has finalized an agreement with the Government of Canada for National School Food Program (NSFP) funding. B.C. will receive up to \$71.4M over the next five years in additional school food program funding to complement FFSFP. The signing of this agreement secures the first three years of funding for the province. Funding for this program for 2025/26 and beyond has not yet been announced by the MECC and is therefore not included in these projections.

CommunityLINK

CommunityLINK (Learning Includes Nutrition and Knowledge) funding from the Ministry of Education and Child Care is designed to support the academic achievement and social functioning of vulnerable students. Programs and services can include breakfast, lunch, and snack programs, academic supports, counselling, youth workers, and after-school programs. Total CommunityLINK funding for 2025/26 will be \$636,848 and is projected to remain unchanged.

This grant funds 9.65 FTE child and youth care workers, 0.29 FTE teacher, 0.25 FTE vice principal, supplies for schools and support for before and after school programming.

(\$ 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	\$0.07	\$0.08	\$0.10	\$-	\$-	\$-	\$-	\$-
Contributions Received	0.58	0.59	0.61	0.64	0.64	0.64	0.64	0.64
Investment Income Received		0.01						
Allocated to Revenue	(0.57)	(0.58)	(0.71)	(0.64)	(0.64)	(0.64)	(0.64)	(0.64)
Deferred Revenue, end of year	0.08	0.10	-	-	-	-	-	-
Revenues								
Provincial Grants - MECC	0.57	0.57	0.71	0.64	0.64	0.64	0.64	0.64
Investment Income		0.01						
Total Revenue	0.57	0.58	0.71	0.64	0.64	0.64	0.64	0.64
Expenses								
Salaries and Benefits	0.55	0.57	0.63	0.61	0.62	0.62	0.62	0.62
Service and Supplies	0.02	0.01	0.08	0.03	0.02	0.02	0.02	0.02
Total Expenses	0.57	0.58	0.71	0.64	0.64	0.64	0.64	0.64
Net Revenue (Expense)	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-

Early Learning Programs and Projects

As outlined in the ChildCareBC Plan, the province is working to establish an integrated early learning and child care (ELCC) system. The Ministry of Education and Child Care is providing special purpose funding for a variety of early learning programs and projects as outlined in the following table for 2025/26 funding totaling \$513,100.

Early Learning Programs/ Projects	Description	2025/26 Funding
StrongStart	Allows parents to participate with their young child (aged birth to five) in play-based early learning activities, including stories, music, and art. At no cost to families, this early learning drop-in program helps prepare children for success in kindergarten.	\$256,000
Ready, Set, Learn	Allows the district to facilitate community events targeted towards three-year-old children. The events are about providing good information on how to support a young child's early learning and development, and how to help develop positive connections between families, the school system, and local community agencies.	56,350
Changing Results for Young Children	Supporting educators and child care professionals to work together and learn from each other in support of social emotional well-being in young children.	6,750
Strengthening Early Years to Kindergarten Transitions	Partners with district/community sites and is focused on developing guidelines, models, and district/site partnerships to ensure children and their families experience coherent transitions from community based early learning experiences to Kindergarten in schools.	19,000
Early Care and Learning Funding to School Districts	Supports school districts in deepening their understanding of the landscape of Early Learning and Child Care (ELCC) on school grounds and establishing and growing strong relationships with early years' service providers, community (municipalities, child care partners, Indigenous people), and supports integrated planning for increased access and school district capacity to expand access to affordable, quality child care on school grounds.	175,000
Total		\$513,100

The funding for future years has not been announced. Projections for these programs and projects are consolidated in the following table and assume that funding will remain unchanged.

In 2024/25 these grants funded 8 FTE early childhood educators (ECE) for StrongStart, 0.20 FTE teacher for Ready, Set, Learn, 0.55 FTE teacher and 1 FTE manager for Early Care and Learning Funding to school districts.

The district places a high value on early learning programs that welcome children into schools before they enter kindergarten. Regrettably, StrongStart special purpose funding from the Ministry of Education and Child Care has remained unchanged since 2012/13. This is despite the increasing operational expenses incurred by these centres that are impacted by inflation on salaries, benefits, and supplies. While the district wants to prioritize early learning opportunities that create a strong foundation for kindergarten and future learning, subsidization for all eight StrongStart Programs from the operating budget is unsustainable in the long-term due to operating budget funding shortages.

The number of StrongStart programs in the district are to be maintained at eight. The operating budget will support \$14K in supplies, and the additional shortfall of \$55.5K for 1.426 FTE ECE staffing will be funded as a budget reallocation within the early learning programs funding envelope.

(\$ 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	\$0.03	\$0.01	\$0.06	\$0.05	\$-	\$-	\$-	\$-
Contributions Received	0.32	0.52	0.53	0.52	0.52	0.52	0.52	0.52
Allocated to Revenue	(0.34)	(0.47)	(0.54)	(0.57)	(0.52)	(0.52)	(0.52)	(0.52)
Deferred Revenue, end of year	0.01	0.06	0.05	-	-	-	-	-
Revenues								
Provincial Grants - MECC	0.34	0.47	0.54	0.57	0.52	0.52	0.52	0.52
Total Revenue	0.34	0.47	0.54	0.57	0.52	0.52	0.52	0.52
Expenses								
Salaries and Benefits	0.29	0.41	0.46	0.47	0.52	0.48	0.48	0.48
Service and Supplies	0.05	0.06	0.08	0.10	-	0.04	0.04	0.04
Total Expenses	0.34	0.47	0.54	0.57	0.52	0.52	0.52	0.52
Net Revenue (Expense)	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-

Mental Health in Schools

The Mental Health in Schools funding from the Ministry of Education and Child Care is designed to support mental health and well-being promotion in our school community. Total Mental Health in Schools funding for 2024/25 was \$51,000 and is projected to remain unchanged.

(\$ 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	\$0.07	\$0.08	\$0.08	\$0.10	\$-	\$-	\$-	\$-
Contributions Received	0.12	0.05	0.05	0.05	0.05	0.05	0.05	0.05
Investment Income Received		0.01	0.01					
Allocated to Revenue	(0.11)	(0.06)	(0.04)	(0.15)	(0.05)	(0.05)	(0.05)	(0.05)
Deferred Revenue, end of year	0.08	0.08	0.10	-	-	-	-	-
Revenues								
Provincial Grants - MECC	0.11	0.05	0.03	0.15	0.05	0.05	0.05	0.05
Investment Income		0.01	0.01					
Total Revenue	0.11	0.06	0.04	0.15	0.05	0.05	0.05	0.05
Expenses								
Salaries and Benefits		0.01	0.01	0.01	-	-	-	-
Services and Supplies	0.11	0.05	0.03	0.14	0.05	0.05	0.05	0.05
Total Expenses	0.11	0.06	0.04	0.15	0.05	0.05	0.05	0.05
Net Revenue (Expense)	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-

First Nation Student Transportation

The 2024/25 Joint First Nation Student Transportation Plans (Joint Plans) submitted by First Nations and the school district has been approved. Total First Nation Student Transportation funding for 2024/25 was \$70,501 and is projected to remain unchanged.

(\$ 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	\$0.01	\$0.02	\$0.03	\$0.02	\$-	\$-	\$-	\$-
Contributions Received	0.01	0.07	0.07	0.07	0.08	0.08	0.08	0.08
Allocated to Revenue	-	(0.06)	(0.08)	(0.09)	(0.08)	(0.08)	(0.08)	(0.08)
Deferred Revenue, end of year	0.02	0.03	0.02	-	-	-	-	-
Revenues								
Provincial Grants - MECC	-	0.06	0.08	0.09	0.08	0.08	0.08	0.08
Total Revenue	-	0.06	0.08	0.09	0.08	0.08	0.08	0.08
Expenses								
Service and Supplies	-	0.06	0.08	0.09	0.08	0.08	0.08	0.08
Total Expenses	-	0.06	0.08	0.09	0.08	0.08	0.08	0.08
Net Revenue (Expense)	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-

Youth Education Support Fund

The Maple Ridge - Pitt Meadows School District is a registered charity. Donations received from community members are recorded in the Youth Education Support Fund. The funds raised are used to support programs and initiatives throughout the school district, which include playground equipment, breakfast, and hot lunch programs, and other school-specific programs.

As the funding for the Youth Education Support Fund is based on community donations, the funding amount for future years is difficult to estimate and our assumption is that contributions received will not change.

(\$ 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	\$0.23	\$0.26	\$0.27	\$0.40	\$0.40	\$0.40	\$0.40	\$0.40
Contributions Received	0.37	0.35	0.61	0.36	0.36	0.36	0.36	0.36
Investment Income Received		0.01	0.02					
Allocated to Revenue	(0.34)	(0.35)	(0.50)	(0.36)	(0.36)	(0.36)	(0.36)	(0.36)
Deferred Revenue, end of year	0.26	0.27	0.40	0.40	0.40	0.40	0.40	0.40
Revenues								
Other Revenue	0.34	0.33	0.48	0.36	0.36	0.36	0.36	0.36
Investment Income		0.01	0.02					
Total Revenue	0.34	0.34	0.50	0.36	0.36	0.36	0.36	0.36
Expenses								
Services and Supplies	0.27	0.27	0.38	0.36	0.36	0.36	0.36	0.36
Total Expenses	0.27	0.27	0.38	0.36	0.36	0.36	0.36	0.36
Capital Purchases Transferred to the Capital Fund	0.07	0.07	0.12					
Net Revenue (Expense)	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-

Scholarships and Bursaries

Scholarships and bursaries are established and awarded through the generosity of individuals and corporations in our community. The scholarships and bursaries administered by the school district range from memorials to honour the passing of a loved one, to corporations and individuals wanting to give back to the community. The school district administers over 30 different scholarships and bursaries. It is estimated that contributions received will remain the same in future years.

(\$ 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	\$0.16	\$0.17	\$0.17	\$0.17	\$0.17	\$0.17	\$0.17	\$0.17
Contributions Received	0.03	0.03	0.03	0.04	0.04	0.04	0.04	0.04
Investment Income Received	0.01	0.01	0.01					
Allocated to Revenue	(0.03)	(0.04)	(0.04)	(0.04)	(0.04)	(0.04)	(0.04)	(0.04)
Deferred Revenue, end of year	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17
Revenues								
Other Revenue	0.02	0.02	0.03	0.04	0.04	0.04	0.04	0.04
Investment Income	0.01	0.01	0.01					
Total Revenue	0.03	0.03	0.04	0.04	0.04	0.04	0.04	0.04
Expenses								
Services and Supplies	0.03	0.03	0.04	0.04	0.04	0.04	0.04	0.04
Total Expenses	0.03	0.03	0.04	0.04	0.04	0.04	0.04	0.04
Net Revenue (Expense)	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-

School Generated Funds

This fund represents the accumulated funds held by individual schools. Each school has its own bank account and records the funds received and disbursed throughout the year. These funds are raised at the school level through fundraising, cafeteria revenue, school store revenue, and various other activities. The school generated funds are intended to be used to fund activities that directly benefit the students in the school.

(\$ 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	\$0.93	\$1.05	\$1.15	\$1.34	\$1.34	\$1.34	\$1.34	\$1.34
Contributions Received	3.14	4.49	5.48	4.80	4.80	4.80	4.80	4.80
Allocated to Revenue	(3.02)	(4.39)	(5.29)	(4.80)	(4.80)	(4.80)	(4.80)	(4.80)
Deferred Revenue, end of year	1.05	1.15	1.34	1.34	1.34	1.34	1.34	1.34
Revenues								
Other Revenue	3.02	4.39	5.29	4.80	4.80	4.80	4.80	4.80
Total Revenue	3.02	4.39		4.80	4.80	4.80	4.80	4.80
Expenses								
Salaries and Benefits	0.07	0.05	0.06	0.10	0.10	0.10	0.10	0.10
Services and Supplies	2.91	4.33	5.21	4.70	4.70	4.70	4.70	4.70
Total Expenses	2.98	4.38	5.27	4.80	4.80	4.80	4.80	4.80
Capital Purchases Transferred to the Capital Fund	0.04	0.01	0.02					
Net Revenue (Expense)	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-

Literacy Professional Learning Fund

The school district was awarded a grant of \$221,496 in 2024/25 to support professional development for teachers and support staff in the area of evidence-based approaches to literacy development, and literacy information/resources for parents and caregivers. All funds are to be allocated before June 30, 2027. Due to the short nature of funding, no multi-year table has been provided.

Capital Fund Budget

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 (bylaw capital, Ministry of Education and Child Care restricted capital), land capital, local capital, the operating fund, and special purpose funds. Pursuant to Ministerial Order 033/09, an annual deficit may be incurred in the capital fund Statement of Operations for the portion of amortization expense that exceeds revenues from deferred capital contributions. This deficit does not require prior approval from the Minister of Education and Child Care.

In December 2024, school districts were advised that the Capital Management Branch of the Ministry of Education and Child Care (MECC) will transition to the newly established Ministry of Infrastructure. This new ministry will be responsible for the planning, procurement, and delivery of major capital projects for schools and other provincial infrastructure. While this shift may affect the ministry through which school districts report and receive capital funding, no formal communication has been received regarding the detailed implications of this change. Therefore, the 2025/26 Preliminary Budget continues to reference the MECC in relation to capital matters, until further details about the transition to the Ministry of Infrastructure are confirmed.

The Capital Fund budget includes local capital revenue, amortization of deferred capital revenue, amortization of tangible capital assets, and capital assets estimated to be acquired or constructed and funded from local capital, operating funds, and special purpose funds.

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
Accumulated Capital Surplus, beginning of year	\$89.25	\$89.22	\$79.90	\$81.40	\$79.80	\$77.61	\$75.46	\$73.28
Revenues								
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
Total Revenue	6.65	7.03	6.84	6.88	7.01	7.88	8.81	10.68
Expenses								
Amortization of Tangible Capital Assets	10.60	10.65	10.78	10.94	11.01	11.84	12.80	14.78
Total Expenses	10.60	10.65	10.78	10.94	11.01	11.84	12.80	14.78
Interfund Transfers								
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
Total Interfund Transfers	3.92	5.31	5.44	2.46	1.81	1.81	1.81	1.81
Capital Surplus (Deficit) for the year	(0.03)	1.69	1.50	(1.60)	(2.19)	(2.15)	(2.18)	(2.29)
Prior Period Adjustment	-	(11.01)	-	-	-	-	-	-
Use of Prior Year Operating Surplus								
Accumulated Capital Surplus, end of year	\$89.22	\$79.90	\$81.40	\$79.80	\$77.61	\$75.46	\$73.28	\$70.99

Source: 2021/22 - 2023/24 audited financial statements, amended budget for 2024/25, and estimates for future years.

The Capital Fund consists of multiple categories reflected in two financial projection tables, that follow this section:

- Capital Funds Invested in Tangible Capital Assets
 - Bylaw Capital
 - Ministry of Education and Child Care Restricted Capital
 - Other Provincial Capital
 - Land Capital
- Local Capital

The projections are high-level estimates based on assumptions about major budget change factors over the next four years. These assumptions are as follows:

- There will be no provincial capital funding for site acquisitions, which is recorded as provincial grant revenue when the sites are purchased.
- Provincial capital funding received for 2026/27 to 2028/29 for the acquisition of depreciable tangible capital assets will be consistent with the approved capital funding for 2025/26 and is recorded as amortization of deferred capital revenue over the life of the asset acquired.
- There will be no changes in the bylaw capital portion of annual facilities grants and other provincial funding.
- There will be no cost escalation for projects in progress and the projects will be completed on time.
- School site acquisition charges will be utilized to partially fund the acquisition of new school sites.
- The Eric Langton Elementary seismic replacement and expansion project adding nine classrooms, approved in November 2022, will be substantially completed and ready for occupancy in May 2026.
- The Blue Mountain Elementary prefabricated addition project adding five classrooms, approved in September 2024, will be substantially completed and ready for occupancy in September 2026.
- The Golden Ears Elementary prefabricated addition project adding eight classrooms, approved in September 2024, will be substantially completed and ready for occupancy in September 2026.
- The Pitt Meadows Secondary seismic replacement project, approved in August 2024, will be substantially completed and ready for occupancy in September 2028.

The district's business case for the Harry Hooze Elementary seismic upgrade and addition project is nearing finalization. The ministry has identified this as a supported project; however, it is not reflected in these capital projections as ministry funding and project schedule is not yet confirmed.

Capital Funds Invested in Capital Assets

The following table summarizes changes in the invested in capital assets portion of the Capital Fund balance – actuals for years 2021/22 to 2023/24, amended budget for 2024/25 and preliminary budget for 2025/26 to 2028/29.

Invested in Capital Assets (\$ 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
Accumulated Capital Surplus, beginning of year	\$83.07	\$82.76	\$70.92	\$71.99	\$72.72	\$73.13	\$73.11	\$74.02
Revenues								
Provincial Grants - MECC								
School Site Acquisition Fees								
Amortization of Deferred Capital Revenue	6.55	6.68	6.78	6.88	7.01	7.88	8.81	10.68
Total Revenue	6.55	6.68	6.78	6.88	7.01	7.88	8.81	10.68
Expenses								
Amortization of Tangible Capital Assets	10.60	10.65	10.78	10.94	11.01	11.84	12.80	14.78
Total Expenses	10.60	10.65	10.78	10.94	11.01	11.84	12.80	14.78
Interfund Transfers								
Tangible Capital Assets Purchased	2.00	1.12	1.84	1.16	0.75	0.75	0.75	0.75
Total Interfund Transfers	2.00	1.12	1.84	1.16	0.75	0.75	0.75	0.75
Other Adjustments to Fund Balances								
Tangible Capital Assets Purchased from Local Capital	0.71	1.57	1.72	3.63	3.61	3.14	4.15	2.65
Tangible Capital Assets WIP Purchased from Local Capital	1.03	0.45	1.51	-	0.05	0.05	-	-
Total Other Adjustments to Fund Balances	1.74	2.02	3.23	3.63	3.66	3.19	4.15	2.65
Capital Surplus (Deficit) for the year	(0.31)	(0.83)	1.07	0.73	0.41	(0.02)	0.91	(0.70)
Prior Period Adjustment	(11.01)							
Accumulated Capital Surplus, end of year	\$82.76	\$70.92	\$71.99	\$72.72	\$73.13	\$73.11	\$74.02	\$73.32

Bylaw Capital

Bylaw Capital Fund includes the Ministry of Education and Child Care capital grants for specific capital projects funded by the MECC through certificates of approval. These projects include the capital portion of the Annual Facility Grant (AFG), School Replacement Program (REP), School Expansion Program (EXP), School Enhancement Program (SEP), Carbon Neutral Capital Program (CNCP), Playground Equipment Program (PEP), and the Food Infrastructure Program (FIP).

Ministry of Education and Child Care Restricted Capital

The Ministry of Education and Child Care Restricted Capital includes the MECC portion (usually 75%) of the proceeds on disposal of land and buildings, and any bylaw project surpluses on completed projects. MECC permission must be received to spend these funds. The balance in the fund at June 30, 2024 was \$1.32M, of which \$1.18M is approved to partially fund the Eric Langton Elementary seismic replacement and expansion project and the remaining \$0.14M is approved to partially fund the Pitt Meadows Secondary seismic replacement project.

Other Provincial Capital

Other Provincial Capital Fund totalled \$1.95M at June 30, 2024. This amount represents \$1.78M for the child care facility associated with Eric Langton Elementary seismic replacement and expansion project and \$0.17M accumulated interest allocations to this fund in previous years, which is restricted to child care capital projects.

Land Capital

The Land Capital Fund is comprised of school site acquisition charges, which municipalities collect on behalf of school districts to help school districts pay for future school sites. Municipalities collect these charges for each new residential parcel to be created and new multiple-family residential units to be constructed on an existing parcel. The funds may be used only to purchase ministry-approved sites for new schools. These funds, totaling \$3.08M at June 30, 2024, are planned to be used for the acquisition of a new elementary school site in Silver Valley. This site has been included in the Five-Year Capital Plan submitted to the Ministry of Education and Child Care, but MECC funding has not yet been confirmed.

Local Capital

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

Local Capital (\$ 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
Accumulated Capital Surplus, beginning of year	\$6.18	\$6.46	\$8.98	\$9.41	\$7.08	\$4.48	\$2.35	\$(0.74)
Revenues								
Investment Income	0.06	0.30						
Other Revenue	0.04	0.05	0.06					
Total Revenue	0.10	0.35	0.06	-	-	-	-	-
Interfund Transfers								
Local Capital	1.92	4.19	3.60	1.30	1.06	1.06	1.06	1.06
Total Interfund Transfers	1.92	4.19	3.60	1.30	1.06	1.06	1.06	1.06
Other Adjustments to Fund Balances								
Tangible Capital Assets Purchased from Local Capital	(0.71)	(1.57)	(1.72)	(3.63)	(3.61)	(3.14)	(4.15)	(2.65)
Tangible Capital Assets WIP Purchased from Local Capital	(1.03)	(0.45)	(1.51)		(0.05)	(0.05)		
Total Other Adjustments to Fund Balances	(1.74)	(2.02)	(3.23)	(3.63)	(3.66)	(3.19)	(4.15)	(2.65)
Capital Surplus (Deficit) for the year	0.28	2.52	0.43	(2.33)	(2.60)	(2.13)	(3.09)	(1.59)
Accumulated Capital Surplus, end of year	\$6.46	\$8.98	\$9.41	\$7.08	\$4.48	\$2.35	\$(0.74)	\$(2.33)

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.

Information Technology (IT) Capital Plan

The IT capital plan serves as a cornerstone for managing technology refresh cycles and ensuring the sustained availability of dependable IT equipment and services. Encompassing a diverse range of technologies, including multifunction devices (printers, copiers, scanners), projectors, public announcement (PA) systems, phone systems, wireless internet systems, laptops, tablets, servers and storage, network switches, enterprise resource planning system, and other infrastructure, this plan is designed to meet evolving educational needs.

The four-year IT capital plan is reviewed and updated annually, taking various factors into consideration including projections for student enrolment and staffing levels, user feedback, assessment of identified requirements, long-term operational stability, availability of technology, inflation trends, cost and operational effectiveness of available solutions, and fiscal constraints. This iterative process ensures that the plan remains responsive to the dynamic educational landscape and effectively supports the district's technological requirements.

The following table outlines the projected IT capital needs for the next four years and shows a four-year funding shortfall of \$3.68M.

(\$ millions)	2024/25	2025/26	2026/27	2027/28	2028/29	Total
IT Capital Plan						
Projected Expenses	\$1.45	\$1.48	\$1.65	\$2.86	\$2.11	\$9.55
Ongoing Transfer from the Operating Fund	(0.85)	(0.85)	(0.85)	(0.85)	(0.85)	(4.25)
Available Funding in the Local Capital Fund	(0.60)	(0.63)	(0.39)			(1.62)
Total Funding Required	\$-	\$-	\$0.41	\$2.01	\$1.26	\$3.68

New Temporary Classrooms

The Strategic Facilities Plan, adopted in 2022, identifies capital needs that the provincial government does not fund as part of the capital plan, including new temporary classroom spaces such as portables.

Since 2016/17, our school district has experienced sustained and significant growth in student enrolment, a trend that continues today. As a result, the district has been facing a classroom shortage and has added temporary classrooms to meet the needs of the growing student population.

From 2021/22 to 2024/25, the district has transferred a total of \$4.64M from available operating surplus to local capital to support the purchase of new temporary classrooms of which \$0.9M is projected to be available beyond 2024/25. It is projected that \$0.02M will be spent in 2025/26 to create a new classroom from space currently used for a StrongStart program at Cæsçønelø Elementary as that program will be relocated to Webster's Corners Elementary to operate as an afternoon program.

In September 2024, the MECC approved prefabricated addition projects at Blue Mountain Elementary (adding five classrooms) and Golden Ears Elementary (adding eight classrooms), with both projects expected to be substantially completed and ready for occupancy by September 2026. It is projected that \$1.72M will be needed to relocate six portables from these schools to other schools during 2025/26 (\$0.88M) and 2026/27 (\$0.84M) to support projected classroom needs up to 2028/29. This results in a shortfall of \$0.84M as presented in the following table.

(\$ millions)	2025/26	2026/27	2027/28	2028/29	Total
New Temporary Classrooms					
Projected Expenses	\$0.90	\$0.84	\$-	\$-	\$1.74
Available Funding in the Local Capital Fund	(0.90)	-	-	-	(0.90)
Total Funding Required	\$-	\$0.84	\$-	\$-	\$0.84



Facility Equipment and Vehicle Capital Plan

The facility equipment and vehicle capital plan, established in 2025, provides a structured framework for the sustainable replacement and upgrade of essential equipment and fleet vehicles. This includes various grounds and custodial equipment, as well as more than 30 vehicles used by the maintenance team. This plan reflects a replacement frequency for equipment ranging from 7 to 40 years, and for vehicles ranging from 7 to 10 years.

The current ongoing annual allocation from the Operating Fund to the local capital reserve to support these expenses is \$0.14M, while the estimated total replacement value of all existing facility equipment and vehicles is \$5.6M. Increasing the annual allocation will help reduce repair costs, improve fuel efficiency, minimize service disruptions, and enhance both employee safety and productivity.

The following table outlines the projected facility equipment and vehicle capital needs for the next four years and shows a four-year funding shortfall of \$1.93M of which \$0.53M pertains to 2025/26 and needs to be addressed urgently.

(\$ millions)	2025/26	2026/27	2027/28	2028/29	Total
Facility Equipment and Vehicle Capital Plan					
Projected Expenses	\$0.67	\$0.68	\$0.59	\$0.54	\$2.49
Ongoing Transfer from the Operating Fund	(0.14)	(0.14)	(0.14)	(0.14)	(0.56)
Total Funding Required	\$0.53	\$0.54	\$0.45	\$0.40	\$1.93

Other Facilities Renewal

The Strategic Facilities Plan clearly identifies capital needs that are not funded by the provincial government as part of the capital plan which includes renewal of facilities other than schools.

The Ministry of Education and Child Care does not fund the construction or upgrades made to administrative and maintenance facilities. By 2040, all school district administrative buildings will require major renovations, expansion, and upgrades. To support this future capital need, it is recommended within the Strategic Facilities Plan that the school district allocate funds, on an annual basis, within local capital reserve for this purpose. The estimated deferred maintenance for these facilities and the Facilities Condition Index (FCI) is summarized in the following table. The FCI scale is from 0 to 1 and a higher FCI indicates buildings in poorer condition that may require more maintenance or full replacement. The District Education Office deferred maintenance costs far exceeds the value of the building. In general, the buildings that fall into this category (Other Facilities Renewal) have high FCI created by the lack of capital funding programs for administrative buildings.

Other Facilities	FCI	Deferred Maintenance Costs
District Education Office	0.75	\$3,130,044
District Maintenance Office	0.55	\$1,605,844
Riverside Centre	0.48	\$4,367,982
TOTAL		\$9,103,870

As part of the Strategic Facilities Plan, the board approved a recommendation that the school district allocate funds, on an annual basis, within local capital reserve to fund major renovations, expansion, and upgrades for school district administrative buildings not funded by the MECC. In the 2022/23 budget, the board approved that up to \$1.6M be allocated from future years' available surplus, not needed for other local capital, to support the renewal of school district administrative buildings for the four years ending in 2025/26 (\$0.4M per year). This annual \$0.4M allocation for the seven years ending 2028/29 results in a total local capital funding allocation of \$2.8M during the period. The current funded balance is \$1.11M and the unfunded balance is \$1.69M.

Local Capital Budget Summary

The following table summarizes the budget for local capital, including funding requirements related to the IT capital plan, the facilities equipment and vehicle capital plan, and implementation of the Strategic Facilities Plan.

(\$ 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	
Total Local Capital	\$8.14	\$8.72

Impact of Capital Plan on Budget

Five-Year Capital Plan

On an annual basis the Maple Ridge - Pitt Meadows School District prepares a Five-Year Capital Plan and submits it for funding consideration to the Ministry of Education and Child Care. The plan identifies capital funding needs for existing and new facilities. The Strategic Facilities Plan outlines how capital plan priorities are to be established for existing and new facilities.

Capital plan priorities for existing facilities are determined based on the following facility specific data:

- seismic risk
- facility condition
- energy management rank
- future utilization

New school site acquisitions and new space requests are defined and prioritized in the capital plan based on the following data:

- long-term enrolment projections by capital zone
- development areas and the associated projected student enrolment in each development area
- available space in existing facilities
- potential for expansion of existing facilities
- potential for joint development with the City of Maple Ridge or City of Pitt Meadows

Bylaw Capital Plan Projects Completed or in Progress 2021/22 to 2024/25

Capital projects funded by the Ministry of Education and Child Care through bylaw capital that have been completed or are in progress for the period 2021/22 to 2024/25 are summarized in the table below.

Facility Name (\$ millions)	Project Description	Bylaw Funding	2021/22 Spending	2022/23 Spending	2023/24 Spending	2024/25 Budgeted Spending	Total Bylaw Spending
Alouette Elementary	Roofing	\$1.28	\$-	\$1.28	\$-	\$-	\$1.28
Blue Mountain Elementary	5 Prefabricated classrooms	7.50				0.60	0.60
Çaŕqənelə Elementary	New school – building	25.73	0.16	0.26	0.06		0.48
Davie Jones Elementary	Universally accessible playground equipment	0.17	0.17				0.17
Edith McDermott Elementary	FIP – Kitchen equipment upgrade	0.06				0.06	0.06
Edith McDermott Elementary	HVAC upgrade	1.45			0.02	1.43	1.45
Edith McDermott Elementary	Roofing	0.44		0.44			0.44
Edith McDermott Elementary	Universally accessible playground equipment	0.20				0.20	0.20
Eric Langton Elementary	Seismic replacement and extension	46.36		0.59	2.16	13.71	16.46
Garibaldi Secondary	Domestic hot water tank system & boiler upgrade	0.63	0.63				0.63
Garibaldi Secondary	FIP – Kitchen equipment upgrade	0.16			0.13	0.03	0.16
Glenwood Elementary	Gender neutral washroom upgrade	0.52	0.32	0.19			0.51
Glenwood Elementary	Roofing	0.17				0.17	0.17
Golden Ears Elementary	8 Prefabricated classrooms	12.00				0.80	0.80
Golden Ears Elementary	Roofing	0.40				0.40	0.40
Harry Hooqe Elementary	Roofing	0.26				0.26	0.26
Harry Hooqe Elementary	Window replacement	0.31	0.28				0.28
Laity View Elementary	Roofing	0.37			0.37		0.37
Maple Ridge Secondary	Roofing	0.39			0.39		0.39
Mount Crescent Elementary	Roofing	0.33			0.33		0.33
Multiple Schools	Roof replacements and other minor capital	5.51	2.03	1.25	1.02	1.21	5.51
Pitt Meadows Secondary	Seismic replacement and extension	143.74				0.40	0.40
Samuel Robertson Technical	Roofing	0.10				0.10	0.10
Webster's Corners Elementary	Universally accessible playground equipment	0.17	0.17				0.17
Webster's Corners Elementary	Boiler upgrade	0.39	0.03	0.36			0.39
Westview Secondary	Roofing	1.38		0.72		0.66	1.38
Westview Secondary	FIP – Kitchen equipment upgrade	0.04			0.03		0.03
Whonnock Elementary	HVAC upgrade	1.46		0.20	1.26		1.46
Whonnock Elementary	Roofing	0.21			0.21		0.21
Various Sites	FIP – Kitchen equipment upgrades	0.02				0.02	0.02
Total		\$251.75	\$3.79	\$5.29	\$5.98	\$20.05	\$35.11



Major Capital Plan 2025-2030

The Major Capital Plan for 2025-2030 was approved by the board in June 2024 and includes the capital projects summarized in the table that follows for which ministry funding or support has not yet been confirmed.

2025-2030 Major Capital Plan			
Program, Type & Priority	Facility Name	Project Description	Estimated Project Value
BEP Upgrade 1**	Fairview Elementary	Building envelope upgrade 1987 and 1989 additions	\$1,513,336
BEP Upgrade 1	Alouette Elementary	Building envelope upgrade of 1992 and 1993 additions	856,680
BEP Remediation 1**	Pitt Meadows Elementary	Building envelope remediation	543,290
EXP Addition 1***	Harry Hooe Elementary	Addition to increase capacity from 465 to 680 (80K/600E)	15,719,436
EXP Addition 1	Golden Ears Elementary	Addition in increase capacity from 515 to 710 (20K/175E)	31,452,805
EXP New School 1	Silver Valley Elementary	New elementary school for 660 (60K/600E new)	92,314,732
EXP New Site 1	Silver Valley Elementary	New school site	26,090,000
EXP Addition 2	Blue Mountain Elementary	Addition to increase capacity from 320 to 680 (60K/300E)	46,293,683
EXP New School 2	East Albion Elementary	New elementary school for 395 (20K/375E new)	71,052,016
EXP Addition 3	Samuel Robertson Technical Secondary	Addition to increase capacity from 600 to 1,300	114,791,106
EXP Addition 4	Highland Park Elementary	Addition to increase capacity from 395 to 680 (60K/300E)	36,634,649
REP Renovation 1	Mount Crescent Elementary	Major renovation	68,291,059
REP Renovation 1	Pitt Meadows Elementary	Major renovation	7,231,214
REP Replacement 1*	Pitt Meadows Secondary	School replacement	138,533,066
SMP Upgrade 1***	Harry Hooe Elementary	Seismic upgrade 1 block H3	1,486,898
SMP Upgrade 1	Maple Ridge Elementary	Seismic upgrade of 1 block H1, 2 blocks H2 & 1 block H3	11,115,057
SMP Upgrade 2	Highland Park Elementary	Seismic upgrade of 2 blocks H2 & 1 block H3	6,884,319
SMP Upgrade 3	Pitt Meadows Elementary	Seismic upgrade of 2 blocks H1, 1 block H2 & 1 block H3	12,214,955
SMP Upgrade 4	Alouette Elementary	Seismic upgrade of 1 block H1 & 1 block H2	11,133,807
SMP Upgrade 5	Glenwood Elementary	Seismic upgrade of 1 block H1	7,019,651
SMP Upgrade 6	Davie Jones Elementary	Seismic upgrade of 1 block H2 & 1 block H3	2,880,494
SMP Upgrade 7	Albion Elementary	Seismic upgrade of 4 blocks	5,800,000
SMP Upgrade 8	Mount Crescent Elementary	Seismic upgrade of 5 seismic blocks rated H1 to H3	12,287,438
Total 2025-30 Major Capital Plan			\$722,139,691

*Pitt Meadows Secondary seismic replacement project was approved by the ministry for funding of \$143,883,931 in August 2024.

**Fairview Elementary and Pitt Meadows Elementary building envelope upgrade projects were approved by the ministry in March 2024. Awaiting next steps from BC Housing.

***Harry Hooe Elementary addition/seismic project was approved by the ministry to proceed to business case development and submission.

Minor Capital Plan 2025-2030

The Minor Capital Plan for 2025-2030 was approved by the board in September 2024 and includes the capital projects summarized in the table that follows. These minor projects will help to address required deferred maintenance items and realize the district's sustainability goals.

2025-2030 Minor Capital Plan			
Program & Priority	Facility Name	Project Description	Estimated Project Value
CNCP 1*	Golden Ears Elementary	Replace end-of-life boilers with high efficiency boilers	\$563,750
CNCP 2	Maple Ridge Elementary	Replace end-of-life boilers with high efficiency boilers	563,750
CNCP 3	Maple Ridge Secondary	Replace end-of-life boilers with high efficiency boilers	871,250
CNCP 4	Highland Park Elementary	Replace end-of-life boilers with high efficiency boilers	615,000
CNCP 5	Blue Mountain Elementary	Replace end-of-life boilers with high efficiency boilers	563,750
FIP 1*	Riverside Centre	Purchase electric (EV) delivery van to deliver meals	117,000
FIP 2	Maple Ridge Secondary	Replace end-of-life cafeteria equipment	146,063
FIP 3	Highland Park Elementary	Upgrade kitchen infrastructure and equipment	71,750
FIP 4	Thomas Haney Secondary	Replace end-of-life cafeteria equipment	39,206
FIP 5	Samuel Robertson Technical	Replace end-of-life cafeteria equipment	26,138
PEP 1*	Highland Park Elementary	Replace end-of-life playground equipment	199,875
PEP 2	Fairview Elementary	Replace end-of-life playground equipment	199,875
PEP 3	Alouette Elementary	Replace end-of-life playground equipment	199,875
SEP 1*	Thomas Haney Secondary	Replace end-of-life digital control systems (DDC)	512,500
SEP 2*	Highland Park Elementary	Replace unit ventilators in classrooms (1 to 10) - Phase 1	666,250
SEP 3	Davie Jones Elementary	Replace unit ventilators in classrooms (8)	563,750
SEP 4	Highland Park Elementary	Replace unit ventilators in classrooms (11 to 21) - Phase 2	732,875
SEP 5	Harry Hooze Elementary	Replace unit ventilators in classrooms (15 of 30) - Phase 1	999,375
Total 2025-30 Minor Capital Plan			\$7,652,031

*Projects are approved by the ministry in March 2025 to proceed to design, tender and construction, and to be completed by March 31, 2026.

Four-Year Projection for Bylaw Capital Projects

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			
Total		\$219.20	\$216.56	\$2.64	\$45.56	\$46.50	\$59.62	\$51.78

Risk to the Preliminary Budget Estimates

Revenue

The provincial operating grant included in these estimates may differ from the actual amounts confirmed and distributed by the Ministry of Education and Child Care later in the year. The main factors that create variances of provincial funding are actual funded enrolment at September 30, 2025, and other provincial funding announcements made during the remainder of 2024/25 and into 2025/26. Other provincial grants included in these estimates, such as funding for other wage and benefit increases, early learning programs and projects, and the Classroom Enhancement Fund, may also differ from amounts actually received.

The projected international education revenue of \$10.08M (net revenue of \$2.02M) is based on an enrolment estimate of 550 FTE students. The actual revenue and net revenue from international education may vary significantly from estimates due to the highly competitive nature of this market, changes to Canada's international student program regulations, and shifts in the global economy or political climate. Significant negative variance would need to be funded from the contingency reserve.

Expenses

Staffing levels included in these estimates are based on projected student enrolment. Any material change to student enrolment or the distribution of students by school may impact the staffing levels required in 2025/26.

The salaries and benefits estimates are based on estimated average salaries for teachers, specific salaries for other employee groups, and known benefit rate changes. Actual average salary and benefit costs will vary from these estimates. Substitute costs may vary significantly from the projected costs that are based on historical trends. These estimates are further based on the assumption that all costs related to the implementation of the restored MRTA and CUPE collective agreement language will be fully funded by the Ministry of Education and Child Care through the Classroom Enhancement Fund and that all costs related to labour settlements with MRTA and CUPE will be fully funded by the ministry.

Education assistant staffing is based on estimated funded enrolment for students with disabilities and diverse abilities. Due to delays in medical assessments and therapeutic preschool programming, some kindergarten students may enter school without official diagnoses or supports. These students may require higher levels of service than funded, resulting in additional staffing needs to be funded from the contingency reserve.

On September 4, 2024, the BC Public School Employers' Association (BCPSEA) announced a change in direction regarding access to Employment Standards Act paid sick leave whereby casual employees (e.g., TTOCs and casual EAs) may be eligible for paid sick leave if they decline shifts due to illness or injury. The financial impact of this change is not yet known and is not included in these estimates.

Delays in energy management initiatives, changing weather patterns, or unexpected increases in utility rates or consumption may lead to higher utility costs.

Current budget allocations are insufficient to fully support the procurement, maintenance or timely replacement of school district assets. As a result, IT hardware is not refreshed on a regular basis, the deferred maintenance for district facilities continues to grow, and the facility condition index for school district facilities continues to decline. Any major equipment failures during 2025/26 would need to be funded from the contingency reserve.

Cost Pressures

Recent U.S. tariffs are expected to increase the cost of goods and materials, affecting expenses in several areas including construction, facility maintenance, technology, and classroom supplies. As procurement and capital projects become more expensive, the district may face further budget pressures, forcing reallocation of funds or delays in planned upgrades and initiatives. Long-term, this may strain operational flexibility and limit investments in educational improvements.

Capital Projects

Due to their magnitude, capital projects have the potential to significantly impact the financial position of the school district. Although risk is assessed for individual projects on an ongoing basis, there is no process to assess risk of the entire capital program. Project agreements with the MECC include contingencies to mitigate financial risk. Smaller projects consider contingency requirements when building the overall project budget and are managed internally. The contingency reserve held in local capital is available to mitigate the residual risk for capital projects.

Enrolment and Staffing Growth

With the implementation of the restored MRTA collective agreement language resulting in smaller class sizes, a greater number of teacher FTEs need to be added than would previously have been required. As the district grows, additional classroom space needs to be created. This growth brings with it a financial risk in how to provide for these additional resources under the current Ministry of Education and Child Care funding envelope.

Contingency Reserve

The operating budget estimates do not include a contingency for unforeseen or unbudgeted costs that may arise, or changes in estimates resulting from external factors. The board's only available emergency fund is the contingency reserve fund held in local capital, which has a current balance of \$2.11M.







Executive Summary



Organizational Section



Financial Section



Informational Section

INFORMATIONAL SECTION

STUDENT ACHIEVEMENT

Our school district mission is to support all individuals in their development as successful learners, and as respectful, caring, and responsible members of society. Our vision is for every individual to feel valued and for all learners to reach their potential.

Completion Rates

We are pleased that once again our six-year school completion rate data continues to increase. The graphs below show the six-year graduation rates for all B.C. students, Indigenous students, and students with disabilities and diverse abilities. For 2023/24, the Maple Ridge - Pitt Meadows School District six-year graduation rates for all three categories were above the provincial average: B.C. students 97.4% (provincial average: approximately 91%), students of Indigenous ancestry 93.2% (provincial average: approximately 75%), and students with disabilities and diverse abilities 88.3% (provincial average: approximately 78%). Completion rates include a Certificate of Graduation and Adult Graduation Diploma.

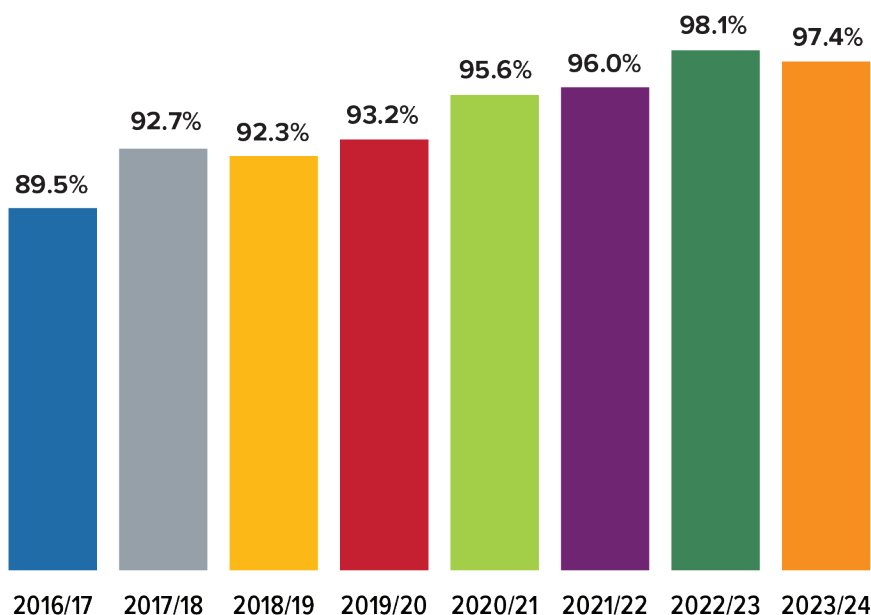
All Students

The Maple Ridge - Pitt Meadows School District's six-year completion rate for B.C. students for the 2023/24 school year was 97.4%, exceeding the provincial average of approximately 91%.

Seven years ago, in 2016/2017, the school district's overall six-year completion rate was 89.5%. Considerable attention and effort has been dedicated to providing engaging and inclusive programming for students focusing both on improving graduation rates and the quality of graduation.

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



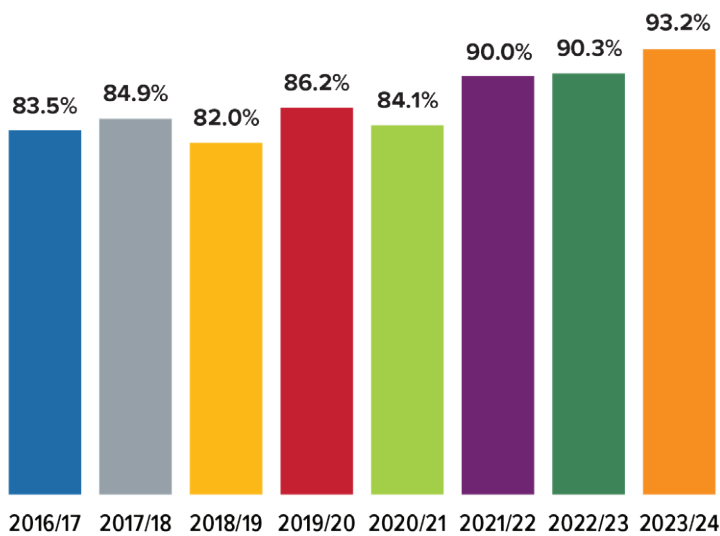
Students with Indigenous Ancestry

In 2016/17, the six-year completion rate for students with Indigenous ancestry was 83.5%. For 2023/24, this completion rate is 93.2%, which is above the provincial average of approximately 75%. It is our goal to continue to improve this good result. Our ultimate goal is to achieve the same rate of graduation for all of our graduating students, and we are close to achieving this goal.

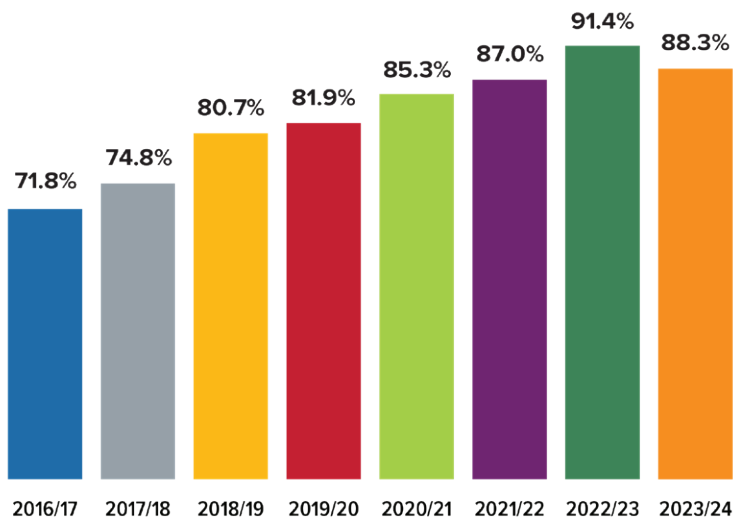
Students with Disabilities and Diverse Abilities

The six-year completion rate for students with disabilities and diverse abilities for 2023/24 is 88.3%. This is a significant improvement from 71.8% in 2016/17, and is higher than the provincial average of approximately 78%. School District 42 focuses on the inclusion of all students. We celebrate the success of students with disabilities and diverse abilities and will continue to work hard to improve the outcomes for these students.

INDIGENOUS STUDENTS *SIX-YEAR GRADUATION RATES*



STUDENTS WITH DISABILITIES AND DIVERSE ABILITIES *SIX-YEAR GRADUATION RATES*



OPERATING BUDGET HISTORICAL DATA

The information presented in this section is based on comparative final operating budget information for the years 2017/18 to 2024/25.

Amended Budget Revenue and Expenses

Since 2017/18, both revenue and expenses have increased due to labour settlement costs and corresponding increases in provincial funding. In the same period, expense reductions have been made to compensate for increased costs not funded by the province. The following table summarizes the revenues and expenses submitted as part of the amended annual budgets.

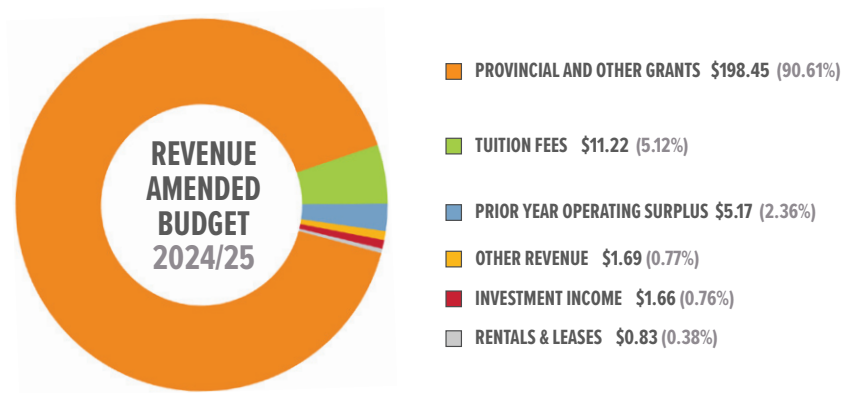
Budget (\$ millions)	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
Operating Revenues	\$142.34	\$147.42	\$155.32	\$156.21	\$167.78	\$183.57	\$201.71	\$213.85
Use of Prior Year Operating Surplus	5.19	4.35	4.38	7.51	6.37	4.48	4.23	5.17
Operating Expenses	(142.39)	(148.59)	(156.95)	(161.08)	(171.43)	(184.87)	(204.07)	(216.80)
Transfers to Other Funds	(4.71)	(3.18)	(2.75)	(2.64)	(2.53)	(3.18)	(1.87)	(2.22)
Budgeted Surplus	\$0.43	\$-	\$-	\$-	\$0.19	\$-	\$-	\$-

Source: 2017/18 – 2024/25 amended annual budget submissions. 2017/18 surplus reflects board approved use of surplus to fund one-time budget items approved in 2016/17. 2021/22 surplus reflects provincial policy direction to show contingency reserves for operating as surplus.

From 2017/18 to 2024/25, budgeted revenues have increased by \$71.51 million. This increase is mainly due to provincial grants received to fund negotiated labour settlement costs for all unionized employees. Per pupil funding has increased from \$7,301 per student in 2017/28 to \$8,915 in 2024/25.

The 2024/25 budgeted revenue by type is shown in the graph below.

BUDGETED OPERATING REVENUE (\$ millions)



**BUDGETED OPERATING REVENUE BY TYPE** (\$ millions)

	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
Provincial Grants - MECC	\$130.93	\$135.51	\$143.08	\$149.90	\$157.26	\$170.37	\$187.85	\$197.67
Provincial Grants - Other	0.41	0.33	0.33	0.26	0.31	0.33	0.31	0.42
Federal Grants	0.16	0.26	0.24	0.01	0.17	0.28	0.34	0.36
Tuition	8.86	9.32	9.34	4.38	8.33	9.61	10.07	11.22
Other Revenue	0.97	0.91	0.92	0.78	0.86	1.03	1.26	1.69
Rentals and Leases	0.48	0.47	0.75	0.55	0.62	0.75	0.68	0.83
Investment Income	0.53	0.62	0.66	0.33	0.24	1.20	1.20	1.66
Total Revenue	\$142.34	\$147.42	\$155.32	\$156.21	\$167.79	\$183.57	\$201.71	\$213.85

Source: Amended annual budget submissions

BUDGETED OPERATING EXPENSES BY FUNCTION (\$ millions)

	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
Instruction	\$121.78	\$127.03	\$133.46	\$137.58	\$147.04	\$158.95	\$176.14	\$186.40
District Administration	5.39	5.77	6.29	6.33	6.41	6.93	7.67	8.54
Operations and Maintenance	14.57	15.11	16.57	16.83	17.40	18.37	19.63	21.04
Transportation	0.64	0.68	0.64	0.34	0.58	0.62	0.63	0.82
Other	4.72	3.18	2.76	2.64	2.53	3.18	1.87	2.22
Total Expenses	\$147.10	\$151.77	\$159.72	\$163.72	\$173.96	\$188.05	\$205.94	\$219.02

Source: Amended annual budget submissions

Each year, approximately 85% of the district's expenses are allocated to instruction. Operations and maintenance, district administration, transportation, capital assets purchased from operating and interfund transfers account for the remainder of the expenses.

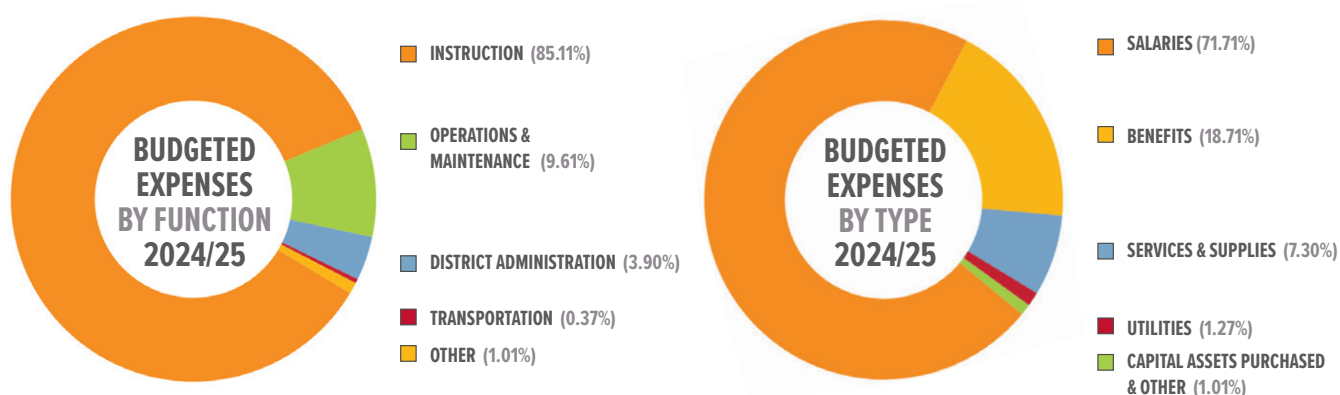
For the period shown, the school district has spent approximately 90% of its budget on salaries and benefits. The balance is used to cover supplies, utilities, services, and other costs.

BUDGETED OPERATING EXPENSES BY TYPE (\$ millions)

	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
Salaries and Benefits	\$126.85	\$132.51	\$140.73	\$146.80	\$155.94	\$168.40	\$186.33	\$198.03
Services and Supplies	15.54	16.08	16.23	14.28	15.49	16.47	17.74	18.77
Total Expenses	142.39	148.59	156.96	161.08	171.43	184.87	204.07	216.80
Capital Purchases and Other	4.71	3.18	2.76	2.64	2.53	3.18	1.87	2.22
Total	\$147.10	\$151.77	\$159.72	\$163.72	\$173.96	\$188.05	\$205.94	\$219.02

Source: Amended annual budget submissions

The budgeted expenses by function and by type for 2024/25 are shown in the graphs below.



Staffing

From 2017/18 to 2024/25, as presented in the following table, total operating and classroom enhancement funded staffing in the Maple Ridge – Pitt Meadows School District has increased by 500 FTE (30%), primarily to support increased enrolment and collective agreement staffing requirements. This includes an increase in school-based staffing of 468 FTE (32%) and an increase in district-based staffing of 32 FTE (19%).

Teaching staff and principals/vice principals have increased due to increased enrolment. Education assistants have increased to support higher enrolment of students with disabilities and diverse abilities. Support staff and other professionals have increased to support the operations of the district.

	2017/18 FTE	2018/19 FTE	2019/20 FTE	2020/21 FTE	2021/22 FTE	2022/23 FTE	2023/24 FTE	2024/25 FTE	FTE change from 2017/18	% change from 2017/18
School-based Staffing										
Teachers	903.43	912.74	929.85	951.87	989.29	1,002.97	1,051.82	1,070.19	166.76	18.46%
Principals/VPs - Teaching time	9.40	11.40	13.60	14.20	14.20	15.17	16.30	16.10	6.70	71.28%
Principals/VPs - Admin time	37.70	39.44	42.29	42.37	43.55	43.85	43.82	44.15	6.45	17.11%
Educational Assistants	343.08	368.43	418.43	446.91	478.44	529.36	561.62	604.42	261.34	76.17%
Support Staff	177.82	179.96	186.14	189.66	190.93	193.14	194.14	201.53	23.71	13.33%
Other Professionals					3.00	3.00	3.00	3.00	3.00	
Total School-based Staffing	1,471.43	1,511.97	1,590.31	1,645.01	1,719.41	1,787.49	1,870.70	1,939.39	467.96	31.80%
District-based Staffing										
Principals/VPs	6.00	6.00	6.95	6.35	6.65	7.45	7.75	7.65	1.65	27.50%
Other Professionals	32.30	36.30	39.30	40.30	40.30	43.30	47.80	49.80	17.50	54.18%
Support Staff	133.41	135.96	142.41	143.63	143.90	143.65	144.90	146.71	13.30	9.97%
Total District-based Staffing	171.71	178.26	188.66	190.28	190.85	194.40	200.45	204.16	32.45	18.90%
Combined Total	1,643.14	1,690.23	1,778.97	1,835.29	1,910.26	1,981.89	2,071.15	2,143.55	500.41	30.45%

Source: 1530 report submissions for 2017/18 to 2019/20, restated to reflect ongoing allocations only and calculation of budgeted hours per week divided by full time hours per week per position; child and youth care worker FTE removed for all prior years as paid from special purpose funds. Positions have been summarized between school-based and district-based staffing. Comparable information is presented for 2020/21 to 2024/25 for which 1530 report submissions were not required.

Staffing levels across all employee groups have increased since 2017/18, as detailed in the table below. Teacher staffing has increased by 170 FTE (18%), primarily due to the restoration of the collective agreement language regarding class size. CUPE staffing has increased by 296 FTE (46%), largely driven by a 261 FTE (76%) increase in educational assistant staffing to support the growing enrolment of students with disabilities and diverse abilities. Principal staffing has increased to meet school needs, and other professionals staffing has increased to support district operations in human resources, communications, finance, and information technology.

	2017/18 FTE	2018/19 FTE	2019/20 FTE	2020/21 FTE	2021/22 FTE	2022/23 FTE	2023/24 FTE	2024/25 FTE	FTE change from 2017/18	% change from 2017/18
MRTA	919.03	928.34	947.25	969.27	1,006.69	1,020.57	1,069.42	1,088.59	169.56	18.45%
CUPE	638.71	668.75	729.58	762.80	795.87	848.55	883.06	934.26	295.55	46.27%
Principals/VPs/Other Professionals	85.40	93.14	102.14	103.22	107.70	112.77	118.67	120.70	35.30	41.33%
Total	1,643.14	1,690.23	1,778.97	1,835.29	1,910.26	1,981.89	2,071.15	2,143.55	500.41	30.45%

The following table provides a history of students-to-staff ratios for each staffing category. This is a broad measure of the ability of staff to support the needs of students and the district.

	2017/18 Ratio	2018/19 Ratio	2019/20 Ratio	2020/21 Ratio	2021/22 Ratio	2022/23 Ratio	2023/24 Ratio	2024/25 Ratio	% change from 2017/18
School-based Staffing									
Teachers	16.78	16.76	16.76	16.20	16.25	16.55	16.15	16.08	(4.16%)
Principals/VPs - Teaching time	1,612.91	1,341.62	1,146.00	1,085.97	1,131.88	1,094.26	1,041.86	1,069.07	(33.72%)
Principals/VPs - Admin time	402.16	387.79	368.54	363.96	369.06	378.56	387.55	389.85	(3.06%)
Educational Assistants	44.19	41.51	37.25	34.51	33.59	31.36	30.24	28.48	(35.56%)
Support Staff	85.26	84.99	83.73	81.31	84.18	85.95	87.47	85.41	0.17%
Other Professionals					5,357.55	5,533.30	5,660.75	5,737.33	
School-based Staffing Average	10.30	10.12	9.80	9.37	9.35	9.29	9.08	8.87	
District-based Staffing									
Principals/VPs	2,526.90	2,549.08	2,242.54	2,428.47	2,416.94	2,228.17	2,191.26	2,249.93	(10.96%)
Other Professionals	469.39	421.33	396.58	382.65	398.83	383.37	355.28	345.62	(26.37%)
Support Staff	113.65	112.49	109.44	107.36	111.69	115.56	117.20	117.32	3.23%
District-based Staffing Ratio	88.30	85.80	82.61	81.04	84.22	85.39	84.72	84.31	
Combined Average Ratio	9.23	9.05	8.76	8.40	8.41	8.38	8.20	8.03	

The staff-to-student ratio has improved modestly since 2017/18, but the changes have not been equal across employee groups.

Staff-to-student ratios have improved for the following positions:

- **Teachers** (down 4.16%)
- **Principals and Vice Principals** (down 3.06% in admin component, 31.72% in teaching component, and 10.96% in district-based)
- **Other Professionals** (down 26.37% in district-based)
- **Educational Assistants** (down 35.56%) This substantial improvement is mainly due to the increased number of education assistants employed to support students with disabilities and diverse abilities
- **Support Staff** (up 0.17% in school-based and 3.23% in district-based)

The average class size in the Maple Ridge - Pitt Meadows School District increased slightly from 22.90 in 2017/18 to 23.00 in 2024/25.

AVERAGE CLASS SIZE	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
Province of BC	21.90	22.00	22.10	21.30	22.50	22.70	22.80	22.90
Maple Ridge - Pitt Meadows School District	22.90	23.10	23.30	22.20	22.60	23.00	23.20	23.00

Source: <https://catalogue.data.gov.bc.ca/dataset/bc-schools-class-size>



GLOSSARY OF TERMS

AFG	Annual Facilities Grant
Amended Budget	Boards must prepare, have adopted by bylaw and submit to the MECC amended (final) budget on or before February 28. For the 2024/25 amended budget only, the ministry changed the deadline to March 28, 2025.
Amortization	The cost of a tangible capital asset with a limited life less any residual value is amortized over the assets useful life. Amortization is recognized as an expense in the Statement of Operations.
Annual Budget	Boards must prepare a preliminary budget and have it adopted by bylaw on or before June 30 as per section 113 of the School Act (Adoption of Budget) and submitted to the MECC by this date.
BCPSEA	British Columbia Public School Employers' Association
BCSTA	British Columbia School Trustees' Association
BCTF	British Columbia Teachers' Federation
BIPOC	Black, Indigenous, and People of Colour
Budget Year	July 1 to June 30
Capital Fund	The capital fund includes capital expenditures related to facilities (purchases and enhancements) and equipment (purchases) that are funded by Ministry of Education and Child Care capital grants, operating funds, and special purpose funds.
Capital Bylaw	If the MECC approves a capital plan, the board must prepare a capital bylaw in a form specified by the minister. The capital bylaw must be adopted by a majority of the board and the board may not amend a capital bylaw except as approved in writing by the minister.
Casual Employee	Individuals who substitute for regular continuing staff other than teachers.
CCYW	Child and Youth Care Worker
CEF	Classroom Enhancement Fund
CEO	Chief Executive Officer
CFO	Chief Financial Officer
CNCP	Carbon Neutral Capital Program, a category of funding under the MECC capital plan.
CommunityLINK	CommunityLINK (Learning Includes Nutrition and Knowledge) funding is designed to support the academic achievement and social functioning of vulnerable students. Programs and services can include breakfast, lunch and snack programs, academic supports, counseling, youth workers and after-school programs.
CPI	Consumer Price Index
CPP	Canada Pension Plan
CUPE	Canadian Union of Public Employees - Local 703
Curriculum and Learning Support Fund	The Curriculum and Learning Support Fund is an operating grant provided to assist boards of education as they implement the new curriculum.

Deferred Revenue	Deferred revenue includes contributions received with stipulations that meet the description of restricted contributions in the Restricted Contributions Regulation 198/2011 issued by Treasury Board. When restrictions are met, deferred revenue is recognized as revenue.
Deferred Capital Contribution	Funding received for the acquisition of depreciable tangible capital assets is recorded as deferred capital contribution and amortized over the life of the asset acquired as revenue in the statement of operations.
DPAC	District Parent Advisory Council
EA	Education Assistant
ECE	Early Childhood Educator
EDI	The Early Years Development Instrument is a short questionnaire completed by kindergarten teachers across Canada and internationally which measures children's ability to meet age appropriate developmental expectations.
Educational Assistants	Education assistants, early childhood educators, teacher assistants, child and youth care workers, and Indigenous Education support workers.
EHB	Extended Health Benefits
EI	Employment Insurance
ELL	English Language Learners
Enrolment Count	School district submission of enrolment information to the Ministry of Education and Child Care. This includes data about each student enrolled in a educational program provided by the board, each child registered with a school or distributed learning school operated by the board, and each child who participates in an early learning program. Enrolment counts are completed in September, February and May of each school year.
FCI	The Facility Condition Index is a comparative index allowing the Ministry of Education and Child Care to rank each school against all others in the province and is expressed as a decimal percentage of the cost to remediate maintenance deficiencies divided by the current replacement value.
FFSFP	Feeding Futures School Food Programs fund, a special purpose fund that commenced in 2023/24.
FIP	Food Infrastructure Program, a category of funding under the MECC capital plan
FTE	Full Time Equivalent
Inclusive Education	Inclusive Education refers to programming and services support and accommodations provided to students with disabilities and diverse abilities to enable them to access and participate in educational programs. School districts receive supplemental operating grant funding from the Ministry of Education and Child Care for Inclusive Education for students categorized as Level 1 to 3 where Level 1 includes students identified as Physically Dependent or Deafblind; Level 2 includes students identified as Moderate to Profound Intellectual Disability, Physical Disability or Chronic Health Impairment, Visual Impairment, Deaf or Hard of Hearing, Autism Spectrum Disorder; and Level 3 includes students identified as Intensive Behaviour Interventions or Serious Mental Illness.
Indigenous Education	Indigenous Education refers to programming and services provided by for culturally appropriate educational programs and services to support the success of Indigenous students. School districts receive targeting funding from the Ministry of Education and Child Care for Indigenous Education.
IT	Information Technology
K	Thousand





LCR	Local Capital Reserve
M	Million
Memorandum of Agreement	In March 2017, the Ministry of Education, the BC Public Schools Employers' Association and the BC Teachers' Federation ratified a Memorandum of Agreement that fully and finally resolved all matters related to the implementation of the Supreme Court of Canada decision from the fall of 2016.
MECC	Ministry of Education and Child Care
MRPVPA	Maple Ridge Principals' and Vice Principals' Association
MRTA	Maple Ridge Teachers' Association
MyEd BC	Student information system
MyPortfolio	SharePoint platform for collecting and sharing a student's educational journey through portfolios
OLEP	Official Language Education Program, a special purpose fund for French programming
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.
Operating Grant	The Operating Grant represents the amount of operating funding allocated by the Ministry of Education and Child Care to boards of education on an annual basis.
OT	Occupational Therapist
Other Professionals	Superintendents, assistant superintendents, secretary treasurers, assistant secretary treasurers, managers, and any other board employee who is excluded from a union agreement.
P/VP	Principal/Vice Principal
Parent Portal	SD42-developed online tool that allows parents/guardians to register their children for kindergarten, fill in school forms, sign off on field trips, receive timely school and school district communications, make secure payments online, and more.
PEP	Playground Equipment Program is a category of funding under the MECC capital plan.
Preliminary Budget	Boards must prepare, adopt by bylaw, and submit to the MECC an annual (preliminary) budget on or before June 30 as per section 113 of the School Act (Adoption of Budget).
Principal and Vice Principal	Certified teachers (or teachers with a letter of permission) employed by a school district in administrator roles on a continuous basis, full-time or part-time, under contract.
PSEC	Public Sector Employers' Council
PST	Provincial Sales Tax
Relief Teachers	Casual on-call exempt (non-union) position where the relief teacher is dispatched on a day-to-day basis to provide coverage in classrooms.
School Site Acquisition Charges (SSAC)	School Site Acquisition Charges are charges set under section 575 of the British Columbia Local Government Act. Contributions from these charges are restricted for school site acquisitions and recorded as revenue when the sites are purchased.
SD42	The Maple Ridge - Pitt Meadows School District No. 42
SEL	Social Emotional Learning

SEP	School Enhancement Program, a category of funding under the Ministry of Education and Child Care capital plan.
SOGI	Sexual Orientation and Gender Identity Framework
Special Purpose Fund (SPF)	The Special Purpose Fund is comprised of separate funds established to track revenue and expenses received from the MECC and other sources that have restrictions on how they may be spent.
Strategic Facilities Plan	To ensure future capital plan submissions to the MECC accurately reflect the priorities and needs of the school district, the board updated the comprehensive school district Strategic Facilities Plan in consultation with local First Nations, Métis, Inuit, education partners, post-secondary institutions, stakeholders, people with diverse lived experiences, the public, and the two municipalities. The Strategic Facilities Plan is available on the district website at https://www.sd42.ca/board-of-education/strategic-facilities-plan/
Student Voice	Student Voice consists of students from grades 6-12, representing all schools in the school district.
Substitutes	Individuals substituting for regular continuing staff while regular staff are temporarily absent.
Support Staff	Administrative staff (other than principals and vice principals) and support staff that are employed by a school district on a continuous basis, full-time or part-time.
Teacher	Certified teachers (or teachers with a letter of permission) employed by a school district on a continuous basis, full-time or part-time, excluding superintendents, assistant/deputy superintendents, principals, vice principals, and directors of instruction.
Transportation	Costs of activities related to the conveyance of students to and from school on a regular basis and direct supervision of busing.
TTOC	Teacher Teaching on Call
Unearned Revenue	Unearned revenue includes tuition fees received for courses to be delivered in future periods and receipt of proceeds for services to be delivered in a future period. Revenue will be recognized in that future period when the services are provided.
Universal Design for Learning (UDL)	An educational framework that aims to make learning accessible and effective for all students, regardless of their abilities, learning styles, or backgrounds. It is based on the idea that there is no “one-size-fits-all” approach to learning and emphasizes flexibility in teaching methods, materials, and assessments.
Utilities	Costs incurred by the school district for the consumption of heat, light, and water, as well as expenditures on garbage, sewer, conservation measures, recycling programs and internet/telephone providers.
WIP	Work in Progress
80K/600E	80 kindergarten spaces/600 elementary spaces, equivalent to 4 kindergarten classrooms and 24 grade 1-7 classrooms. Combined, this represents the nominal capacity of a given elementary school.





Maple Ridge - Pitt Meadows School District No. 42

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