



**PUBLIC MEETING  
OF THE BOARD OF EDUCATION**

**District Education Office**  
22225 Brown Avenue  
Maple Ridge BC V2X 8N6

Date: Wednesday, April 15, 2026  
Time: 6:00pm

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**April 15, 2026**  
**Public Board Agenda Package Addendum**  
(regarding the Proposed Preliminary Budget for 2026/27)

**ADDENDUM:**

This addendum forms part of the [April 15, 2026 Public Board Meeting Agenda Package](#) and includes supplementary materials referenced on page 18 of the agenda package.

Included in this Addendum:

- ITEM 3 Decision Memorandum
- Attachment A – Annual Budget Bylaw for 2026/27
- Attachment B – Proposed Preliminary Budget 2026/27
- Attachment C – Proposed Preliminary Budget 2026/27 Highlights
- Attachment D – Preliminary Public Engagement Summary for the 2026/27 Preliminary Budget

These documents correspond to Decision Item 3: Proposed Preliminary Budget and Annual Budget Bylaw for 2026/27.

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**From:** Richard Rennie, Secretary Treasurer

**Topic:** **Proposed Preliminary Budget and Annual Budget Bylaw for 2026/27**

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### **BACKGROUND**

The Annual Budget Bylaw for 2026/27 (**Attachment A**) is presented to the Board of Education for first reading, and is supported by the following supplementary documents:

- Proposed Preliminary Budget 2026/27 (**Attachment B**) which includes management's discussion and analysis of the changes reflected in the Annual Budget Bylaw, and the district's multi-year financial plans and projections
- Proposed Preliminary Budget 2026/27 Highlights (**Attachment C**)
- Preliminary Public Engagement Summary for the 2026/27 Preliminary Budget (**Attachment D**) which includes results from the first phase of the two-phase public consultation process.

### **HOW THE PUBLIC AND PARTNER GROUPS CAN PROVIDE FEEDBACK**

Individuals wishing to share their views on the proposed preliminary budget are invited to participate in part 2 of the online budget survey open from April 16 to noon on April 22.

In addition, opportunities for public and partner group input to the Board Finance Committee of the Whole on the proposed preliminary budget will be held on April 22, 2026 as follows:

- **Partner group input** on the proposed preliminary budget will be held at the District Education Office at 2:00pm, with up to three representatives from each of CUPE, MRTA, MRPVPA, and DPAC.
- **Public input** on the proposed 2026/27 preliminary budget will be held at the Thomas Haney Secondary School rotunda at 5:30pm. Delegations, which may include one or more speakers, are asked to keep their remarks brief and focused, with up to five minutes allotted per delegation, followed by any questions of clarity from trustees.

Individuals wishing to speak must register and submit any materials by email to [budget@sd42.ca](mailto:budget@sd42.ca) no later than 9:00am on April 20, 2026. All submissions are considered public documents and may be posted on the district website. Submissions must include the name and email address of the speaker(s), and the title and written explanation of the budget matter(s) to be addressed.

The Board is scheduled to conduct final deliberations and adopt the 2026/27 preliminary budget at the public board meeting on April 29, at which time the Final Public Engagement Summary will be presented.

### **RECOMMENDATION**

**THAT the Annual Budget Bylaw for 2026/27, as presented on April 15, 2026, be read a first time this 15th day of April 2026.**

# ATTACHMENT A

Annual Budget

## **School District No. 42 (Maple Ridge-Pitt Meadows)**

June 30, 2027

# School District No. 42 (Maple Ridge-Pitt Meadows)

June 30, 2027

## Table of Contents

Bylaw .....	1
Annual Budget - Revenue and Expense - Statement 2 .....	2
Annual Budget - Changes in Net Financial Assets (Debt) - Statement 4 .....	4
Annual Budget - Operating Revenue and Expense - Schedule 2 .....	5
Schedule 2A - Annual Budget - Schedule of Operating Revenue by Source .....	6
Schedule 2B - Annual Budget - Schedule of Operating Expense by Object .....	7
Schedule 2C - Annual Budget - Operating Expense by Function, Program and Object .....	8
Annual Budget - Special Purpose Revenue and Expense - Schedule 3 .....	10
Schedule 3A - Annual Budget - Changes in Special Purpose Funds .....	11
Annual Budget - Capital Revenue and Expense - Schedule 4 .....	13

\*NOTE - Statement 1, Statement 3, Statement 5, Schedule 1 and Schedules 4A - 4D are used for Financial Statement reporting only.

## ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE-PITT MEADOWS) (called the "Board") to adopt the Annual Budget of the Board for the fiscal year 2026/2027 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

1. The Board has complied with the provisions of the *Act*, Ministerial Orders, and Ministry of Education and Child Care Policies respecting the Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 42 (Maple Ridge-Pitt Meadows) Annual Budget Bylaw for fiscal year 2026/2027.
3. The attached Statement 2 showing the estimated revenue and expense for the 2026/2027 fiscal year and the total budget bylaw amount of \$271,650,769 for the 2026/2027 fiscal year was prepared in accordance with the *Act*.
4. Statement 2, 4 and Schedules 2 to 4 are adopted as the Annual Budget of the Board for the fiscal year 2026/2027.

READ A FIRST TIME THE 15th DAY OF APRIL, 2026;

READ A SECOND TIME THE 29th DAY OF APRIL, 2026;

READ A THIRD TIME, PASSED AND ADOPTED THE 29th DAY OF APRIL, 2026;

( Corporate Seal )

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**Chairperson of the Board**

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**Secretary Treasurer**

I HEREBY CERTIFY this to be a true original of School District No. 42 (Maple Ridge-Pitt Meadows) Annual Budget Bylaw 2026/2027, adopted by the Board the 29th DAY OF APRIL, 2026.

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**Secretary Treasurer**

# School District No. 42 (Maple Ridge-Pitt Meadows)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2027

	2027 Annual Budget	2026 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	16,334,662	16,386,438
Adult	67,000	82,250
Other	121,875	194,500
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>16,523,537</b>	<b>16,663,188</b>
<b>Revenues</b>	\$	\$
Provincial Grants		
Ministry of Education and Child Care	232,942,882	237,073,105
Other	405,600	405,600
Federal Grants	381,030	378,080
Tuition	11,880,767	11,636,845
Other Revenue	7,083,988	6,923,656
Rentals and Leases	1,132,412	997,336
Investment Income	975,000	1,305,000
Amortization of Deferred Capital Revenue	8,042,532	7,004,361
<b>Total Revenue</b>	<b>262,844,211</b>	<b>265,723,983</b>
<b>Expenses</b>		
Instruction	222,364,243	227,623,974
District Administration	8,000,021	8,805,012
Operations and Maintenance	33,065,708	31,877,121
Transportation and Housing	915,402	900,783
<b>Total Expense</b>	<b>264,345,374</b>	<b>269,206,890</b>
<b>Net Revenue (Expense)</b>	<b>(1,501,163)</b>	<b>(3,482,907)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>		2,611,102
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(1,501,163)</b>	<b>(871,805)</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(1,501,163)	(871,805)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(1,501,163)</b>	<b>(871,805)</b>

# School District No. 42 (Maple Ridge-Pitt Meadows)

Annual Budget - Revenue and Expense

Year Ended June 30, 2027

	2027 Annual Budget	2026 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	216,888,628	217,973,789
Operating - Tangible Capital Assets Purchased	335,962	950,227
Special Purpose Funds - Total Expense	35,286,296	40,219,488
Special Purpose Funds - Tangible Capital Assets Purchased	684,051	769,597
Capital Fund - Total Expense	12,170,450	11,013,613
Capital Fund - Tangible Capital Assets Purchased from Local Capital	6,285,382	3,293,115
<b>Total Budget Bylaw Amount</b>	<u>271,650,769</u>	<u>274,219,829</u>

## Approved by the Board

\_\_\_\_\_  
Signature of the Chairperson of the Board of Education

\_\_\_\_\_  
Date Signed

\_\_\_\_\_  
Signature of the Superintendent

\_\_\_\_\_  
Date Signed

\_\_\_\_\_  
Signature of the Secretary Treasurer

\_\_\_\_\_  
Date Signed

# School District No. 42 (Maple Ridge-Pitt Meadows)

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2027

	2027 Annual Budget	2026 Amended Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<u>(1,501,163)</u>	<u>(3,482,907)</u>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(1,020,013)	(1,719,824)
From Local Capital	(6,285,382)	(3,293,115)
From Deferred Capital Revenue	(63,273,463)	(41,773,104)
<b>Total Acquisition of Tangible Capital Assets</b>	<u>(70,578,858)</u>	<u>(46,786,043)</u>
Amortization of Tangible Capital Assets	<u>12,170,450</u>	<u>11,013,613</u>
<b>Total Effect of change in Tangible Capital Assets</b>	<u>(58,408,408)</u>	<u>(35,772,430)</u>
	<u>-</u>	<u>-</u>
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<u><u>(59,909,571)</u></u>	<u><u>(39,255,337)</u></u>

# School District No. 42 (Maple Ridge-Pitt Meadows)

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2027

	2027 Annual Budget	2026 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education and Child Care	202,167,535	201,279,020
Other	405,600	405,600
Federal Grants	381,030	378,080
Tuition	11,880,767	11,636,845
Other Revenue	1,888,988	1,658,884
Rentals and Leases	1,132,412	997,336
Investment Income	975,000	1,305,000
<b>Total Revenue</b>	<b>218,831,332</b>	<b>217,660,765</b>
<b>Expenses</b>		
Instruction	187,549,576	187,887,590
District Administration	7,871,478	8,658,510
Operations and Maintenance	20,704,416	20,685,756
Transportation and Housing	763,158	741,933
<b>Total Expense</b>	<b>216,888,628</b>	<b>217,973,789</b>
<b>Net Revenue (Expense)</b>	<b>1,942,704</b>	<b>(313,024)</b>
<b>Budgeted Prior Year Surplus Appropriation</b>		2,611,102
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(335,962)	(950,227)
Local Capital	(1,606,742)	(1,347,851)
<b>Total Net Transfers</b>	<b>(1,942,704)</b>	<b>(2,298,078)</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

# School District No. 42 (Maple Ridge-Pitt Meadows)

Annual Budget - Schedule of Operating Revenue by Source  
Year Ended June 30, 2027

	2027 Annual Budget	2026 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education and Child Care</b>		
Operating Grant, Ministry of Education and Child Care	199,767,936	198,796,333
ISC/LEA Recovery	(690,433)	(690,433)
Other Ministry of Education and Child Care Grants		
Pay Equity	1,874,965	1,874,965
Funding for Graduated Adults	247,465	330,553
Student Transportation Fund	185,990	185,990
Foundation Skills Assessment (FSA) Scorer Grant	15,693	15,693
Integrated Child and Youth Team	765,919	765,919
<b>Total Provincial Grants - Ministry of Education and Child Care</b>	<b>202,167,535</b>	<b>201,279,020</b>
<b>Provincial Grants - Other</b>	<b>405,600</b>	<b>405,600</b>
<b>Federal Grants</b>	<b>381,030</b>	<b>378,080</b>
<b>Tuition</b>		
Summer School Fees	51,800	51,800
Continuing Education	1,471,533	1,377,961
International and Out of Province Students	10,357,434	10,207,084
<b>Total Tuition</b>	<b>11,880,767</b>	<b>11,636,845</b>
<b>Other Revenues</b>		
Funding from First Nations	690,433	690,433
Miscellaneous		
Revenue Generation	54,000	54,000
Partnership Program	81,725	81,725
Miscellaneous	457,902	358,907
Transportation	70,116	74,371
After School Programming	443,598	312,160
Ridge Meadows College	25,214	21,288
BC Hydro Grant	66,000	66,000
<b>Total Other Revenue</b>	<b>1,888,988</b>	<b>1,658,884</b>
<b>Rentals and Leases</b>	<b>1,132,412</b>	<b>997,336</b>
<b>Investment Income</b>	<b>975,000</b>	<b>1,305,000</b>
<b>Total Operating Revenue</b>	<b>218,831,332</b>	<b>217,660,765</b>

# School District No. 42 (Maple Ridge-Pitt Meadows)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object  
Year Ended June 30, 2027

	2027 Annual Budget	2026 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	90,415,091	90,329,132
Principals and Vice Principals	9,808,106	9,682,315
Educational Assistants	26,698,542	26,897,824
Support Staff	15,401,358	15,389,249
Other Professionals	7,756,266	7,757,800
Substitutes	6,571,337	7,017,656
<b>Total Salaries</b>	<b>156,650,700</b>	<b>157,073,976</b>
<b>Employee Benefits</b>	<b>43,123,189</b>	<b>42,274,228</b>
<b>Total Salaries and Benefits</b>	<b>199,773,889</b>	<b>199,348,204</b>
<b>Services and Supplies</b>		
Services	7,584,560	7,918,433
Student Transportation	779,863	742,604
Professional Development and Travel	1,130,320	1,470,676
Rentals and Leases	6,457	9,407
Dues and Fees	180,926	177,543
Insurance	1,041,516	1,082,166
Supplies	3,634,452	4,581,049
Utilities	2,756,645	2,643,707
<b>Total Services and Supplies</b>	<b>17,114,739</b>	<b>18,625,585</b>
<b>Total Operating Expense</b>	<b>216,888,628</b>	<b>217,973,789</b>

# School District No. 42 (Maple Ridge-Pitt Meadows)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2027

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	69,013,214	375,255	808,162	566,399	-	3,286,085	74,049,115
1.03 Career Programs	404,680	33,480	548,050	-	25,330	32,780	1,044,320
1.07 Library Services	1,476,221	-	-	6,188	-	68,275	1,550,684
1.08 Counselling	2,349,779	-	-	-	-	111,393	2,461,172
1.10 Inclusive Education	9,900,624	1,842,508	24,149,975	1,992,514	188,423	1,974,016	40,048,060
1.20 Early Learning and Child Care	-	-	-	8,327	-	-	8,327
1.30 English Language Learning	2,962,179	-	-	-	-	132,660	3,094,839
1.31 Indigenous Education	698,421	158,891	917,671	56,332	-	18,900	1,850,215
1.41 School Administration	-	6,898,119	-	3,111,995	-	367,087	10,377,201
1.60 Summer School	436,528	9,655	72,979	30,517	-	-	549,679
1.61 Continuing Education	-	16,740	-	132,561	996,126	9,209	1,154,636
1.62 International and Out of Province Students	3,128,085	306,056	-	505,935	367,609	159,958	4,467,643
1.64 Other	-	-	182,955	-	406,293	-	589,248
<b>Total Function 1</b>	<b>90,369,731</b>	<b>9,640,704</b>	<b>26,679,792</b>	<b>6,410,768</b>	<b>1,983,781</b>	<b>6,160,363</b>	<b>141,245,139</b>
<b>4 District Administration</b>							
4.11 Educational Administration	-	-	-	51,835	1,091,522	6,000	1,149,357
4.20 Early Learning and Child Care	-	-	-	-	-	-	-
4.40 School District Governance	-	-	-	-	503,669	-	503,669
4.41 Business Administration	-	167,402	2,750	737,830	2,163,186	53,962	3,125,130
<b>Total Function 4</b>	<b>-</b>	<b>167,402</b>	<b>2,750</b>	<b>789,665</b>	<b>3,758,377</b>	<b>59,962</b>	<b>4,778,156</b>
<b>5 Operations and Maintenance</b>							
5.20 Early Learning and Child Care	-	-	-	58,370	-	-	58,370
5.41 Operations and Maintenance Administration	45,360	-	16,000	247,946	1,585,811	58,254	1,953,371
5.50 Maintenance Operations	-	-	-	7,376,153	388,181	292,758	8,057,092
5.52 Maintenance of Grounds	-	-	-	494,917	-	-	494,917
5.56 Utilities	-	-	-	-	-	-	-
<b>Total Function 5</b>	<b>45,360</b>	<b>-</b>	<b>16,000</b>	<b>8,177,386</b>	<b>1,973,992</b>	<b>351,012</b>	<b>10,563,750</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration	-	-	-	23,539	40,116	-	63,655
7.70 Student Transportation	-	-	-	-	-	-	-
7.73 Housing	-	-	-	-	-	-	-
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>23,539</b>	<b>40,116</b>	<b>-</b>	<b>63,655</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>90,415,091</b>	<b>9,808,106</b>	<b>26,698,542</b>	<b>15,401,358</b>	<b>7,756,266</b>	<b>6,571,337</b>	<b>156,650,700</b>

# School District No. 42 (Maple Ridge-Pitt Meadows)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2027

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2027 Annual Budget	2026 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	74,049,115	19,355,303	93,404,418	2,837,972	96,242,390	95,801,145
1.03 Career Programs	1,044,320	294,295	1,338,615	678,259	2,016,874	2,002,921
1.07 Library Services	1,550,684	407,537	1,958,221	195,804	2,154,025	2,184,490
1.08 Counselling	2,461,172	646,188	3,107,360	44,892	3,152,252	3,169,097
1.10 Inclusive Education	40,048,060	11,681,428	51,729,488	640,402	52,369,890	53,067,396
1.20 Early Learning and Child Care	8,327	2,574	10,901	15,000	25,901	25,042
1.30 English Language Learning	3,094,839	812,950	3,907,789	54,907	3,962,696	3,646,815
1.31 Indigenous Education	1,850,215	529,387	2,379,602	67,335	2,446,937	2,586,482
1.41 School Administration	10,377,201	2,941,315	13,318,516	239,621	13,558,137	13,689,437
1.60 Summer School	549,679	151,087	700,766	1,284	702,050	942,957
1.61 Continuing Education	1,154,636	187,289	1,341,925	326,975	1,668,900	1,616,258
1.62 International and Out of Province Students	4,467,643	1,180,722	5,648,365	2,337,231	7,985,596	7,981,412
1.64 Other	589,248	164,969	754,217	509,711	1,263,928	1,174,138
<b>Total Function 1</b>	<b>141,245,139</b>	<b>38,355,044</b>	<b>179,600,183</b>	<b>7,949,393</b>	<b>187,549,576</b>	<b>187,887,590</b>
<b>4 District Administration</b>						
4.11 Educational Administration	1,149,357	388,068	1,537,425	384,936	1,922,361	2,244,077
4.20 Early Learning and Child Care	-	-	-	2,298	2,298	2,298
4.40 School District Governance	503,669	88,094	591,763	188,021	779,784	842,265
4.41 Business Administration	3,125,130	934,104	4,059,234	1,107,801	5,167,035	5,569,870
<b>Total Function 4</b>	<b>4,778,156</b>	<b>1,410,266</b>	<b>6,188,422</b>	<b>1,683,056</b>	<b>7,871,478</b>	<b>8,658,510</b>
<b>5 Operations and Maintenance</b>						
5.20 Early Learning and Child Care	58,370	18,048	76,418	12,600	89,018	88,878
5.41 Operations and Maintenance Administration	1,953,371	517,290	2,470,661	1,063,093	3,533,754	3,525,722
5.50 Maintenance Operations	8,057,092	2,651,532	10,708,624	2,213,535	12,922,159	13,001,569
5.52 Maintenance of Grounds	494,917	153,029	647,946	294,597	942,543	964,220
5.56 Utilities	-	-	-	3,216,942	3,216,942	3,105,367
<b>Total Function 5</b>	<b>10,563,750</b>	<b>3,339,899</b>	<b>13,903,649</b>	<b>6,800,767</b>	<b>20,704,416</b>	<b>20,685,756</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	63,655	17,980	81,635	1,000	82,635	82,319
7.70 Student Transportation	-	-	-	680,523	680,523	659,614
7.73 Housing	-	-	-	-	-	-
<b>Total Function 7</b>	<b>63,655</b>	<b>17,980</b>	<b>81,635</b>	<b>681,523</b>	<b>763,158</b>	<b>741,933</b>
<b>9 Debt Services</b>						
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>156,650,700</b>	<b>43,123,189</b>	<b>199,773,889</b>	<b>17,114,739</b>	<b>216,888,628</b>	<b>217,973,789</b>

# School District No. 42 (Maple Ridge-Pitt Meadows)

Annual Budget - Special Purpose Revenue and Expense  
 Year Ended June 30, 2027

	<b>2027</b>	2026 Amended
	<b>Annual Budget</b>	Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education and Child Care	<b>30,775,347</b>	35,794,085
Other		
Federal Grants		
Other Revenue	<b>5,195,000</b>	5,195,000
Rentals and Leases		
<b>Total Revenue</b>	<b>35,970,347</b>	40,989,085
<b>Expenses</b>		
Instruction	<b>34,814,667</b>	39,736,384
District Administration	<b>128,543</b>	146,502
Operations and Maintenance	<b>190,842</b>	177,752
Transportation and Housing	<b>152,244</b>	158,850
<b>Total Expense</b>	<b>35,286,296</b>	40,219,488
<b>Net Revenue (Expense)</b>	<b>684,051</b>	769,597
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	<b>(684,051)</b>	(769,597)
<b>Total Net Transfers</b>	<b>(684,051)</b>	(769,597)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	-

# School District No. 42 (Maple Ridge-Pitt Meadows)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2027

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$		\$	\$	\$
<b>Deferred Revenue, beginning of year</b>			217,067	1,328,171					
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	520,619	691,500			272,000	56,350	305,597	636,848	829,033
Other			35,000	4,800,000					
	520,619	691,500	35,000	4,800,000	272,000	56,350	305,597	636,848	829,033
<b>Less:</b> Allocated to Revenue	520,619	691,500	35,000	4,800,000	272,000	56,350	305,597	636,848	829,033
<b>Deferred Revenue, end of year</b>	-	-	<b>217,067</b>	<b>1,328,171</b>	-	-	-	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education and Child Care	520,619	691,500			272,000	56,350	305,597	636,848	829,033
Other Revenue			35,000	4,800,000					
	520,619	691,500	35,000	4,800,000	272,000	56,350	305,597	636,848	829,033
<b>Expenses</b>									
Salaries									
Teachers						14,155	109,476	28,935	
Principals and Vice Principals								36,484	229,022
Educational Assistants		572,671		40,000	200,071	28,242		389,735	
Support Staff				25,000					94,924
Other Professionals									
Substitutes				20,000				21,651	362,775
	-	572,671	-	85,000	200,071	42,397	109,476	476,805	686,721
Employee Benefits		118,829		15,000	71,529	13,953	28,805	139,968	142,312
Services and Supplies	66,568		35,000	4,700,000	400		167,316	20,075	
	66,568	691,500	35,000	4,800,000	272,000	56,350	305,597	636,848	829,033
<b>Net Revenue (Expense) before Interfund Transfers</b>	454,051	-	-	-	-	-	-	-	-
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased	(454,051)								
	(454,051)	-	-	-	-	-	-	-	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

# School District No. 42 (Maple Ridge-Pitt Meadows)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2027

	Classroom Enhancement Fund - Staffing	First Nation Student Transportation	Mental Health in Schools	ECL Early Care & Learning	Feeding Futures Fund	National School Food Program	YES Foundation	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>							564,813	<b>2,110,051</b>
<b>Add:</b> Restricted Grants								
Provincial Grants - Ministry of Education and Child Care	24,864,472	152,244	51,000	175,000	1,903,794	316,890		<b>30,775,347</b>
Other							360,000	<b>5,195,000</b>
	24,864,472	152,244	51,000	175,000	1,903,794	316,890	360,000	<b>35,970,347</b>
<b>Less:</b> Allocated to Revenue	24,864,472	152,244	51,000	175,000	1,903,794	316,890	360,000	<b>35,970,347</b>
<b>Deferred Revenue, end of year</b>	-	-	-	-	-	-	<b>564,813</b>	<b>2,110,051</b>
<b>Revenues</b>								
Provincial Grants - Ministry of Education and Child Care	24,864,472	152,244	51,000	175,000	1,903,794	316,890		<b>30,775,347</b>
Other Revenue							360,000	<b>5,195,000</b>
	24,864,472	152,244	51,000	175,000	1,903,794	316,890	360,000	<b>35,970,347</b>
<b>Expenses</b>								
Salaries								
Teachers	19,209,300			36,655				<b>19,398,521</b>
Principals and Vice Principals								<b>265,506</b>
Educational Assistants						389,488		<b>1,620,207</b>
Support Staff								<b>119,924</b>
Other Professionals				95,000	93,852			<b>188,852</b>
Substitutes	448,115				12,852			<b>865,393</b>
	19,657,415	-	-	131,655	496,192	-	-	<b>22,458,403</b>
Employee Benefits	5,207,057			35,145	146,923			<b>5,919,521</b>
Services and Supplies		152,244	51,000	8,200	1,260,679	86,890	360,000	<b>6,908,372</b>
	24,864,472	152,244	51,000	175,000	1,903,794	86,890	360,000	<b>35,286,296</b>
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	-	-	230,000	-	<b>684,051</b>
<b>Interfund Transfers</b>								
Tangible Capital Assets Purchased						(230,000)		<b>(684,051)</b>
	-	-	-	-	-	(230,000)	-	<b>(684,051)</b>
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	<b>-</b>

# School District No. 42 (Maple Ridge-Pitt Meadows)

Schedule 4

Annual Budget - Capital Revenue and Expense  
Year Ended June 30, 2027

	2027 Annual Budget			2026 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Other Revenue			-	69,772
Amortization of Deferred Capital Revenue	8,042,532		8,042,532	7,004,361
<b>Total Revenue</b>	<b>8,042,532</b>	<b>-</b>	<b>8,042,532</b>	<b>7,074,133</b>
<b>Expenses</b>				
Amortization of Tangible Capital Assets				
Operations and Maintenance	12,170,450		12,170,450	11,013,613
<b>Total Expense</b>	<b>12,170,450</b>	<b>-</b>	<b>12,170,450</b>	<b>11,013,613</b>
<b>Net Revenue (Expense)</b>	<b>(4,127,918)</b>	<b>-</b>	<b>(4,127,918)</b>	<b>(3,939,480)</b>
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	1,020,013		1,020,013	1,719,824
Local Capital		1,606,742	1,606,742	1,347,851
<b>Total Net Transfers</b>	<b>1,020,013</b>	<b>1,606,742</b>	<b>2,626,755</b>	<b>3,067,675</b>
<b>Other Adjustments to Fund Balances</b>				
Tangible Capital Assets Purchased from Local Capital	5,742,382	(5,742,382)	-	
Tangible Capital Assets WIP Purchased from Local Capital	543,000	(543,000)	-	
<b>Total Other Adjustments to Fund Balances</b>	<b>6,285,382</b>	<b>(6,285,382)</b>	<b>-</b>	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>3,177,477</b>	<b>(4,678,640)</b>	<b>(1,501,163)</b>	<b>(871,805)</b>

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# **PROPOSED PRELIMINARY BUDGET 2026/27**

APRIL 15, 2026

**PROPOSED PRELIMINARY BUDGET 2026/27**  
MAPLE RIDGE - PITT MEADOWS SCHOOL DISTRICT NO. 42  
Maple Ridge, BC, Canada  
V2X 8N6  
[www.sd42.ca](http://www.sd42.ca)





**PROPOSED PRELIMINARY BUDGET 2026/27**  
**MAPLE RIDGE - PITT MEADOWS SCHOOL DISTRICT NO. 42**  
Maple Ridge, BC, Canada  
V2X 8N6  
[www.sd42.ca](http://www.sd42.ca)

# TABLE OF CONTENTS

<b>INTRODUCTION.....</b>	<b>1</b>
Introduction .....	2
Budget Overview .....	3
Budget Process and Consultation Timeline .....	4
Consultation Opportunity on the Proposed Preliminary Budget.....	5
<b>ORGANIZATIONAL SECTION.....</b>	<b>7</b>
District Overview.....	8
Board of Education .....	9
District Leadership.....	9
Strategic Plan .....	11
<i>Strategic Priorities and Goals</i> .....	11
Budget Background .....	12
Budget Process .....	13
Preliminary Budget Process and Consultation Timeline.....	14
<i>Public Engagement Summary: Phase 1 (Early Input)</i> .....	15
<i>Additional Consultation Opportunities: Phase 2</i> .....	15
Budget Implementation, Monitoring and Reporting .....	15
<b>FINANCIAL SECTION.....</b>	<b>17</b>
Preliminary Budget for 2026/27 and Projections to 2028/29.....	18
Revenues and Expenses for All Funds Combined.....	18
<i>Reconciliation of All Funds</i> .....	19
Operating Fund.....	20
<i>Base Budget Estimates and Projected Changes for 2026/27 to 2028/29</i> .....	20
Student Enrolment Trends and Projections .....	21
Operating Revenue .....	25
Operating Expenses .....	26
Reversal of 2025/26 One-Time Budget Changes.....	28
<i>Proposed Preliminary Budget Changes for 2026/27</i> .....	29
Staffing.....	30
Services and Supplies .....	32
Student Transportation.....	36
Transfers to Local Capital.....	37
Use of 2025/26 Available Operating Surplus .....	37
<i>Summary of Projected Budget Changes for 2026/27 to 2028/29</i> .....	38
Three-Year Projection Summary .....	38
2026/27 Budget Changes .....	39

2027/28 Projected Changes .....	42
2028/29 Projected Changes .....	43
<i>Summary of the 2026/27 Preliminary Operating Budget</i> .....	<i>44</i>
Operating Budget Revenue .....	44
Operating Budget Expenses.....	44
Operating Fund and Classroom Enhancement Fund Staffing .....	46
<i>Supplemental Program Information</i> .....	<i>47</i>
Indigenous Education.....	47
International Education.....	48
Ridge Meadows College .....	49
Continuing Education and Online Learning.....	49
<b>Special Purpose Fund</b> .....	<b>50</b>
<i>Special Purpose Funds Background Information</i> .....	<i>51</i>
Classroom Enhancement Fund .....	51
Learning Improvement Fund.....	54
Annual Facility Grant (AFG).....	54
Official Language Education Program (OLEP) .....	56
Feeding Futures Fund .....	57
National School Food Program .....	58
CommunityLINK .....	58
Early Learning Programs and Projects .....	59
Mental Health in Schools .....	60
First Nation Student Transportation .....	60
Youth Education Support Fund .....	61
Scholarships and Bursaries.....	61
School Generated Funds.....	62
Literacy Professional Learning Fund.....	62
<b>Capital Fund</b> .....	<b>63</b>
Bylaw Capital .....	64
<i>Capital Funds Invested in Capital Assets</i> .....	<i>64</i>
Ministry Restricted Capital .....	65
Other Provincial Capital .....	65
Land Capital .....	65
<i>Local Capital</i> .....	<i>65</i>
Local Capital Budget Summary .....	66
Contingency Reserve Held in Local Capital.....	66
Information Technology (IT) Capital Plan.....	66
Facility Equipment and Vehicle Capital Plan .....	67
Temporary Classrooms.....	67

Continued on next page

<i>Impact of Capital Plan on Budget</i> .....	69
Five-Year Capital Plan .....	69
Risks to the Preliminary Budget Estimates .....	71
<i>Revenue Uncertainty</i> .....	71
<i>Expense Pressures</i> .....	71
<i>Capital Project and Infrastructure Risks</i> .....	71
<i>External Cost Pressures</i> .....	72
<i>Contingency and Risk Management</i> .....	72
<i>Summary</i> .....	72

**INFORMATIONAL SECTION ..... 73**

Student Achievement.....	74
Completion Rates .....	74
All Students.....	74
Students with Disabilities and Diverse Abilities.....	75
Operating Budget Historical Data .....	76
Amended Budget Revenue and Expenses.....	76
Staffing .....	78
Glossary of Terms.....	80



Introduction



Organizational Section



Financial Section



Informational Section

# INTRODUCTION

## INTRODUCTION

In preparing the 2026/27 Preliminary Budget, we have been guided by our school district's vision, mission, and values, and informed by our strategic priorities and evidence. This year's budget reflects a challenging and increasingly uncertain fiscal context, requiring careful consideration of both immediate pressures and long-term sustainability. At the same time, we remain committed to making targeted investments that support student learning and address the needs of our aging infrastructure.

Budget development began in September with review groups examining programs, structures, and strategies across the district. This work focused on whether longstanding approaches continue to support student achievement and align with our strategic priorities, resulting in opportunities to refine, reallocate, and strengthen our impact.

As part of this process, we have reorganized the senior leadership team to achieve financial savings. We have also continued to support and advance programs and initiatives that generate revenue or reduce costs, including the International Student Program, facility rentals, and WorkSafeBC COR certification, helping sustain services in a constrained environment.

We have prioritized what we have heard through engagement with our community and partner groups. This budget reflects a careful balance between those priorities and our financial realities, maintaining a focus on student success, inclusive supports, and long-term sustainability.

Thank you for taking the time to review the 2026/27 Proposed Preliminary Budget and for your continued engagement and feedback.





## BUDGET OVERVIEW

The 2026/27 Proposed Preliminary Budget has been developed in a challenging financial environment shaped by enrolment-driven funding volatility and ongoing cost pressures that continue to exceed provincial funding increases. While the district has experienced long-term enrolment growth, current projections indicate a short-term period of stabilization before a return to growth. Provincial operating grants are primarily determined by student enrolment, meaning that even modest enrolment changes can have a significant impact on available revenue, while many core costs remain fixed or continue to increase regardless of enrolment trends.

The 2026/27 Operating Fund budget is balanced, with total expenses, including transfers to local capital to support the Capital Fund budget, equal to total revenue. It reflects a structural surplus of \$0.51M, as ongoing revenues exceed ongoing expenses. This structural surplus is used to fund one-time expenses in 2026/27, supporting financial sustainability beyond 2026/27 when ongoing increases to expenses are anticipated to exceed ongoing increases to revenue.

Looking ahead, current projections indicate growing operating pressures in future years. Based on existing assumptions, projected operating shortfalls are approximately \$1.60M in 2027/28 and \$3.97M in 2028/29. These projections reflect anticipated enrolment patterns, known cost drivers such as salaries, benefits, inflationary pressures, and the absence of confirmed future provincial funding increases. Addressing these projected shortfalls will require a combination of additional revenue, expense adjustments, and continued careful financial planning.

In addition to operating pressures, the district faces increasing capital funding challenges. While most major capital projects are funded by the provincial government, many essential capital needs are not, including technology infrastructure, facility equipment and vehicles, temporary classrooms, and the renewal of non-school facilities. To manage these needs, the Board maintains local capital reserves funded primarily from prior years' operating surpluses and ongoing transfers from the Operating Fund.

In accordance with Board policy, a minimum contingency reserve of 1% of operating expenses is held in local capital to protect against financial risks. For 2026/27, the contingency reserve is projected at \$2.72M, representing 1.26% of budgeted operating expenses. Given the scale of financial risk facing the district, including major capital projects underway, growing infrastructure demands, inflation, and external cost pressures such as U.S. tariffs and energy costs, an increase to a 1.50% contingency level is proposed. Achieving this target would require an additional \$0.53M when funding is available.

Over the next five years, the district faces identified local capital funding gaps totaling \$7.59M, including pressures related to the IT capital plan (\$3.65M), facility equipment and vehicles (\$1.46M), temporary classroom relocations (\$0.65M), and renewal of non-school district facilities (\$1.30M). Without additional funding, the district may be required to defer critical upgrades, slow replacement cycles, or reallocate resources from other priorities. Mitigating these pressures will depend on securing provincial funding for eligible capital projects and, where possible, allocating future operating surpluses to local capital.

Taken together, the 2026/27 Proposed Preliminary Budget reflects a balance between maintaining essential programs and services, addressing immediate operational needs, and managing longer-term financial risk. While the budget is balanced for the year ahead, it also highlights the importance of continued vigilance, transparent decision-making, and engagement as the district navigates a period of constrained funding and increasing system pressures

# BUDGET PROCESS AND CONSULTATION TIMELINE

<b>PUBLIC BOARD MEETING</b> Wednesday, June 18, 2025	<ul style="list-style-type: none"> <li>• Presentation and approval of 5-year capital plan for major capital projects for 2026/27</li> </ul>
<b>PUBLIC BOARD MEETING</b> Wednesday, September 17, 2025	<ul style="list-style-type: none"> <li>• Presentation and approval of 5-year capital plan for minor capital projects for 2026/27</li> </ul>
<b>PUBLIC BOARD MEETING</b> Wednesday, December 3, 2025	<ul style="list-style-type: none"> <li>• Presentation and approval of the proposed budget process and consultation timeline for the 2026/27 preliminary budget</li> </ul>
<b>ONLINE BUDGET SURVEY PART 1</b> Thursday, January 29 to Wednesday, February 18, 2026	<ul style="list-style-type: none"> <li>• Consultation with the public on budget priorities through an online budget survey</li> </ul>
<b>BOARD FINANCE COMMITTEE OF THE WHOLE MEETING WITH PARTNER GROUPS AND STUDENT VOICE</b> Wednesday, February 25, 2026	<ul style="list-style-type: none"> <li>• Presentation of the 2026/27 draft preliminary budget estimates</li> <li>• Consultation with partner groups on budget priorities</li> <li>• Consultation with students on budget priorities</li> </ul>
<b>PUBLIC BOARD MEETING</b> Wednesday, March 4, 2026	<ul style="list-style-type: none"> <li>• Presentation and approval of the 2025/26 amended annual budget</li> </ul>
<b>PUBLIC BOARD MEETING</b> Wednesday, March 4, 2026	<ul style="list-style-type: none"> <li>• Presentation of 3-year projected enrolments for 2026/27</li> </ul>
<b>INDIGENOUS EDUCATION COUNCIL (IEC) BUDGET CONSULTATION</b> Wednesday, March 11, 2026	<ul style="list-style-type: none"> <li>• Presentation of the 2026/27 draft preliminary budget estimates</li> <li>• Co-construction of spending plans for targeted Indigenous Education funds</li> <li>• Consultation on budget priorities for non-targeted funds</li> </ul>
<b>BOARD FINANCE COMMITTEE OF THE WHOLE MEETING WITH PARTNER GROUPS</b> Wednesday, April 1, 2026	<ul style="list-style-type: none"> <li>• Presentation of the updated 2026/27 draft preliminary budget estimates</li> <li>• Presentation of the budget survey part 1 results</li> </ul>
<b>PUBLIC BOARD MEETING</b> Wednesday, April 15, 2026	<ul style="list-style-type: none"> <li>• Presentation of the proposed 2026/27 preliminary budget (first reading), including public survey part 1 results</li> </ul>
<b>ONLINE BUDGET SURVEY PART 2</b> Wednesday, April 16 to Wednesday, April 22, 2026	<ul style="list-style-type: none"> <li>• Public input on the proposed 2026/27 preliminary budget through online survey</li> </ul>
<b>INDIGENOUS EDUCATION COUNCIL MEETING</b> Wednesday, April 22, 2026	<ul style="list-style-type: none"> <li>• IEC approval of the proposed 2026/27 spending plans for targeted funds</li> <li>• IEC input on the proposed 2026/27 preliminary budget non-targeted funds</li> </ul>
<b>BOARD FINANCE COMMITTEE OF THE WHOLE WITH PARTNER GROUPS</b> Wednesday, April 22, 2026	<ul style="list-style-type: none"> <li>• Partner group input on the proposed 2026/27 preliminary budget</li> </ul>
<b>BOARD FINANCE COMMITTEE OF THE WHOLE</b> Wednesday, April 22, 2026	<ul style="list-style-type: none"> <li>• Public input on the proposed 2026/27 preliminary budget</li> </ul>
<b>PUBLIC BOARD MEETING</b> Wednesday, April 29, 2026	<ul style="list-style-type: none"> <li>• Receipt of IEC-approved 2026/27 spending plans for targeted Indigenous Education funds</li> <li>• Presentation of the public engagement summary</li> <li>• Adoption of the 2026/27 preliminary budget and annual budget bylaw</li> </ul>



## Consultation Opportunity on the Proposed Preliminary Budget

Individuals wishing to share their views on the proposed preliminary budget are invited to participate in part 2 of the online budget survey open from April 16 to noon on April 22.

In addition, opportunities for public and partner group input to the Board Finance Committee of the Whole on the proposed preliminary budget will be held on April 22, 2026 as follows:

- **Partner group input** on the proposed preliminary budget will be held at the District Education Office at 2:00 pm, with up to three representatives from each of CUPE, MRTA, MRPVPA, and DPAC.
- **Public input** on the proposed 2026/27 preliminary budget will be held at the Thomas Haney Secondary School rotunda at 5:30 pm. Delegations, which may include one or more speakers, are asked to keep their remarks brief and focused, with up to five minutes allotted per delegation, followed by any questions of clarity from trustees.

Individuals wishing to speak must register and submit any materials by email to [budget@sd42.ca](mailto:budget@sd42.ca) no later than 9:00 am on April 20, 2026. All submissions are considered public documents and may be posted on the district website. Submissions must include the name and email address of the speaker(s), and the title and written explanation of the budget matter(s) to be addressed.

The Board is scheduled to conduct final deliberations and adopt the 2026/27 preliminary budget at the public board meeting on April 29, at which time the Final Public Engagement Summary will be presented.







Introduction



Organizational Section



Financial Section

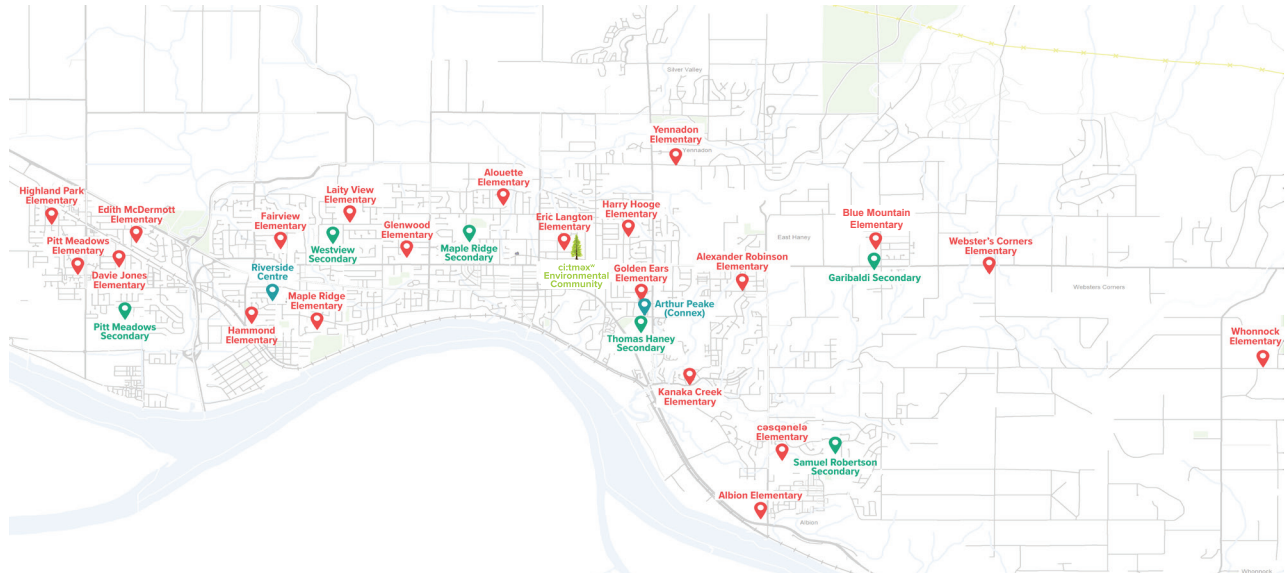


Informational Section

# 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. 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 informed by research and engagement. 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, identity, 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 school district operates under the authority of the School Act of British Columbia as a corporation and receives over 90% of its revenue from the provincial government through the Ministry of Education and Child Care. As a result, any changes to provincial grants can have a significant impact on the district's budget.

In accordance with the School Act, boards of education are required to adopt a balanced budget for the 2026/27 fiscal year (July 1, 2026 - June 30, 2027) and submit it to the Ministry of Education and Child Care by June 30, 2026. The district has developed a preliminary budget that supports its vision and reflects shared priorities while responding to the needs of its community of learners.

## Board of Education

A board of education (“board”), elected for a four-year term, governs Maple Ridge - Pitt Meadows school district. The Maple Ridge - Pitt Meadows Board of Education is comprised of seven trustees elected from trustee electoral within the Cities of Maple Ridge and Pitt Meadows, who collectively represent the entire school district. Trustees are elected every four years at the same time as the mayors and councils of the two cities. The next general local election will be held on October 17, 2026.

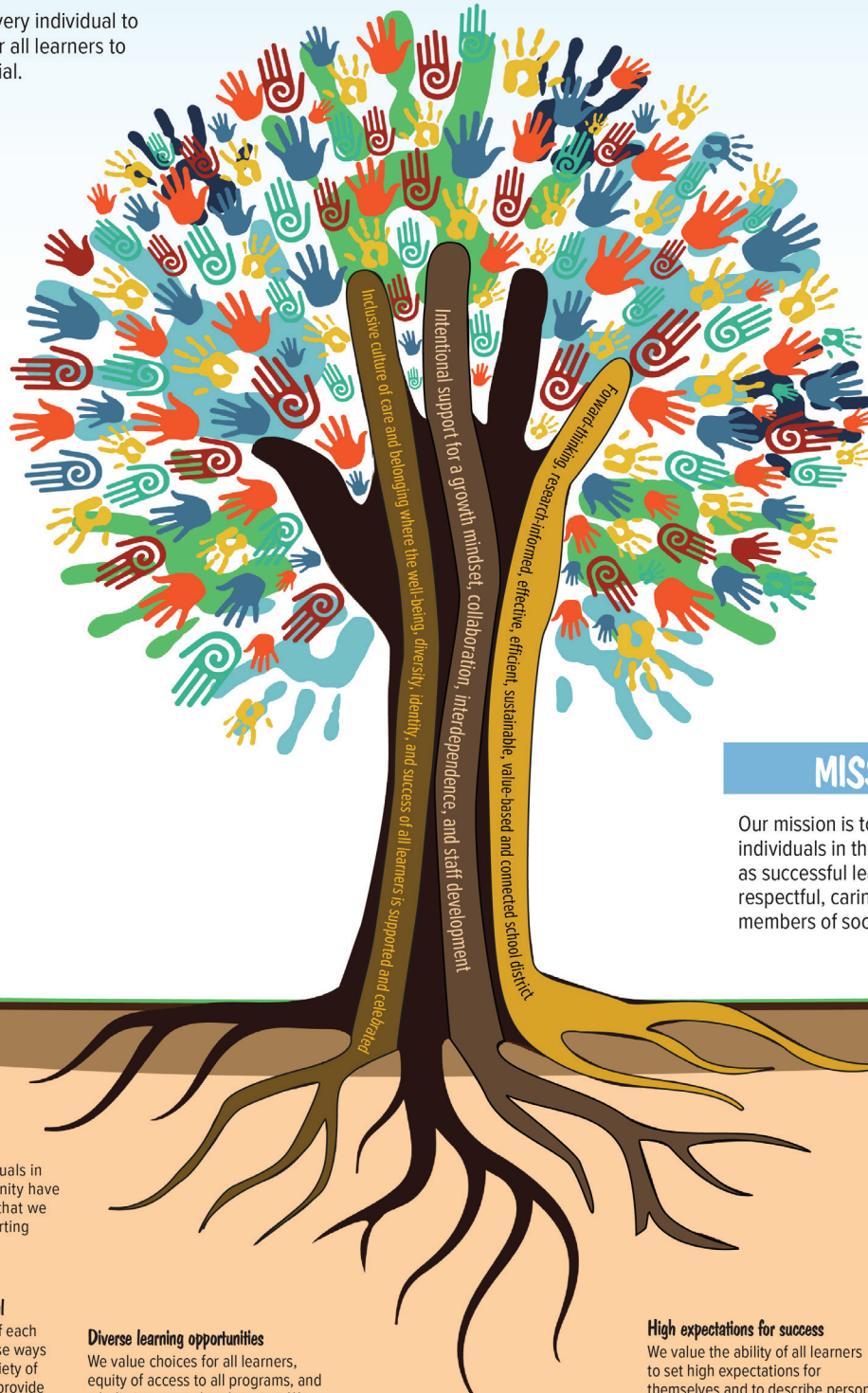
			
<b>ELAINE YAMAMOTO</b> BOARD CHAIRPERSON	<b>KIM DUMORE</b> VICE CHAIRPERSON	<b>HUDSON CAMPBELL</b> TRUSTEE	<b>GABRIEL LIOSIS</b> TRUSTEE
			
<b>MIKE MURRAY</b> TRUSTEE	<b>PASCALE SHAW</b> TRUSTEE	<b>KATIE SULLIVAN</b> TRUSTEE	

## District Leadership

<b>EXECUTIVE OFFICERS</b>					
	<b>Teresa Downs</b> <i>Superintendent/CEO</i>	<b>Richard Rennie</b> <i>Secretary Treasurer/CFO</i>			
<b>SENIOR LEADERSHIP</b>					
	<b>Cheryl Schwarz</b> <i>Deputy Superintendent</i>	<b>Jovo Bikic</b> <i>Assistant Superintendent</i>	<b>Ken Cober</b> <i>Assistant Superintendent</i>	<b>Michael Scarella</b> <i>Director Learning Services</i>	<b>David Vandergugten</b> <i>Assistant Superintendent</i>
					
	<b>Kevin Abma</b> <i>Director Information Technology</i>	<b>Dana Sirsiris</b> <i>Director Human Resources</i>	<b>Irena Pochop</b> <i>Senior Manager Communications</i>	<b>Iris Mo</b> <i>Assistant Secretary Treasurer</i>	<b>Louie Giroto</b> <i>Director Facilities</i>

## 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

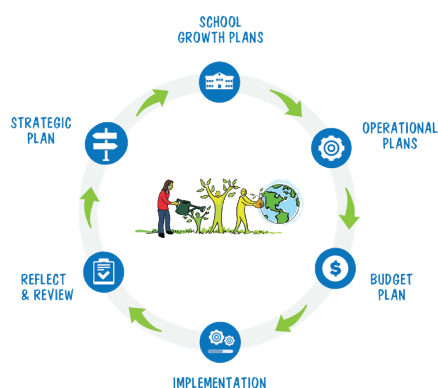
We believe that a sense of belonging is at the heart of our school district community and is fundamental to the success of all learners. We are committed to acting as responsible stewards within our community. We cultivate a culture of care within our school district community, and seek to develop the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

## Strategic Plan

The mission of Maple Ridge - Pitt Meadows School District No. 42 is to support all individuals in their development as successful learners, and as respectful, caring and responsible members of society. The vision is for every individual to feel valued and for all learners to reach their potential.

The strategic planning process, which includes the strategic plan, operational plans, and school growth plans, is based on a rolling four-year planning cycle that includes an annual review and update process.

The most recent strategic plan, operational plans, and school growth plans are available on the district website at <https://www.sd42.ca/board-of-education/strategic-plan/>.



## 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.

- **LITERACY AND NUMERACY:** Improved literacy and numeracy outcomes for students.
- **EQUITY:** Improved learning outcomes and improved levels of safety, care and belonging for every learner. Equitable decision-making processes and resource allocation.
- **SOCIAL-EMOTIONAL LEARNING:** Cultivate resilience, self-awareness, and interpersonal skills to improve the social and emotional well-being of all learners.
- **ASSESSMENT:** Improved assessment practices to support personalized learning, inform instruction, and drive continuous improvement.
- **INNOVATION:** Expand and integrate innovative practices.
- **SUSTAINABILITY:** Improved long-term system sustainability.

Strategic goals for the Maple Ridge - Pitt Meadows school district are established on a rolling four-year planning cycle and guide the operational plans, school growth plans, and budget plan.

## 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, as supplemented by Treasury Board Regulations 257/2010 and 198/2011. This section requires that budgets be prepared in accordance with Canadian public sector accounting standards, except with respect to the accounting treatment of government transfers. More information on the basis of accounting used is available at <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 the Canadian Public Sector Accounting Board, the Maple Ridge - Pitt Meadows 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:** Core annual program revenues and expenses are reported in the Operating Fund. This includes revenues from provincial grants, local education agreements, tuition, and other sources. Operating Fund expenses include salaries, benefits, supplies, services, and other costs required to deliver K-12 educational programs.

**SPECIAL PURPOSE FUND:** The Special Purpose Fund includes annual program funding and other revenues that are restricted for a specific purpose. Special purpose funds with significant annual expenses include the Classroom Enhancement Funds, Feeding Futures Fund, Learning Improvement Fund, CommunityLINK, Annual Facilities Grant, and School Generated Funds.

**CAPITAL FUND:** The Capital Fund reports the acquisition, construction, and upgrade of capital assets such as land, buildings, vehicles and other major equipment. It includes funding from the MECC and capital contributions from other sources including proceeds from the sale of capital assets and from school site acquisition charges. Expenses from this fund are restricted for capital purposes.

## REVENUE AND EXPENDITURES

School districts in British Columbia are required to report revenues and expenses using a provincially prescribed financial reporting structure. Major revenue and expense categories include:

<b>Grant Revenue</b>	Includes grants received from the provincial government, other governments, and other parties.
<b>Tuition Revenue</b>	Includes tuition fees for non-resident students enrolled in the international education program, and fees for students enrolled in Ridge Meadows College.
<b>Rental and Lease Revenue</b>	Includes all revenue from rentals and leases of school district facilities.
<b>Investment Revenue</b>	Includes interest earned on term deposits and other investment income.
<b>Other Revenue</b>	Includes donations, fundraising, and other locally generated revenue.
<b>Salaries and Benefits Expense</b>	Includes employee salaries and benefits paid, including contributions to pension plans, Canada Pension Plan, Employment Insurance, and WorkSafeBC premiums; employer health tax, and extended health and dental benefit plans.
<b>Services and Supplies Expense</b>	Includes supplies, materials, contracted services, and utilities.
<b>Capital Asset Purchases</b>	Includes expenses for the acquisition or construction of capital assets, including sites, building, furniture and equipment, vehicles, and computer software and hardware.



## Budget Process

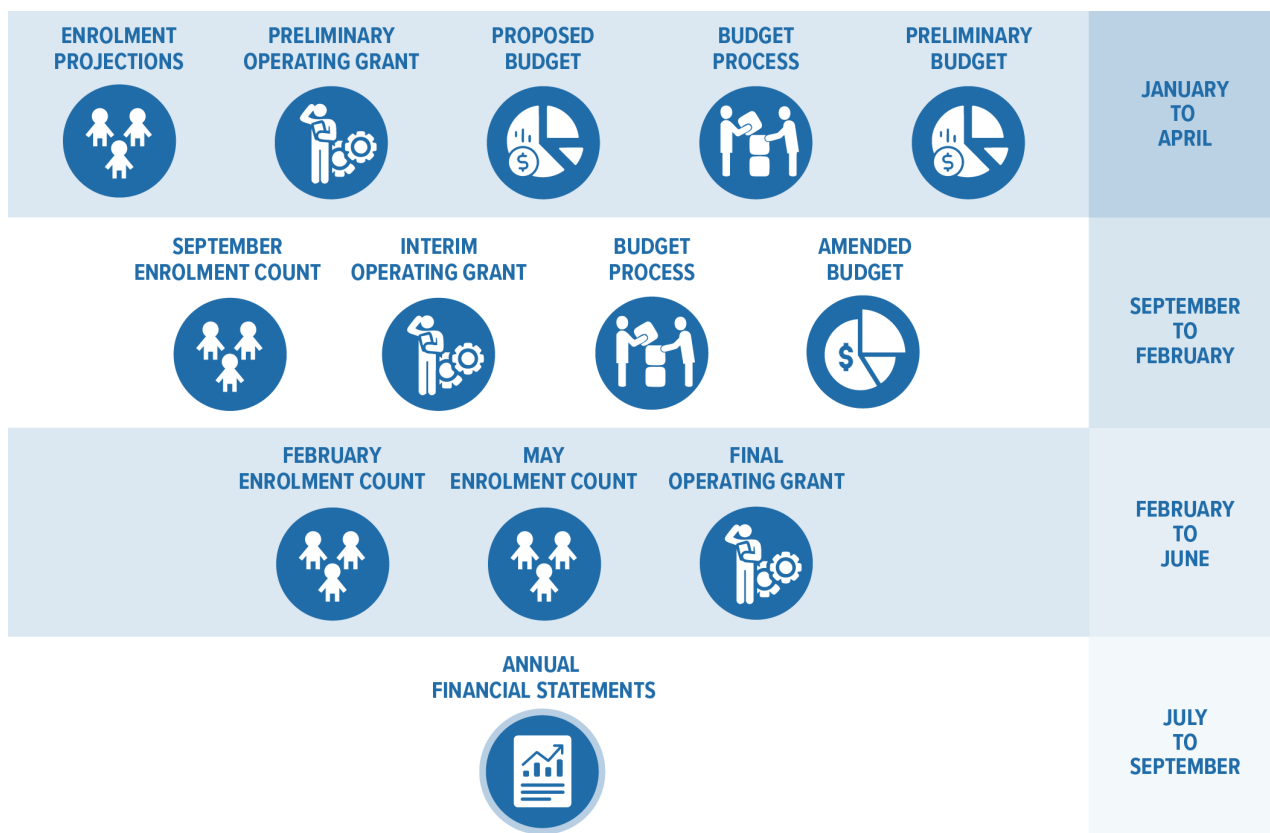
In accordance with the School Act, boards of education in British Columbia are required to adopt a balanced annual budget and submit it to the Ministry of Education and Child Care by June 30 of each year for the next fiscal year. The Maple Ridge - Pitt Meadows School District has developed a preliminary budget that supports its vision, mission, and values, aligns with board policies and strategic priorities, and reflects engagement with district partners and the broader community.

This budget has been prepared in accordance with *Board Policy 4203 Financial Planning and Reporting*, which establishes the principles and processes that guide budget development, implementation, monitoring, and reporting. Consistent with policy 4203, the district's budget planning emphasizes fiscal responsibility, long-term sustainability, alignment with strategic priorities, and meaningful consultation.

The following policy principles have guided the development of the annual budget:

- Alignment with board policies and strategic priorities
- Avoidance of funding ongoing expenses with one-time revenues
- Fiscal stability and long-term sustainability
- Require ancillary programs to be self-sustaining
- Require full funding before proceeding with major capital projects
- Incorporate engagement and consultation throughout budget development

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



# Preliminary Budget Process and Consultation Timeline

<b>PUBLIC BOARD MEETING</b> Wednesday, June 18, 2025	<ul style="list-style-type: none"> <li>• Presentation and approval of 5-year capital plan for major capital projects for 2026/27</li> </ul>
<b>PUBLIC BOARD MEETING</b> Wednesday, September 17, 2025	<ul style="list-style-type: none"> <li>• Presentation and approval of 5-year capital plan for minor capital projects for 2026/27</li> </ul>
<b>PUBLIC BOARD MEETING</b> Wednesday, December 3, 2025	<ul style="list-style-type: none"> <li>• Presentation and approval of the proposed budget process and consultation timeline for the 2026/27 preliminary budget</li> </ul>
<b>ONLINE BUDGET SURVEY PART 1</b> Thursday, January 29 to Wednesday, February 18, 2026	<ul style="list-style-type: none"> <li>• Consultation with the public on budget priorities through an online budget survey</li> </ul>
<b>BOARD FINANCE COMMITTEE OF THE WHOLE MEETING WITH PARTNER GROUPS AND STUDENT VOICE</b> Wednesday, February 25, 2026	<ul style="list-style-type: none"> <li>• Presentation of the 2026/27 draft preliminary budget estimates</li> <li>• Consultation with partner groups on budget priorities</li> <li>• Consultation with students on budget priorities</li> </ul>
<b>PUBLIC BOARD MEETING</b> Wednesday, March 4, 2026	<ul style="list-style-type: none"> <li>• Presentation and approval of the 2025/26 amended annual budget</li> </ul>
<b>PUBLIC BOARD MEETING</b> Wednesday, March 4, 2026	<ul style="list-style-type: none"> <li>• Presentation of 3-year projected enrolments for 2026/27</li> </ul>
<b>INDIGENOUS EDUCATION COUNCIL (IEC) BUDGET CONSULTATION</b> Wednesday, March 11, 2026	<ul style="list-style-type: none"> <li>• Presentation of the 2026/27 draft preliminary budget estimates</li> <li>• Co-construction of spending plans for targeted Indigenous Education funds</li> <li>• Consultation on budget priorities for non-targeted funds</li> </ul>
<b>BOARD FINANCE COMMITTEE OF THE WHOLE MEETING WITH PARTNER GROUPS</b> Wednesday, April 1, 2026	<ul style="list-style-type: none"> <li>• Presentation of the updated 2026/27 draft preliminary budget estimates</li> <li>• Presentation of the budget survey part 1 results</li> </ul>
<b>PUBLIC BOARD MEETING</b> Wednesday, April 15, 2026	<ul style="list-style-type: none"> <li>• Presentation of the proposed 2026/27 preliminary budget (first reading), including public survey part 1 results</li> </ul>
<b>ONLINE BUDGET SURVEY PART 2</b> Wednesday, April 16 to Wednesday, April 22, 2026	<ul style="list-style-type: none"> <li>• Public input on the proposed 2026/27 preliminary budget through online survey</li> </ul>
<b>INDIGENOUS EDUCATION COUNCIL MEETING</b> Wednesday, April 22, 2026	<ul style="list-style-type: none"> <li>• IEC approval of the proposed 2026/27 spending plans for targeted funds</li> <li>• IEC input on the proposed 2026/27 preliminary budget non-targeted funds</li> </ul>
<b>BOARD FINANCE COMMITTEE OF THE WHOLE WITH PARTNER GROUPS</b> Wednesday, April 22, 2026	<ul style="list-style-type: none"> <li>• Partner group input on the proposed 2026/27 preliminary budget</li> </ul>
<b>BOARD FINANCE COMMITTEE OF THE WHOLE</b> Wednesday, April 22, 2026	<ul style="list-style-type: none"> <li>• Public input on the proposed 2026/27 preliminary budget</li> </ul>
<b>PUBLIC BOARD MEETING</b> Wednesday, April 29, 2026	<ul style="list-style-type: none"> <li>• Receipt of IEC-approved 2026/27 spending plans for targeted Indigenous Education funds</li> <li>• Presentation of the public engagement summary</li> <li>• Adoption of the 2026/27 preliminary budget and annual budget bylaw</li> </ul>

## Public Engagement Summary: Phase 1 (Early Input)

As part of the development of the 2026/27 budget, the school district is using a two-phase consultation process to gather community feedback at the earliest stages of its planning. Early input on budget priorities gathered during phase 1 was used alongside the district's strategic and operational goals to shape this proposed preliminary budget.

Phase 1 input was gathered between January 29 and March 11, 2026 through an online public survey, a meeting of the Indigenous Education Council, Finance Committee of the Whole board meetings with Student Voice and partner groups, and a district leadership team staff meeting.



Download the phase 1 public engagement summary document at:  
<https://www.sd42.ca/board-of-education/budget-process/2026-budget-process/>

## Additional Consultation Opportunities: Phase 2

Individuals wishing to share their views on the proposed preliminary budget are invited to participate in phase 2 of the online budget survey open from April 16 to noon on April 22.

In addition, opportunities for public and partner group input to the Board Finance Committee of the Whole on the proposed preliminary budget will be held on April 22, 2026 as follows:

- **Partner group input** on the proposed preliminary budget will be held at the District Education Office at 2:00pm, with up to three representatives from each of CUPE, MRTA, MRPVPA, and DPAC.
- **Public input** on the proposed 2026/27 preliminary budget will be held at the Thomas Haney Secondary School rotunda at 5:30pm. Delegations, which may include one or more speakers, are asked to keep their remarks brief and focused, with up to five minutes allotted per delegation, followed by any questions of clarity from trustees.

Individuals wishing to speak must register and submit any materials by email to [budget@sd42.ca](mailto:budget@sd42.ca) no later than 9:00am on April 20, 2026. All submissions are considered public documents and may be posted on the district website. Submissions must include the name and email address of the speaker(s), and the title and written explanation of the budget matter(s) to be addressed.

The Board is scheduled to conduct final deliberations and adopt the 2026/27 preliminary budget at the public board meeting on April 29, at which time the Final Public Engagement Summary will be presented.

## Budget Implementation, Monitoring and Reporting

The budget is a “living” document. Through board policy, appropriate flexibility is provided in budget management to enable effective use of fiscal resources while maintaining overall budgetary control.

The Superintendent of Schools is delegated responsibility for the overall management of the district's educational and operational programs supported by the annual budget. The Secretary Treasurer is delegated responsibility for the financial management of the budget and for all financial reporting, and supports program delivery through the effective stewardship of fiscal resources.

The Secretary Treasurer or designate is authorized to approve budget transfers within the board-approved budget to meet contractual obligations, statutory requirements, the approved staffing complement, or approved educational or operational objectives, in consultation with the Superintendent of Schools. Permanent budget transfers that are not formula-driven and that impact staffing levels must be approved by the board. In addition, budget transfers that substantially change the board-approved fiscal plan require board approval. With the Secretary Treasurer's approval, expenses may exceed estimates where they are offset by related revenue sources.

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





Introduction



Organizational Section



Financial Section



Informational Section

# FINANCIAL SECTION

# PRELIMINARY BUDGET FOR 2026/27 AND PROJECTIONS TO 2028/29

This section includes the preliminary (annual) budget for 2026/27, detailed information by fund for years 2022/23 to 2028/29, and the proposed preliminary budget changes for 2026/27.

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.

## Revenues and Expenses for All Funds Combined

The following table summarizes revenue and expense by object for all funds.

(\$ millions)	2022/23 ACTUAL	2023/24 ACTUAL	2024/25 ACTUAL	2025/26 BUDGET	2026/27 BUDGET	2027/28 BUDGET	2028/29 BUDGET
<b>Revenues</b>							
Provincial Grants - MECC	\$196.07	\$219.27	\$232.01	\$237.06	\$232.94	\$236.41	\$239.43
Provincial Grants - Other	0.33	0.33	0.41	0.41	0.41	0.41	0.41
School Site Acquisition Fees	-	-	-	-	-	-	-
Federal Grants	0.23	0.32	0.35	0.38	0.38	0.38	0.38
Tuition	9.52	10.03	11.20	11.63	11.88	12.18	12.18
Other Revenue	5.88	7.29	8.36	6.93	7.09	6.95	6.97
Rentals and Leases	0.83	0.76	0.91	0.99	1.13	1.13	1.13
Investment Income	1.67	2.45	2.07	1.31	0.98	0.98	0.98
Amortization of Deferred Capital Revenue	6.68	6.78	6.88	7.00	8.04	9.00	8.96
<b>Total Revenue</b>	<b>221.21</b>	<b>247.23</b>	<b>262.19</b>	<b>265.71</b>	<b>262.85</b>	<b>267.44</b>	<b>270.44</b>
<b>Expenses</b>							
Salaries and Benefits	186.89	210.31	225.62	232.18	228.15	233.50	238.59
Services and Supplies	22.22	23.70	25.83	26.00	24.03	23.96	24.28
Amortization of Capital Assets	10.65	10.78	10.90	11.01	12.17	13.13	13.17
<b>Total Expenses</b>	<b>219.76</b>	<b>244.79</b>	<b>262.35</b>	<b>269.19</b>	<b>264.35</b>	<b>270.59</b>	<b>276.04</b>
Interfund Transfers	-	-	-	-	-	-	-
<b>Surplus (Deficit) for the year</b>	<b>1.45</b>	<b>2.44</b>	<b>(0.16)</b>	<b>(3.48)</b>	<b>(1.50)</b>	<b>(3.15)</b>	<b>(5.60)</b>
<b>Accumulated Surplus, beginning of year</b>							
Opening Balance	89.22	79.90	81.40	83.80	82.93	81.43	78.28
Use of Prior Year Surplus	4.47	4.23	5.17	2.61	-	-	-
Prior Period Adjustment	(11.01)						
<b>Total Accumulated Surplus, beginning of year</b>	<b>82.68</b>	<b>84.13</b>	<b>86.57</b>	<b>86.41</b>	<b>82.93</b>	<b>81.43</b>	<b>78.28</b>
<b>Accumulated Surplus, end of year</b>	<b>\$84.13</b>	<b>\$86.57</b>	<b>\$86.41</b>	<b>\$82.93</b>	<b>\$81.43</b>	<b>\$78.28</b>	<b>\$72.68</b>

The surplus (deficit) for all funds is comprised of Operating Fund surplus (deficit) and the Capital Fund surplus (deficit). Special Purpose Fund revenues are recognized as eligible expenses incur; accordingly, it is designed to break even each year and does not generate annual surpluses or deficits.

The use of total prior year surplus values in the table above are comprised of the following components within the Operating Fund.

(\$ millions)	2022/23 ACTUAL	2023/24 ACTUAL	2024/25 ACTUAL	2025/26 BUDGET	2026/27 BUDGET	2027/28 BUDGET	2028/29 BUDGET
<b>Operating Fund: Use of Prior Year Surplus</b>							
Funding to Balance the Preliminary Budget	\$0.70	\$1.08	\$2.29	\$0.12	\$-	\$-	\$-
Expense Appropriations from Prior Year Actual Results	3.77	3.15	2.88	2.32	-	-	-
Unrestricted Surplus from Prior Year Actual Results	-	-	-	0.17	-	-	-
<b>Total</b>	<b>\$4.47</b>	<b>\$4.23</b>	<b>\$5.17</b>	<b>\$2.61</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>

## Reconciliation of All Funds

The following table shows the 2026/27 Proposed Preliminary Budget reconciliation between all funds. At the end of 2026/27, the Capital Fund accumulated surplus of \$81.43M represents \$75.88M invested in capital assets (non-cash) and \$5.55M held in local capital and appropriated by the board for specific purposes.

(\$ millions)	Operating Fund	Special Purpose Fund	Capital Fund	All Funds
<b>Revenues</b>				
Provincial Grants - MECC	\$202.16	\$30.78	\$-	<b>\$232.934</b>
Provincial Grants - Other	0.41			<b>0.41</b>
Federal Grants	0.38			<b>0.38</b>
Tuition	11.88			<b>11.88</b>
Other Revenue	1.89	5.20		<b>7.09</b>
Rentals and Leases	1.13			<b>1.13</b>
Investment Income	0.98	-		<b>0.98</b>
Amortization of Deferred Capital Revenue			8.04	<b>8.04</b>
<b>Total Revenue</b>	<b>218.83</b>	<b>35.98</b>	<b>8.04</b>	<b>262.85</b>
<b>Expenses</b>				
Salaries and Benefits	199.77	28.38		<b>228.15</b>
Services and Supplies	17.11	6.92		<b>24.03</b>
Amortization of Capital Assets			12.17	<b>12.17</b>
<b>Total Expenses</b>	<b>216.88</b>	<b>35.30</b>	<b>12.17</b>	<b>264.35</b>
<b>Interfund Transfers</b>	<b>1.95</b>	<b>0.68</b>	<b>(2.63)</b>	<b>-</b>
<b>Surplus (Deficit) for the year</b>	<b>-</b>	<b>-</b>	<b>(1.50)</b>	<b>(1.50)</b>
<b>Accumulated Surplus, beginning of year</b>				
Opening Balance			82.93	<b>82.93</b>
Prior Period Adjustment				<b>-</b>
<b>Total Accumulated Surplus, beginning of year</b>	<b>-</b>	<b>-</b>	<b>82.93</b>	<b>82.93</b>
<b>Accumulated Surplus (Deficit), end of year</b>	<b>\$-</b>	<b>\$-</b>	<b>\$81.43</b>	<b>\$81.43</b>

The Capital Fund 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.

For 2026/27, the operating budget is balanced without the use of prior year surplus; a deficit of \$1.50M 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 2026/27 to 2028/29 is included in the following sections of this document.

## Operating Fund

The Operating Fund includes operating grants and other revenues used to fund expenses of the school district.

This section provides background information for the budget process, together with the preliminary budget changes that form the basis of the 2026/27 Proposed Preliminary Operating Budget, as well as the financial projections for 2027/28 and 2028/29. Specifically, this section includes the following:

- Operating Fund revenues and expenses summarized by category for prior three years, the current year amended budget, and projections for the next three years
- Base budget estimates and projected changes for 2026/27 to 2028/29 including the major assumptions used
- Proposed budget changes for 2026/27 including rationale and strategic alignment
- Summary of all projected budget changes for 2026/27 to 2028/29
- Summary of the 2026/27 Preliminary Operating Budget
- Supplemental program information for Indigenous Education, International Education, Ridge Meadows College, and Continuing Education and Online Learning.

Budget changes proposed for 2026/27 result in a balanced operating budget. Future operating deficits projected for 2027/28 and 2028/29 will require a combination of revenue increases, expense reductions, and/or the use of the contingency reserve held in local capital.

The following table summarizes Operating Fund revenues and expenses by category (object).

(\$ millions)	2022/23 ACTUAL	2023/24 ACTUAL	2024/25 ACTUAL	2025/26 BUDGET	2026/27 BUDGET	2027/28 BUDGET	2028/29 BUDGET
<b>Revenues</b>							
Provincial Grants - MECC	\$170.86	\$188.52	\$197.86	\$201.28	\$202.16	\$205.62	\$208.82
Provincial Grants - Other	0.33	0.33	0.41	0.41	0.41	0.41	0.41
Federal Grants	0.23	0.32	0.35	0.38	0.38	0.38	0.38
Tuition	9.52	10.03	11.20	11.63	11.88	12.18	12.18
Other Revenue	1.08	1.43	1.71	1.66	1.89	1.75	1.77
Rentals and Leases	0.83	0.76	0.91	0.99	1.13	1.13	1.13
Investment Income	1.33	2.40	2.02	1.31	0.98	0.98	0.98
<b>Total Revenue</b>	<b>184.18</b>	<b>203.79</b>	<b>214.46</b>	<b>217.66</b>	<b>218.83</b>	<b>222.45</b>	<b>225.67</b>
<b>Expenses</b>							
Salaries and Benefits	164.02	182.41	193.71	199.35	199.77	205.12	210.38
Services and Supplies	15.47	15.58	17.50	18.62	17.11	17.04	17.37
<b>Total Expenses</b>	<b>179.49</b>	<b>197.99</b>	<b>211.21</b>	<b>217.97</b>	<b>216.88</b>	<b>222.16</b>	<b>227.75</b>
<b>Capital Purchases and Other</b>	<b>4.93</b>	<b>4.86</b>	<b>5.81</b>	<b>2.30</b>	<b>1.95</b>	<b>1.89</b>	<b>1.89</b>
<b>Surplus (Deficit) for the year</b>	<b>(0.24)</b>	<b>0.94</b>	<b>(2.56)</b>	<b>(2.61)</b>	<b>-</b>	<b>(1.60)</b>	<b>(3.97)</b>
<b>Use of Prior Year Operating Surplus</b>	<b>4.47</b>	<b>4.23</b>	<b>5.17</b>	<b>2.61</b>			
<b>Operating Surplus (Deficit), end of year</b>	<b>\$4.23</b>	<b>\$5.17</b>	<b>\$2.61</b>	<b>\$-</b>	<b>\$-</b>	<b>\$(1.60)</b>	<b>\$(3.97)</b>

Source: Audited financial statements for 2022/23 to 2024/25, amended budget for 2025/26, preliminary budget for 2026/27 and estimates for future years.

### ***Base Budget Estimates and Projected Changes for 2026/27 to 2028/29***

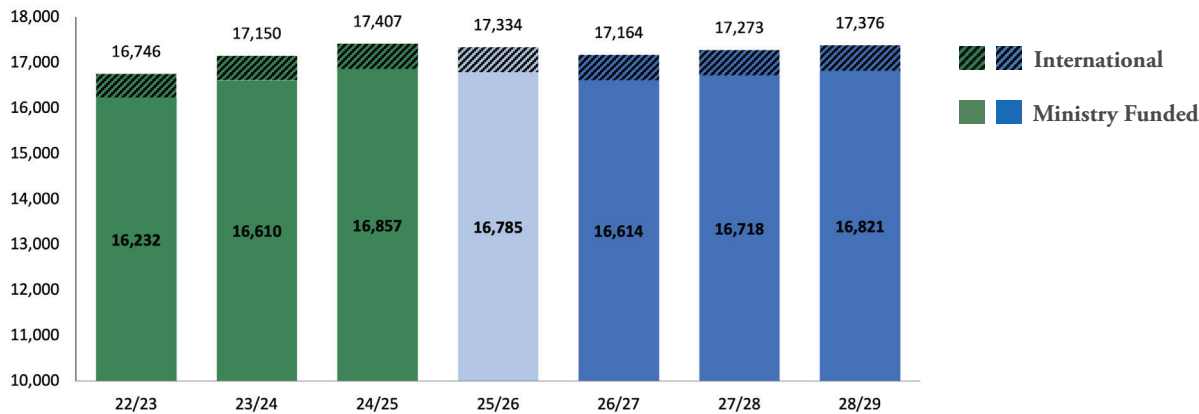
The base budget presented in this section was developed through a thorough review and analysis of all current one-time and ongoing district budget allocations, as well as expected changes in enrolment, revenue, and non-discretionary expenses. The base budget estimates and changes for 2026/27 to 2028/29 reflect assumptions made for the following:

- projected changes in student enrolment
- projected impacts on revenue and staffing resulting from changes in student enrolment
- projected changes to revenue based on the MECC operating grant funding formula, which is unchanged from 2025/26

- estimated changes to employee salaries and benefits
- estimated changes to services, supplies, and utilities due to contractual rate changes and usage
- adjustments for one-time revenues and 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 2022/23 to 2024/25, actual September enrolment and projected February and May enrolment for 2025/26, and projected enrolment for 2026/27 to 2028/29. The K-12 enrolment history for all ministry-funded students and non-resident students is presented in the following chart.



Ministry-funded enrolment has increased by 553 FTE (3.4%) over the three years ending in 2025/26 and is projected to increase by a further 36 FTE (0.2%) over the three years ending in 2028/29.

For 2026/27, the total student enrolment (ministry-funded and non-resident) is projected to decrease by 170 FTE (1%), followed by projected increases of 109 FTE (0.6%) in 2027/28 and 103 FTE (0.6%) in 2028/29.

### Enrolment Projections Assumptions

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

- Projections generated by Baragar Systems software
- Projections provided by the MECC
- Local district knowledge of recent and future enrolment trends

The enrolment estimates include an adjustment for grades 10 to 12 where it is estimated that the student FTE enrolment will exceed the estimated student headcount enrolment at the same rate as 2025/26. The funding unit is full-time equivalent student enrolment defined as a student enrolled in eight courses.

**Baragar Projections:** Baragar Systems is a specialized demographic and enrolment-forecasting platform used by school districts across BC to model future student populations. It integrates birth trends, migration patterns (students moving in and out of district schools), and capture rates (proportion of resident students enrolled in district schools) to produce data-driven projections and allows districts to test alternative scenarios and assumptions in support of evidence-based enrolment and facilities planning. The children currently enrolled in grades K-12 were born from 2008 to 2020. The estimated number of children born after 2020 residing within the school district is a key factor used to forecast the kindergarten cohort for future years.

**MECC Projections:** The MECC projects a modest enrolment decline in September 2026 compared to September 2025, reflecting smaller incoming kindergarten cohorts relative to graduating classes, despite births in 2021 being notably elevated. This pattern is driven primarily by shifts in federal immigration targets, which are reducing overall newcomer inflows, and broader national demographic trends.

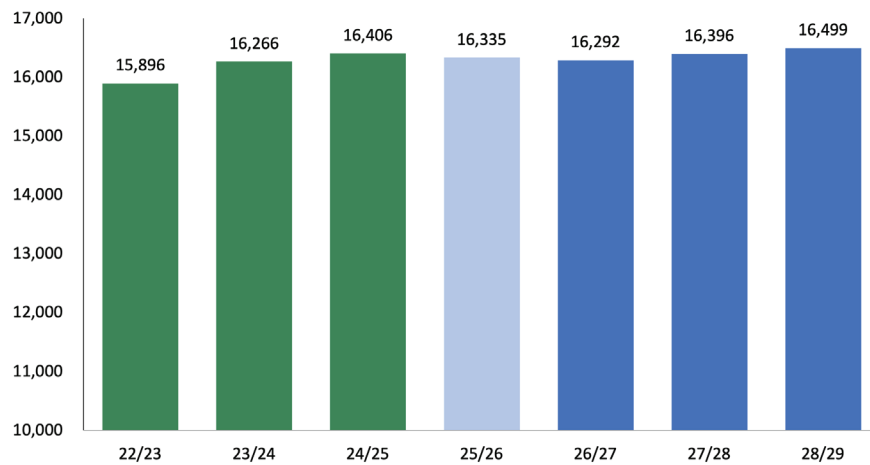
**District Projections:** Although birth rates have increased, recent enrolment trends show short-term flattening. This is particularly evident in kindergarten, where enrolment in September 2025 was lower than the number of resident children born in 2020. The district’s three-year projections indicate enrolment flattening driven by smaller incoming kindergarten cohorts and broader national demographic pressures.

**Enrolment History and Projections**

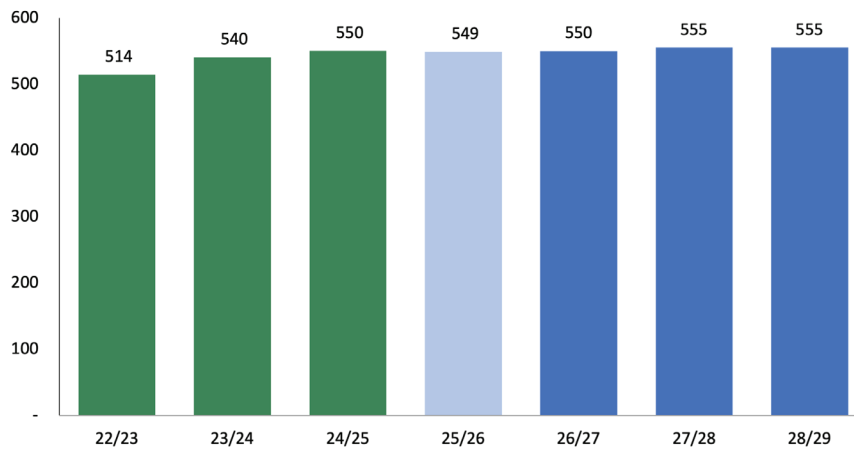
The enrolment history and projections for various categories of students is represented on the following graphs, where:

- 2022/23 to 2024/25 reflect actual full-year enrolment.
- 2025/26 reflects actual September enrolment and projected enrolment for February and May. February and May projections apply to continuing education, online learning, and inclusive education.
- All charts reflect student FTE for the fiscal year, except for the summer learning chart, which reflects courses. For the consolidated total enrolment chart presented above, summer learning courses are converted to an FTE-equivalent based on eight courses per FTE.
- Inclusive education levels reflect ministry-defined categories of student need, where Level 1 includes students who are physically dependent or deafblind; Level 2 includes students with moderate to profound intellectual disabilities, physical disabilities or chronic health impairments, visual impairments, deaf or hard of hearing, or Autism Spectrum Disorder; and Level 3 includes students requiring intensive behaviour interventions or with serious mental illness.
- Regular and alternate education includes all students funded by MECC.

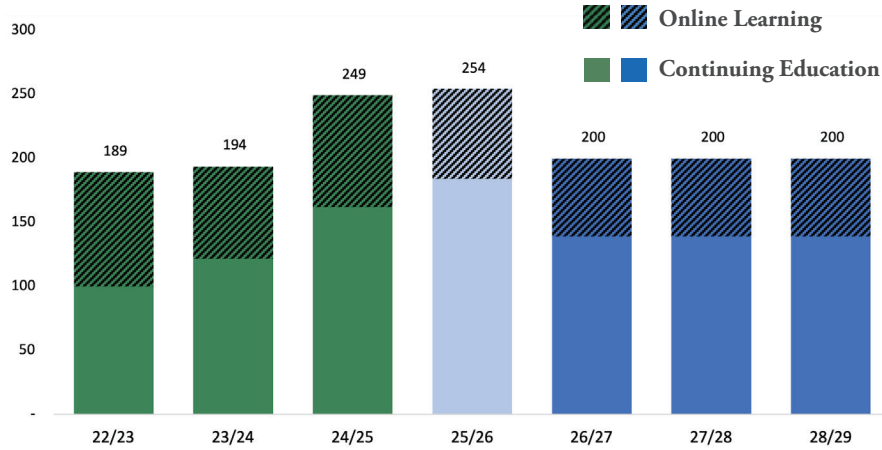
**REGULAR AND ALTERNATE EDUCATION ENROLMENT HISTORY AND PROJECTIONS**



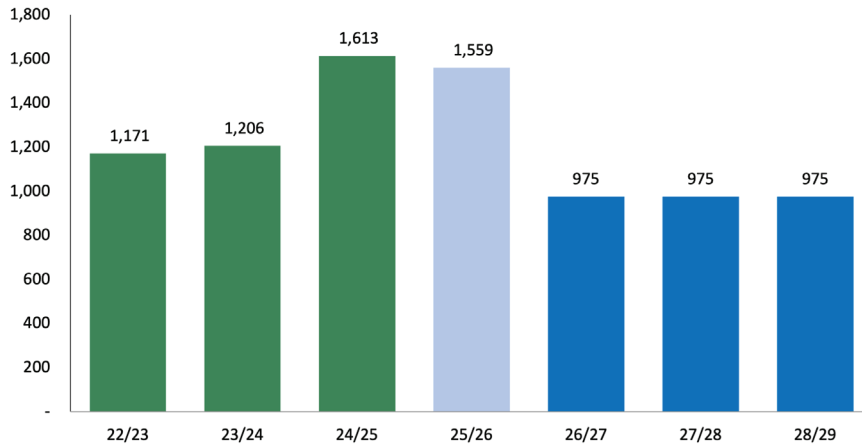
**INTERNATIONAL EDUCATION ENROLMENT HISTORY AND PROJECTIONS**



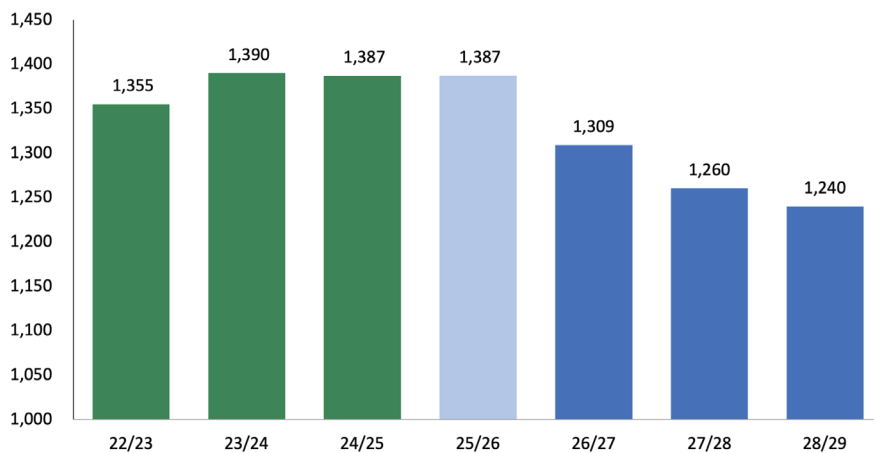
## CONTINUING EDUCATION AND ONLINE LEARNING *ENROLMENT HISTORY AND PROJECTIONS*



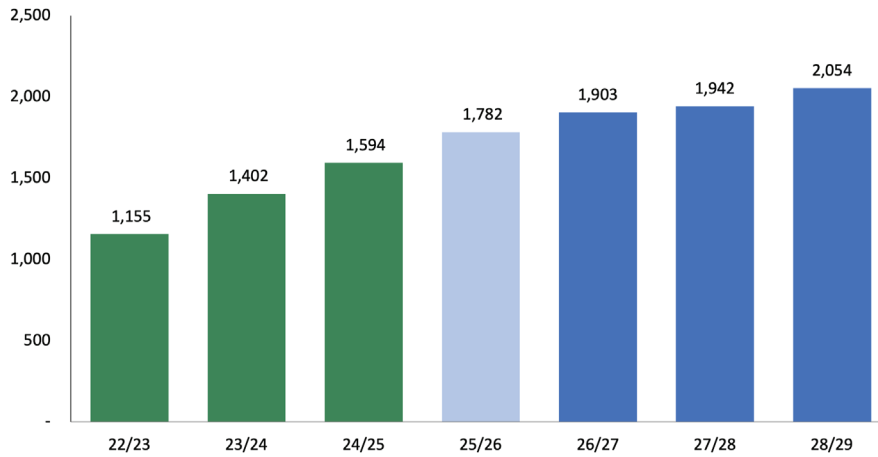
## SUMMER LEARNING COURSES *ENROLMENT HISTORY AND PROJECTIONS*



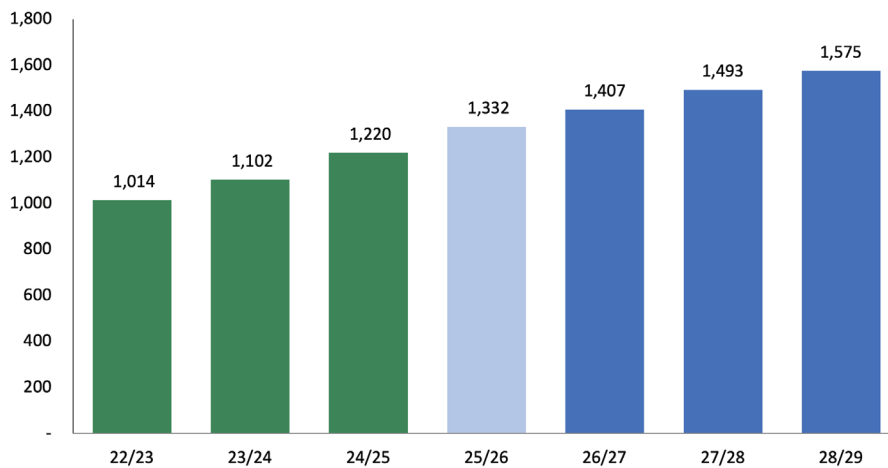
## INDIGENOUS EDUCATION *ENROLMENT HISTORY AND PROJECTIONS*



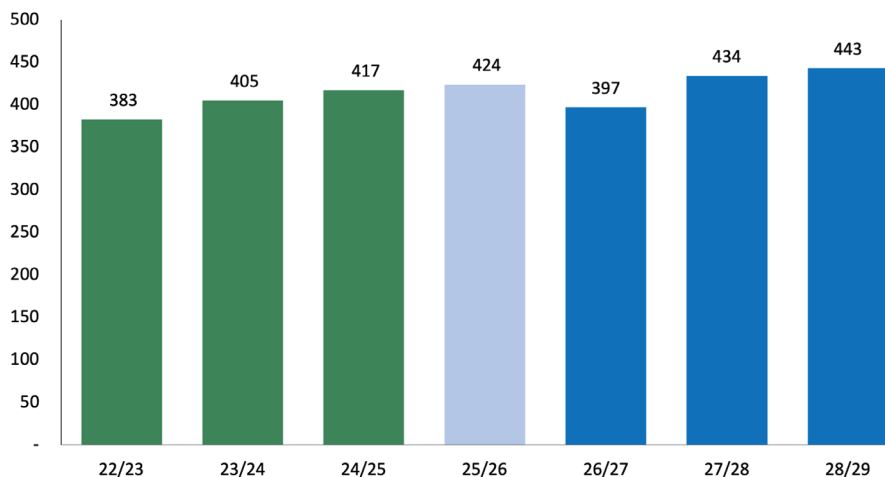
## ENGLISH LANGUAGE LEARNERS *ENROLMENT HISTORY AND PROJECTIONS*



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



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



## Operating Revenue

### *MECC Operating Grant*

Operating Grant calculations are based on the preliminary operating grants announced by the Ministry of Education and Child Care (MECC) on March 12, 2026.

In 2026/27, the MECC is projecting to provide \$199.77M in operating grants to the school district.

For 2027/28 and 2028/29, operating grant and other provincial revenue projections are high-level estimates based on the following assumptions:

- There will be no further changes to the per-student operating grant rates or other provincial funding.
- Future cost increases related to the CUPE and MRTA collective agreements, and any related provincial funding, are not included in the projections.

Based on projected enrolment changes, the MECC operating grant is estimated to increase by \$3.46M in 2027/28, and \$3.20M in 2028/29.

Table 1B on page 40-41 outlines the projected changes in 2026/27 MECC operating grant funding across all enrolment counts and supplemental operating funding. Of the total increase, \$0.10M is attributable to MECC rate changes and \$0.79M is attributable to enrolment-driven changes.

### *Other MECC Grants*

In 2026/27, the following grants totalling \$2.41M are expected to be received:

- \$1.87M Pay Equity to support wage adjustments to ensure equitable pay for comparable work.
- \$0.77M Integrated Child and Youth (ICY) Teams grant, to support staffing and resources at the district's three ICY hubs, which connect children and youth to mental health and substance use supports.
- \$0.25M Funding for Graduated Adults
- \$0.19M Student Transportation Fund, to support student transportation services; no changes are assumed for future years.
- \$0.02M Foundation Skills Assessment (FSA) Scorer Grant
- (\$0.69M) Local Education Agreement (LEA) Recovery

### *Other Revenue*

Other revenue includes income from tuition, rentals and leases, investments, and other sources. For interest bearing investments, an ongoing annual interest rate of 2% is assumed for 2026/27 to 2028/29 to align with the Bank of Canada's long-term target interest rate. An additional 0.25% interest rate is assumed for 2026/27 only.



## Operating Expenses

### Salaries and Benefits

#### Staffing

Staffing allocations have been reviewed to ensure that classroom teaching allocations from the operating fund are sufficient to support the development of school organizations within the class-size limits prescribed by the School Act. Preliminary organizations have been developed for all elementary schools based on estimated school-level enrolment for 2026/27. The secondary staffing allocations have also been reviewed to confirm the accuracy of projected staffing requirements.

For 2026/27, all classroom teacher allocations will be based on student FTE, with no supplemental staffing assumed for specialty courses. Classroom teacher FTE is derived from school-level organization development, including the creation of viable divisions and instructional timetables by school, within School Act class-size limits. The resulting classroom teaching staffing requirements are summarized in the table below.

Grade	School Act Class Size Limit	Student FTE Enrolment	Classroom Teacher FTE
Kindergarten	1:22	1,120	57.70
Grade 1-3	1:24	3,523	163.48
Grade 4-7	1:30	5,192	194.47
Grade 8-12	1:30	6,457	233.32
<b>Total</b>		<b>16,292</b>	<b>648.97</b>

Actual staffing requirements will not be finalized until October 2026, once actual September 2026 enrolment is confirmed and schools are organized to meet collective agreement-mandated class size and composition requirements by grade and course type. Staffing required to meet these collective agreement provisions is funded by the Ministry of Education and Child Care through the Classroom Enhancement Fund. While this funding is confirmed in December 2026, school staffing and organization decisions must occur in May-June 2026.

It is expected that the restored collective agreement language between the district and the Maple Ridge Teachers' Association (MRTA) will continue to result in increased staffing allocations, which are projected to be fully funded by the province through the Classroom Enhancement Fund.

#### Salary and Benefit Costs Changes

In 2026/27, salaries and benefits budgets are estimated to increase by \$1.14M comprised of:

- an increase in average teacher salaries due to contractual increments (\$1.17M)
- an increase to the inflation adjustment for programs with projected tuition increases (\$0.17M)
- a decrease related to projected enrolment changes (\$0.45M)
- an increase in benefit rates and usage (\$0.99M)
- a decrease resulting from district leadership organizational restructure (\$0.20M)
- a decrease in the education assistant budget due to anticipated unplanned vacancies (\$0.20M)
- other small decreases totaling (\$0.34M)

The collective agreement with the Maple Ridge Teachers' Association (MRTA) was ratified on March 6, 2026 and is effective from July 1, 2025 through June 30, 2029. The collective agreement with the Canadian Union of Public Employees Local 703 (CUPE) was ratified in 2023 and expired on June 30, 2025; however, its terms continue in effect until a new agreement is ratified.

While the collective agreements establish terms that may result in salary and benefit cost changes during the period from July 1, 2025 to June 30, 2029, any such increases are not reflected in the 2026/27 budget or in projections for future years. Such salary and benefit costs are recognized only when the related provincial funding has been confirmed and can be recognized in the same period. As the associated labour settlement funding from the MECC has not yet been confirmed, neither the costs nor the related revenue are included in these estimates.

In 2022, the BC Public Schools Employers' Association (BCPSEA) reviewed compensation models for principals, vice principals, and other non-unionized staff and revised salary grids. Salary changes for non-unionized staff are implemented in accordance with policy directives issued by the Public Sector Employers' Council (PSEC) and BCPSEA. Projections for 2026/27 to 2028/29 assume no wage increases for non-unionized staff, as such changes have not yet been confirmed.

Benefit costs are estimated to increase by \$0.99M from increases to benefit rates and usage across the statutory and non-statutory benefits listed below:

### **Statutory Benefits**

- Canada Pension Plan (CPP): Increase of \$101K reflecting a projected increase in the Year's Maximum Pensionable Earnings from \$74,600 to \$77,600 at the existing rate of 5.95%, and an increase in the second-tier maximum pensionable earnings from \$85,000 to \$88,900 at the existing rate of 4.00%.
- Employment Insurance (EI): Increase of \$57K, reflecting a projected increase in the Year's Maximum Insurable Earnings from \$68,900 to \$72,300 at the existing rate of 1.63%.
- WorkSafeBC: Increase of \$26K, reflecting an increase in the maximum assessable earnings from \$127,500 to \$133,900 at the existing rate of 2.22%.

### **Non-statutory benefits**

- Extended health: Increase of \$602K, driven by a 21.47% premium increase for teachers, a 15.30% premium increase for CUPE staff, and increased plan participation.
- Dental: Increase of \$174K, reflecting a 7.67% premium increase for teachers, a 1.37% premium increase for CUPE staff, and increased plan participation.
- Life insurance: Increase of \$29K, reflecting a 56% premium increase for CUPE staff.

For 2027/28 and 2028/29, salaries and benefits projections are based on the following assumptions:

- Annual teacher increment costs will remain consistent with the projection for 2026/27.
- Benefit cost increases will not be provincially funded.
- BCPSEA-approved salary ranges for non-unionized staff will remain unchanged, as such changes have not yet been confirmed.
- Costs associated with the restored collective agreement language between the district and the MRTA will continue to be fully funded by the MECC through the Classroom Enhancement Fund.
- Any salary or benefit increases resulting from negotiated labour settlements for MRTA and CUPE are assumed to be provincially funded; however, no related costs or revenues are included until the associated provincial funding is confirmed and can be recognized in the same period.

All other benefit cost rates, including the Employer Health Tax at 1.95% of total BC remuneration, and pension plan contribution rates, are assumed to remain unchanged over the next three years.

### ***Services, Supplies and Utilities***

In 2026/27, services and supplies budgets, including utilities, are projected to increase by \$0.17M, primarily due to the following factors:

- Inflationary increases of \$98K
- Waste and recycling cost increases of \$14K (5.5%)
- An electricity cost increase of \$52K (5%), partially offset by a \$3K decrease due to reduced consumption
- A natural gas cost decrease of \$23K due to reduced consumption

Projections for 2027/28 and 2028/29 assume CPI-based inflation of 2% for services and supplies. No changes to service levels or existing budget allocations are assumed in these projections.

## Reversal of 2025/26 One-Time Budget Changes

The following one-time budget changes included in the 2025/26 budget are automatically reversed in the development of the 2026/27 base budget. These changes were approved in 2025/26 for specific, non-recurring purposes and do not continue into future years unless explicitly incorporated through a related 2026/27 budget change. The total value of these one-time reversals is equal to the amended budget structural surplus for 2025/26. Where applicable, related 2026/27 budget changes are identified in the final column of the table below:

Reversal of 2025/26 One-Time Budget Changes	2025/26 FTE	(\$ millions)	Related 2026/27 Budget Change?
<b>2025/26 One-Time Preliminary Proposed Budget Changes</b>			
Support for School Growth Plans			
Literacy Helping Teacher	(0.800)	\$0.11	Yes - Proposed Change
Numeracy resources		0.01	Yes - Proposed Change
Review of alternate educational/learning opportunities		0.02	No
Utilization of Curriculum and Learning Support Fund reserve		(0.08)	Yes - Proposed Change
Early Learning - StrongStart - Use of other supplies budget		0.01	Yes - Proposed Change
Safe and Caring Schools - Staffing for the Bridges program	(0.600)	0.08	Yes - Base Change (Note 1)
Safe and Caring Schools - Staffing at secondary schools	(1.143)	0.16	No (Note 2)
Student Voice leadership resources		0.01	No
Relief teacher training		0.02	No
Extracurricular elementary band program	(0.625)	0.08	No (Note 3)
Learning Services			
Collaborative teaching	(4.000)	0.52	Yes - Proposed Change
School psychologists (use of staffing vacancy for contracted services)	1.500	-	Yes - Proposed Change
Student Transportation		0.19	Yes - Proposed Change
2025/26 Use of 2024/25 Surplus		(0.12)	No
<b>2025/26 One-Time Preliminary Proposed Budget Changes Total</b>		<b>1.01</b>	
<b>2025/26 One-Time Preliminary Base Budget Changes</b>			
Education Assistant anticipated unplanned vacancies savings	3.517	(0.20)	Yes - Base Change
Interest income		(0.36)	Yes - Base Change
Other		0.12	
<b>2025/26 One-Time Amended Budget Changes</b>		<b>0.22</b>	
<b>2025/26 Amended Budget Structural Surplus</b>		<b>\$0.79</b>	

Note 1: While one-time budget allocations for safe and caring schools staffing are not proposed for 2026/27, staffing for the Bridges program will continue beyond 2025/26 through an ongoing base budget allocation from the Instructional Bank.

Note 2: Increased counselling support at secondary schools will be provided through changes to collective agreement staffing ratios beginning in 2026/27 and will be reflected as an amended budget change following confirmation of the provincial labour settlement funding.

Note 3: Following a year of work by a district working group to identify cost-neutral delivery models, secondary schools have been provided with options to continue offering elementary band within existing resources, and a Grade 6/7 band experience is being offered through the Summer Learning Program in July 2026. As a result, the one-time supplemental funding provided in 2025/26 will not continue in 2026/27. Additional information is available in the [January 14, 2026, public board meeting agenda package](#).

## ***Proposed Preliminary Budget Changes for 2026/27***

The 2026/27 preliminary budget has been developed in an increasingly constrained fiscal environment. While the district has experienced enrolment growth over the past decade, current projections indicate a period of short-term stabilization before a return to longer-term growth. Because the provincial funding model is largely driven by student enrolment, even modest changes in enrolment trends can have a significant impact on available operating revenue. At the same time, many core costs do not decrease at the same pace, limiting the district's ability to adjust expenses quickly.

In addition to enrolment-related funding pressures, provincial funding increases have not kept pace with the rising cost of delivering K-12 education. Ongoing inflationary pressures continue in areas such as employee benefits, technology and cybersecurity, facility maintenance, utilities, services, and supplies. Although targeted and special purpose funding has expanded in recent years, these funds are restricted in use and cannot be applied to offset cost pressures within core instructional and operational programs.

The district's base budget reflects a comprehensive review of projected revenues and non-discretionary expense drivers. As in prior years, the budget remains heavily focused on staffing, with 91% allocated to salaries and benefits governed by legislation, and established staffing formulas. Many staffing adjustments occur automatically based on required ratios and program standards and are therefore reflected in the base budget rather than presented as discretionary proposals. The base budget also reflects intentional non-enrolment-driven expense reductions, including \$0.26M total expense savings arising from the district leadership organizational restructure reported at the January 2026 public board meeting.

The combined effect of enrolment-driven funding variability and unfunded cost pressures has contributed to a growing structural imbalance. This limits financial flexibility and requires difficult decisions to ensure long-term sustainability. The proposed preliminary budget changes for 2026/27 are intended to mitigate these pressures through a combination of targeted investments, reallocations, and cost reductions, while maintaining a strong focus on student learning, safety, and well-being.

Budget planning has been guided by the board's Strategic Plan and established budget prioritization principles. The proposed changes seek to align limited resources with strategic priorities and goals, manage financial risk, and support stability in a challenging funding environment, while recognizing that continued pressures may require further adjustments in future years.

The proposed preliminary budget changes for 2026/27 outlined in this section were developed through a comprehensive consultation process. Input on budget priorities was gathered from public, Indigenous Education Council, Student Voice representatives, partner groups, managers, principals and vice principals, and the board. The process was guided by, and aligned with, the board's strategic priorities, goals and budget prioritization principles.

The proposed budget changes, summarized in Table 1C on page 41-42 and described in the pages that follow, are grouped by functional area and presented in a consistent structure, with instructional and student-centred initiatives generally shown before operational and administrative changes. Within each section, proposals are typically organized with ongoing changes presented before one-time items, and additions presented before reductions, where applicable.



## Staffing

### *International Education Program Coordinator*

**Proposal:** That \$111K be allocated on an ongoing basis to support the addition of a program coordinator (1.0 FTE) for the International Education program.

**Strategic Alignment:** Sustainability

**Rationale:** The district's International Education program has recovered and grown since the pandemic and now requires more day-to-day coordination to support a large number of international students, host families, and partner agencies. As the program has scaled, student support needs and program complexity have increased, requiring dedicated coordination capacity to maintain consistent service delivery, proactive planning, and strong oversight of academic programming and homestay arrangements. Strengthening coordination capacity supports program quality and stability, helps reduce operational risk, and protects a revenue-generating program that contributes to sustaining district programs and services.

### *Teacher in Charge at Single-Administrator Schools*

**Proposal:** That \$20K be allocated on an ongoing basis to provide teacher-in-charge release or coverage support for single-administrator schools. This represents the continuation, on an ongoing basis, of this staffing allocation introduced with one-time funding during 2025/26.

**Strategic Alignment:** Equity and Sustainability

**Rationale:** Single-administrator schools carry the same instructional leadership, operational, and accountability responsibilities as schools with administrative teams, yet principals in these settings have significantly less capacity to step away from daily operational demands. This limits time available for instructional leadership, school growth planning, and focused work on literacy and numeracy priorities. Providing targeted teacher-in-charge support helps level leadership capacity across schools, enabling principals to engage more fully in teaching and learning leadership while supporting equitable conditions for student success regardless of school size or structure.

### *Records Clerk at Riverside Centre*

**Proposal:** That \$9K be allocated on an ongoing basis to extend the Riverside Centre records clerk position from 10 months to 12 months annually.

**Strategic Alignment:** Sustainability

**Rationale:** The Riverside Centre records clerk supports multiple programs with Ministry reporting requirements across all four annual funding submission periods. The current 10-month model leaves gaps in coverage during the July reporting cycle, increasing operational risk and reliance on interim solutions. Extending the position improves continuity, supports timely and accurate data submission, and strengthens funding stability while also allowing more flexibility in scheduling vacation during lower-demand periods.

### *Helping Teacher Staffing*

**Proposal:** That district-level helping teacher staffing be reconfigured on an ongoing basis through the following changes, maintaining a focused investment in literacy and numeracy while achieving a net reduction of \$194K and 1.4 FTE.

- Elimination of the secondary innovation helping teacher role (1.0 FTE);
- Elimination of the mentorship helping teacher role (1.0 FTE);
- Reduction of the district library helping teacher role from 0.6 FTE to 0.2 FTE; and
- Reconfiguration of literacy and numeracy support to maintain 3.0 FTE ongoing K-9 literacy and numeracy helping teacher support including the continuation, on an ongoing basis, of 1.0 FTE that was previously funded on a one-time basis in 2025/26.

**Strategic Alignment:** Literacy and Numeracy, Assessment, Sustainability

**Rationale:** As curriculum implementation, assessment practices, and instructional approaches have become more embedded within schools, some centrally delivered support functions can be streamlined. This proposal preserves targeted investment in literacy and numeracy, which are foundational to student learning. Recent K-9 student achievement data reinforces the need to continue focusing resources on literacy and numeracy instruction, as these

areas demonstrate the strongest evidence of impact on student outcomes. The proposal reduces or eliminates select district-level roles while maintaining focused, ongoing support for literacy and numeracy through a reconfigured service model. These changes collectively improve long-term financial sustainability while sustaining targeted instructional support in priority learning areas.

### *French Coordinator*

**Proposal:** That the French coordinator role be restructured from a 0.3 FTE school-based administrative assignment to a 0.2 FTE out-of-school coordinator position on an ongoing basis, resulting in an ongoing reduction of 0.1 FTE generating budget savings of \$19K.

**Strategic Alignment:** Sustainability

**Rationale:** The current model combines district-level coordination responsibilities with school based administrative duties, creating operational challenges. Refocusing the role as a distinct position improves clarity of purpose, strengthens coordination across French programs, and supports instructional consistency. At the same time, the adjustment reduces ongoing costs and aligns staffing levels with the scope of coordination work required, supporting sustainable delivery of French language programming.

### *Collaborative Teaching*

**Proposal:** That \$800K be allocated on a one-time basis to support 6.0 FTE collaborative (co-teaching) positions. This includes the continuation, on a one-time basis, of 4.0 FTE that was funded one-time in 2025/26.

**Strategic Alignment:** Equity and Literacy and Numeracy

**Rationale:** Collaborative teaching increases in-class instructional support and strengthens inclusive learning environments by allowing educators to co-plan, co-teach, and respond more effectively to diverse student needs. Growing numbers of students with complex learning profiles have increased classroom demands, and collective agreement ratios have limited flexibility within existing staffing models. Allocating collaborative teachers supports intervention, and reduces pressure on classroom and support teachers.

### *Safe and Caring Schools Coordinator*

**Proposal:** That \$28K be allocated on a one-time basis to establish an 18-week safe and caring schools coordinator staffing bank, supported by a corresponding one-time decrease of \$73K (1 FTE) to the existing safe and caring schools coordinator position. This change results in a net one-time savings of \$45K.

**Strategic Alignment:** Sustainability

**Rationale:** The safe and caring schools coordinator role provides targeted support to students and families during periods of elevated need; however, demand for this support is episodic rather than continuous throughout the school year. Transitioning to a time-limited staffing bank preserves access to specialized support when required. This approach improves financial sustainability while allowing the district to reassess longer-term staffing needs based on demonstrated patterns of need.

### *School Psychologist Assessments*

**Proposal:** That \$183K be reallocated on a one-time basis by reducing school psychology staffing by the equivalent of 1.5 FTE and using those funds to purchase contracted school psychology services to complete psycho-educational assessments. This represents the continuation of 1.5 FTE of one-time funding reallocated in 2025/26.

**Strategic Alignment:** Equity

**Rationale:** The district continues to experience challenges recruiting qualified school psychologists. Contracted services provide flexibility to complete assessments in a timely manner, supporting equitable access to assessments for students across the district. This approach maintains assessment capacity while recognizing current labour market constraints and avoids the risk of unfilled positions limiting service delivery.

## Plumber / Gas Fitter

**Proposal:** That \$122K be allocated on an ongoing basis to support an additional plumber/gas fitter (increasing from 1 FTE to 2 FTE). This budget allocation comprises the following (all ongoing):

- Salaries and benefits increase of \$90K (0.8 FTE) funded from the Operating Fund and \$22K (0.2 FTE) from the Annual Facilities Grant.
- Supplies increase of \$10K for plumbing supplies.
- Contracted services decrease of \$8K for work to be performed by staff going forward.
- Transfer to the Facilities Equipment and Vehicle Capital Plan reserve held in Local Capital increase of \$8K for vehicle and equipment required for this position.

**Strategic Alignment:** Sustainability

**Rationale:** Aging plumbing infrastructure across district facilities has increased the frequency of unplanned repairs and emergency response, which can disrupt school operations and require the use of external contractors on short notice. Reliance on contracted services can result in higher costs, longer response times, and limited flexibility when urgent issues arise during the school day. Adding internal plumbing capacity strengthens the district's ability to respond quickly to failures, complete more work in-house, and shift toward planned preventive maintenance rather than reactive repairs. This approach reduces the risk of service interruptions, supports safe and reliable building operations, and improves long-term cost predictability by stabilizing maintenance delivery and reducing dependence on variable contractor pricing.

## Services and Supplies

### *Elementary School Instructional Supplies*

**Proposal:** That \$50K be allocated on an ongoing basis to increase elementary instructional supplies funding by \$5 per student, representing a 6.6% increase to the existing ongoing allocation.

**Strategic Alignment:** Equity and Sustainability

**Rationale:** Elementary school supply budgets have not been adjusted since 2019/20, while inflationary pressures have significantly increased the cost of instructional materials, classroom resources, and consumable supplies. These budgets directly support day-to-day classroom instruction, assessment activities, and inclusive learning practices across schools. A modest per-student increase helps stabilize school-based budgets, reduces the need for schools to reallocate funds from other priorities, and ensures continued access to essential instructional materials.

### *ci:tmæ<sup>w</sup> Environmental Community*

**Proposal:** That \$20K be allocated on an ongoing basis to support facility use costs (\$18K) and Elder participation associated with the ci:tmæ<sup>w</sup> Environmental Community program (\$2K).

**Strategic Alignment:** Equity and Sustainability

**Rationale:** The ci:tmæ<sup>w</sup> Environmental Community program relies on regular access to the Malcolm Knapp Research Forest and the participation of Elders to support culturally responsive, land-based learning. Ongoing costs associated with facility use and Elder engagement are necessary to sustain the program. This investment supports student belonging, well-being, and culturally grounded learning experiences while ensuring the long-term viability of the program.

## *Laptops for Part-Time Teachers*

**Proposal:** That \$75K be spent on a one-time basis from the IT Capital Plan reserve in Local Capital to purchase district-managed laptops for teachers with assignments below 0.571 FTE, and that \$19K be added on an ongoing basis to the Operating Fund transfer to the IT Capital Plan reserve held in Local Capital to support ongoing lifecycle replacement and maintenance of these devices.

**Strategic Alignment:** Equity and Sustainability

**Rationale:** Teachers in part-time assignments are expected to meet the same professional responsibilities as their full-time colleagues, including lesson planning, assessment, communication with families, reporting, and use of district systems. Currently, these teachers do not receive district-managed laptops, creating inequitable access to essential tools and increasing reliance on personal devices. Providing district-managed laptops ensures equitable working conditions, supports consistent security and support standards, and aligns with the district's responsibility to provide staff with the tools required to perform their roles effectively. Establishing an ongoing lifecycle budget ensures this equity is maintained in a financially sustainable manner.

## *Board Certified Behaviour Analyst*

**Proposal:** That \$9K be allocated on an ongoing basis to increase Board Certified Behaviour Analyst (BCBA) contracted service hours.

**Strategic Alignment:** Assessment and Equity

**Rationale:** Students with complex behavioural needs often require specialized, data-informed interventions to remain engaged in learning and safely included in classroom settings. Increasing BCBA capacity strengthens the district's ability to develop and monitor individualized behaviour support plans, coach staff in proactive strategies, and reduce reliance on reactive responses. This supports student well-being, staff confidence, and inclusive learning environments across schools.

## *One-to-One Inquiry Program*

**Proposal:** That the One-to-One Inquiry Program conclude at the end of the 2025/26 school year, resulting in ongoing budget savings of \$92K.

**Strategic Alignment:** Assessment and Sustainability

**Rationale:** The One-to-One Inquiry Program, established in 2005, has supported inquiry and challenge-based learning across the district. Over time, access to digital devices has become a system-wide norm, and the program's core practices are now integrated into regular classroom instruction. Concluding the program reflects this integration, while also responding to increasing concerns regarding student screen time and well-being.

## *Numeracy Resources for K–9*

**Proposal:** That \$140K be allocated on a one-time basis for K–9 numeracy instructional resources and funded from the Curriculum and Learning Support Fund. It is a substantial increase compared to the \$30K one-time allocation for numeracy resources in 2025/26.

**Strategic Alignment:** Literacy and Numeracy

**Rationale:** District and provincial data indicate ongoing challenges in numeracy achievement, with uneven outcomes that highlight the need for more consistent, high-quality numeracy instruction across classrooms. Teachers have identified the absence of consistent, curriculum-aligned numeracy resources as a barrier to effective daily instruction. This one-time investment supports access to high-quality resources that strengthen instructional consistency, support differentiated learning, and help address persistent achievement gaps.



## Early Learning – StrongStart

**Proposal:** That \$15K be allocated on a one-time basis from existing early learning operating budgets to fund StrongStart supply costs which exceed the StrongStart grant funding. This represents the continuation of, and slight increase to the \$14K that was funded on a one-time basis in 2025/26.

**Strategic Alignment:** Equity and Social-Emotional Learning

**Rationale:** StrongStart programs provide universal, no-cost early learning opportunities for families that support children’s social, emotional, and cognitive development during the critical early years, while strengthening early literacy, language development, and connections between families, schools, and community supports. Although StrongStart is supported through Ministry of Education and Child Care special purpose funding, that funding is not sufficient to fully cover current program operating costs, including required instructional and program supplies. As a result, the district must supplement provincial funding to ensure programs can continue to operate as intended and maintain a consistent, high-quality experience for children and families. This one-time allocation addresses remaining supply cost pressures after other early learning funds are applied, enabling continued no-cost access while avoiding the creation of an unsustainable ongoing Operating Fund commitment.

## Early Intervention and Inclusionary Programming

**Proposal:** That \$8K be allocated on a one-time basis to continue First Things First (FTF) behavioural consulting services that support a train-the-trainer model for district staff.

**Strategic Alignment:** Social-Emotional Learning, Equity and Assessment

**Rationale:** In 2023/24, the district engaged external behavioural consultants to support the implementation of First Things First (FTF), a functional assessment and skill-based teaching approach focused primarily on elementary students, particularly in the primary grades, who exhibit severe behavioural challenges. During 2025/26, the work shifted to a train-the-trainer phase, enabling school-based support teachers to learn, apply, teach, and supervise the use of FTF strategies. While positive progress has been made, additional time is required to complete training and transition the model fully in-house. This one-time allocation supports the final phase of implementation, builds sustainable internal capacity, and reduces long-term reliance on external behavioural consulting while maintaining effective supports for students with complex needs.

## Emergent Expenditure Fund Top-Up

**Proposal:** That \$25K be added on an ongoing basis to the Emergent Expenditure reserve, increasing the annual base from \$100K to \$125K.

**Strategic Alignment:** Sustainability

**Rationale:** The Emergent Expenditure reserve is a small contingency allocation that provides flexibility in the Operating Fund to address unforeseen and time-sensitive pressures that cannot be reasonably absorbed within base budgets. Increasing the fund strengthens the district’s ability to manage unpredictable factors such as extreme weather events, energy cost fluctuations, or urgent operational requirements, without midyear budget reductions that could impact schools or services. This approach supports prudent financial risk management and overall budget stability.

## Brightspace Learning Management Platform

**Proposal:** That \$15K be allocated on a one-time basis for Brightspace learning management platform setup and course development, and \$18K be allocated on an ongoing basis for software licensing.

**Strategic Alignment:** Innovation, Sustainability, and Assessment

**Rationale:** Brightspace provides a centralized, districtwide staff learning management platform for onboarding, required training, and professional learning, addressing longstanding challenges associated with decentralized and inconsistent training delivery. A single platform reduces reliance on manual tracking, ad hoc record keeping, and repeated in person sessions that are resource intensive and difficult to scale across roles, departments, and sites.

Centralized access allows staff to complete required learning regardless of location or time of year, while built-in analytics and completion tracking support clearer accountability and compliance with mandatory training requirements. Over time, this approach reduces staff time spent coordinating and duplicating training, improves consistency in messaging and expectations, and supports more sustainable professional learning practices by shifting from fragmented delivery models to a structured, systemwide approach.

### *Automated External Defibrillators (AEDs)*

**Proposal:** That \$59K be allocated on a one-time basis to purchase and install Automated External Defibrillators (AEDs) in district facilities to meet provincial requirements, that \$6K be allocated on a one-time basis for first aid attendant training, and that \$15K be allocated on an ongoing basis as an Operating Fund transfer to the Facilities Equipment and Vehicle Capital Plan reserve held in Local Capital to support lifecycle replacement of AED units, batteries, and pads.

**Strategic Alignment:** Equity and Sustainability

**Rationale:** AEDs are critical life-safety devices that have become required under provincial regulation. One-time funding supports initial compliance, while ongoing lifecycle funding ensures pads, batteries, and units can be replaced on schedule. Establishing a planned replacement approach reduces operational risk and avoids future unplanned expenses.

### *IT Helpdesk Remote Access Application*

**Proposal:** That \$6K be allocated on an ongoing basis to deploy a secure remote access application for the IT Helpdesk.

**Strategic Alignment:** Innovation and Sustainability

**Rationale:** Remote access capability enables IT Helpdesk staff to diagnose and resolve many common technical issues without requiring on site visits, reducing downtime for staff and students and improving overall service responsiveness. As device counts and software complexity continue to grow, timely technical support has a direct impact on classroom instruction, administrative work, and system reliability. Without remote access tools, issues that could be resolved quickly often require technicians to travel to school sites, resulting in longer resolution times and inefficient use of staff resources. Implementing secure remote access allows the Helpdesk to resolve a higher proportion of issues during the initial support interaction, reducing repeat visits, travel time, and service delays. This approach supports consistent technology access across schools, improves operational efficiency, and enables the district to scale IT support more sustainably within existing staffing levels over the long term.

### *Exempt Staff Conference*

**Proposal:** That the ongoing Exempt Staff Conference budget be reduced by \$21K (from \$26K to \$5K).

**Strategic Alignment:** Sustainability

**Rationale:** The Exempt Staff Conference provides annual professional learning and engagement opportunities for exempt staff. In recent years, the conference has been delivered locally, avoiding travel, accommodation, and venue costs while maintaining participation and effectiveness. Actual expense for recent conferences have been significantly lower than historical levels, demonstrating that the program's objectives can be achieved through a more cost-efficient delivery model. Reducing the ongoing allocation aligns funding with current practice, frees resources for higher-priority budget needs, and retains modest capacity to continue offering effective exempt staff professional learning in future years.



## Landscape Maintenance

**Proposal:** That the ongoing contracted landscape maintenance budget for the child care centre at Davie Jones Elementary be eliminated, resulting in budget savings of \$13K, and that \$6K be allocated on an ongoing basis to the grounds staffing bank to support more modest landscaping for this facility, resulting in a net ongoing savings of \$7K.

**Strategic Alignment:** Sustainability

**Rationale:** The original landscaping design for this facility exceeds the capacity of routine in-house grounds staffing, which has necessitated ongoing contracted services. By simplifying the landscape design and shifting ongoing maintenance to internal capacity, the district can reduce ongoing costs while continuing to meet functional and safety standards for the site. This approach improves cost control, reduces reliance on contracted services, and aligns landscape maintenance with available internal resources in a more sustainable way.

## Student Transportation

**Proposal:** That \$267K be allocated on a one-time basis to maintain regular student transportation for the 2026/27 school year for eligible students attending the following catchment schools: Blue Mountain Elementary, Garibaldi Secondary (other than Silver Valley and Rockridge areas), Highland Park Elementary, Pitt Meadows Secondary, Webster's Corners Elementary, and Whonnock Elementary.

Regular transportation is provided to resident students attending their catchment schools who meet established distance criteria (Grades K–3 students living more than 4.0 km from their catchment school, and Grades 4–12 students living more than 4.8 km from their catchment school), and is delivered through a contracted service model using four buses, for a total of eight buses when combined with the ongoing provision of four buses designated for students with disabilities and diverse abilities.

The total cost of the regular transportation service is \$267K, offset by \$58K in transportation fee revenue, resulting in a net one-time operating cost of \$209K.

**Background:** Under *Policy 5400 – Student Transportation Provided by the Board*, the board of education is committed to the ongoing provision of transportation for eligible students with disabilities and diverse abilities, and considers the provision of regular student transportation annually (on a one-time basis) as part of the preliminary budget process, subject to available resources and board approval.

Regular student transportation is a discretionary service, provided in addition to, and separate from, transportation required to support students with disabilities and diverse abilities, which continues regardless of decisions related to regular service levels. Routes and bus allocations are reviewed and optimized annually based on registrations and operational requirements.

**Rationale:** While the *School Act* does not require boards to provide regular student transportation, the district has historically offered this service to support access to catchment schools in the geographically large district. In the areas where regular transportation is currently provided, public transit options and active transportation infrastructure are limited, making walking, cycling, or use of public transit challenging for many students.

In developing the 2026/27 budget, several options were considered, including reducing the number of buses through changes to eligibility criteria, increasing user fees, or discontinuing regular transportation entirely. Each option would have resulted in service reductions or increased challenges for families who rely on transportation due to distance, safety considerations, or limited alternatives.

Maintaining current service levels on a one-time basis avoids disruption to students and families while allowing the district to continue monitoring enrolment patterns, ridership, route utilization, and cost pressures. This approach preserves flexibility for future Board consideration and avoids committing the district to an unsustainable ongoing funding obligation in the context of broader structural budget pressures.

## Transfers to Local Capital

### IT Capital Plan

**Proposal:** That \$134K be added on an ongoing basis to the Operating Fund transfer to the IT Capital Plan reserve held in Local Capital to strengthen financial sustainability of this capital plan, increasing the ongoing annual transfer from 41% to 48% of annual average projected capital expenses.

**Strategic Alignment:** Sustainability

**Rationale:** Foundational IT infrastructure, including staff devices, servers, network equipment, enterprise systems, and classroom technology, is critical to the day-to-day operation of schools and district services. These assets have defined lifecycle replacement requirements, and current ongoing funding supports less than half of projected needs, resulting in deferred replacements, increased risk of equipment failure, and growing pressure on operational budgets when unplanned replacements are required. The IT Capital Plan provides a structured approach to managing these lifecycle obligations, including planned major investments such as the future replacement of the district's enterprise resource planning (ERP) system, which supports core financial, human resource, and administrative functions. Increasing the annual transfer to the IT Capital Plan improves the district's ability to plan for both routine and large-scale system replacements in a predictable manner, reduces reliance on emergent or one-time funding decisions, and protects prior investments in technology infrastructure. This approach supports service reliability, reduces operational risk, and strengthens long-term financial sustainability by aligning funding with known and recurring technology replacement requirements.

### Facility Equipment and Vehicle Capital Plan

**Proposal:** That \$50K be added on an ongoing basis to the Operating Fund transfer to the Facilities Equipment and Vehicle Capital Plan reserve held in Local Capital to strengthen financial sustainability of this capital plan, increasing the ongoing annual transfer from 24% to 32% of annual average projected capital expenses.

**Strategic Alignment:** Sustainability

**Rationale:** Facilities equipment and fleet vehicles are essential to the delivery of maintenance, custodial, grounds, and trades services across the district and support the safe and reliable operation of school facilities on a daily basis. These assets have predictable but long-term replacement cycles, and current annual funding levels are not sufficient relative to the scale and value of the equipment and fleet in service. As a result, replacements are often deferred, increasing reliance on aging vehicles and equipment, driving higher repair and maintenance costs, and increasing the risk of service disruptions or equipment downtime. Increasing the annual transfer to the Facilities Equipment and Vehicle Capital Plan supports a more structured and planned approach to lifecycle replacement, allowing the district to align replacements with condition, usage, and safety considerations rather than responding reactively to failures. Over time, this approach reduces escalating repair costs, improves reliability of essential services, enhances staff safety, and supports more efficient and sustainable facilities operations.

## Use of 2025/26 Available Operating Surplus

### Support for the Capital Budget

To fund the capital needs identified in this budget, it is proposed that any available operating surplus from 2025/26 be transferred to the local capital fund and allocated as follows:

1. First, to top up the contingency reserve held in local capital to 1.50% of budgeted operating expenses for 2026/27 (an increase of up to \$0.53M)
2. Second, to increase temporary classrooms by up to \$0.65M
3. Third, any remaining available operating surplus be allocated as follows: 50% to the IT capital plan, 25% to the facilities equipment and vehicle capital plan, and 25% to non-school facilities renewal.

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.

## Summary of Projected Budget Changes for 2026/27 to 2028/29

### Three-Year Projection Summary

Based on the assumptions outlined above, Table 1 provides a high-level summary of projected annual changes in the Operating Fund budget for the next three years.

Table 1: Operating Fund Projected Budget Changes for 2026/27 to 2028/29 (\$ millions)	2026/27	2027/28	2028/29
<b>Base Budget Changes (Table 1A)</b>		<b>(Table 2)</b>	<b>(Table 3)</b>
Opening Surplus (Deficit), after reversal of prior year one-time allocations	\$0.79	\$0.51	\$(1.60)
Revenues - MECC (Table 1B)	0.89	3.46	3.20
Revenues - Other	0.93	0.42	0.02
Expenses - Salaries and Benefits	(1.15)	(5.72)	(5.26)
Expenses - Services and Supplies	(0.16)	(0.27)	(0.33)
Capital Purchases and Other	-	-	-
<b>Total Base Budget Changes</b>	<b>1.30</b>	<b>(1.60)</b>	<b>(3.97)</b>
<b>Proposed Budget Changes (Table 1C)</b>			
Revenues - Other	0.06		
Expenses - Salaries and Benefits	(0.59)		
Expenses - Services and Supplies	(0.49)		
Capital Purchases and Other	(0.28)		
<b>Total Proposed Budget Changes</b>	<b>(1.30)</b>		
<b>Surplus (Deficit), end of year</b>	<b>\$-</b>	<b>\$(1.60)</b>	<b>\$(3.97)</b>
<b>Surplus (Deficit), end of year is represented by:</b>			
Ongoing Structural Surplus (Deficit)	\$0.51	\$(1.60)	\$(3.97)
One-time Surplus (Deficit)	(0.51)	-	-
<b>Total Surplus (Deficit)</b>	<b>\$-</b>	<b>\$(1.60)</b>	<b>\$(3.97)</b>

The 2026/27 Operating Fund budget is balanced, with total expenses, including transfers to local capital to support the Capital Fund budget, equal to total revenue. Projections for 2027/28 and 2028/29 indicate that ongoing increases in expenses are expected to exceed ongoing increases in revenue by \$1.60M and \$3.97M, respectively. Revenue increases and/or expense reductions will be required in those years to balance the budgets.

## 2026/27 Budget Changes

### Base Budget Changes

Table 1A provides the detailed build-up of the 2026/27 Operating Fund base budget, including projected ongoing, one-time, and total budget changes, prior to consideration of proposed budget changes. Staffing FTE changes are shown where budget changes include a staffing FTE component.

Table 1A: Operating Fund Base Budget Changes for 2026/27 - Detail (\$ millions)	FTE	Ongoing	One-Time	Total
<b>Opening Surplus (Deficit), after reversal of prior year one-time allocations</b>		\$0.79	\$-	\$0.79
<b>Revenues - MECC Grants (Table 1B)</b>				
Enrolment-driven changes		0.79	-	0.79
Changes other than enrolment-driven		0.10	-	0.10
<b>Revenues - Other</b>				
Tuition		0.32	0.10	0.43
Rentals and leases		0.14	-	0.14
Investment income		0.13	0.10	0.23
Other revenue		0.13	-	0.13
<b>Expenses - Salaries and Benefits</b>				
Enrolment-driven changes				
Teacher FTE decrease	(2.249)	0.29	-	0.29
Clerical (0.857 FTE) and lunch hour supervisor (3 FTE) decrease	(3.857)	0.06	-	0.06
Summer Learning non-teacher staffing decrease	(1.604)	0.10	-	0.10
Salary rate increases				
Teacher average salary increase due to increments (including benefits)		(1.17)	-	(1.17)
Inflation adjustment for programs with projected tuition increases		(0.17)	-	(0.17)
Benefit rates and usage increases				
Statutory benefits (CPP, EI, WSBC)		(0.18)	-	(0.18)
Non-statutory benefits (extended health, dental, and life)		(0.81)	-	(0.81)
District leadership decrease from organizational restructure	(0.775)	0.20	-	0.20
IT staffing decrease from departmental restructure	(1.000)	0.02	-	0.02
ELL teacher staffing decrease from ratio change for International Education	(1.030)	0.14	-	0.14
Use of instructional bank to continue Bridges program teacher staffing ongoing	0.600	-	-	-
Reduced work days for certain 10 month CUPE positions		0.07	-	0.07
EA replacement projection decrease		0.12	-	0.12
EA anticipated unplanned vacancy savings	(3.519)	-	0.20	0.20
<b>Expenses - Services and Supplies</b>				
Enrolment-driven changes				
Indigenous Education decrease (aligned with targeted funding change)		0.14	-	0.14
Indigenous Education Council decrease (aligned with targeted funding change)		0.05	-	0.04
Utility net increase from inflation and utilization		(0.04)	-	(0.04)
Other services and supplies increase from inflation		(0.10)	-	(0.10)
District leadership decrease from organizational restructure		0.06	-	0.06
Expense changes for revenue-generating departments		(0.28)	0.15	(0.13)
Pest control increase		(0.04)	-	(0.04)
Other net increases from departmental reviews		(0.10)	(0.01)	(0.11)
<b>Capital Purchases and Other</b>				
		-	-	-
<b>Total Base Budget Changes</b>	<b>(13.434)</b>	<b>\$0.76</b>	<b>\$0.54</b>	<b>\$1.30</b>

## MECC Grant Changes in the Base Budget

Table 1B provides the projected changes in 2026/27 MECC operating grant funding across all enrolment counts and supplemental operating funding. Of the total increase, \$0.10M is attributable to MECC rate changes and \$0.79M is attributable to enrolment-driven changes.

Table 1B: MECC Operating Grant Funding Category	2026/27			Funding Change from 2025/26			
	Projected Student FTE	Funding Rate per FTE	Funding Total	Rate Change per FTE	Rate Change Total	Enrolment FTE Change	Enrolment Change Total
<b>Basic Allocation - September Enrolment</b>							
Standard Schools	16,012	\$9,015	\$144,345,136	\$-	\$-	(51)	\$(456,612)
Continuing Education	2	\$9,015	\$18,030	\$-	\$-	(3)	\$(29,299)
Alternate Schools	280	\$9,015	\$2,524,200	\$-	\$-	7	\$63,105
Online Learning	12	\$7,280	\$87,360	\$-	\$-	0	\$910
Homeschoolers	29	\$250	\$7,250	\$-	\$-	-	\$-
Course Challenges	17	\$282	\$4,794	\$-	\$-	-	\$-
<b>Supplemental Funding - September Enrolment</b>							
Unique Student Needs						-	-
English Language Learners	1,903	\$1,815	\$3,453,945	\$-	\$-	121	\$219,615
Indigenous Education	1,309	\$1,790	\$2,343,110	\$-	\$-	(78)	\$(139,620)
Inclusive Education - Level 1	13	\$51,300	\$666,900	\$-	\$-	-	\$-
Inclusive Education - Level 2	1,374	\$24,340	\$33,443,160	\$-	\$-	75	\$1,825,500
Inclusive Education - Level 3	384	\$12,300	\$4,723,200	\$-	\$-	(27)	\$(332,100)
Adult Education	22	\$5,755	\$126,610	\$-	\$-	2	\$10,071
<b>Summer Learning - July Enrolment (per course)</b>							
Summer Learning Grade 1-7	-	\$260	\$-	\$-	\$-	(511)	\$(132,860)
Summer Learning Grade 8-9	225	\$260	\$58,500	\$-	\$-	(71)	\$(18,460)
Summer Learning Grade 10-12	750	\$510	\$382,500	\$-	\$-	4	\$2,040
Supplemental Summer			\$201,423		\$-	-	\$-
Cross-Enrolment (Grade 8-9)	-	\$510	\$-	\$-	\$-	(3)	\$(1,530)
<b>February Enrolment</b>							
Continuing Education - School Age	2	\$9,015	\$18,030	\$-	\$-	-	\$-
Continuing Education - Adults	25	\$5,755	\$143,875	\$-	\$-	-	\$-
Online Learning - Grade K-9	-	\$3,640	\$-	\$-	\$-	-	\$-
Online Learning - Grade 10-12	20	\$7,280	\$145,600	\$-	\$-	-	\$-
Online Learning - Adults	3	\$5,755	\$17,265	\$-	\$-	(2)	\$(11,510)
Inclusive Education - Level 1	-	\$25,650	\$-	\$-	\$-	-	\$-
Inclusive Education - Level 2	20	\$12,170	\$243,400	\$-	\$-	-	\$-
Inclusive Education - Level 3	13	\$6,150	\$79,950	\$-	\$-	-	\$-
Newcomer Refugees	-	\$4,508	\$-	\$-	\$-	-	\$-
ELL - Newcomer Refugees only	-	\$908	\$-	\$-	\$-	-	\$-
<b>May Enrolment</b>							
Continuing Education - School Age	2	\$9,015	\$18,030	\$-	\$-	-	\$-
Continuing Education - Adults	15	\$5,755	\$86,325	\$-	\$-	(15)	\$(86,325)
Online Learning - Grade K-9	-	\$2,427	\$-	\$-	\$-	-	\$-
Online Learning - Grade 10-12	5	\$7,280	\$36,400	\$-	\$-	(5)	\$(36,400)
Online Learning - Adults	2	\$5,755	\$11,510	\$-	\$-	-	\$-

Table 1B: MECC Operating Grant Funding Category	2026/27			Funding Change from 2025/26			
	Projected Student FTE	Funding Rate per FTE	Funding Total	Rate Change per FTE	Rate Change Total	Enrolment FTE Change	Enrolment Change Total
<b>Additional Supplemental Funding</b>							
Equity of Opportunity Supplement			\$532,482		\$35,997		\$-
Unique Geographic Factors			\$2,965,820		\$115,898		\$-
Salary Differential			\$2,907,176		\$(8,018)		\$-
Curriculum and Learning Support Fund			\$147,172		\$(883)		\$-
Indigenous Education Councils			\$28,783		\$(47,917)		\$-
<b>Total Operating Grant Block</b>			<b>\$199,767,936</b>		<b>\$95,077</b>		<b>\$876,525</b>
<b>Graduated Adults</b>	43	\$5,755	\$247,465		\$-	(15)	\$(83,088)
<b>TOTAL OPERATING GRANT FUNDING</b>			<b>\$200,015,401</b>		<b>\$95,077</b>		<b>\$793,437</b>

### Proposed Budget Changes

Table 1C provides a summary of the ongoing and one-time proposed budget changes for 2026/27, developed through the budget review and consultation process, reflecting a combination of targeted investments, reallocations, and cost reductions to support a balanced operating budget.

Table 1C: Summary of Proposed Budget Changes for 2026/27	FTE	Salaries & Benefits	Services & Supplies	Capital Purchases & Transfers to Local Capital	Revenue	Total
<b>ONGOING BUDGET CHANGES</b>						
<b>Staffing</b>						
International education program coordinator	1.00	\$109,515	\$1,700		\$-	\$111,215
Teacher in charge at single-administrator schools		20,000				20,000
Records clerk at Riverside Centre		8,972				8,972
Helping teacher staffing	(1.40)	(193,563)				(193,563)
French coordinator	(0.10)	(20,230)	900			(19,330)
Plumber / gas fitter	0.80	89,967	2,000	8,000		99,967
<b>Services and Supplies</b>						
Elementary school instructional supplies			49,642			49,642
ci:tmæ™ Environmental Community			20,000			20,000
Laptops for part-time teachers				18,712		18,712
Board certified behaviour analyst			9,250			9,250
One-to-one inquiry program			(92,135)			(92,135)
Emergent expenditure fund top-up			25,000			25,000
Brightspace learning management platform			18,000			18,000
Automated external defibrillators				15,000		15,000
IT Helpdesk remote access application			6,000			6,000
Exempt staff conference			(20,500)			(20,500)
Landscape maintenance		6,110	(13,000)			(6,890)
<b>Transfers to Local Capital for Financial Sustainability</b>						
IT Capital Plan				133,945		133,945

Table 1C: Summary of Proposed Budget Changes for 2026/27	FTE	Salaries & Benefits	Services & Supplies	Capital Purchases & Transfers to Local Capital	Revenue	Total
Facility Equipment and Vehicle Capital Plan				50,000		50,000
<b>TOTAL ONGOING BUDGET CHANGES</b>	<b>0.30</b>	<b>\$20,771</b>	<b>\$6,857</b>	<b>\$225,657</b>	<b>-</b>	<b>\$253,285</b>
<b>ONE-TIME BUDGET CHANGES</b>						
<b>Staffing</b>						
Collaborative teaching	6.00	800,237				800,237
Safe and Caring Schools coordinator	(1.00)	(45,485)				(45,485)
School psychologist assessments	(1.50)	(182,935)	182,935			-
<b>Services and Supplies</b>						
Numeracy resources for K-9			140,000			140,000
Utilization of Curriculum and Learning Support Fund			(140,000)			(140,000)
Early intervention and inclusionary programming			8,000			8,000
Brightspace learning management platform			15,000			15,000
Automated external defibrillators			6,000	59,000		65,000
<b>Student Transportation</b>						
			266,891		(58,339)	208,552
<b>TOTAL ONE-TIME BUDGET CHANGES</b>	<b>3.50</b>	<b>571,817</b>	<b>478,826</b>	<b>59,000</b>	<b>(58,339)</b>	<b>1,051,304</b>
<b>TOTAL ONGOING AND ONE-TIME BUDGET CHANGES</b>	<b>3.80</b>	<b>\$592,588</b>	<b>\$485,683</b>	<b>\$284,657</b>	<b>\$(58,339)</b>	<b>\$1,304,589</b>

## 2027/28 Projected Changes

Table 2 provides the ongoing projected base budget changes for 2027/28, based on assumptions for ongoing revenues and expenses applicable for that year. Based on current projections, a structural deficit of \$1.60M is projected for 2027/28, prior to considering further changes required to balance the budget.

Table 2: Operating Fund Projected Base Budget Changes for 2027/28	(\$ millions)
<b>Base Budget Changes</b>	
Opening surplus after reversal of 2026/27 one-time budget allocations	\$0.51
<b>Revenues - MECC Grants</b>	
Enrolment-driven changes	3.46
Changes other than enrolment-driven	-
<b>Revenues - Other</b>	
Tuition (enrolment and rate changes for International Education)	0.40
Other revenue (After School Program fees)	0.02
<b>Expenses - Salaries and Benefits</b>	
Enrolment-driven changes	(3.39)
Salary rate increases	
Teacher average salary increase due to increments (including benefits)	(1.17)
Other salary changes such as general wage increase	-
Inflation adjustment for International Education with projected tuition increases	(0.17)
Benefit rates and usage increases	
Statutory benefits (CPP, EI, WSBC)	(0.18)
Non-statutory benefits (extended health, dental, and life)	(0.81)
<b>Expenses - Services and Supplies</b>	
Enrolment-driven changes	0.07

Table 2: Operating Fund Projected Base Budget Changes for 2027/28	(\$ millions)
Increase from inflation	(0.34)
<b>Capital Purchases and Other</b>	-
<b>Surplus (Deficit), end of year</b>	<b>\$(1.60)</b>

## 2028/29 Projected Changes

Table 3 provides the ongoing projected base budget changes for 2028/29, based on assumptions for ongoing revenues and expenses applicable for that year. Based on current assumptions and when combined with the \$1.60M structural deficit projected for 2027/28, the projected structural deficit for 2028/29 is \$3.97M, prior to considering further changes required to balance the budget.

Table 3: Operating Fund Projected Base Budget Changes for 2028/29	(\$ millions)
<b>Base Budget Changes</b>	
<b>Opening deficit after reversal of 2027/28 one-time budget allocations</b>	<b>\$(1.60)</b>
<b>Revenues - MECC Grants</b>	
Enrolment-driven changes	3.20
Changes other than enrolment-driven	-
<b>Revenues - Other</b>	
Other revenue (After School Program fees)	0.02
<b>Expenses - Salaries and Benefits</b>	
Enrolment-driven changes	(3.10)
Salary rate increases	
Teacher average salary increase due to increments (including benefits)	(1.17)
Other salary changes such as general wage increase	-
Benefit rates and usage increases	
Statutory benefits (CPP, EI, WSBC)	(0.18)
Non-statutory benefits (extended health, dental, and life)	(0.81)
<b>Expenses - Services and Supplies</b>	
Enrolment-driven changes	0.01
Increase from inflation	(0.34)
<b>Capital Purchases and Other</b>	
<b>Surplus (Deficit), end of year</b>	<b>\$(3.97)</b>

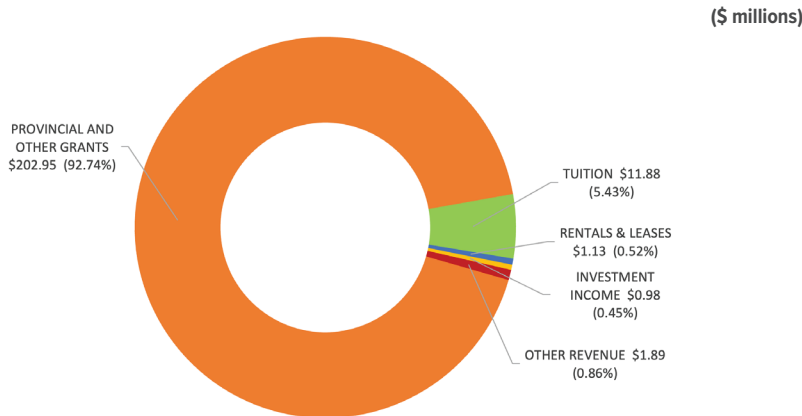
# Summary of the 2026/27 Preliminary Operating Budget

## Operating Budget Revenue

The majority of school district revenues are received from the provincial government through the Ministry of Education and Child Care operating grant and other provincial grants (92.74%). As a result, the level of provincial funding has a significant impact on the educational services and programs that can be offered.

Provincial funding is primarily determined by student enrolment; therefore, forecasted changes in enrolment directly affect available programs and services. Outside of provincial grants, international education revenue and other tuition fees are the next most significant sources of revenue, accounting for 5.43% of total operating revenue. The projected operating budget revenue for 2026/27 is \$218.83M (see Figure 1).

**FIGURE 1 2026/27 OPERATING BUDGET REVENUE BY SOURCE**



## Operating Budget Expenses

The projected operating expenses, including proposed budget changes, total \$218.83M, which results in a balanced operating budget.

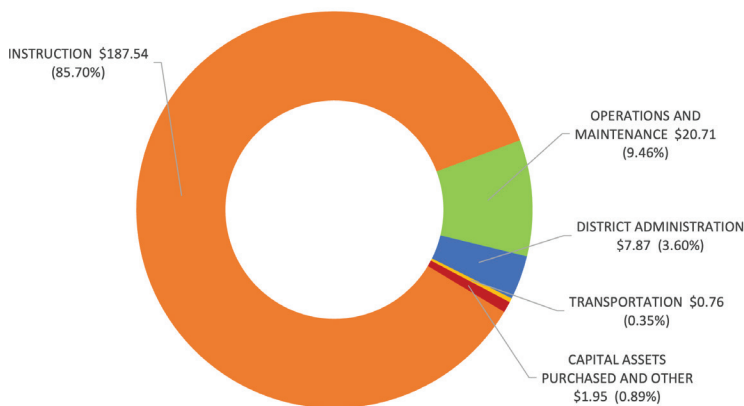
85.70% of the operating budget will be spent on instruction-related costs. This includes school-based teachers, education assistants, school administrators, and school-based support staff and supplies.

Operations and maintenance accounts for 9.46%, district administration is 3.60%, and transportation is 0.35%. The remaining 0.89% is spent on capital asset purchases and other transfers to local capital for capital asset purchases.

91.29% of the budget is spent on salaries and benefits, while services, supplies, utilities, and capital assets purchased represent 8.71%. The graphs below show the allocation of expenses by function and type of expense.

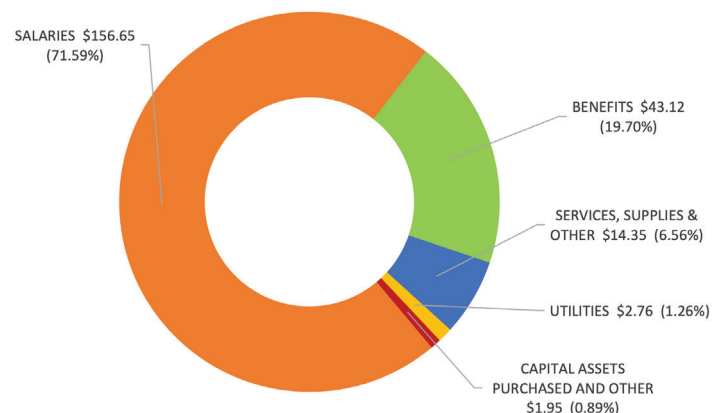
**FIGURE 2 2026/27 OPERATING BUDGET EXPENSES**

(\$ millions) **BY FUNCTION**



**FIGURE 3 2026/27 OPERATING BUDGET EXPENSES**

(\$ millions) **BY TYPE**



**FIGURE 4: Summary of 2026/27 Operating Revenue and Expenses**

	Base Budget	Ongoing Budget Changes	One-Time Budget Changes	Preliminary Budget	% Change
<b>Operating Revenue by Source</b>					
Grants					
Provincial grants - MECC	\$202,167,535	\$-	\$-	\$202,167,535	0.00%
Provincial grants - Other	405,600	-	-	405,600	0.00%
Federal grants	381,030	-	-	381,030	0.00%
<b>Total Grants</b>	<b>202,954,165</b>	<b>-</b>	<b>-</b>	<b>202,954,165</b>	<b>0.00%</b>
Tuition	11,880,767	-	-	11,880,767	0.00%
Other revenue	1,830,650	-	58,338	1,888,988	3.19%
Rentals and leases	1,132,412	-	-	1,132,412	0.00%
Investment income	975,000	-	-	975,000	0.00%
<b>Total Operating Revenue</b>	<b>218,772,994</b>	<b>-</b>	<b>58,338</b>	<b>218,831,332</b>	<b>0.03%</b>
<b>Operating Expense by Type</b>					
Salaries					
Teachers	89,946,706	(138,635)	607,020	90,415,091	0.52%
Principals and vice principals	9,823,950	(15,844)	-	9,808,106	(0.16%)
Educational assistants	26,727,518	-	(28,976)	26,698,542	(0.11%)
Support staff	15,466,237	79,460	(144,338)	15,401,359	(0.42%)
Other professionals/exempt	7,669,815	86,450	-	7,756,265	1.13%
Substitutes	6,545,897	1,629	23,811	6,571,337	0.39%
<b>Total Salaries</b>	<b>156,180,123</b>	<b>13,060</b>	<b>457,517</b>	<b>156,650,700</b>	<b>0.30%</b>
Employee benefits	43,002,778	6,112	114,299	43,123,189	0.28%
<b>Total Salaries and Benefits</b>	<b>199,182,901</b>	<b>19,172</b>	<b>571,816</b>	<b>199,773,889</b>	<b>0.30%</b>
Services and Supplies					
Services	7,379,375	14,250	190,935	7,584,560	2.78%
Student transportation	512,972	-	266,891	779,863	52.03%
Professional development	1,138,750	(14,430)	6,000	1,130,320	(0.74%)
Rentals and leases	6,457	-	-	6,457	0.00%
Dues and fees	180,926	-	-	180,926	0.00%
Insurance	1,041,516	-	-	1,041,516	0.00%
Supplies	3,611,816	7,636	15,000	3,634,452	0.63%
Utilities	2,756,645	-	-	2,756,645	0.00%
<b>Total Services and Supplies</b>	<b>16,628,457</b>	<b>7,456</b>	<b>478,826</b>	<b>17,114,739</b>	<b>2.92%</b>
<b>Total Operating Expenses</b>	<b>215,811,358</b>	<b>26,628</b>	<b>1,050,642</b>	<b>216,888,628</b>	<b>0.50%</b>
<b>Interfund Transfers</b>					
Transfer to local capital reserve	1,381,085	-	225,657	1,606,742	16.34%
Capital purchases transferred to the capital fund	275,962	226,657	(166,657)	335,962	21.74%
<b>Total Interfund and Capital Assets Purchased from Operating</b>	<b>1,657,047</b>	<b>226,657</b>	<b>59,000</b>	<b>1,942,704</b>	<b>17.24%</b>
<b>Projected Operating Surplus (Deficit) for the year</b>	<b>1,304,589</b>	<b>(253,285)</b>	<b>(1,051,304)</b>	<b>-</b>	
<b>Projected Operating Surplus (Deficit), end of year</b>	<b>\$1,304,589</b>	<b>\$(253,285)</b>	<b>\$(1,051,304)</b>	<b>\$-</b>	

## Operating Fund and Classroom Enhancement Fund Staffing

The projected full-time equivalent staffing, including proposed budget changes for 2026/27, totals 2,147.99 FTE, a net decrease of 9.63 FTE from the ongoing 2025/26 operating budget and 6.49 FTE increase from the 2025/26 actual CEF staffing. The decrease in the operating fund is principally due to the following:

- **Teachers:** A decrease of 2.45 FTE teacher staffing required to meet collective agreement mandated non-enrolling ratios and class size and composition, which includes 2.25 FTE decrease due to enrolment, 0.20 FTE decrease due to other adjustments; and an increase of 4.60 FTE due to proposed budget changes.
- **Principals/Vice Principals:** 0.07 FTE decrease due to summer learning.
- **Other Professionals, Exempt, District P/VPs:** 1.00 FTE decrease due to senior leadership restructure, a proposed increase of 1.0 FTE international education student support coordinator; offset by a proposed 0.10 FTE decrease of the district French principal.
- **Educational Assistants:** A budget decrease equivalent to 3.52 FTE education assistants to account for anticipated unplanned vacancies throughout the year; an ongoing decrease of 1.54 FTE for the reduction in elementary summer learning; and a proposed one-time decrease of 1.00 FTE of the safe and caring schools coordinator.
- **Support Staff:** An ongoing decrease of 0.86 FTE clerical and 3.0 FTE lunch hour supervisors; ongoing decrease of 1.0 FTE computer/network technician; ongoing proposed increase of 0.8 FTE plumber; and a one-time transfer of 1.5 FTE school psychologist to professional services.

**FIGURE 5 OPERATING FUND AND CEF BUDGET STAFFING**

Staffing FTE	Operating Fund					CEF	Total
	2025/26 Ongoing Staffing	2026/27 Base Changes	2026/27 Base Budget	2026/27 Proposed Changes	2026/27 Preliminary Operating Budget	2026/27 CEF Budget	2026/27 Preliminary Budget
<b>School-based Staffing</b>							
Teachers	868.07	(2.45)	865.61	4.60	870.21	204.23	1,074.44
Principals/VPs - Teaching time	15.83		15.83		15.83		15.83
Principals/VPs - Admin time	41.01	(0.07)	40.94		40.94	1.70	42.64
Educational Assistants	614.36	(5.05)	609.31	(1.00)	608.31		608.31
Other Professionals	3.00		3.00		3.00		3.00
Support Staff	203.21	(3.86)	199.35	(1.50)	197.85		197.85
<b>Total School-based Staffing</b>	<b>1,745.48</b>	<b>(11.43)</b>	<b>1,734.05</b>	<b>2.10</b>	<b>1,736.15</b>	<b>205.93</b>	<b>1,942.08</b>
<b>District-based Staffing</b>							
Principals/VPs	7.65		7.65	(0.10)	7.55		7.55
Other Professionals	50.80	(1.00)	49.80	1.00	50.80		50.80
Support Staff	146.21	(1.00)	145.21	0.80	146.01	1.55	147.56
<b>Total District-based Staffing</b>	<b>204.66</b>	<b>(2.00)</b>	<b>202.66</b>	<b>1.70</b>	<b>204.36</b>	<b>1.55</b>	<b>205.91</b>
<b>Total</b>	<b>1,950.14</b>	<b>(13.43)</b>	<b>1,936.71</b>	<b>3.80</b>	<b>1,940.51</b>	<b>207.48</b>	<b>2,147.99</b>

2026/27 total projected staffing is 2,147.99 FTE, which includes 1,942.08 FTE (90.4%) for school-based staff and 205.91 FTE (9.6%) for district-based staff. District-based staff includes all district leadership team members other than elementary and secondary principals/vice principals, as well as departmental staff, such as custodial, facilities, human resources, information technology, and finance.

## Supplemental Program Information

### Indigenous Education

The Ministry of Education and Child Care provides targeted Indigenous education funding to support the success of school-age students of Indigenous ancestry. This funding supports culturally appropriate educational programs and services that support academic achievement and Indigenous culture and/or language learning.

Targeted Indigenous education funding requires collaboration between boards of education and Indigenous Education Councils, established pursuant to Bill 40, in the development and delivery of Indigenous education programs and services. Eligibility for this funding extends to school-aged students of Indigenous ancestry who are actively participating in district-offered Indigenous education programs and receiving associated services. Adult students are not eligible.

The following table summarizes the projected enrolment and targeted Indigenous education funding for the next three years.

	2026/27 Budget	2027/28 Budget	2028/29 Budget
Enrolment	1,309	1,260	1,240
Funding Rate	\$1,790	\$1,790	\$1,790
<b>Targeted Funding</b>	<b>\$2,343,100</b>	<b>\$2,255,400</b>	<b>\$2,219,600</b>

Targeted Indigenous education funding allocated to Boards of Education must be directed toward Indigenous education programs and services that align with and support the priority areas identified by the Indigenous Education Council (IEC).

The IEC met on March 11, 2026, to review current budget allocations and to provide input regarding 2026/27 budget priorities for the Indigenous education targeted funding. The IEC will meet again on April 22, 2026, to review the proposed budget and provide further input on the proposed preliminary budget (non-targeted funds).

The 2026/27 Preliminary Budget for Indigenous education targeted funding is summarized below.

Description	2026/27 Proposed Preliminary Budget
<b>Salaries and benefits</b> for 0.95 FTE Indigenous Education District Principal, 1 FTE Clerical (10-month), 6 FTE Indigenous Resource Teachers, 16 FTE Indigenous Support Workers (1 FTE equals 30 hours per week), 1 FTE Indigenous Child Care Worker (29 hours per week) and staff replacement costs	\$2,141,546
<b>Honoraria and supplies</b> , including professional services, food for students and meetings, cultural supplies, office supplies, and phones	50,438
<b>Leadership programs</b> , including professional services, field trips, and supplies	31,000
<b>Cultural learning programs</b> , including artist in residence and Elder in residence, food sovereignty initiatives, professional services, cultural supplies, and books	29,530
<b>Family and community events</b> , including professional services, food and cultural supplies	21,000
<b>Awards program</b> for annual event including supplies, professional services, and food	20,761
<b>Summer Learning</b> for 0.5 FTE teacher, honoraria, field trip and food for students	19,591
<b>Language revitalization</b> for facilitated development and resources	15,000
<b>Training and travel</b> for staff to meet departmental goals, travel for itinerant staff, and professional development	14,244
<b>Total</b>	<b>\$2,343,110</b>

### Indigenous Education Council Funding

An Indigenous Education Council (IEC) has been established in accordance with Bill 40, accompanied by Board-approved Indigenous Education Council Terms of Reference. The IEC is an advisory body established under the School Act to provide advice to the Board of Education on matters relating to Indigenous student achievement, Indigenous education programs and services, and targeted Indigenous education funding.

IEC capacity funding, first introduced in 2024/25, is provided as a targeted grant to support the establishment of an IEC, including secretariat support, council activities, and costs associated with carrying out the IEC's statutory purposes.

The 2026/27 IEC capacity funding allocation is \$29K and is projected to remain unchanged.

## 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 2026/27 and 555 FTE for future 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.

	2022/23 Actual	2023/24 Actual	2024/25 Actual	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget
<b>Academic Program Enrolment</b>							
Elementary (FTE)	68	59	58	60	65	70	70
Secondary (FTE)	446	482	500	490	485	485	485
<b>Total FTE</b>	<b>514</b>	<b>541</b>	<b>558</b>	<b>550</b>	<b>550</b>	<b>555</b>	<b>555</b>
<b>Revenues</b>							
Total Academic Student Fees	\$8,396,440	\$8,879,947	\$9,779,155	\$9,841,009	\$10,041,509	\$10,347,509	\$10,347,509
Total Short-Term Revenue	171,943	126,478	147,803	295,275	315,925	352,415	352,415
<b>Total Revenue</b>	<b>8,568,383</b>	<b>9,006,425</b>	<b>9,926,958</b>	<b>10,136,284</b>	<b>10,357,434</b>	<b>10,699,924</b>	<b>10,699,924</b>
<b>Expenses</b>							
Total Academic Expenses	6,065,576	6,803,399	7,361,170	7,474,595	7,496,087	7,646,009	7,646,009
Total Short-Term Expenses	70,736	60,376	69,343	149,738	147,922	150,880	150,880
Total Homestay Expenses	316,933	340,615	344,342	344,818	341,889	348,727	348,727
<b>Total Expenses</b>	<b>6,453,245</b>	<b>7,204,390</b>	<b>7,774,855</b>	<b>7,969,151</b>	<b>7,985,898</b>	<b>8,145,616</b>	<b>8,145,616</b>
<b>Net Surplus</b>	<b>\$2,115,138</b>	<b>\$1,802,035</b>	<b>\$2,152,103</b>	<b>\$2,167,133</b>	<b>\$2,371,536</b>	<b>\$2,554,308</b>	<b>\$2,554,308</b>

2025/26 and 2026/27 reflect board-approved tuition rates. While a collective agreement is yet to be ratified, 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 and 2027/28 have been increased by 2%.

Revenue for 2026/27 reflects annual tuition rates of \$16,200 for elementary students and \$15,700 for secondary students as approved by the board on February 12, 2025. Revenue for 2027/28 reflects annual tuition rates of \$16,600 for elementary students and \$16,100 for secondary students as approved by the board on March 4, 2026.

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

In 2026/27, international short-term programming revenue is estimated to increase to \$316K with slight expense decrease to \$148K to give a net surplus of \$168K. For 2027/28, it is anticipated to continue to increase revenue to \$352K with expenses of \$151K and a net surplus of \$202K.

The net surplus for 2026/27 is an increase of \$204K, resulting from a \$221K increase in revenue due to enrolment and fee increases, and a \$17K increase in expenses due to changes in average salaries and benefits and services and supplies.

## Ridge Meadows College

Ridge Meadows College (RMC) provides quality employment-focused educational opportunities aligned to local labour market demand. In the past two years, RMC has demonstrated growth in student enrolment, and the introduction of new academic programs.

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

	2022/23 Actual	2023/24 Actual	2024/25 Actual	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget
<b>Revenues</b>							
Tuition	\$857,876	\$997,486	\$1,240,692	\$1,370,474	\$1,467,972	\$1,467,972	\$1,467,972
Grants and Contracts	252,989	359,325	455,515	493,680	496,630	496,630	496,630
<b>Total Revenue</b>	<b>1,110,865</b>	<b>1,356,811</b>	<b>1,696,207</b>	<b>1,864,154</b>	<b>1,964,602</b>	<b>1,964,602</b>	<b>1,964,602</b>
<b>Expenses</b>	<b>1,073,843</b>	<b>1,336,777</b>	<b>1,673,736</b>	<b>1,617,842</b>	<b>1,668,900</b>	<b>1,668,900</b>	<b>1,668,900</b>
<b>Net Surplus (Deficit)</b>	<b>\$37,022</b>	<b>\$20,034</b>	<b>\$22,471</b>	<b>\$246,312</b>	<b>\$295,702</b>	<b>\$295,702</b>	<b>\$295,702</b>

These expenses do not include indirect costs such as administrative support and facility usage.

## 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.

The revenue and expense estimates for Continuing Education and Online Learning are summarized in the following table.

	2022/23 Actual	2023/24 Actual	2024/25 Actual	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget
<b>Revenues</b>							
Provincial Grants - MECC	\$924,107	\$1,070,574	\$1,141,203	\$1,192,141	\$992,900	\$992,900	\$992,900
Student Fees	24,180	45,805	29,953	28,775	28,775	28,775	28,775
<b>Total Revenue</b>	<b>948,287</b>	<b>1,116,379</b>	<b>1,171,156</b>	<b>1,220,916</b>	<b>1,021,675</b>	<b>1,021,675</b>	<b>1,021,675</b>
<b>Expenses</b>	<b>945,008</b>	<b>1,102,353</b>	<b>1,301,995</b>	<b>1,390,137</b>	<b>1,172,055</b>	<b>1,172,055</b>	<b>1,172,055</b>
<b>Net Surplus (Deficit)</b>	<b>\$3,279</b>	<b>\$14,026</b>	<b>\$(130,839)</b>	<b>\$(169,221)</b>	<b>\$(150,380)</b>	<b>\$(150,380)</b>	<b>\$(150,380)</b>

# Special Purpose Fund

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 Fund
- National School Food Program
- CommunityLINK
- Early Learning Programs and Projects (includes StrongStart; Ready, Set, Learn; 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 2022/23 to 2024/25, amended budget for 2025/26 and preliminary budget for 2026/27 to 2028/29.

(\$ millions)	2022/23 Actual	2023/24 Actual	2024/25 Actual	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget
<b>Deferred Revenue, beginning of year</b>	\$1.76	\$1.98	\$2.44	\$2.81	\$2.12	\$2.12	\$2.12
<b>Contributions Received</b>							
Provincial Grants - MECC	25.32	30.89	34.33	35.09	30.78	30.79	30.61
Other	4.87	6.12	6.76	5.20	5.20	5.20	5.20
Investment Income	0.05	0.05	0.05	-	-	-	-
<b>Total Contributions Received</b>	<b>30.24</b>	<b>37.06</b>	<b>41.14</b>	<b>40.28</b>	<b>35.98</b>	<b>35.99</b>	<b>35.81</b>
Less: Allocated to Revenue or Recovered by MECC	(30.02)	(36.60)	(40.77)	(40.97)	(35.98)	(35.99)	(35.81)
<b>Deferred Revenue, end of year</b>	<b>1.98</b>	<b>2.44</b>	<b>2.81</b>	<b>2.12</b>	<b>2.12</b>	<b>2.12</b>	<b>2.12</b>
<b>Allocated to Revenue</b>							
Provincial Grants	25.21	30.75	34.15	35.78	30.78	30.79	30.61
Other Revenue	4.75	5.80	6.57	5.20	5.20	5.20	5.20
Investment Income	0.04	0.05	0.05	-	-	-	-
<b>Total Allocated to Revenue</b>	<b>30.00</b>	<b>36.60</b>	<b>40.77</b>	<b>40.98</b>	<b>35.98</b>	<b>35.99</b>	<b>35.81</b>
<b>Expenses</b>							
Salaries and Benefits	22.87	27.90	31.91	32.83	28.38	28.38	28.21
Service and Supplies	6.75	8.12	8.33	7.38	6.92	6.92	6.91
<b>Total Expenses</b>	<b>29.62</b>	<b>36.02</b>	<b>40.24</b>	<b>40.21</b>	<b>35.30</b>	<b>35.30</b>	<b>35.12</b>
<b>Capital Purchases Transferred to the Capital Fund</b>	<b>0.38</b>	<b>0.58</b>	<b>0.53</b>	<b>0.77</b>	<b>0.68</b>	<b>0.69</b>	<b>0.69</b>
<b>Total Expenses and Capital Purchases</b>	<b>30.00</b>	<b>36.60</b>	<b>40.77</b>	<b>40.98</b>	<b>35.98</b>	<b>35.99</b>	<b>35.81</b>
<b>Net Revenue (Expense)</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>

Source: Audited financial statements for 2022/23 to 2024/25, amended budget for 2025/26, preliminary budget for 2026/27 and estimates for future years.

## Special Purpose Funds Background Information

This section presents a detailed analysis of the individual special purpose funds maintained by the school district, the restricted nature of these funds, and their impact on overall budget.

### Classroom Enhancement Fund

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 “2017 Staffing MOA”). This agreement fully and finally resolved matters related to the implementation of the Supreme Court of Canada decision issued in fall 2016 and significantly changed the staffing context for public education.

The ratification of the 2017 Staffing MOA resulted in the establishment of the Classroom Enhancement Fund (CEF) to address the additional teacher and related overhead costs associated with the restored collective agreement language. School districts are required to record and report actual costs, and funding allocations may be adjusted to reflect actual costs incurred.

The following table summarizes the CEF allocations for the district from 2021/22 to 2026/27.

\$ millions	2021/22 Actual	2022/23 Actual	2023/24 Actual	2024/25 Actual	2025/26 Budget	2026/27 Budget
CEF - Teachers Funding	\$16.36	\$17.92	\$21.38	\$23.68	\$24.86	\$24.86
CEF - Overhead	\$0.73	\$0.75	\$0.80	\$0.83	\$0.83	\$0.83
CEF - Remedy	\$1.60	\$2.26	\$2.42	\$4.04	\$4.34	\$-
<b>TOTAL CEF Funding</b>	<b>\$18.69</b>	<b>\$20.93</b>	<b>\$24.60</b>	<b>\$28.55</b>	<b>\$30.03</b>	<b>\$25.69</b>
CEF - Teachers FTE	155.76	162.16	182.31	190.93	197.74	204.23

The preliminary CEF grant of \$25.69M is not sufficient, based on current estimates, to fund the projected 204.23 FTE teachers and overhead costs. Remedy funding and costs are not reflected in the preliminary budget for 2026/27 due to the extent of uncertainty with such projections.

As required under the CEF framework, adjustments to preliminary CEF grants are made once final fall 2026 staffing levels are confirmed, particularly for remedy, as well as teacher staffing if it is determined that actual staffing costs differ from preliminary estimates. Final 2026/27 CEF grants will be confirmed at the same time as the operating grant recalculation in December 2026.

### Teacher Staffing

The restored collective agreement language between the district and the MRTA 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
English Language Learner (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. Preparation time for teachers is added over and above these calculations.

Elementary	Restored Class Size Limit
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 Limit
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 Limit	Collective Agreement Restored Class Size Limit
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 152.42 FTE classroom teachers will need to be funded from the CEF to support the restored collective agreement language between the district and the MRTA. Changes to non-enrolling staffing ratios result in an additional estimated 47.77 FTE non-enrolling teachers, comprised of increased teacher-librarian, counselling, ELL, and support teacher staffing. In addition, school TTOC budgets reflect an additional 4.04 FTE. Actual staffing required will not be confirmed until October 2026, once final September 2026 student enrolment is determined. However, school staffing and organization decisions must occur in May-June 2026 in order to support the opening of the school year. Based on current estimates, \$1.32M in additional funding from the Ministry of Education and Child Care will be required to fund the projected CEF supported staffing.

**Staffing Overhead**

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

**Teacher Substitutes**

An estimated \$0.42M will be allocated from the overhead portion of the CEF to cover the cost of substitutes for the CEF-funded teachers. This represents an average of 3.99 replacement days per CEF-funded teacher FTE.

**Principals and Vice Principals**

The implementation of the restored collective agreement language between the district and the MRTA requires significant oversight of enrolment, school organization, and compliance with class size and composition provisions, along reporting to the Ministry of Education and Child Care. At the school level, these requirements place additional demands on principals and vice principals related to class organization, non-compliance and remedy provisions, non-enrolling staffing, and restored committee and school-based team requirements.

To support this additional workload, 1.70 FTE principal/vice principal administrative time has been provided to elementary schools, at a cost of \$0.28M, to support the implementation and management of restored collective agreement provisions.

## Custodial Staff

The implementation of the restored collective agreement language required significant changes to school district facilities, resulting in the creation of additional instructional space and increased demands on facilities maintenance.

To partially support these requirements within the available CEF overhead funding, \$0.12M is allocated to fund 1.55 FTE custodial staff. Any additional custodial and facility operating costs associated with these changes are funded through the district's operating budget.

### Summary of 2026/27 Classroom Enhancement Fund Revenue and Expense

	FTE	Budget
<b>Projected Expenses</b>		
Preliminary teacher staffing	204.23	\$26,187,539
Substitutes		419,787
Principals and vice-principals	1.70	284,972
Custodial staff	1.55	124,274
<b>Total</b>	<b>207.48</b>	<b>27,016,572</b>
<b>Projected Revenue</b>		
Classroom Enhancement Fund Grant		(25,693,505)
<b>Additional Funding Required</b>		<b>\$1,323,067</b>

### Classroom Enhancement Fund 2022/23 to 2028/29 Allocations

The table below summarizes the actual CEF revenue and expenses for 2022/23 to 2024/25 and projected revenue and expense for 2025/26 to 2028/29.

(\$ millions)	2022/23 Actual	2023/24 Actual	2024/25 Actual	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget
<b>Deferred Revenue, beginning of year</b>	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Contributions Received	20.93	24.96	28.98	30.03	25.69	25.69	25.69
Allocated to Revenue	(20.93)	(24.96)	(28.98)	(30.03)	(25.69)	(25.69)	(25.69)
<b>Deferred Revenue, end of year</b>	-	-	-	-	-	-	-
<b>Revenues</b>							
Provincial Grants - MECC	20.93	24.96	28.98	30.03	25.69	25.69	25.69
<b>Total Revenue</b>	<b>20.93</b>	<b>24.96</b>	<b>28.98</b>	<b>30.03</b>	<b>25.69</b>	<b>25.69</b>	<b>25.69</b>
<b>Expenses</b>							
Salaries and Benefits	20.92	24.94	28.98	30.03	25.69	25.69	25.69
Service and Supplies	0.01	0.02	-	-	-	-	-
<b>Total Expenses</b>	<b>20.93</b>	<b>24.96</b>	<b>28.98</b>	<b>30.03</b>	<b>25.69</b>	<b>25.69</b>	<b>25.69</b>
Capital Purchases Transferred to the Capital Fund	-	-	-	-	-	-	-
<b>Net Revenue (Expense)</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>

## Learning Improvement Fund

The Learning Improvement Fund was established by the province to provide targeted additional resources to support complex classes that present challenging learning conditions. For 2026/27, this \$692K grant is used to supplement education assistant staffing time by 1 hour per week at secondary schools and 2 hours per week at elementary schools.

(\$ millions)	2022/23 Actual	2023/24 Actual	2024/25 Actual	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget
Deferred Revenue, beginning of year	\$-	\$0.02	\$0.01	\$0.02	\$-	\$-	\$-
Contributions Received	0.56	0.69	0.68	0.68	0.69	0.69	0.69
Allocated to Revenue	(0.54)	(0.71)	(0.67)	(0.70)	(0.69)	(0.69)	(0.69)
Deferred Revenue, end of year	0.02	-	0.02	-	-	-	-
<b>Revenues</b>							
Provincial Grants - MECC	0.54	0.71	0.67	0.70	0.69	0.69	0.69
<b>Total Revenue</b>	<b>0.54</b>	<b>0.71</b>	<b>0.67</b>	<b>0.70</b>	<b>0.69</b>	<b>0.69</b>	<b>0.69</b>
<b>Expenses</b>							
Salaries and Benefits	0.54	0.71	0.67	0.70	0.69	0.69	0.69
<b>Total Expenses</b>	<b>0.54</b>	<b>0.71</b>	<b>0.67</b>	<b>0.70</b>	<b>0.69</b>	<b>0.69</b>	<b>0.69</b>
<b>Net Revenue (Expense)</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>

## Annual Facility Grant (AFG)

The Annual Facility Grant (AFG) was established to account for Ministry of Education and Child Care grants and expenditures 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 (CAMS), and the balance is distributed to school districts.

The AFG special purpose funding allocation for the school district for 2026/27 is \$0.52M of which \$0.04M is allocated to CAMS and retained by the ministry, leaving \$476M to be allocated by the board for facility maintenance projects. The AFG bylaw capital allocated to SD42 for 2026/27 is \$3.30M for a total AFG allocation of \$3.82M.

AFG funding supports projects required to maintain facility assets over their anticipated economic life and to mitigate premature deterioration.

The following table outlines the expenditure plan for projects to be funded from the AFG and completed between April 1, 2026, and March 31, 2027. It includes allocations for roofing (\$1.50M), mechanical (\$1.19M), exterior wall systems (\$0.37), flooring (\$0.28M), learning support spaces enhancements (\$0.10M) accessibility enhancements (\$0.09M) and other (\$0.29M).

## Summary of 2026/27 Annual Facilities Grant Spending Plan

Location	Project Description	Budget
District Wide	Accessibility enhancements	\$50,000
District Wide (All)	Portable ramp replacement (accessibility) - Phase 3	40,000
Thomas Haney Secondary	High voltage electrical vault cleaning	10,000
Westview Secondary	Flooring replacement - Rooms 1001, 1002, 1156A & 1058	34,504
Fairview Elementary	Flooring replacement - Rooms 1062, 1063 & 1064	28,891
Samuel Robertson Secondary	Flooring replacement - Portable 10	21,022
Yennadon Elementary	Flooring replacement - Main reception, offices & lunch room	20,394
Thomas Haney Secondary	Flooring maintenance - Gym	13,288
Laity View Elementary	Flooring replacement - Room 1011	8,632
Websters Corners Elementary	Flooring replacement - Room 1154	6,804
District Education Office	Flooring replacement - Room 2027	5,302
Albion Elementary	Flooring replacement - Room 1180A	2,889
Thomas Haney Secondary	Pump P-3 overhaul	20,000
District Wide	Support spaces enhancement	66,251
Maple Ridge Secondary	Flooring replacement - Rooms 2109 & 1022 (support spaces)	28,562
Highland Park Elementary	Flooring replacement - Room 1003 (support spaces)	3,011
Thomas Haney Secondary	Gym door replacement (4 doors and center mullions)	44,410
Westview Secondary	Gym door replacement (4 doors and center mullions)	44,410
District Wide	Ministry's Capital Asset Management System (CAMS)	44,308
Thomas Haney Secondary	Toilet partitions replacement - Washroom 1047	27,942
<b>Total AFG Special Purpose Fund</b>		<b>\$520,619</b>

Location	Project Description	Budget
Pitt Meadows Elementary	Building envelope upgrades that are out of scope for BEP funding (to be done in conjunction with BEP project PR207.001)	\$250,000
Fairview Elementary	Building envelope upgrades that are out of scope for BEP funding (to be done in conjunction with BEP project PR208.001)	125,000
Glenwood Elementary	"Floor replacement - Phase 1 (main corridors, main admin area & classrooms)"	133,523
Thomas Haney Secondary	Air handling unit heating control valves replacement and balancing	250,000
Thomas Haney Secondary	Make-up air units replacement (4 units)	250,000
District Wide (All)	Miscellaneous mechanical repairs	230,327
District Education Office	Boiler replacement	95,584
Maple Ridge Secondary	Elevator replacement and modernization	250,000
District Wide (All)	Painting (exterior and interior)	120,000
District Wide (All)	Plumbing repairs (including backflow preventers, domestic water lines, drinking fountains)	95,000
Kanaka Creek Elementary	Roof replacement - Section 5	910,755
Alexander Robinson Elementary	Roof replacement - Section 1	249,371
Samuel Robertson Secondary	Roof replacement - Portables 2, 7 & 8	238,705
James Best Centre	Roof replacement - Section 1	100,000
<b>Total AFG Capital Fund</b>		<b>3,298,265</b>
<b>Total Annual Facilities Grant</b>		<b>\$3,818,884</b>



For budgeting purposes, it is projected that the Annual Facilities Grant will remain unchanged for the years 2027/28 and 2028/29.

(\$ millions)	2022/23 Actual	2023/24 Actual	2024/25 Actual	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget
<b>Deferred Revenue, beginning of year</b>	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Contributions Received	0.51	0.52	0.52	0.52	0.52	0.52	0.52
Allocated to Revenue	(0.51)	(0.52)	(0.52)	(0.52)	(0.52)	(0.52)	(0.52)
<b>Deferred Revenue, end of year</b>	-	-	-	-	-	-	-
<b>Revenues</b>							
Provincial Grants - MECC	0.51	0.52	0.52	0.52	0.52	0.52	0.52
<b>Total Revenue</b>	<b>0.51</b>	<b>0.52</b>	<b>0.52</b>	<b>0.52</b>	<b>0.52</b>	<b>0.52</b>	<b>0.52</b>
<b>Expenses</b>							
Salaries and Benefits	0.22	0.09	0.22	-	-	-	-
Service and Supplies	0.16	0.05	0.10	0.05	0.06	0.06	0.06
<b>Total Expenses</b>	<b>0.38</b>	<b>0.14</b>	<b>0.32</b>	<b>0.05</b>	<b>0.06</b>	<b>0.06</b>	<b>0.06</b>
Capital Purchases Transferred to the Capital Fund	0.13	0.38	0.20	0.47	0.46	0.46	0.46
<b>Net Revenue (Expense)</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>

### Official Language Education Program (OLEP)

The Ministry of Education and Child Care administers federal funding intended to support costs associated with offering French as a second official-language program in B.C. Funding is provided through seven grant categories, and school districts may transfer funds within these grants, subject to program requirements.

All OLEP funding is to be spent by June 30 of each year. The district receives 70% of the funding in the spring, with the remaining 30% paid in the summer of the following year after submission of the required report outlining how the funds were used and the benefits derived from the funding.

(\$ millions)	2022/23 Actual	2023/24 Actual	2024/25 Actual	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget
<b>Deferred Revenue, beginning of year</b>	<b>\$0.08</b>	<b>\$0.09</b>	<b>\$0.09</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
Contributions Received	0.50	0.79	0.31	0.31	0.31	0.31	0.31
Investment Income Received	0.01						
Allocated to Revenue	(0.50)	(0.79)	(0.40)	(0.31)	(0.31)	(0.31)	(0.31)
<b>Deferred Revenue, end of year</b>	<b>0.09</b>	<b>0.09</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Revenues</b>							
Provincial Grants - MECC	0.49	0.79	0.40	0.31	0.31	0.31	0.31
Investment Income	0.01						
<b>Total Revenue</b>	<b>0.50</b>	<b>0.79</b>	<b>0.40</b>	<b>0.31</b>	<b>0.31</b>	<b>0.31</b>	<b>0.31</b>
<b>Expenses</b>							
Salaries and Benefits	0.15	0.57	0.26	0.21	0.14	0.14	0.14
Service and Supplies	0.20	0.22	0.14	0.10	0.17	0.17	0.17
<b>Total Expenses</b>	<b>0.35</b>	<b>0.79</b>	<b>0.40</b>	<b>0.31</b>	<b>0.31</b>	<b>0.31</b>	<b>0.31</b>
Capital Purchases Transferred to the Capital Fund	0.15						
<b>Net Revenue (Expense)</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>

## Feeding Futures Fund

Funding from the Ministry of Education and Child Care through the Feeding Futures Fund is designed to address the top two barriers identified by schools across the province: sustainable and consistent food funding and human resources. This funding enables school districts to deliver sustainable school food programs that support students in a stigma-free and barrier-free manner.

Feeding Futures ongoing base budget staffing allocations in 2025/26 support 1 FTE program manager, 1 FTE meal preparation coordinator, and 6.86 FTE cafeteria assistant staffing time.

**Proposal:** That \$47K be allocated on an ongoing basis from Feeding Futures funding to increase cafeteria assistant hours by 0.88 FTE, and that \$45K be allocated on a one-time basis from Feeding Futures funding to support a 0.71 FTE food program assistant position to strengthen centralized food preparation and distribution.

### Strategic Alignment: Equity and Social Emotional Learning

**Rationale:** Expanded school food programming has increased student participation in breakfast, lunch, and snack programs across the district, placing greater demands on both school based food preparation and centralized procurement and distribution. Increasing cafeteria assistant hours at select sites supports safe food preparation, consistent daily service, and equitable access in schools with higher participation levels. At the same time, growth in centralized food delivery models, including bulk purchasing, inventory management, and coordinated meal preparation, has increased operational demands that cannot be effectively absorbed within existing staffing. The addition of a temporary food program assistant strengthens system coordination, reduces operational strain on schools, and supports efficient delivery of food programs. Together, these staffing adjustments support student well-being, readiness to learn, and a sense of belonging, while improving the sustainability and effectiveness of district food programming.

(\$ millions)	2022/23 Actual	2023/24 Actual	2024/25 Actual	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget
<b>Deferred Revenue, beginning of year</b>	\$-	\$-	\$0.14	\$-	\$-	\$-	\$-
Contributions Received		1.90	1.87	1.88	1.90	1.90	1.90
Allocated to Revenue	-	(1.76)	(2.01)	(1.88)	(1.90)	(1.90)	(1.90)
<b>Deferred Revenue, end of year</b>	-	0.14	-	-	-	-	-
<b>Revenues</b>							
Provincial Grants - MECC		1.76	2.01	1.88	1.90	1.90	1.90
<b>Total Revenue</b>	-	1.76	2.01	1.88	1.90	1.90	1.90
<b>Expenses</b>							
Salaries and Benefits		0.40	0.52	0.54	0.64	0.60	0.60
Service and Supplies		1.31	1.42	1.34	1.26	1.30	1.30
<b>Total Expenses</b>	-	1.71	1.94	1.88	1.90	1.90	1.90
Capital Purchases Transferred to the Capital Fund		0.05	0.07				
<b>Net Revenue (Expense)</b>	\$-	\$-	\$-	\$-	\$-	\$-	\$-

## National School Food Program

In March 2025, the Ministry of Education and Child Care finalized an agreement with the Government of Canada for National School Food Program (NSFP) funding to receive approximately \$39M over three years in additional school food program funding to complement the Feeding Futures Fund. The signing of this agreement secures the first three years of funding for the province. Funding for this program for 2027/28 and beyond has not been confirmed by the Ministry of Education and Child Care. It is projected to remain unchanged for planning purposes only. Continued program delivery at current levels will be dependent on future provincial funding decisions.

(\$ millions)	2022/23 Actual	2023/24 Actual	2024/25 Actual	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget
<b>Deferred Revenue, beginning of year</b>	\$-	\$-	\$-	\$0.19	\$-	\$-	\$-
Contributions Received			0.21	0.32	0.32	0.32	0.32
Allocated to Revenue	-		(0.02)	(0.51)	(0.32)	(0.32)	(0.32)
<b>Deferred Revenue, end of year</b>	-	-	<b>0.19</b>	-	-	-	-
<b>Revenues</b>							
Provincial Grants - MECC			0.02	0.51	0.32	0.32	0.32
<b>Total Revenue</b>	-	-	<b>0.02</b>	<b>0.51</b>	<b>0.32</b>	<b>0.32</b>	<b>0.32</b>
<b>Expenses</b>							
Salaries and Benefits			-	-	-	-	-
Service and Supplies			0.02	0.21	0.09	0.09	0.09
<b>Total Expenses</b>	-	-	<b>0.02</b>	<b>0.21</b>	<b>0.09</b>	<b>0.09</b>	<b>0.09</b>
Capital Purchases Transferred to the Capital Fund			-	0.30	0.23	0.23	0.23
<b>Net Revenue (Expense)</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>

## 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 supported through this funding can include breakfast, lunch, and snack programs, academic supports, counselling, youth workers, and after-school programs.

Total CommunityLINK funding for 2026/27 is \$637K and is projected to remain unchanged in future years. This funding supports 9.65 FTE child and youth care workers, 0.29 FTE teacher, 0.25 FTE vice principal, along with school-based supplies and support for after-school programming.

(\$ millions)	2022/23 Actual	2023/24 Actual	2024/25 Actual	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget
<b>Deferred Revenue, beginning of year</b>	<b>\$0.08</b>	<b>\$0.10</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
Contributions Received	0.59	0.61	0.64	0.64	0.64	0.64	0.64
Investment Income Received	0.01						
Allocated to Revenue	(0.58)	(0.71)	(0.64)	(0.64)	(0.64)	(0.64)	(0.64)
<b>Deferred Revenue, end of year</b>	<b>0.10</b>	-	-	-	-	-	-
<b>Revenues</b>							
Provincial Grants - MECC	0.57	0.71	0.64	0.64	0.64	0.64	0.64
Investment Income	0.01						
<b>Total Revenue</b>	<b>0.58</b>	<b>0.71</b>	<b>0.64</b>	<b>0.64</b>	<b>0.64</b>	<b>0.64</b>	<b>0.64</b>
<b>Expenses</b>							
Salaries and Benefits	0.57	0.63	0.58	0.62	0.62	0.62	0.62
Service and Supplies	0.01	0.08	0.06	0.02	0.02	0.02	0.02
<b>Total Expenses</b>	<b>0.58</b>	<b>0.71</b>	<b>0.64</b>	<b>0.64</b>	<b>0.64</b>	<b>0.64</b>	<b>0.64</b>
<b>Net Revenue (Expense)</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>

## 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 provides special purpose funding for a variety of early learning programs and projects. For 2026/27, total early learning special purpose funding for the district is \$503K as summarized in the following table.

Early Learning Programs/ Projects	Description	2025/26 Funding
<b>StrongStart</b>	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.	\$272,000
<b>Ready, Set, Learn</b>	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
<b>Early Care and Learning Funding to School Districts</b>	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
<b>Total</b>		<b>\$503,350</b>

Projections for these programs and projects are consolidated in the following table and assume that funding will remain unchanged in future years, with the exception of for Early Care and Learning funding, which is currently confirmed only for 2026/27 and 2027/28.

In 2025/26, these grants support 8 FTE early childhood educators (ECE) for StrongStart programs and 1 FTE manager for Early Care and Learning Funding.

The district places a high value on early learning programs that welcome children into schools prior to kindergarten. However, StrongStart special purpose funding has remained unchanged since 2012/13, despite significant inflationary pressures affecting salaries, benefits, and program supplies. As a result, continued subsidization of StrongStart Programs through the Operating Fund is not financially unsustainable in the long-term in the context of broader operating budget pressures.

The number of StrongStart programs in the district is being maintained at eight. The Operating Fund will continue to support \$15K in program supplies, while the remaining shortfall of \$38K for 0.99 FTE ECE staffing will be addressed through a targeted reallocation within the early learning special purpose funding envelope. This approach allows the district to maintain access to early learning programming while managing long-term financial sustainability.

(\$ millions)	2022/23 Actual	2023/24 Actual	2024/25 Actual	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget
<b>Deferred Revenue, beginning of year</b>	\$0.01	\$0.06	\$0.05	\$0.02	\$-	\$-	\$-
Contributions Received	0.52	0.53	0.53	0.51	0.51	0.51	0.33
Allocated to Revenue	(0.47)	(0.54)	(0.55)	(0.53)	(0.51)	(0.51)	(0.33)
<b>Deferred Revenue, end of year</b>	<b>0.06</b>	<b>0.05</b>	<b>0.03</b>	-	-	-	-
<b>Revenues</b>							
Provincial Grants - MECC	0.47	0.54	0.55	0.53	0.51	0.51	0.33
<b>Total Revenue</b>	<b>0.47</b>	<b>0.54</b>	<b>0.55</b>	<b>0.53</b>	<b>0.51</b>	<b>0.51</b>	<b>0.33</b>
<b>Expenses</b>							
Salaries and Benefits	0.41	0.46	0.47	0.50	0.50	0.50	0.33
Service and Supplies	0.06	0.08	0.08	0.03	0.01	0.01	-
<b>Total Expenses</b>	<b>0.47</b>	<b>0.54</b>	<b>0.55</b>	<b>0.53</b>	<b>0.51</b>	<b>0.51</b>	<b>0.33</b>
<b>Net Revenue (Expense)</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>

## Mental Health in Schools

The Mental Health in Schools funding from the Ministry of Education and Child Care supports mental health and well-being promotion across the school community. Total Mental Health in Schools funding for 2025/26 is \$51K and is projected to remain unchanged in future years.

(\$ millions)	2022/23 Actual	2023/24 Actual	2024/25 Actual	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget
<b>Deferred Revenue, beginning of year</b>	<b>\$0.08</b>	<b>\$0.08</b>	<b>\$0.10</b>	<b>\$0.11</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
Contributions Received	0.05	0.05	0.05	0.05	0.05	0.05	0.05
Investment Income Received	0.01	0.01					
Allocated to Revenue	(0.06)	(0.04)	(0.04)	(0.16)	(0.05)	(0.05)	(0.05)
<b>Deferred Revenue, end of year</b>	<b>0.08</b>	<b>0.10</b>	<b>0.11</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Revenues</b>							
Provincial Grants - MECC	0.05	0.03	0.04	0.16	0.05	0.05	0.05
Investment Income	0.01	0.01					
<b>Total Revenue</b>	<b>0.06</b>	<b>0.04</b>	<b>0.04</b>	<b>0.16</b>	<b>0.05</b>	<b>0.05</b>	<b>0.05</b>
<b>Expenses</b>							
Salaries and Benefits	0.01	0.01	0.01	-	-	-	-
Services and Supplies	0.05	0.03	0.03	0.16	0.05	0.05	0.05
<b>Total Expenses</b>	<b>0.06</b>	<b>0.04</b>	<b>0.04</b>	<b>0.16</b>	<b>0.05</b>	<b>0.05</b>	<b>0.05</b>
<b>Net Revenue (Expense)</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>

## First Nation Student Transportation

The 2025/26 Joint First Nation Student Transportation Plans (Joint Plans) submitted collaboratively by First Nations and the school district, have been approved. Total First Nation Student Transportation funding for 2025/26 is \$159K and is projected to remain unchanged in future years.

(\$ millions)	2022/23 Actual	2023/24 Actual	2024/25 Actual	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget
<b>Deferred Revenue, beginning of year</b>	<b>\$0.02</b>	<b>\$0.03</b>	<b>\$0.02</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
Contributions Received	0.07	0.07	0.07	0.16	0.16	0.16	0.16
Allocated to Revenue	(0.06)	(0.08)	(0.09)	(0.16)	(0.16)	(0.16)	(0.16)
<b>Deferred Revenue, end of year</b>	<b>0.03</b>	<b>0.02</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Revenues</b>							
Provincial Grants - MECC	0.06	0.08	0.09	0.16	0.16	0.16	0.16
<b>Total Revenue</b>	<b>0.06</b>	<b>0.08</b>	<b>0.09</b>	<b>0.16</b>	<b>0.16</b>	<b>0.16</b>	<b>0.16</b>
<b>Expenses</b>							
Service and Supplies	0.06	0.08	0.09	0.16	0.16	0.16	0.16
<b>Total Expenses</b>	<b>0.06</b>	<b>0.08</b>	<b>0.09</b>	<b>0.16</b>	<b>0.16</b>	<b>0.16</b>	<b>0.16</b>
<b>Net Revenue (Expense)</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>

## 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 and are used to support programs and initiatives throughout the school district, which include playground equipment, breakfast and lunch programs, and other school-specific programs.

As the funding for the Youth Education Support Fund is dependent on community donations, contributions received can vary from year to year. For planning purposes, funding is projected to remain unchanged.

(\$ millions)	2022/23 Actual	2023/24 Actual	2024/25 Actual	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget
<b>Deferred Revenue, beginning of year</b>	<b>\$0.26</b>	<b>\$0.27</b>	<b>\$0.41</b>	<b>\$0.57</b>	<b>\$0.57</b>	<b>\$0.57</b>	<b>\$0.57</b>
Contributions Received	0.35	0.61	0.61	0.36	0.36	0.36	0.36
Investment Income Received	0.01	0.02	0.02				
Allocated to Revenue	(0.35)	(0.50)	(0.47)	(0.36)	(0.36)	(0.36)	(0.36)
<b>Deferred Revenue, end of year</b>	<b>0.27</b>	<b>0.40</b>	<b>0.57</b>	<b>0.57</b>	<b>0.57</b>	<b>0.57</b>	<b>0.57</b>
<b>Revenues</b>							
Other Revenue	0.33	0.48	0.45	0.36	0.36	0.36	0.36
Investment Income	0.01	0.02	0.02				
<b>Total Revenue</b>	<b>0.34</b>	<b>0.50</b>	<b>0.47</b>	<b>0.36</b>	<b>0.36</b>	<b>0.36</b>	<b>0.36</b>
<b>Expenses</b>							
Services and Supplies	0.27	0.38	0.32	0.36	0.36	0.36	0.36
<b>Total Expenses</b>	<b>0.27</b>	<b>0.38</b>	<b>0.32</b>	<b>0.36</b>	<b>0.36</b>	<b>0.36</b>	<b>0.36</b>
Capital Purchases Transferred to the Capital Fund	0.07	0.12	0.15				
<b>Net Revenue (Expense)</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>

## Scholarships and Bursaries

Scholarships and bursaries are established and awarded through the generosity of individuals and corporations in the community. The scholarships and bursaries administered by the school district range from memorial awards to contributions from individuals and seeking to give back to the community. The school district administers more than 30 different scholarships and bursaries.

As funding for scholarships and bursaries is dependent on external contributions, amounts received may vary from year to year. For planning purposes, contributions are projected to remain unchanged.

(\$ millions)	2022/23 Actual	2023/24 Actual	2024/25 Actual	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget
<b>Deferred Revenue, beginning of year</b>	<b>\$0.17</b>	<b>\$0.17</b>	<b>\$0.18</b>	<b>\$0.22</b>	<b>\$0.22</b>	<b>\$0.22</b>	<b>\$0.22</b>
Contributions Received	0.03	0.03	0.06	0.04	0.04	0.04	0.04
Investment Income Received	0.01	0.01	0.01				
Allocated to Revenue	(0.04)	(0.04)	(0.04)	(0.04)	(0.04)	(0.04)	(0.04)
<b>Deferred Revenue, end of year</b>	<b>0.17</b>	<b>0.17</b>	<b>0.21</b>	<b>0.22</b>	<b>0.22</b>	<b>0.22</b>	<b>0.22</b>
<b>Revenues</b>							
Other Revenue	0.02	0.03	0.03	0.04	0.04	0.04	0.04
Investment Income	0.01	0.01	0.01				
<b>Total Revenue</b>	<b>0.03</b>	<b>0.04</b>	<b>0.04</b>	<b>0.04</b>	<b>0.04</b>	<b>0.04</b>	<b>0.04</b>
<b>Expenses</b>							
Services and Supplies	0.03	0.04	0.04	0.04	0.04	0.04	0.04
<b>Total Expenses</b>	<b>0.03</b>	<b>0.04</b>	<b>0.04</b>	<b>0.04</b>	<b>0.04</b>	<b>0.04</b>	<b>0.04</b>
<b>Net Revenue (Expense)</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>

## School Generated Funds

School Generated Funds represent accumulated funds held by individual schools. Each school maintains its own bank account and records funds received and disbursed throughout the year. These funds are raised at the school level through activities such as fundraising, cafeteria operations, school stores, and other school-based initiatives, and are used to support activities that directly benefit students at the school.

(\$ millions)	2022/23 Actual	2023/24 Actual	2024/25 Actual	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget
<b>Deferred Revenue, beginning of year</b>	\$1.05	\$1.15	\$1.33	\$1.32	\$1.32	\$1.32	\$1.32
Contributions Received	4.49	5.48	6.08	4.80	4.80	4.80	4.80
Allocated to Revenue	(4.39)	(5.29)	(6.09)	(4.80)	(4.80)	(4.80)	(4.80)
<b>Deferred Revenue, end of year</b>	<b>1.15</b>	<b>1.34</b>	<b>1.32</b>	<b>1.32</b>	<b>1.32</b>	<b>1.32</b>	<b>1.32</b>
<b>Revenues</b>							
Other Revenue	4.39	5.29	6.09	4.80	4.80	4.80	4.80
<b>Total Revenue</b>	<b>4.39</b>	<b>5.29</b>		<b>4.80</b>	<b>4.80</b>	<b>4.80</b>	<b>4.80</b>
<b>Expenses</b>							
Salaries and Benefits	0.05	0.06	0.08	0.10	0.10	0.10	0.10
Services and Supplies	4.33	5.21	5.92	4.70	4.70	4.70	4.70
<b>Total Expenses</b>	<b>4.38</b>	<b>5.27</b>	<b>6.00</b>	<b>4.80</b>	<b>4.80</b>	<b>4.80</b>	<b>4.80</b>
Capital Purchases Transferred to the Capital Fund	0.01	0.02	0.09				
<b>Net Revenue (Expense)</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>

## Literacy Professional Learning Fund

The school district was awarded a \$221K grant in 2024/25 to support professional learning for teachers and support staff in evidence-based approaches to literacy development, as well as to provide literacy information and resources for parents and caregivers.

All funds are to be allocated before June 30, 2027. For planning purposes, it is assumed that the remaining funding will be fully expended during 2025/26.

(\$ millions)	2022/23 Actual	2023/24 Actual	2024/25 Actual	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget
<b>Deferred Revenue, beginning of year</b>	\$-	\$-	\$-	\$0.22	\$-	\$-	\$-
Contributions Received			0.22	-			
Allocated to Revenue				(0.22)			
<b>Deferred Revenue, end of year</b>	<b>-</b>	<b>-</b>	<b>0.22</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Revenues</b>							
Other Revenue				0.22			
<b>Total Revenue</b>	<b>-</b>	<b>-</b>		<b>0.22</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenses</b>							
Salaries and Benefits				0.06			
Services and Supplies				0.16			
<b>Total Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.22</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Revenue (Expense)</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>

## Capital Fund

The Capital Fund includes capital expenditures related to land, buildings (purchases and enhancements), computer hardware and software, vehicles and equipment. These expenditures are funded from Ministry of Infrastructure (MINF) capital grants (bylaw capital, ministry 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.

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.

(\$ millions)	2022/23 Actual	2023/24 Actual	2024/25 Actual	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget
<b>Revenues</b>							
Investment Income	\$0.30	\$-	\$-	\$-	\$-	\$-	\$-
Other Revenue	0.05	0.06	0.08	0.07	-	-	-
Amortization of Deferred Capital Revenue	6.68	6.78	6.88	7.00	8.04	9.00	8.96
<b>Total Revenue</b>	<b>7.03</b>	<b>6.84</b>	<b>6.96</b>	<b>7.07</b>	<b>8.04</b>	<b>9.00</b>	<b>8.96</b>
<b>Expenses</b>							
Amortization of Tangible Capital Assets	10.65	10.78	10.90	11.01	12.17	13.13	13.17
<b>Total Expenses</b>	<b>10.65</b>	<b>10.78</b>	<b>10.90</b>	<b>11.01</b>	<b>12.17</b>	<b>13.13</b>	<b>13.17</b>
<b>Interfund Transfers</b>							
Tangible Capital Assets Purchased	1.12	1.84	1.33	1.72	1.02	1.02	1.02
Local Capital	4.19	3.60	5.01	1.35	1.61	1.61	1.61
<b>Total Interfund Transfers</b>	<b>5.31</b>	<b>5.44</b>	<b>6.34</b>	<b>3.07</b>	<b>2.63</b>	<b>2.63</b>	<b>2.63</b>
<b>Capital Surplus (Deficit) for the year</b>	<b>1.69</b>	<b>1.50</b>	<b>2.40</b>	<b>(0.87)</b>	<b>(1.50)</b>	<b>(1.50)</b>	<b>(1.58)</b>
<b>Accumulated Capital Surplus, beginning of year</b>							
Opening Balance	89.22	79.90	81.40	83.80	82.93	81.43	79.93
Prior Period Adjustment	(11.01)	-	-	-	-	-	-
<b>Total Accumulated Surplus, beginning of year</b>	<b>78.21</b>	<b>79.90</b>	<b>81.40</b>	<b>83.80</b>	<b>82.93</b>	<b>81.43</b>	<b>79.93</b>
<b>Accumulated Capital Surplus, end of year</b>	<b>\$79.90</b>	<b>\$81.40</b>	<b>\$83.80</b>	<b>\$82.93</b>	<b>\$81.43</b>	<b>\$79.93</b>	<b>\$78.35</b>

Source: Audited financial statements for 2022/23 to 2024/25, amended budget for 2025/26, preliminary budget for 2026/27 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 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 three 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 2027/28 and 2028/29 for the acquisition of depreciable tangible capital assets will be consistent with the approved capital funding for 2026/27 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, is targeting building completion and occupancy prior to fall 2026.
- The Golden Ears Elementary prefabricated addition project adding eight classrooms, approved in September 2024, is targeting completion and occupancy for fall 2026.
- The Blue Mountain Elementary prefabricated addition project adding five classrooms, approved in September 2024, is targeting completion and occupancy for fall 2026.
- The Pitt Meadows Secondary seismic replacement project, approved in August 2024, is targeting building completion and occupancy for September 2029.

The district's business case for the Harry Hooge Elementary seismic upgrade and addition project has been reviewed by the province. The project is supported; however, the Ministry of Infrastructure has confirmed a scope change in March 2026, removing the proposed school addition and requesting submission of a final business case for the seismic upgrade only. As scope, funding, and project schedule have not yet been finalized, the project is not reflected in these capital projections.

### Capital Funds Invested in Capital Assets

The following table summarizes changes in the invested in capital assets portion of the Capital Fund balance.

Invested in Capital Assets (\$ millions)	2022/23 Actual	2023/24 Actual	2024/25 Actual	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget
<b>Revenues</b>							
Amortization of Deferred Capital Revenue	\$6.68	\$6.78	\$6.88	\$7.00	\$8.04	\$9.00	\$8.96
<b>Total Revenue</b>	<b>6.68</b>	<b>6.78</b>	<b>6.88</b>	<b>7.00</b>	<b>8.04</b>	<b>9.00</b>	<b>8.96</b>
<b>Expenses</b>							
Amortization of Tangible Capital Assets	10.65	10.78	10.90	11.01	12.17	13.13	13.17
<b>Total Expenses</b>	<b>10.65</b>	<b>10.78</b>	<b>10.90</b>	<b>11.01</b>	<b>12.17</b>	<b>13.13</b>	<b>13.17</b>
<b>Interfund Transfers</b>							
Tangible Capital Assets Purchased	1.12	1.84	1.33	1.72	1.02	1.02	1.02
<b>Total Interfund Transfers</b>	<b>1.12</b>	<b>1.84</b>	<b>1.33</b>	<b>1.72</b>	<b>1.02</b>	<b>1.02</b>	<b>1.02</b>
<b>Other Adjustments to Fund Balances</b>							
Tangible Capital Assets Purchased from Local Capital	1.57	1.72	1.08	3.24	5.74	2.02	3.58
Tangible Capital Assets WIP Purchased from Local Capital	0.45	1.51	1.33	0.05	0.54	0.65	0.07
<b>Total Other Adjustments to Fund Balances</b>	<b>2.02</b>	<b>3.23</b>	<b>2.41</b>	<b>3.29</b>	<b>6.28</b>	<b>2.67</b>	<b>3.65</b>
<b>Capital Surplus (Deficit) for the year</b>	<b>(0.83)</b>	<b>1.07</b>	<b>(0.28)</b>	<b>1.00</b>	<b>3.17</b>	<b>(0.44)</b>	<b>0.46</b>
<b>Accumulated Capital Surplus, beginning of year</b>							
Opening Balance	82.76	70.92	71.99	71.71	72.71	75.88	75.44
Prior Period Adjustment	(11.01)						
<b>Total Accumulated Surplus, beginning of year</b>	<b>71.75</b>	<b>70.92</b>	<b>71.99</b>	<b>71.71</b>	<b>72.71</b>	<b>75.88</b>	<b>75.44</b>
<b>Accumulated Capital Surplus, end of year</b>	<b>\$70.92</b>	<b>\$71.99</b>	<b>\$71.71</b>	<b>\$72.71</b>	<b>\$75.88</b>	<b>\$75.44</b>	<b>\$75.90</b>

Source: Audited financial statements for 2022/23 to 2024/25, amended budget for 2025/26, preliminary budget for 2026/27 and estimates for future years.

### Bylaw Capital

The Bylaw Capital Fund includes the provincially approved capital projects that are funded through Ministry of Infrastructure-administered capital programs and authorized by certificates of approval. These projects include the School Replacement Program (REP), School Expansion Program (EXP), School Enhancement Program (SEP), Carbon Neutral Capital Program (CNCP), Playground Equipment Program (PEP), Food Infrastructure Program (FIP), Building Envelope Program (BEP), and the capital portion of the Annual Facility Grant (AFG).

## Ministry Restricted Capital

The Ministry Restricted Capital includes the ministry portion (usually 75%) of the proceeds on disposal of land and buildings, as well as any bylaw project surpluses on completed projects. Ministry approval is required to spend these funds. The balance in the fund at June 30, 2025 was \$0, as the original balance was fully applied to the Eric Langton Elementary seismic replacement and expansion project and the Pitt Meadows Secondary seismic replacement project.

## Other Provincial Capital

Other Provincial Capital Fund totaled \$0.16M at June 30, 2025. This amount represents 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 collected by municipalities on behalf of school districts to help fund future school sites. These charges are collected 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 \$3.52M at June 30, 2025, 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 Infrastructure; however, ministry funding has not yet been confirmed.

## Local Capital

Local Capital represents internally generated capital resources of the school district and is comprised primarily of prior years' available operating surpluses that have been transferred to Local Capital with Board approval, along with proceeds from the sale or disposal. Local Capital is also supplemented through ongoing transfers from the Operating Fund to support district-funded capital priorities, including the IT capital plan, the facilities equipment and vehicle capital plan, and child care capital.

The use of Local Capital provides the district with flexibility to plan for and fund capital requirements on a multi-year basis, supports the sustainable replacement of assets not fully funded through provincial capital programs, and contributes to long-term financial sustainability.

The following table summarizes the changes in the Local Capital portion of the Capital Fund balance.

Local Capital (\$ millions)	2022/23 Actual	2023/24 Actual	2024/25 Actual	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget
<b>Revenues</b>							
Investment Income	\$0.30	\$-	\$-	\$-	\$-	\$-	\$-
Other Revenue	0.05	0.06	0.08	0.07			
<b>Total Revenue</b>	<b>0.35</b>	<b>0.06</b>	<b>0.08</b>	<b>0.07</b>	-	-	-
<b>Interfund Transfers</b>							
From Operating Fund	4.19	3.60	5.01	1.35	1.61	1.61	1.61
<b>Total Interfund Transfers</b>	<b>4.19</b>	<b>3.60</b>	<b>5.01</b>	<b>1.35</b>	<b>1.61</b>	<b>1.61</b>	<b>1.61</b>
<b>Other Adjustments to Fund Balances</b>							
Tangible Capital Assets Purchased from Local Capital	(1.57)	(1.72)	(1.08)	(3.24)	(5.74)	(2.02)	(3.58)
Tangible Capital Assets WIP Purchased from Local Capital	(0.45)	(1.51)	(1.33)	(0.05)	(0.54)	(0.65)	(0.07)
<b>Total Other Adjustments to Fund Balances</b>	<b>(2.02)</b>	<b>(3.23)</b>	<b>(2.41)</b>	<b>(3.29)</b>	<b>(6.28)</b>	<b>(2.67)</b>	<b>(3.65)</b>
<b>Capital Surplus (Deficit) for the year</b>	<b>2.52</b>	<b>0.43</b>	<b>2.68</b>	<b>(1.87)</b>	<b>(4.67)</b>	<b>(1.06)</b>	<b>(2.04)</b>
<b>Accumulated Capital Surplus, beginning of year</b>	<b>\$6.46</b>	<b>\$8.98</b>	<b>\$9.41</b>	<b>\$12.09</b>	<b>\$10.22</b>	<b>5.55</b>	<b>4.49</b>
<b>Accumulated Capital Surplus, end of year</b>	<b>\$8.98</b>	<b>\$9.41</b>	<b>\$12.09</b>	<b>\$10.22</b>	<b>\$5.55</b>	<b>\$4.49</b>	<b>\$2.45</b>

Source: Audited financial statements for 2022/23 to 2024/25, amended budget for 2025/26, preliminary budget for 2026/27 and estimates for future years.

## Local Capital Budget Summary

The following table summarizes the projected balances and funding positions within the Local Capital Fund, including the contingency reserve and targeted local capital spending areas.

(\$ millions)	Projected June 30, 2026 Balance	Ongoing Annual Base Increase	Proposed Additional Ongoing Annual Increase	Projected Funding Available for 2026/27	Identified Additional Funding Requirements
Contingency reserve held in Local Capital	\$2.72	\$-	\$-	\$2.72	\$0.53
IT capital plan	2.28	0.85	0.15	3.28	3.65
Facilities equipment and vehicle capital plan	0.39	0.15	0.07	0.61	1.46
Childcare capital	0.68	0.38		1.06	
Strategic facilities plan implementation					
Temporary classrooms	0.90			0.90	0.65
Capital planning	0.30			0.30	
Sustainability upgrades	0.75			0.75	
Non-school facilities renewal	1.50			1.50	1.30
Capital cost share - Eric Langton Elementary	0.70			0.70	
<b>Total Local Capital</b>	<b>\$10.22</b>	<b>\$1.38</b>	<b>\$0.22</b>	<b>\$11.82</b>	<b>\$7.59</b>

Several of these targeted spending areas are supported through ongoing annual transfers from the Operating Fund. However, based on current projections, additional funding requirements have been identified in the following areas, which are further described in the sections that follow:

- **Contingency reserve**, where the current balance is considered insufficient relative to the risk of unfunded cost pressures in the Operating Fund and Capital Fund
- **IT capital plan**, where the ongoing annual transfer from the Operating Fund is less than the average annual projected capital requirements
- **Facilities equipment and vehicle capital plan**, where the ongoing annual transfer from the Operating Fund is less than the average annual projected capital requirements
- **Temporary classrooms**, where the projected cost to relocate portables in 2026/27 exceeds the available funding within this reserve
- **Non-school facilities renewal**, where long-term capital renewal needs for administrative and maintenance facilities are not supported by provincial capital funding programs and exceed current local capital allocations

### 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, funded from available surplus, to mitigate any negative impact such circumstances might cause. The current balance of \$2.72M is held in local capital and equates to 1.26% of 2026/27 budgeted Operating Fund expenses. An increase of \$0.53M from potentially available year-end operating surplus for 2025/26 is proposed to increase the contingency reserve to 1.50% of operating expenses.

### Information Technology (IT) Capital Plan

The Information Technology (IT) capital plan provides a structured framework for managing technology refresh cycles and ensuring the continued availability of reliable IT equipment and services across the district. The plan encompasses a broad range of technologies, including multifunction devices (printers, copiers, scanners), projectors, phone systems, wireless networks, end-user computing devices, servers and storage, network infrastructure, the enterprise resource planning (ERP) system, and related supporting infrastructure, and is designed to meet evolving educational and operational needs.

The IT capital plan is maintained as a rolling five-year plan and is reviewed and updated annually. In developing and updating the plan, a range of factors are considered, including projected student enrolment and staffing levels, user feedback, assessment of identified requirements, long-term operational sustainability, technology availability,



inflationary pressures, cost and operational effectiveness of available solutions, and overall fiscal constraints. This iterative process ensures the plan remains responsive to changing needs and continues to support the district's technology environment in a sustainable manner.

The following table provides the projected IT capital requirements for the next five years and identifies an estimated five-year funding shortfall of \$3.65M, after accounting for the proposed \$0.16M ongoing annual increase to the Operating Fund transfer to this local capital reserve. This proposed change increases the ongoing annual transfer from 41% to 49% of annual average projected capital expenses of \$2.07M. It is further proposed that any available surplus from 2025/26 be considered as a potential source to address the remaining funding shortfall.

(\$ millions)	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	Total
<b>IT Capital Plan</b>							
Projected Expenses	\$1.35	\$3.13	\$2.17	\$2.92	\$0.59	\$2.25	\$12.41
Ongoing Transfer from the Operating Fund - Base	(0.85)	(0.85)	(0.85)	(0.85)	(0.85)	(0.85)	(5.10)
Ongoing Transfer from the Operating Fund - Proposals		(0.15)	(0.15)	(0.15)	(0.15)	(0.15)	(0.75)
Available funding in the Local Capital Fund	(0.50)	(2.13)	(0.28)				(2.91)
<b>Additional Funding Required</b>	<b>\$-</b>	<b>\$-</b>	<b>\$0.89</b>	<b>\$1.92</b>	<b>\$(0.41)</b>	<b>\$1.25</b>	<b>\$3.65</b>

Projected IT capital expenditures fluctuate year to year, reflecting the timing of major technology replacement cycles and the sequencing of large capital projects.

### 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 following table provides the projected facility equipment and vehicle capital requirements for the next five years and identifies an estimated five-year funding shortfall of \$1.46M, after accounting for the proposed \$0.07M ongoing annual increase to the Operating Fund transfer to this local capital reserve. This proposed change increases the ongoing annual transfer from 24% to 35% of annual average projected capital expenses of \$0.59M. It is further proposed that any available surplus from 2025/26 be considered as a potential source to address the remaining funding shortfall.

(\$ millions)	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	Total
<b>Facility Equipment and Vehicle Capital Plan</b>							
Projected Expenses	\$0.67	\$0.53	\$0.50	\$0.72	\$0.66	\$0.48	\$3.57
Ongoing transfer from the Operating Fund - Base	(0.14)	(0.14)	(0.14)	(0.14)	(0.14)	(0.14)	(0.84)
Ongoing transfer from the Operating Fund - Proposal		(0.07)	(0.07)	(0.07)	(0.07)	(0.07)	(0.35)
Available funding in the Local Capital Fund	(0.53)	(0.32)	(0.07)				(0.92)
<b>Additional Funding Required</b>	<b>\$-</b>	<b>\$-</b>	<b>\$0.22</b>	<b>\$0.51</b>	<b>\$0.45</b>	<b>\$0.27</b>	<b>\$1.46</b>

Projected facilities equipment and vehicle capital expenditures fluctuate year to year, reflecting the timing of asset replacement cycles, variations in residual value at disposal, and the sequencing of major fleet and equipment renewals.

### Temporary Classrooms

The Strategic Facilities Plan, adopted in 2022, identifies capital needs that are not funded through the provincial capital program, including the provision of temporary classroom space, such as portables, to address enrolment growth beyond permanent building capacity.

From 2021/22 to 2024/25, the district transferred a total of \$4.64M from available operating surplus to local capital to support the creation of temporary classrooms.

The seismic replacement and expansion of Eric Langton Elementary, including nine additional classrooms, is targeted to be substantially complete and available for building occupancy prior to fall 2026. Prefabricated additions

at Blue Mountain Elementary (five classrooms) and Golden Ears Elementary (eight classrooms) are targeted to be complete and available for building occupancy in fall 2026.

In connection with these permanent classroom additions, portables from Eric Langton Elementary and Golden Ears Elementary are projected for relocation to other schools. The projected expenses for 2025/26 includes design and site preparation for portable relocations. The projected expense for 2026/27 include removal, transportation, manufacturer upgrades to meet current building code requirements, and installation at the destination school sites.

Based on available funding, this results in a projected shortfall of \$0.65M to support the planned portable relocations, as summarized in the following table.

(\$ millions)	2025/26	2026/27	2027/28	2028/29	Total
Temporary Classrooms					
Projected Expenses	\$0.90	\$1.54	\$-	\$-	\$2.44
Available Funding in the Local Capital Fund	(0.90)	(0.89)	-	-	(1.79)
<b>Total Funding Required</b>	<b>\$-</b>	<b>\$0.65</b>	<b>\$-</b>	<b>\$-</b>	<b>\$0.65</b>

### Non-School Facilities Renewal

The Strategic Facilities Plan identifies capital renewal needs for facilities that are not eligible for funding through provincial capital programs, including administrative and maintenance facilities (non-school facilities). The province does not provide capital funding for the construction, expansion, or renewal of non-school facilities.

As these buildings age, ongoing renewal pressures continue to increase. By 2040, all school district administrative buildings are expected to require major renovations, expansion, or replacement. To support these future capital requirements, the Strategic Facilities Plan recommends that the district allocate funding on an annual basis within Local Capital to address renewal needs for facilities not funded by the province.

The estimated deferred maintenance costs and Facilities Condition Index (FCI) for these facilities are summarized in the following table. The FCI is measured on a scale from 0 to 1, with higher values indicating poorer overall building condition and a greater need for major renewal or replacement. In several cases, including the District Education Office, the estimated deferred maintenance cost significantly exceeds the current replacement value of the building, reflecting the long-term impact of limited capital investment. The estimated deferred maintenance costs have increased by \$0.55M from 2025/26 to 2026/27.

Non-School Facilities	Facilities Condition Index (FCI)	Deferred Maintenance Costs		
		2025/26	2026/27	Change
District Education Office	0.76	\$3,130,044	\$3,238,235	\$108,191
District Maintenance Office	0.58	1,605,844	1,669,866	64,022
Riverside Centre	0.48	4,367,982	4,743,986	376,004
<b>TOTAL</b>		<b>\$9,103,870</b>	<b>\$9,652,087</b>	<b>\$548,217</b>

In 2022/23, the Board approved the allocation of up to \$1.60M from future years' available operating surplus to support the renewal of administrative facilities over the four-year period ending in 2025/26 (\$0.40M annually). Extending this annual allocation through 2028/29 results in a total planned local capital allocation of \$2.80M over seven years. As of 2026/27, the funded balance is \$1.50M, resulting in an unfunded balance of \$1.30M for this category.

## 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

### Provincially Funded Bylaw Capital Fund Projects in Progress

The table below summarizes the projected future expenses for capital projects that are fully or partially funded through provincially approved bylaw capital.

Facility Name	Project Description	Funding			Projected Spending				
		Ministry	Local	Total	Up to 2025/26	2026/27	2027/28	2028/29	Thereafter
		(\$ millions)							
Eric Langton Elementary	Seismic replacement & expansion (9 additional classrooms, & child care)	\$51.26	\$2.50	\$53.76	\$41.77	\$11.99	\$-	\$-	\$-
Pitt Meadows Secondary	Seismic replacement	143.74	0.14	143.88	3.82	41.61	60.00	22.35	16.10
Blue Mountain Elementary	Prefabricated addition (5 classrooms)	7.50		7.50	5.51	1.99			
Golden Ears Elementary	Prefabricated addition (8 classrooms)	12.00		12.00	9.28	2.72			
Maple Ridge Elementary	HVAC upgrades (CNCP)	0.68		0.68		0.68			
Highland Park Elementary	HVAC upgrades (SEP)	1.40		1.40		1.40			
Fairview Elementary	Universally accessible playground (PEP)	0.20		0.20		0.20			
Highland Park Elementary	Kitchen equipment & infrastructure upgrades (FIP)	0.10		0.10		0.10			
District Wide	Annual Facilities Grant Capital Portion*	3.30		3.30		3.30			
<b>Total</b>		<b>\$220.18</b>	<b>\$2.64</b>	<b>\$222.82</b>	<b>\$60.38</b>	<b>\$63.99</b>	<b>\$60.00</b>	<b>\$22.35</b>	<b>\$16.10</b>

\* The AFG allocation is comprised of two portions: an operating portion within the Special Purpose Fund, and bylaw capital portion within the Capital Fund. The 2026/27 AFG expenditure plan is outlined on page 55.



## Major Capital Plan for 2026-2031

The five-year Major Capital Plan for 2026-2031 was approved by the board in June 2025 and includes the capital projects summarized in the table that follows for which ministry funding has not yet been confirmed.

2026-2031 Major Capital Plan			
Program, Type & Priority	Facility Name	Project Description	Estimated Project Value
EXP Addition 1*	Harry Hooqe Elementary	Addition to increase capacity from 465 to 680	\$30,963,436
EXP Addition 1	Samuel Robertson Technical Secondary	Addition to increase capacity from 600 to 1,300	114,756,334
EXP Addition 2	Highland Park Elementary	Addition to increase capacity from 395 to 680	32,444,745
EXP New Site 1	Silver Valley Elementary	New school site	26,090,000
EXP New School 1	Silver Valley Elementary	New elementary school for 340 (future capacity of 660)	80,735,065
EXP New School 2	East Albion Elementary	New elementary school for 390	75,428,963
Exp New School 3	Mount Crescent Elementary	New elementary school for 390	70,978,963
REP Renovation 1	Pitt Meadows Elementary	Major renovation	10,715,825
RDP Demolition 1	Mount Crescent Elementary	Demolition of closed school	4,500,000
SMP Upgrade 1*	Harry Hooqe Elementary	Seismic upgrade 1 block H3	1,486,898
SMP Upgrade 1	Maple Ridge Elementary	Seismic upgrade of 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 2 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 H2	5,800,000
<b>Total 2026-31 Major Capital Plan</b>			<b>\$505,148,512</b>

\* Project has been supported by the ministry for development of a project definition report. In March 2026, the ministry removed the addition from the scope and confirmed continued support for the seismic upgrade only.

## Minor Capital Plan for 2026-2031

The five-year Minor Capital Plan for 2026-2031 was approved by the board in September 2025 and includes the capital projects summarized in the table that follows. These projects address identified deferred maintenance requirements and support the district's sustainability objectives.

2026-2031 Minor Capital Plan			
Program & Priority	Facility Name	Project Description	Estimated Project Value
BEP 1	Alouette Elementary	Building envelope upgrade of 1992 & 93 addition	\$856,680
CNCP 1*	Maple Ridge Elementary	Replace end-of-life boilers with high efficiency boilers	675,000
CNCP 2	Maple Ridge Secondary	Replace end-of-life boilers with high efficiency boilers	1,100,000
CNCP 3	Highland Park Elementary	Replace end-of-life boilers with high efficiency boilers	675,000
CNCP 4	Blue Mountain Elementary	Replace end-of-life boilers with high efficiency boilers	675,000
CNCP 5	Garibaldi Secondary	Replace end-of-life boilers with high efficiency boilers	800,000
FIP 1*	Highland Park Elementary	Upgrade kitchen infrastructure and equipment	100,000
FIP 2	Davie Jones Elementary	Relocate kitchen to new location next to multipurpose room	130,000
FIP 3	Maple Ridge Secondary	Replace end-of-life cafeteria equipment	149,000
FIP 4	Thomas Haney Secondary	Replace end-of-life cafeteria equipment	40,000
FIP 5	Samuel Robertson Technical	Replace end-of-life cafeteria equipment	27,000
PEP 1*	Fairview Elementary	Replace end-of-life playground equipment	195,000
PEP 2	Glenwood Elementary	Replace end-of-life playground equipment	195,000
PEP 3	Alouette Elementary	Replace end-of-life playground equipment	195,000

2026-2031 Minor Capital Plan			
Program & Priority	Facility Name	Project Description	Estimated Project Value
SEP 1 *	Highland Park Elementary	Replace unit ventilators in classrooms (11 to 20) - Phase 2	1,400,000
SEP 2	Davie Jones Elementary	Replace unit ventilators in classrooms (1 to 8)	1,000,000
SEP 3	Harry Hooge Elementary	Replace unit ventilators in classrooms (1 to 10) - Phase 1	1,200,000
SEP 4	Harry Hooge Elementary	Replace unit ventilators in classrooms (11 to 20) - Phase 2	1,200,000
SEP 5	Harry Hooge Elementary	Replace unit ventilators in classrooms (21 to 30) - Phase 3	1,200,000
<b>Total 2026-31 Minor Capital Plan</b>			<b>\$11,812,680</b>

\*Projects have been approved by the ministry in March 2026 to proceed to design, tender and construction, and to be completed by March 31, 2027.

## Risks to the Preliminary Budget Estimates

The preliminary budget is based on the best information available at this time; however, several factors remain uncertain and could affect final budget outcomes. The risks outlined below highlight areas where revenues or expenses may change during the year, requiring ongoing monitoring, potential budget adjustments, or use of contingency reserves to maintain a balanced budget.

### Revenue Uncertainty

Provincial operating grants are primarily determined by student enrolment as of September 30. As a result, even modest differences between projected and actual enrolment can materially affect available revenue. Short-term enrolment stabilization, changes in student composition, or shifts in enrolment timing may affect funding levels during the year.

In addition, provincial funding for labour settlements has not yet been fully confirmed. While the Province has historically provided funding for negotiated wage increases, the timing and sufficiency of this funding remain uncertain at the time the preliminary budget is prepared.

If enrolment or provincial funding differs from assumptions, staffing levels or other expenses may need to be adjusted to ensure the district remains within available resources.

### Expense Pressures

The preliminary budget includes estimated increases in salaries, employee benefits, utilities, and other largely non-discretionary costs. Actual cost increases may exceed projections due to factors such as finalized collective agreements, benefit rate and use changes, inflation, or energy price and use volatility.

If these cost pressures exceed budgeted assumptions, the district may be required to identify offsetting savings, reallocate resources, or draw on contingency reserves to maintain a balanced budget.

The budget assumes continued maintenance of the district's WorkSafeBC Certificate of Recognition; loss of this status would eliminate the associated incentive of approximately \$0.25M and could increase WorkSafeBC costs over time.

### Capital Project and Infrastructure Risks

While major capital projects are typically funded by the provincial government, the district continues to face significant pressures related to capital needs that are not provincially funded. These include information technology infrastructure, facility equipment and vehicles, temporary classrooms, and renewal of non-school facilities.

Cost escalation, supply-chain constraints, and the timing of funding approvals may affect the cost and delivery of planned capital projects. In addition, project schedules may be impacted by factors such as permitting and regulatory approvals, coordination with municipalities and external agencies, site readiness, and contractor availability. Delays of this nature can increase project costs through extended timelines, price escalations, or the need for interim solutions, and may delay the use of approved funding into future budget years.

Without additional funding, the district may be required to defer upgrades, extend asset replacement cycles, or reallocate funding from other capital priorities.

Further detail on these pressures is provided in the Capital Plan and the Local Capital Budget Summary sections earlier in this report..

### ***External Cost Pressures***

External factors outside the district's control, including U.S. tariffs, rising fuel and energy costs, and broader global economic conditions, may increase the cost of materials, services, and contracted work. These pressures may disproportionately affect capital projects and maintenance activities.

Where possible, the district seeks to mitigate these pressures through timing adjustments, procurement strategies, and prioritization of critical work; however, sustained increases could require future budget adjustments.

### ***Contingency and Risk Management***

In accordance with board policy, a minimum contingency reserve of 1% of operating expenses is held in local capital to manage financial risk and provide stability in the event of unforeseen revenue or cost pressures.

For 2026/27, the contingency reserve is projected at \$2.72M, representing approximately 1.26% of budgeted operating expenses. Given the scale of identified financial risks, including operating cost pressures, capital funding gaps, and external economic uncertainty, an increase to a 1.50% contingency level is proposed when funding becomes available.

Any material use of contingency or significant budget adjustments would be reported to the Board through regular financial monitoring and reporting.

### ***Summary***

Taken together, the identified risks highlight the importance of ongoing vigilance, transparent financial management, and timely decision-making. While the proposed preliminary budget is balanced for the year ahead, continued monitoring and adjustment will be required to ensure the district remains financially sustainable while maintaining essential programs and services.



Introduction



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 remains high. The graphs below show the six-year graduation rates for all B.C. students, Indigenous students, and students with disabilities and diverse abilities. For 2024/25, the Maple Ridge - Pitt Meadows School District six-year graduation rates for all three categories were above the provincial average: B.C. students 96.8% (provincial average: approximately 93%), students of Indigenous ancestry 95.2% (provincial average: approximately 77%), and students with disabilities and diverse abilities 92.8% (provincial average: approximately 80%). Completion rates include a Certificate of Graduation and Adult Graduation Diploma.

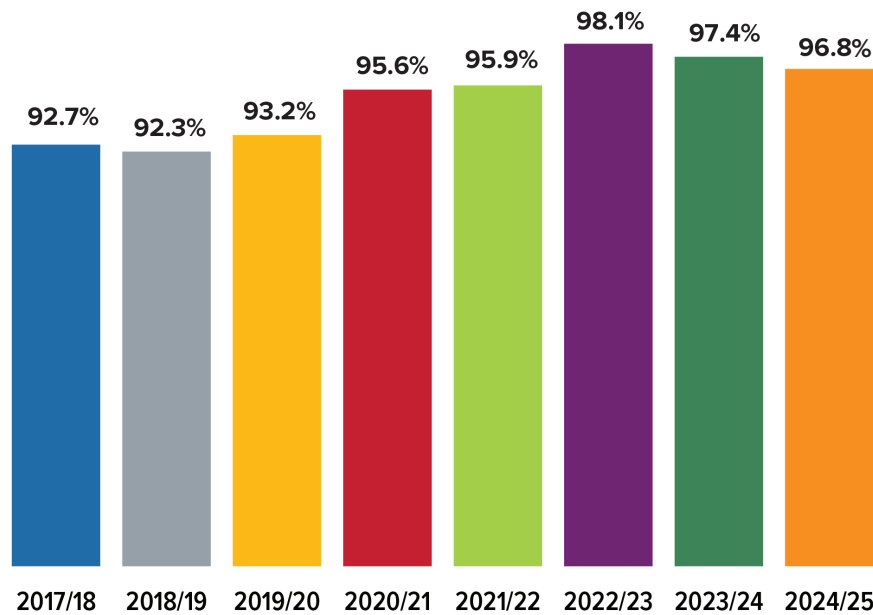
## All Students

The Maple Ridge - Pitt Meadows School District's six-year completion rate for B.C. students for the 2024/25 school year was 96.8%, exceeding the provincial average of approximately 93%.

Seven years ago, in 2017/2018, the school district's overall six-year completion rate was 92.7%. 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, 2025)*.

**2024/25 SIX-YEAR GRADUATION RATES BC STUDENTS**



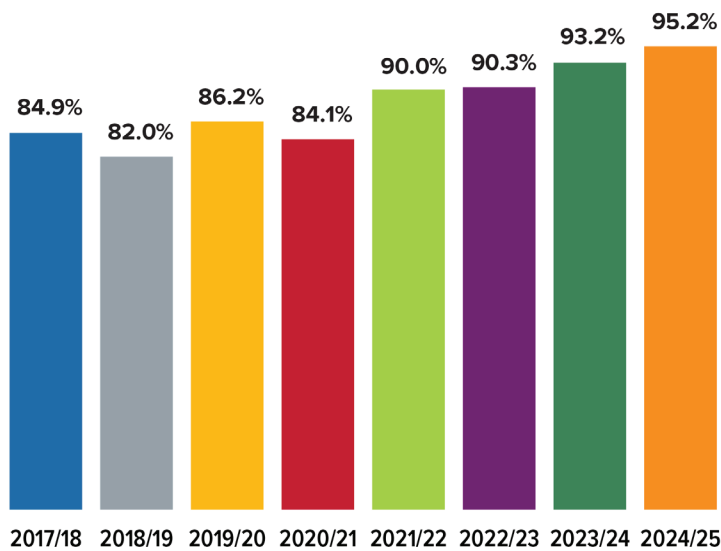
## Students with Indigenous Ancestry

In 2017/18, the six-year completion rate for students with Indigenous ancestry was 84.9%. For 2024/25, this completion rate is 95.2%, which is above the provincial average of approximately 77%. 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.

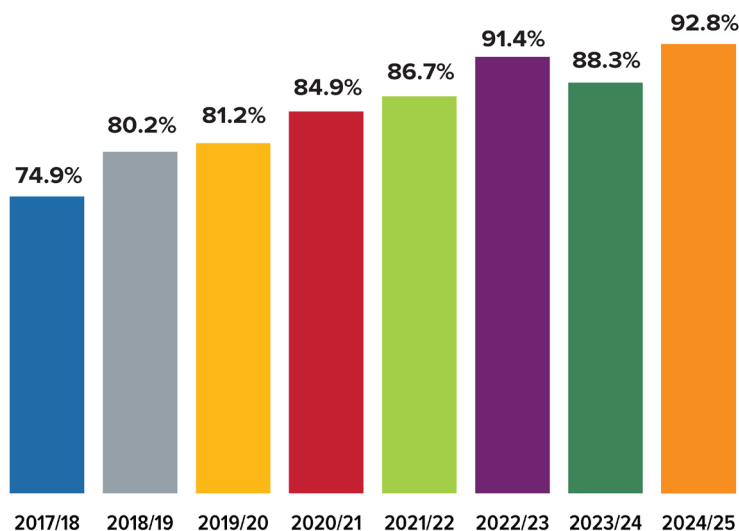
## Students with Disabilities and Diverse Abilities

The six-year completion rate for students with disabilities and diverse abilities for 2024/25 is 92.8%. This is a significant improvement from 74.9% in 2017/18, and is higher than the provincial average of approximately 80%. 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 2020/21 to 2025/26.

## Amended Budget Revenue and Expenses

Since 2020/21 both revenue and expenses have increased due to labour settlement costs and corresponding increases in provincial funding, with the exception 2025/26. 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)	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	% change from 2020/21
Operating Revenues	\$156.21	\$167.78	\$183.57	\$201.71	\$213.85	\$217.66	39.3%
Use of Prior Year Operating Surplus	7.51	6.37	4.48	4.23	5.17	2.61	(65.3%)
Operating Expenses	(161.08)	(171.43)	(184.87)	(204.07)	(216.80)	(217.97)	35.3%
Transfers to Other Funds	(2.64)	(2.53)	(3.18)	(1.87)	(2.22)	(2.30)	(12.9%)
<b>Budgeted Surplus</b>	<b>\$-</b>	<b>\$0.19</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	

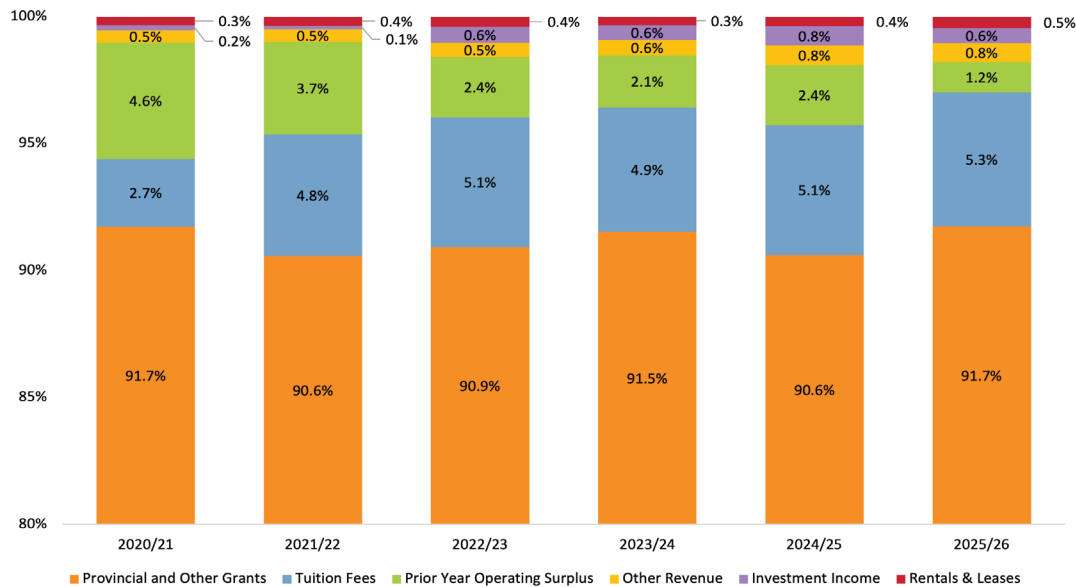
Source: 2020/21 – 2025/26 amended annual budget submissions. 2021/22 surplus reflects provincial policy direction to show contingency reserves for operating as surplus.

From 2020/21 to 2025/26, budgeted revenues have increased by \$61.45 million. This increase is mainly due to provincial grants received to fund negotiated labour settlement costs for all unionized employees and enrolment growth of 11%. Per pupil funding has increased 19.25% from \$7,560 per student in 2020/21 to \$9,015 in 2025/26.

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

	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	% change from 2020/21
Provincial Grants - MECC	\$149.90	\$157.26	\$170.37	\$187.85	\$197.67	\$201.28	34.3%
Provincial Grants - Other	0.26	0.31	0.33	0.31	0.42	0.41	55.8%
Federal Grants	0.01	0.17	0.28	0.34	0.36	0.38	3680.0%
Tuition	4.38	8.33	9.61	10.07	11.22	11.64	165.7%
Other Revenue	0.78	0.86	1.03	1.26	1.69	1.66	112.6%
Rentals and Leases	0.55	0.62	0.75	0.68	0.83	1.00	81.3%
Investment Income	0.33	0.24	1.20	1.20	1.66	1.31	295.5%
<b>Total Revenue</b>	<b>\$156.21</b>	<b>\$167.79</b>	<b>\$183.57</b>	<b>\$201.71</b>	<b>\$213.85</b>	<b>\$217.66</b>	<b>39.3%</b>

Source: Amended annual budget submissions

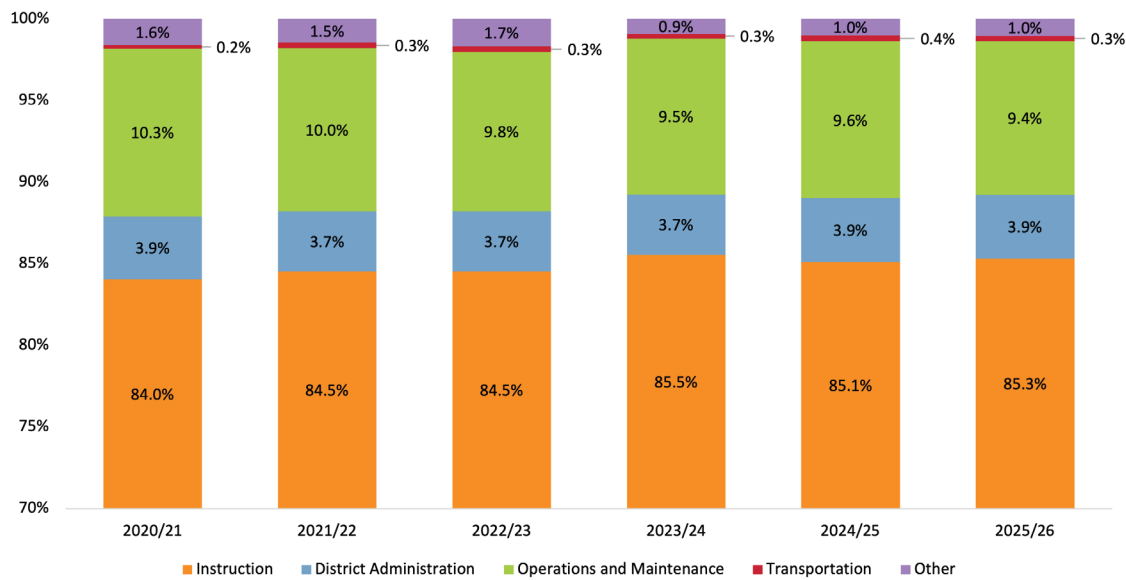


## BUDGETED OPERATING EXPENSES BY FUNCTION (\$ millions)

	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	% change from 2020/21
Instruction	\$137.58	\$147.04	\$158.95	\$176.14	\$186.40	\$187.89	36.6%
District Administration	6.33	6.41	6.93	7.67	8.54	8.66	36.8%
Operations and Maintenance	16.83	17.40	18.37	19.63	21.04	20.69	22.9%
Transportation	0.34	0.58	0.62	0.63	0.82	0.74	118.2%
Other	2.64	2.53	3.18	1.87	2.22	2.30	(13.0%)
<b>Total Expenses</b>	<b>\$163.72</b>	<b>\$173.96</b>	<b>\$188.05</b>	<b>\$205.94</b>	<b>\$219.02</b>	<b>\$220.27</b>	<b>34.5%</b>

Source: Amended annual budget submissions

Each year, approximately 85% of the district's total 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.

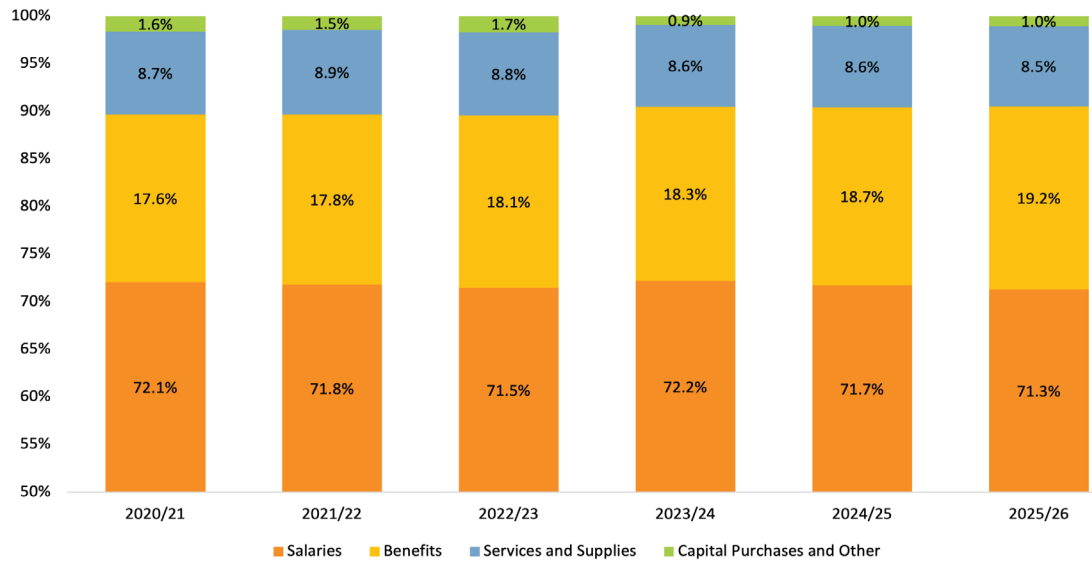


## BUDGETED OPERATING EXPENSES BY TYPE (\$ millions)

	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	% change from 2020/21
Salaries	\$117.97	\$124.94	\$134.41	\$148.67	\$157.05	\$157.08	33.2%
Benefits	28.83	31.00	33.99	37.66	40.98	42.27	46.6%
Services and Supplies	14.28	15.49	16.47	17.74	18.77	18.63	30.4%
<b>Total Expenses</b>	<b>161.08</b>	<b>171.43</b>	<b>184.87</b>	<b>204.07</b>	<b>216.80</b>	<b>217.98</b>	<b>35.3%</b>
Capital Purchases and Other	2.64	2.53	3.18	1.87	2.22	2.30	(13.0%)
<b>Total Expenses</b>	<b>\$163.72</b>	<b>\$173.96</b>	<b>\$188.05</b>	<b>\$205.94</b>	<b>\$219.02</b>	<b>\$220.27</b>	<b>34.5%</b>

Source: Amended annual budget submissions

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.



## Staffing

From 2020/21 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 316 FTE (17%), primarily to support increased enrolment and collective agreement staffing requirements. This includes an increase in school-based staffing of 300 FTE (18%) and an increase in district-based staffing of 16 FTE (8%).

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.

Budgeted Staffing FTE	2020/21 FTE	2021/22 FTE	2022/23 FTE	2023/24 FTE	2024/25 FTE	2025/26 FTE	FTE change from 2020/21	% change from 2020/21
<b>School-based Staffing</b>								
Teachers	951.87	989.29	1,002.97	1,051.82	1,070.19	1,065.81	113.94	11.97%
Principals/VPs - Teaching time	14.20	14.20	15.17	16.30	16.10	15.83	1.63	11.48%
Principals/VPs - Admin time	42.37	43.55	43.85	43.82	44.15	42.71	0.34	0.80%
Educational Assistants	446.91	478.44	529.36	561.62	604.42	614.36	167.45	37.47%
Support Staff	189.66	190.93	193.14	194.14	201.53	203.21	13.55	7.14%
Other Professionals	-	3.00	3.00	3.00	3.00	3.00	3.00	-
<b>Total School-based Staffing</b>	<b>1,645.01</b>	<b>1,719.41</b>	<b>1,787.49</b>	<b>1,870.70</b>	<b>1,939.39</b>	<b>1,944.92</b>	<b>299.91</b>	<b>18.23%</b>
<b>District-based Staffing</b>								
Principals/VPs	6.35	6.65	7.45	7.75	7.65	7.65	1.30	20.47%
Other Professionals	40.30	40.30	43.30	47.80	49.80	50.80	10.50	26.05%
Support Staff	143.63	143.90	143.65	144.90	146.71	147.76	4.13	2.88%
<b>Total District-based Staffing</b>	<b>190.28</b>	<b>190.85</b>	<b>194.40</b>	<b>200.45</b>	<b>204.16</b>	<b>206.21</b>	<b>15.93</b>	<b>8.37%</b>
<b>Combined Total</b>	<b>1,835.29</b>	<b>1,910.26</b>	<b>1,981.89</b>	<b>2,071.15</b>	<b>2,143.55</b>	<b>2,151.13</b>	<b>315.84</b>	<b>17.21%</b>

Staffing levels across all employee groups have increased since 2020/21, as detailed in the table below. Teacher staffing has increased by 116 FTE (12%), primarily due to the restoration of the collective agreement language regarding class size. CUPE staffing has increased by 183 FTE (24%), largely driven by a 167 FTE (37%) 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.

Staffing FTE by Employee Group	2020/21 FTE	2021/22 FTE	2022/23 FTE	2023/24 FTE	2024/25 FTE	2025/26 FTE	FTE change from 2020/21	% change from 2020/21
MRTA	969.27	1,006.69	1,020.57	1,069.42	1,088.59	1,085.01	115.74	11.94%
CUPE	762.80	795.87	848.55	883.06	934.26	946.13	183.33	24.03%
Principals/VPs/Other Professionals	103.22	107.70	112.77	118.67	120.70	119.99	16.77	16.25%
<b>Total</b>	<b>1,835.29</b>	<b>1,910.26</b>	<b>1,981.89</b>	<b>2,071.15</b>	<b>2,143.55</b>	<b>2,151.13</b>	<b>315.84</b>	<b>17.21%</b>

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.

Students-to-Staff Ratios	2020/21 Ratios	2021/22 Ratios	2022/23 Ratios	2023/24 Ratios	2024/25 Ratios	2025/26 Ratios	% change from 2020/21
<b>School-based Staffing</b>							
Teachers	16.20	16.25	16.55	16.15	16.08	16.15	(0.32%)
Principals/VPs - Teaching time	1,085.97	1,131.88	1,094.26	1,041.86	1,069.07	1,087.30	0.12%
Principals/VPs - Admin time	363.96	369.06	378.56	387.55	389.85	403.00	10.73%
Educational Assistants	34.51	33.59	31.36	30.24	28.48	28.02	(18.81%)
Support Staff	81.31	84.18	85.95	87.47	85.41	84.70	4.17%
Other Professionals	-	5,357.55	5,533.30	5,660.75	5,737.33	5,737.33	-
<b>School-based Staffing Average</b>	<b>9.37</b>	<b>9.35</b>	<b>9.29</b>	<b>9.08</b>	<b>8.87</b>	<b>8.85</b>	<b>(5.60%)</b>
<b>District-based Staffing</b>							
Principals/VPs	2,428.47	2,416.94	2,228.17	2,191.26	2,249.93	2,249.93	(7.35%)
Other Professionals	382.65	398.83	383.37	355.28	345.62	338.82	(11.45%)
Support Staff	107.36	111.69	115.56	117.20	117.32	116.49	8.50%
<b>District-based Staffing Ratio</b>	<b>81.04</b>	<b>84.22</b>	<b>85.39</b>	<b>84.72</b>	<b>84.31</b>	<b>83.47</b>	<b>2.99%</b>
<b>Combined Average Ratio</b>	<b>8.40</b>	<b>8.41</b>	<b>8.38</b>	<b>8.20</b>	<b>8.03</b>	<b>8.00</b>	<b>(4.77%)</b>

The average class size in the Maple Ridge - Pitt Meadows School District increased slightly from 22.20 in 2020/21 to 23.00 in 2024/25.

AVERAGE CLASS SIZE	2020/21	2021/22	2022/23	2023/24	2024/25
Province of BC	21.30	22.50	22.70	22.80	22.90
Maple Ridge - Pitt Meadows School District	22.20	22.60	23.00	23.20	23.00

Source: <https://catalogue.data.gov.bc.ca/dataset/bc-schools-class-size>. 2025/26 data not available.

## GLOSSARY OF TERMS

<b>AFG</b>	Annual Facilities Grant
<b>Amended Budget</b>	Boards must prepare, have adopted by bylaw and submit to the MECC amended (final) budget on or before February 28.
<b>Amortization</b>	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.
<b>Annual Budget</b>	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.
<b>BCPSEA</b>	British Columbia Public School Employers' Association
<b>BCSTA</b>	British Columbia School Trustees' Association
<b>BCTF</b>	British Columbia Teachers' Federation
<b>Budget Year</b>	July 1 to June 30
<b>Capital Fund</b>	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.
<b>Capital Bylaw</b>	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.
<b>Casual Employee</b>	Individuals who substitute for regular continuing staff other than teachers.
<b>CEF</b>	Classroom Enhancement Fund
<b>CEO</b>	Chief Executive Officer
<b>CFO</b>	Chief Financial Officer
<b>CNCP</b>	Carbon Neutral Capital Program, a category of funding under the MECC capital plan.
<b>CommunityLINK</b>	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.
<b>CPI</b>	Consumer Price Index
<b>CPP</b>	Canada Pension Plan
<b>CUPE</b>	Canadian Union of Public Employees - Local 703
<b>Curriculum and Learning Support Fund</b>	The Curriculum and Learning Support Fund is an operating grant provided to assist boards of education as they implement the new curriculum.
<b>Deferred Revenue</b>	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.

<b>Deferred Capital Contribution</b>	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.
<b>EA</b>	Education Assistant
<b>ECE</b>	Early Childhood Educator
<b>Educational Assistants</b>	Education assistants, early childhood educators, teacher assistants, child and youth care workers, safe and caring schools coordinators, and Indigenous Education support workers.
<b>EI</b>	Employment Insurance
<b>ELL</b>	English Language Learners
<b>Enrolment Count</b>	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.
<b>FCI</b>	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.
<b>FIP</b>	Food Infrastructure Program, a category of funding under the MECC capital plan
<b>FTE</b>	Full Time Equivalent
<b>Inclusive Education</b>	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.
<b>Indigenous Education</b>	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.
<b>IT</b>	Information Technology
<b>K</b>	Thousand
<b>LCR</b>	Local Capital Reserve
<b>M</b>	Million
<b>Memorandum of Agreement</b>	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.
<b>MECC</b>	Ministry of Education and Child Care
<b>MRPVPA</b>	Maple Ridge Principals' and Vice Principals' Association
<b>MRTA</b>	Maple Ridge Teachers' Association



<b>OLEP</b>	Official Language Education Program, a special purpose fund for French programming
<b>Operating Fund</b>	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.
<b>Operating Grant</b>	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.
<b>OT</b>	Occupational Therapist
<b>Other Professionals</b>	Superintendents, assistant superintendents, secretary treasurers, assistant secretary treasurers, managers, and any other board employee who is excluded from a union agreement.
<b>P/VP</b>	Principal/Vice Principal
<b>PEP</b>	Playground Equipment Program is a category of funding under the MECC capital plan.
<b>Preliminary Budget</b>	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).
<b>Principal and Vice Principal</b>	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.
<b>PSEC</b>	Public Sector Employers' Council
<b>PST</b>	Provincial Sales Tax
<b>School Site Acquisition Charges (SSAC)</b>	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.
<b>SD42</b>	The Maple Ridge - Pitt Meadows School District No. 42
<b>SEL</b>	Social Emotional Learning
<b>SEP</b>	School Enhancement Program, a category of funding under the Ministry of Education and Child Care capital plan.
<b>Special Purpose Fund (SPF)</b>	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.
<b>Strategic Facilities Plan</b>	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 <a href="https://www.sd42.ca/board-of-education/strategic-facilities-plan/">https://www.sd42.ca/board-of-education/strategic-facilities-plan/</a>
<b>Student Voice</b>	Student Voice consists of students from grades 6-12, representing all schools in the school district.
<b>Substitutes</b>	Individuals substituting for regular continuing staff while regular staff are temporarily absent.
<b>Support Staff</b>	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.
<b>Teacher</b>	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.

<b>Transportation</b>	Costs of activities related to the conveyance of students to and from school on a regular basis and direct supervision of busing.
<b>TTOC</b>	Teacher Teaching on Call
<b>Utilities</b>	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.
<b>WIP</b>	Work in Progress





Maple Ridge - Pitt Meadows School District No. 42

22225 Brown Avenue  
Maple Ridge, BC  
V2X 8N6

**PROPOSED PRELIMINARY BUDGET**  
*2026/27 HIGHLIGHTS*

April 15, 2026

## INTRODUCTION AND OVERVIEW

The *2026/27 Proposed Preliminary Budget* is prepared for the Board of Education (the board) public board meeting on April 15, 2026.

All dollar values in this report are presented in millions of dollars (\$M) and thousands of dollars (\$K).

Preparation of this budget has been guided by the school district's vision, mission, and values, and informed by the district's strategic priorities and evidence. This budget reflects a challenging and increasingly uncertain fiscal context, requiring careful consideration of both immediate pressures and long-term sustainability. At the same time, the district remains committed to making targeted investments that support student learning and address the needs of aging infrastructure.

The 2026/27 Operating Fund budget is balanced, with total expenses, including transfers to local capital to support the Capital Fund budget, equal to total revenue. The budget reflects a structural surplus of \$0.51M, meaning that ongoing revenues exceed ongoing expenses in 2026/27. This surplus is applied to support one-time priorities and pressures, helping to maintain financial stability in the short term.

Multi-year projections indicate that, beginning in 2027/28, ongoing expense increases are expected to exceed ongoing revenue increases, resulting in projected structural deficits of \$1.60M in 2027/28 and \$3.97M in 2028/29. Addressing these pressures will require future revenue increases, further expense reductions, or a combination of both.

## BASE BUDGET CHANGES FOR 2026/27

Before consideration of any proposed budget changes, the 2026/27 base budget reflects several key adjustments. These changes occur as part of the annual budget development process and establish the district's starting financial position for 2026/27.

Key base budget changes include:

- **Reversal of one-time budget allocations from 2025/26:** \$0.79M in one-time allocations from 2025/26 are removed, creating an opening surplus position for 2026/27. These reversals reflect the non-recurring nature of prior-year investments.
- **Changes in provincial operating grants:** Provincial operating grant revenue increases by \$0.89M, primarily due to higher supplemental funding related to unique student needs, partially offset by a reduction in standard enrolment-based funding resulting from overall enrolment decline.
- **Increases in other revenue:** Other, non-ministry revenue sources increase by \$0.93M, reflecting updated projections for tuition, rentals and leasing, and investment income.
- **Enrolment-driven expense adjustments:** A decrease of \$0.59M reflects lower enrolment-driven costs, primarily staffing and related expenses that vary with student numbers.
- **District leadership organizational restructure:** An expense decrease by \$0.26M resulting from the district leadership organizational restructure presented at the public board meeting in January 2026, generating ongoing savings that contribute to financial sustainability.
- **Increases in salaries and benefits from contractual obligations:** Projected increase in salaries and benefits include \$1.17M from the impact of contractual annual salary rate increments for teachers and \$0.99M from higher employee benefit rates and utilization.

Details of all base budget changes are summarized in Table 1A (page 39) and Table 1B (page 40-41) of the *2026/27 Proposed Preliminary Budget*.

## PROPOSED BUDGET CHANGES FOR 2026/27

After accounting for base budget changes, a series of proposed budget changes are incorporated into the *2026/27 Proposed Preliminary Budget*. These proposals respond to strategic priorities, emerging educational and operational pressures, and the need to balance program support with long-term financial sustainability.

The proposed changes have been informed by early input on budget priorities gathered between January 29 and March 11, 2026 through Phase 1 of the online public budget survey, a meeting of the Indigenous Education Council, Finance Committee of the Whole meetings with Student Voice and partner groups, and consultation with the District Leadership Team. A summary of this input is provided in the *Preliminary Public Engagement Summary for the 2026/27 Proposed Preliminary Budget*.

Proposed budget changes reflect a careful balance between the priorities heard through engagement with the community and partner groups, and the district's financial realities, maintaining a focus on student success, inclusive supports, and long-term sustainability. The changes include a mix of ongoing and one-time adjustments, as well as targeted reductions, and are grouped into ongoing and one-time changes to reflect their different impacts on the district's financial position.

### Ongoing Proposed Operating Budget Changes

Ongoing budget changes affect the district's financial position not only in 2026/27, but also in future years. As a result, these changes are assessed carefully for both educational impact and long-term affordability.

Ongoing proposed changes in the Operating Fund reflect a net \$0.25M increase expenses and include:

- targeted additions to staffing and services that support core instructional priorities such as literacy, numeracy, inclusion, and student well-being
- reconfiguration or reduction of select district-level roles where service models have evolved
- operational adjustments that strengthen system capacity, improve efficiency, and reduce reliance on external contractors
- a targeted staffing addition that supports the stability of the district's International Education program, a discretionary revenue source that helps sustain district programs and services
- increased transfers to local capital to better align ongoing funding with predictable equipment, vehicle, and technology replacement needs

The net effect of ongoing budget changes is reflected in the district's structural position and multi-year financial projections.

### One-Time Proposed Operating Budget Changes

One-time proposed budget changes are funded using available structural surplus and other non-recurring funding sources and do not create ongoing financial commitments. These changes are used to address short-term priorities, transitional needs, or implementation costs without increasing baseline spending in future years.

One-time changes in the Operating Fund reflect a net \$1.11M increase expenses offset by \$0.06M in student transportation fees, and include:

- temporary staffing investments to support collaborative teaching and respond to immediate classroom pressures
- targeted instructional resources, particularly in numeracy, to strengthen teaching and learning
- technology and system implementation costs
- one-time funding to maintain regular student transportation for eligible catchment students in areas with limited alternatives.

## Proposed Special Purpose Fund Budget Changes

In addition, ongoing proposed change in the Feeding Futures Special Purpose Fund reflects a reallocation of expenses from services and supplies to staffing to strengthen food preparation and distribution.

### Summary

Together, these proposed budget changes aim to maintain a balance between supporting students and staff, responding to identified priorities, and managing financial risk in an environment where future cost pressures are expected to continue to exceed revenue growth.

Details of proposed budget changes are summarized in the appendix of this report, and outlined in the *2026/27 Proposed Preliminary Budget* as follows:

- Operating Fund: Detailed with supporting rationale and strategic alignment on pages 29-37, with a financial summarized presented in Table 1C on pages 41-42
- Feeding Futures Special Purpose Fund: Page 57

## CAPITAL FUNDING PRESSURES AND LOCAL CAPITAL RESERVES

In addition to operating pressures, the district faces increasing capital funding challenges. While major school construction projects are provincially funded, many essential capital needs are not, including technology infrastructure, facility equipment and vehicles, temporary classrooms, and the renewal of non-school facilities.

To manage these pressures, the Board maintains local capital reserves funded primarily through prior years' operating surpluses and ongoing Operating Fund transfers. For 2026/27, the contingency reserve is projected at \$2.72M, or 1.26% of operating expenses, exceeding the Board policy minimum of 1%. Given increasing financial risk from major capital projects, infrastructure demands, inflation, and external cost pressures, an increase to a 1.50% contingency target is proposed, requiring an additional \$0.53M when funding is available.

Over the next five years, identified local capital funding gaps total \$7.59M, primarily related to technology, facility equipment and vehicles, temporary classroom relocations, and non-school facility renewal. Addressing these pressures will depend on securing provincial funding where eligible and allocating future operating surpluses to local capital.

## FINANCIAL OUTLOOK

While the 2026/27 Operating Fund budget is balanced and supported by a modest structural surplus, the district faces increasing financial pressure in future years. Rising costs related to staffing, inflation, facilities, technology, and program delivery continue to outpace projected increases in provincial funding.

The *2026/27 Proposed Preliminary Budget* reflects a balance between:

- maintaining core programs and services
- addressing emerging priorities
- positioning the district to respond to anticipated financial challenges in future years

## NEXT STEPS AND PUBLIC ENGAGEMENT

The *2026/27 Proposed Preliminary Budget* is presented to the board for first reading on April 15, 2026. Feedback from the public, partner groups, and the Indigenous Education Council will continue to be gathered through:

- The online budget survey (part 2) from April 16 to 22, 2026
- The Indigenous Education Council meeting on April 22, 2026
- Public and partner group input sessions with the board on April 22, 2026

This feedback will be considered prior to final adoption scheduled on April 29, 2026.

# APPENDIX

## SUMMARY OF THE PROPOSED 2026/27 BUDGET (ORGANIZED BY STRATEGIC PRIORITY)

The information below captures the proposed changes in the 2026/27 preliminary budget. Full proposals and rationale are available in the 2026/27 Proposed Preliminary Budget on pages 29-37 (Feeding Futures write-up is on page 57).

Some proposals align with more than one strategic priority and therefore appear under each priority they support. This is intentional and reflects that many initiatives serve multiple strategic goals rather than one in isolation.

### Literacy and Numeracy

- K–9 literacy and numeracy helping teacher support maintained at 3.0 FTE ongoing (as part of a broader reconfiguration of helping teacher staffing that produces a net reduction of \$194K and 1.4 FTE district-wide)
- Collaborative (co-teaching) positions — 6.0 FTE, \$800K one-time (*also supports Equity*)
- K–9 numeracy instructional resources — \$140K one-time investment

### Social-Emotional Learning

- StrongStart early learning — \$15K one-time for supply costs beyond grant funding (*also supports Equity*)
- First Things First behavioural consulting — \$8K one-time to complete train-the-trainer transition (*also supports Equity and Assessment*)
- Feeding Futures program — increased cafeteria assistant hours (0.88 FTE ongoing) and a 0.71 FTE food program assistant (one-time) to support expanded school food programming (*also supports Equity*)

### Equity

- Teacher-in-charge support at single-administrator schools — \$20K ongoing (*also supports Sustainability*)
- Collaborative (co-teaching) positions — 6.0 FTE, \$800K one-time (*also supports Literacy and Numeracy*)
- Contracted school psychology services — \$183K one-time reallocation to maintain assessment access given recruitment challenges
- Elementary instructional supplies — \$50K ongoing (\$5/student increase, first adjustment since 2019/20) (*also supports Sustainability*)
- ci:tmæx<sup>™</sup> Environmental Community program — \$20K ongoing for facility use and Elder participation (*also supports Sustainability*)
- District-managed laptops for part-time teachers — \$75K one-time plus \$19K ongoing for lifecycle (*also supports Sustainability*)
- Board Certified Behaviour Analyst contracted hours — \$9K ongoing increase (*also supports Assessment*)
- StrongStart early learning — \$15K one-time for supply costs beyond grant funding (*also supports Social-Emotional Learning*)
- First Things First behavioural consulting — \$8K one-time to complete train-the-trainer transition (*also supports Social-Emotional Learning and Assessment*)
- Automated External Defibrillators (AEDs) — \$59K one-time to purchase and install AEDs, plus \$6K one-time for training and \$15K ongoing lifecycle (*also supports Sustainability*)
- Feeding Futures program — increased cafeteria assistant hours (0.88 FTE ongoing) and a 0.71 FTE food program assistant (one-time) to support expanded school food programming (*also supports Social-Emotional Learning*)

### Assessment

- Helping teacher staffing reconfigured — net \$194K and 1.4 FTE ongoing reduction (*also supports Literacy and Numeracy, and Sustainability*)
- Board Certified Behaviour Analyst contracted hours — \$9K ongoing increase (*also supports Equity*)

- **One-to-One Inquiry Program concludes** — \$92K ongoing savings (*also supports Sustainability*)
- **First Things First behavioural consulting** — \$8K one-time to complete train-the-trainer transition (*also supports Equity and Social-Emotional Learning*)
- **Brightspace staff learning management platform** — \$15K one-time setup plus \$18K ongoing licensing (*also supports Innovation and Sustainability*)

## Sustainability

*(Some changes support sustainability by reallocating resources or reducing ongoing costs rather than adding new spending)*

- **International Education program coordinator** — \$111K ongoing (1.0 FTE)
- **Teacher-in-charge support at single-administrator schools** — \$20K ongoing (*also supports Equity*)
- **Riverside Centre records clerk extended from 10 to 12 months** — \$9K ongoing
- **Helping teacher staffing reconfigured** — net \$194K and 1.4 FTE ongoing reduction (*also supports Literacy and Numeracy, and Assessment*)
- **French coordinator restructured** — \$19K ongoing savings
- **Safe and Caring Schools coordinator transitioned to 18-week staffing bank to align staffing with episodic demand** — \$45K net one-time savings
- **Additional plumber/gas fitter** — \$122K ongoing (1.0 FTE), reducing reliance on contractors
- **Elementary instructional supplies** — \$50K ongoing (\$5/student increase, first adjustment since 2019/20) (*also supports Equity*)
- **ci:tmæx<sup>w</sup> Environmental Community program** — \$20K ongoing for facility use and Elder participation (*also supports Equity*)
- **District-managed laptops for part-time teachers** — \$75K one-time plus \$19K ongoing for lifecycle (*also supports Equity*)
- **One-to-One Inquiry Program concludes** — \$92K ongoing savings (*also supports Assessment*)
- **Emergent Expenditure reserve top-up** — \$25K ongoing (from \$100K to \$125K base)
- **Brightspace staff learning management platform** — \$15K one-time setup plus \$18K ongoing licensing (*also supports Innovation and Assessment*)
- **IT Helpdesk remote access application** — \$6K ongoing (*also supports Innovation*)
- **Automated External Defibrillators (AEDs)** — \$59K one-time to purchase and install AEDs, plus \$6K one-time for training and \$15K ongoing lifecycle (*also supports Equity*)
- **Exempt Staff Conference budget reduced** — \$21K ongoing savings
- **Reduce landscape maintenance at Davie Jones child care centre** — \$7K net ongoing savings
- **IT Capital Plan transfer increased** — \$134K ongoing (from 41% to 48% of projected needs)
- **Facilities Equipment and Vehicle Capital Plan transfer increased** — \$50K ongoing (from 24% to 32% of projected needs)
- **2025/26 operating surplus allocated to contingency reserve, temporary classrooms, and capital plans**

## Other

- **One-time funding to maintain regular student transportation for six catchment schools** — \$267K one-time (\$209K net after fees)





Maple Ridge - Pitt Meadows School District No. 42

22225 Brown Avenue  
Maple Ridge, BC  
V2X 8N6

**PRELIMINARY PUBLIC ENGAGEMENT SUMMARY**  
*FOR THE 2026/27 PROPOSED PRELIMINARY BUDGET*

April 15, 2026

## 2026/27 PRELIMINARY BUDGET PROCESS TIMELINE

<b>PUBLIC BOARD MEETING</b> Wednesday, June 18, 2025	<ul style="list-style-type: none"> <li>• Presentation and approval of 5-year capital plan for major capital projects for 2026/27</li> </ul>
<b>PUBLIC BOARD MEETING</b> Wednesday, September 17, 2025	<ul style="list-style-type: none"> <li>• Presentation and approval of 5-year capital plan for minor capital projects for 2026/27</li> </ul>
<b>PUBLIC BOARD MEETING</b> Wednesday, December 3, 2025	<ul style="list-style-type: none"> <li>• Presentation and approval of the proposed budget process and consultation timeline for the 2026/27 preliminary budget</li> </ul>
<b>ONLINE PUBLIC BUDGET SURVEY PART 1</b> Thursday, January 29 to Wednesday, February 18, 2026	<ul style="list-style-type: none"> <li>• Consultation with the public on budget priorities through an online budget survey</li> </ul>
<b>BOARD FINANCE COMMITTEE OF THE WHOLE MEETING WITH PARTNER GROUPS AND STUDENT VOICE</b> Wednesday, February 25, 2026	<ul style="list-style-type: none"> <li>• Presentation of the 2026/27 draft preliminary budget estimates</li> <li>• Consultation with partner groups on budget priorities</li> <li>• Consultation with students on budget priorities</li> </ul>
<b>PUBLIC BOARD MEETING</b> Wednesday, March 4, 2026	<ul style="list-style-type: none"> <li>• Presentation and approval of the 2025/26 amended annual budget</li> </ul>
<b>PUBLIC BOARD MEETING</b> Wednesday, March 4, 2026	<ul style="list-style-type: none"> <li>• Presentation of 3-year projected enrolments for 2026/27</li> </ul>
<b>INDIGENOUS EDUCATION COUNCIL (IEC) BUDGET CONSULTATION</b> Wednesday, March 11, 2026	<ul style="list-style-type: none"> <li>• Presentation of the 2026/27 draft preliminary budget estimates</li> <li>• Co-construction of spending plans for targeted Indigenous Education funds</li> <li>• Consultation on budget priorities for non-targeted funds</li> </ul>
<b>BOARD FINANCE COMMITTEE OF THE WHOLE MEETING WITH PARTNER GROUPS</b> Wednesday, April 1, 2026	<ul style="list-style-type: none"> <li>• Presentation of the updated 2026/27 draft preliminary budget estimates</li> <li>• Presentation of the budget survey part 1 results</li> </ul>
<b>PUBLIC BOARD MEETING</b> Wednesday, April 15, 2026	<ul style="list-style-type: none"> <li>• Presentation of the proposed 2026/27 preliminary budget (first reading), including public survey part 1 results</li> </ul>
<b>ONLINE BUDGET SURVEY PART 2</b> Thursday, April 16 to Wednesday, April 22, 2026	<ul style="list-style-type: none"> <li>• Public input on the proposed 2026/27 preliminary budget through online survey</li> </ul>
<b>INDIGENOUS EDUCATION COUNCIL MEETING</b> Wednesday, April 22, 2026	<ul style="list-style-type: none"> <li>• IEC approval of the proposed 2026/27 spending plans for targeted funds</li> <li>• IEC input on the proposed 2026/27 preliminary budget non-targeted funds</li> </ul>
<b>BOARD FINANCE COMMITTEE OF THE WHOLE WITH PARTNER GROUPS</b> Wednesday, April 22, 2026	<ul style="list-style-type: none"> <li>• Partner group input on the proposed 2026/27 preliminary budget</li> </ul>
<b>BOARD FINANCE COMMITTEE OF THE WHOLE</b> Wednesday, April 22, 2026	<ul style="list-style-type: none"> <li>• Public input on the proposed 2026/27 preliminary budget</li> </ul>
<b>PUBLIC BOARD MEETING</b> Wednesday, April 29, 2026	<ul style="list-style-type: none"> <li>• Receipt of IEC-approved 2026/27 spending plans for targeted Indigenous Education funds</li> <li>• Presentation of the public engagement summary</li> <li>• Adoption of the 2026/27 preliminary budget and annual budget bylaw</li> </ul>

## **PURPOSE OF ENGAGEMENT**

Each year, the Maple Ridge – Pitt Meadows School District develops a budget to support student learning and well-being while meeting the legislative requirement to adopt a balanced budget. For the 2026/27 budget cycle, the school district is using a two-phase public engagement process to gather early input on budget priorities and later feedback on the proposed preliminary budget. Input received through this process was considered alongside the district's strategic and operational goals in the development of the proposed 2026/27 preliminary budget.

## **WHAT WE HEARD – PHASE 1 (EARLY INPUT)**

Phase 1 input was gathered between January 29 and March 11, 2026 through an online public survey, a meeting of the Indigenous Education Council, Finance Committee of the Whole board meetings with Student Voice and partner groups, and a district leadership team staff meeting.

### **Indigenous Education Council**

The Indigenous Education Council (IEC) provided input on budget priorities at the March 11, 2026, meeting.

The IEC emphasized the importance of strengthening Indigenous Education staffing through the addition of an Indigenous Education Child and Youth Care Worker for a full-year trial. Feedback highlighted strong support for programs that preserve and strengthen local Indigenous language and cultural knowledge, including the annual awards event and the Artist-in-Residence and Elder-in-Residence programs, which support intergenerational learning and cultural mentorship. The IEC also emphasized the importance of food sovereignty initiatives in schools, cultural gatherings that bring families together, continued support for summer learning programs hosted at Katzie First Nation, and ongoing training and capacity building for Indigenous Education staff.

### **Student Voice**

The board received input from Student Voice representatives through its Finance Committee of the Whole meeting on February 25, 2026. Students consistently identified mental health and well-being as foundational to learning success and emphasized the need for timely access to counselling and calm, supportive spaces in schools. Students also highlighted the importance of reliable learning technology, and equity, diversity and representation in learning. Extracurricular activities, clubs, and sports were identified as essential to student belonging and engagement. Students supported practical cost-saving measures, such as reducing paper use by increasing digital communication and sharing resources where feasible.

### **Partner Groups**

The board received input from the Maple Ridge Teachers' Association (MRTA), Canadian Union of Public Employees, Local 703 (CUPE), Maple Ridge Principals' and Vice-Principals' Association (MRPVPA), and District Parent Advisory Council (DPAC) through its Finance Committee of the Whole meeting on February 25, 2026.

Partner groups shared strong alignment in their feedback on prioritizing frontline, student-facing supports. Participants highlighted that student needs are increasing in complexity, intensity, and frequency, and that early, school-based supports are critical. Participants identified education assistants, counselling and Safe and Caring Schools supports, early literacy and numeracy intervention, Indigenous Education, clerical support, reliable technology, facilities and maintenance, and trades staffing as key priorities.

## District Leadership Team

The district leadership team provided input to senior staff on February 26, 2026, through breakout groups comprised of elementary and secondary principals and vice principals, district managers, and district principals and vice principals.

Feedback focused on protecting front-line, school-based staffing and services that directly impact students, including education assistants, learning services and mental health supports. They noted increasing pressures related to growing complexity of student needs, aging facilities, and technology demands, and supported efforts to improve efficiency through reduced paper use, streamlined processes, and more equitable approaches to resource allocation. Overall, input emphasized long-term stability, fairness, and student well-being.

## Online Budget Survey Part 1

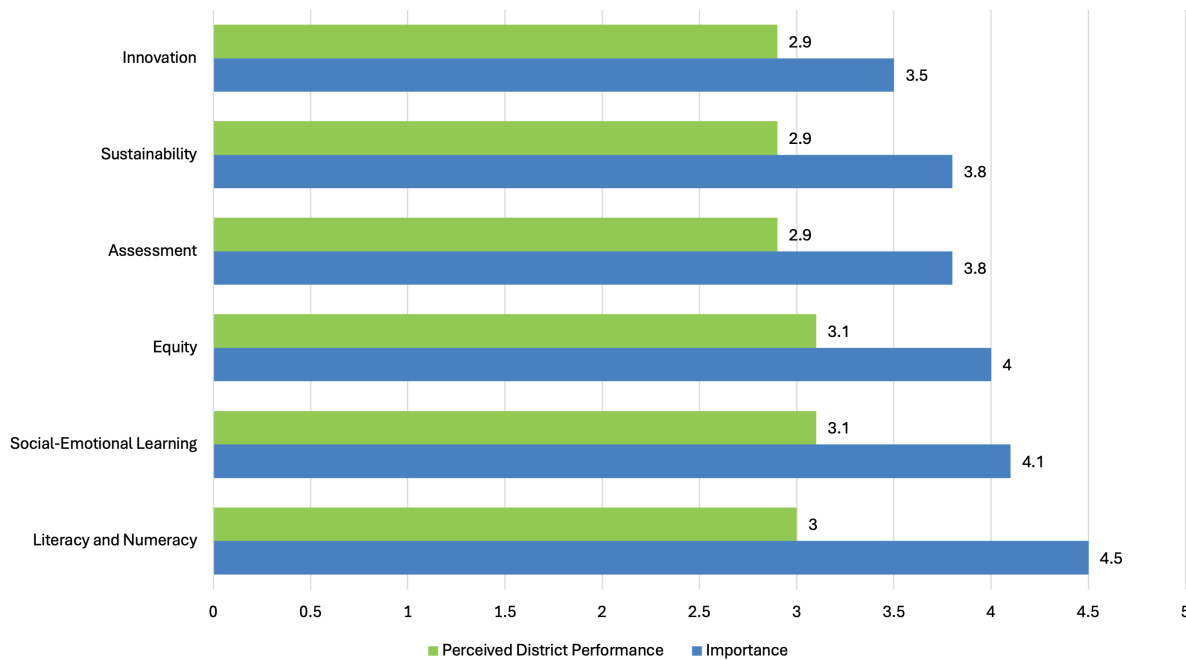
The district launched part 1 of the online public survey on January 29, 2026, to gather early input on budget priorities before proposed budget changes were developed. The survey was open for three weeks and received 840 responses from the community providing feedback on strategic priorities, one-time investment preferences, and advocacy priorities.

Survey results demonstrate strong alignment with the district's strategic plan. Literacy and numeracy, student well-being, and equity were identified as the highest priorities. While respondents generally rated current district performance as moderate across all areas of the strategic priorities, importance ratings exceeded perceived performance in all areas, indicating a desire for continued improvement. For one-time funding, respondents prioritized investments in curricular and learning resources and facility maintenance, and there was strong support for continued advocacy to ensure provincial funding reflects the true cost of operating schools.

Survey questions were evaluated by respondents on importance and/or performance on a scale of 1 to 5, where 1 is low and 5 is high. Results presented in the graphs below represent weighted averages of all ratings.

### Importance of Strategic Priorities - Perceived Importance and Performance

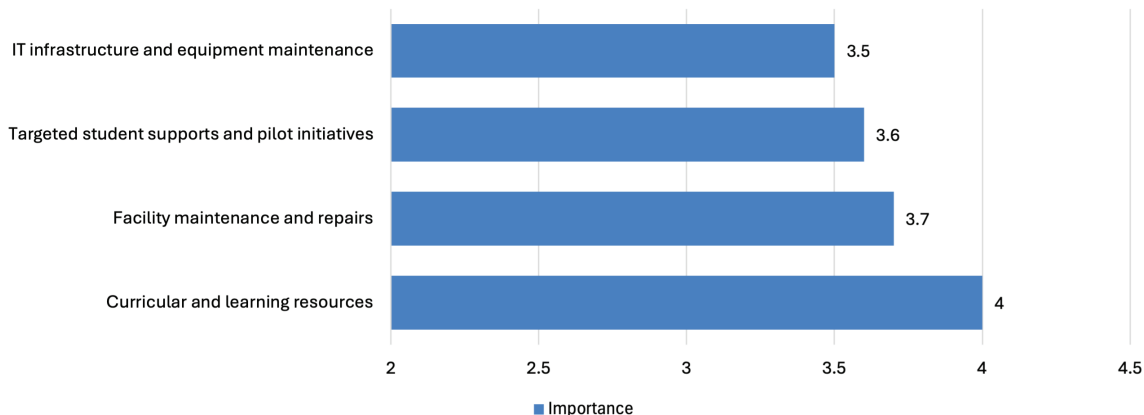
For each of the following district strategic priorities, please rate how important it is to you and how well the district is currently performing in that area.



Respondents rated all six strategic priorities as important, with the highest ratings assigned to core learning and student well-being. The highest rated priorities were literacy and numeracy, social-emotional learning, and equity. These results indicate broad support for maintaining focus on foundational learning outcomes and student well-being, consistent with the district's strategic plan.

## One-Time Investment Priorities

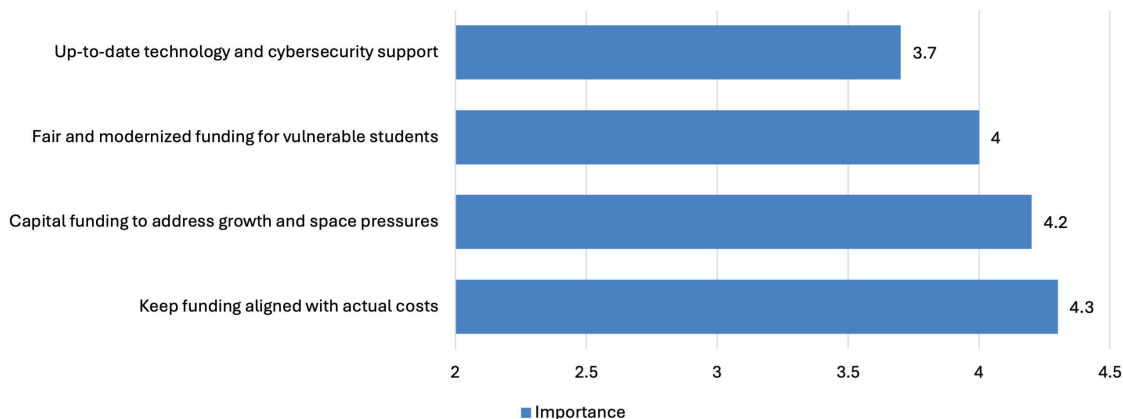
Please rate the importance of these one-time investment categories to help us understand community priorities for these restricted funds.



Respondents indicated if one-time funding is available, investments that support teaching and learning should be prioritized. Curricular and learning resources had the highest importance rating, followed by facility maintenance and repairs. Targeted student supports and pilot initiatives were rated as moderately important, while IT infrastructure and equipment received the lowest rating.

## Board Advocacy Priorities

Please rate how important it is for our Board of Education to prioritize the following advocacy themes when addressing unfunded inflationary and structural cost pressures with the Ministry of Education and Child Care and Ministry of Infrastructure.



Respondents indicated strong support for continued board advocacy to address inflationary and structural cost pressures. Highest advocacy priorities included keeping funding aligned with actual costs and securing capital funding to address growth and space pressures. Fair and modernized funding for vulnerable students was also rated as important, while technology and cybersecurity support received a comparatively lower rating.

## Additional Feedback on Advocacy Priorities

151 respondents provided feedback on other areas for board advocacy priorities. Common themes identified are as follows: advocacy for more education assistants; advocacy for additional supports for students with designations and diverse needs; advocacy for funding support in the areas of mental health, counselling, and student well-being; advocacy for the funding of music, art, and band programs; advocacy for additional funding

to support facilities and grounds maintenance; advocacy for more staffing of various school-based roles, and advocacy for provincial funding of regular student transportation.

### **NEXT STEP – PHASE 2 (FEEDBACK ON THE PROPOSED PRELIMINARY BUDGET)**

A final public engagement summary report will be presented on April 29, 2026 that incorporates phase 2 input to be gathered from April 16 to 22, 2026.