



Executive Summary



Organizational Section



Financial Section



Informational Section

# EXECUTIVE SUMMARY

# MESSAGE FROM THE BOARD OF EDUCATION AND SENIOR STAFF

In preparing the 2024/25 Preliminary Budget, we have been guided by our school district’s vision, mission and values, and have relied on school growth plans, operational plans, and the strategic priorities and goals of the district to further inform our work. We have endeavored to protect the structures and supports that best serve our students even as we implement reductions in some areas, as required in our current deficit context.

As we work through the budget process for the 2024/25 school year, we must remain mindful of the enrolment growth that is projected for next year and beyond and consider the shifting demographics in our community. We must also be responsive to the fact that inflationary increases to expenses continue to exceed inflationary increases to provincial funding which results in greater limitation on proposed budget changes that can be considered for 2024/25.

Within a context of enrolment growth, we know that we must continue to build skillful direct and indirect supports across our school district to address the needs of our learners. We know that we must invest in proactive, early intervention measures to address complex learning and developmental needs in the formative years when these investments will have the greatest impact. These and many other considerations have shaped the thoughtful development of this budget, which attempt to balance the needs of the system against the demands of our context.

**BOARD of EDUCATION**  
SCHOOL DISTRICT NO.42

**ELAINE YAMAMOTO**  
BOARD CHAIR

**KIM DUMORE**  
VICE-CHAIR

**HUDSON CAMPBELL**  
TRUSTEE

**GABRIEL LIOSIS**  
TRUSTEE

**MIKE MURRAY**  
TRUSTEE

**PASCALE SHAW**  
TRUSTEE

**KATIE SULLIVAN**  
TRUSTEE

**TERESA DOWNS**  
SUPERINTENDENT / CEO

**RICHARD RENNIE**  
SECRETARY TREASURER / CFO

## BUDGET OVERVIEW

School District No. 42 (SD42) meets the learning needs of over 16,000 students of all ages in Maple Ridge and Pitt Meadows, and is defined by its determination to keep student learning and growth at the heart of all its decisions. The district provides K-12 educational services in 22 elementary schools, six secondary schools, and two alternate schools. It also provides a variety of certificate programs and relevant, quality, life-long learning opportunities through Ridge Meadows College and Continuing Education.

All decisions made by SD42 are guided by its vision, mission and values, and are based on research and consultation. Similarly, the district's initiatives and resources are all aligned to support its firm commitment to fostering an inclusive culture of care and belonging where the well-being, diversity, inclusivity, and success of all learners is supported and celebrated; providing intentional support for a growth mindset, collaboration, interdependence, and staff development; and being a forward-thinking, research-informed, effective, efficient, sustainable, value-based, and connected school district.

For 2024/25, SD42 is estimating that an ongoing operating funding shortfall of \$2.05 million will have to be addressed, offset by a one-time budget surplus of \$0.98 million that can be utilized to fund one-time initiatives in 2024/25. This is estimated to be followed by budget funding shortfalls of approximately \$3.51 million for 2025/26, \$1.48 million for 2026/27, and \$1.67 million for 2027/28.

The Board reserves local capital funds to meet a variety of needs including budget contingencies and capital expenditures for information technology (IT) and facilities not funded by the province. By board policy, a contingency reserve of a minimum 1% of budgeted operating expenses (\$2.11 million) must be maintained to address financial risks that materialize after the budget is adopted. The IT capital plan serves as a cornerstone for managing technology refresh cycles and ensuring the sustained availability of dependable IT equipment and services; it has a projected funding shortfall of \$3.48 million for the next four years. The Strategic Facilities Plan identifies capital needs that are not funded by the province as part of the capital plan, including new temporary classrooms and the renewal of facilities other than schools for which existing capital reserves are insufficient to meet projected needs. The local capital funding shortfalls can be addressed by securing funding from the provincial government for eligible capital projects and by allocating future available operating surplus funds to local capital.

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

In accordance with the School Act, school districts in the province must approve a balanced budget for the 2024/25 fiscal year (July 1, 2024 - June 30, 2025) and submit it to the MECC by June 30, 2024. SD42 has developed a preliminary budget that supports its vision and considers its shared priorities and the needs of its community of learners. This budget has been prepared in accordance with Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia supplemented by Regulations 257/2010 and 198/2011 issued by the Province of British Columbia Treasury Board.

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

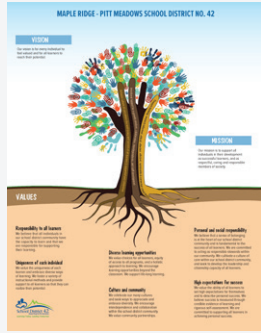
**OPERATING FUND:** The Operating Fund includes operating grants and other revenue used to fund instructional programs, school and district administration, facilities and IT operations, maintenance, and transportation.

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

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



# STRATEGIC DIRECTION



## VISION

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

## MISSION

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

## STRATEGIC DIRECTIONS

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

## STRATEGIC PRIORITIES AND GOALS

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

The board-approved budget supports the specific strategic goals identified in operational plans and school growth plans. Specifically, the board has made allocations that support collaborative teaching, safe and caring schools, early learning, literacy, educational leadership, and technology infrastructure. For additional information on these allocations, please refer to the budget changes table on page 10.

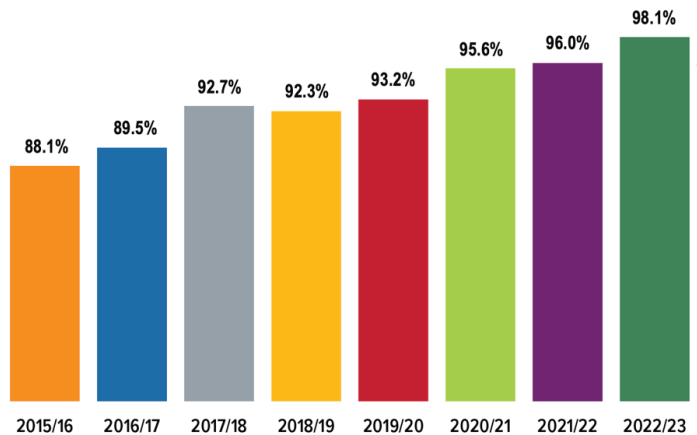
# STUDENT ACHIEVEMENT

The six-year completion rate for B.C. students in SD42 for the 2022/23 school year was 98.1% - exceeding the provincial range of 83-94% and within the range of the highest performing school districts in the province with regard to school completion. These results place us as one of the top districts in the province with a graduating class in excess of 1,000 students.

Six years ago, in 2017/18 the school district's overall six-year completion rate was 92.7%. We have dedicated considerable attention and effort to providing engaging and inclusive programming for students, focusing both on improving graduation rates and the quality of graduation. Our graduation rates for students of Indigenous ancestry and our students with diverse needs also show favourable trends. For 2022/23, our six year completion rate for students of Indigenous ancestry is 90.3%, which is higher than the provincial range of 68-85%. Similarly, our completion rate for students in the diverse learners/special needs sub-group is 91.4% for 2022/23, which is also higher than the provincial range of 67-81%.

A comprehensive review and analysis of student achievement is provided in the *Supporting All Learners: Enhancing Student Learning Report (September, 2023)*.

## 2022/23 SIX-YEAR GRADUATION RATES BC STUDENTS



# BUDGET PROCESS AND CONSULTATION TIMELINE

Wednesday, December 6, 2023	<b>BOARD MEETING</b> <ul style="list-style-type: none"> <li>Presentation and approval of the Proposed Budget Process/Timeline</li> </ul>
Wednesday, February 21, 2024	<b>BOARD MEETING</b> <ul style="list-style-type: none"> <li>Presentation of projected enrolment for 2024/25, 2025/26, 2026/27, 2027/28</li> </ul>
Wednesday, February 21, 2024	<b>BOARD MEETING</b> <ul style="list-style-type: none"> <li>Presentation and board approval of the 2023/24 Amended Annual Budget</li> </ul>
Wednesday, March 6, 2024	<b>BUDGET COMMITTEE OF THE WHOLE</b> <ul style="list-style-type: none"> <li>Presentation of the 2024/25 preliminary budget estimates to partner groups and preliminary feedback from partner groups on budget priorities</li> </ul>
Tuesday, April 2, 2024	<b>ABORIGINAL EDUCATION ADVISORY COMMITTEE</b> <ul style="list-style-type: none"> <li>Presentation of the 2024/25 preliminary budget estimates and consultation on budget priorities</li> </ul>
Wednesday, April 3, 2024	<b>BUDGET COMMITTEE OF THE WHOLE</b> <ul style="list-style-type: none"> <li>Partner groups individual presentations to the board of the 2024/25 budget considerations</li> </ul>
Wednesday, April 17, 2024	<b>BOARD MEETING</b> <ul style="list-style-type: none"> <li>Presentation of the Proposed 2024/25 Preliminary Budget</li> </ul>
Thursday, April 18 to Thursday, April 25, 2024	<b>ONLINE BUDGET SURVEY</b> <ul style="list-style-type: none"> <li>Online budget survey on the Proposed 2024/25 Preliminary Budget</li> </ul>
Tuesday, April 23, 2024	<b>ABORIGINAL EDUCATION ADVISORY COMMITTEE</b> <ul style="list-style-type: none"> <li>Feedback on the Proposed 2024/25 Preliminary Budget</li> </ul>
Wednesday, April 24, 2024	<b>BUDGET COMMITTEE OF THE WHOLE</b> <ul style="list-style-type: none"> <li>Public and partner group input on the Proposed 2024/25 Preliminary Budget</li> </ul>
Wednesday, May 1, 2024	<b>BOARD MEETING</b> <ul style="list-style-type: none"> <li>Approval of 2024/25 Budget Balancing Proposals and Adoption of 2024/25 Preliminary Budget</li> </ul>

An opportunity for public and partner group input to the Budget Committee of the Whole on the Proposed Preliminary Budget will be held at 6:00pm, April 24, 2024, at Thomas Haney Secondary, Room 2032 (Suddaby Room).

Groups or individuals who wish to present their views on the Proposed Preliminary Budget at the April 24 Budget Committee of the Whole meeting must register and provide any written submissions via email to [budget@sd42.ca](mailto:budget@sd42.ca) no later than **noon on April 22, 2024**. All submissions to the Board are considered to be public documents. The Board, therefore, reserves the right to make any submissions available to the public and placed on the website.

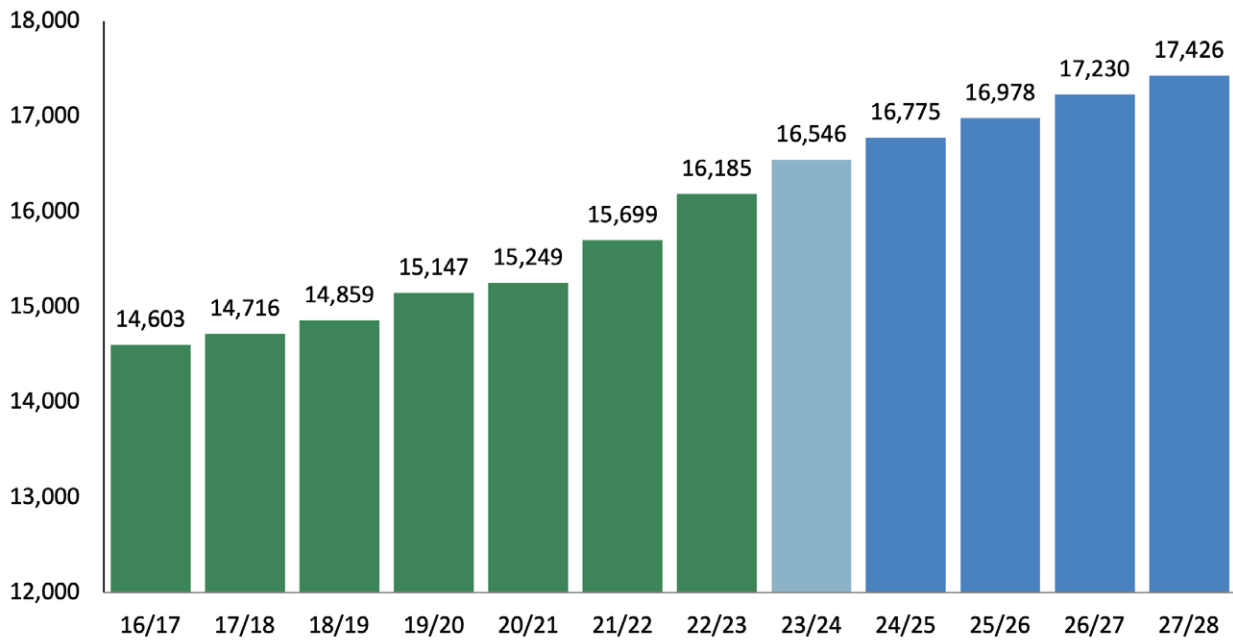
Individuals who wish to share their views on the Proposed Preliminary Budget are also invited to participate in the online budget survey open from April 18 to 12:00pm (noon) on April 25, 2024.

The Board of Education will make their final deliberations and adopt the 2024/25 Preliminary Budget at the Public Board meeting scheduled for May 1, 2024.



# STUDENT ENROLMENT TRENDS AND FORECAST

The enrolment information presented below is based on actual full-year enrolment (regular, alternate, online learning, continuing education, summer learning, and non-graduated adult learners) for 2016/17 to 2022/23, actual enrolment for September and projected enrolment for February and May for 2023/24, and forecasted enrolment for 2025/26 to 2027/28.



## STAFFING

Since 2016/17 total operating staffing in the Maple Ridge – Pitt Meadows School District has increased by approximately 530 FTE, primarily to support increased enrolment, and also additional collective agreement staffing requirements funded from the Classroom Enhancement Fund (CEF) since 2017/18.

The table below summarizes staffing levels by type for the years 2016/17 to 2023/24.

	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
Teachers	804.24	903.43	912.74	929.85	951.87	989.29	1,002.97	1,051.82	1,078.38
Principals/VPs - Admin	43.97	42.00	45.44	49.24	48.72	50.20	51.30	51.57	52.99
Principals/VPs - Teaching	10.00	11.10	11.40	13.60	14.20	14.20	15.17	16.30	15.18
Other Professionals	35.71	32.80	36.30	39.30	40.30	43.30	46.30	50.80	55.30
Educational Assistants	337.60	343.08	368.43	418.43	446.91	478.44	529.36	561.62	572.50
Support Staff	308.66	314.52	317.47	329.55	334.28	334.83	336.79	340.04	347.93
Trustees	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
<b>Total FTE</b>	<b>1,547.18</b>	<b>1,653.93</b>	<b>1,698.78</b>	<b>1,786.97</b>	<b>1,843.28</b>	<b>1,917.25</b>	<b>1,988.89</b>	<b>2,079.15</b>	<b>2,129.28</b>
<b>Student to Staff Ratio</b>	<b>9.72</b>	<b>9.17</b>	<b>9.00</b>	<b>8.72</b>	<b>8.37</b>	<b>8.38</b>	<b>8.35</b>	<b>8.17</b>	<b>8.08</b>

Source: 1530 report submissions for 2016/17 to 2019/20, restated to reflect ongoing allocations only and calculation of budgeted hours per week divided by full time hours per week per position; child and youth care worker FTE not funded from the Operating Fund have been excluded; staffing FTE funded from the Classroom Enhancement Fund has been included (applicable since 2017/18). Principal/VP FTEs have been split to show the admin and teaching components of the positions. Comparable information is presented for 2020/21 to 2023/24 for which 1530 report submissions not required.



# SUMMARY: PROPOSED PRELIMINARY BUDGET 2024/25

## All Funds Combined

The following table summarizes revenue and expense by type for the Operating Fund, Special Purpose Fund, and Capital Fund actuals for years 2020/21 to 2022/23, amended budget for 2023/24 and preliminary budget for 2024/25 to 2027/28.

(\$ millions)	2020/21 Actual	2021/22 Actual	2022/23 Actual	2023/24 Budget	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget
<b>Revenues</b>								
Provincial Grants - MECC	\$172.94	\$178.97	\$196.07	\$218.08	\$221.71	\$224.78	\$228.54	\$231.89
Provincial Grants - Other	0.30	0.39	0.33	0.31	0.30	0.30	0.30	0.30
School Site Acquisition Fees	0.19	-	-	-	-	-	-	-
Federal Grants	-	0.07	0.23	0.34	0.32	0.32	0.32	0.32
Tuition	4.61	8.16	9.52	10.07	11.44	11.76	11.76	11.76
Other Revenue	3.19	4.31	5.88	6.46	6.34	6.24	6.24	6.24
Rentals and Leases	0.49	0.66	0.83	0.68	0.81	0.81	0.81	0.81
Investment Income	0.43	0.38	1.67	1.67	1.66	0.70	0.70	0.70
Amortization of Deferred Capital Revenue	6.46	6.55	6.68	6.77	6.75	7.69	9.94	9.94
<b>Total Revenue</b>	<b>188.61</b>	<b>199.49</b>	<b>221.21</b>	<b>244.38</b>	<b>249.33</b>	<b>252.60</b>	<b>258.61</b>	<b>261.96</b>
<b>Expenses</b>								
Salaries and Benefits	162.82	172.33	186.89	214.05	220.00	223.70	225.08	228.24
Services and Supplies	14.38	18.48	22.22	24.94	23.26	23.12	23.47	23.82
Amortization of Capital Assets	10.55	10.60	10.65	10.69	10.68	11.37	13.33	12.33
<b>Total Expenses</b>	<b>187.75</b>	<b>201.41</b>	<b>219.76</b>	<b>249.68</b>	<b>253.94</b>	<b>258.19</b>	<b>261.88</b>	<b>264.39</b>
<b>Interfund Transfers</b>	-	-	-	-	-	-	-	-
<b>Surplus (Deficit) for the year</b>	<b>0.86</b>	<b>(1.92)</b>	<b>1.45</b>	<b>(5.30)</b>	<b>(4.61)</b>	<b>(5.59)</b>	<b>(3.27)</b>	<b>(2.43)</b>
<b>Accumulated Surplus, beginning of year</b>								
Opening Balance	87.24	89.24	89.22	79.90	76.55	74.22	68.63	65.36
Use of Prior Year Surplus	7.51	6.37	4.47	4.23	2.28	-	-	-
Prior Period Adjustment			(11.01)					
<b>Total Accumulated Surplus, beginning of year</b>	<b>94.75</b>	<b>95.61</b>	<b>82.68</b>	<b>84.13</b>	<b>78.83</b>	<b>74.22</b>	<b>68.63</b>	<b>65.36</b>
<b>Accumulated Surplus, end of year</b>	<b>\$95.61</b>	<b>\$93.69</b>	<b>\$84.13</b>	<b>\$78.83</b>	<b>\$74.22</b>	<b>\$68.63</b>	<b>\$65.36</b>	<b>\$62.93</b>

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



## Reconciliation of All Funds

The following table shows the 2024/25 Proposed Preliminary Budget reconciliation between all funds. The Capital Fund accumulated surplus of \$76.50M represents \$71.95M invested in capital assets (non-cash) and \$4.55M 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	\$194.45	\$27.26	\$-	\$221.71
Provincial Grants - Other	0.30			0.30
School Site Acquisition Fees				-
Federal Grants	0.32			0.32
Tuition	11.44			11.44
Other Revenue	1.14	5.20		6.34
Rentals and Leases	0.81			0.81
Investment Income	1.66			1.66
Amortization of Deferred Capital Revenue			6.75	6.75
<b>Total Revenue</b>	<b>210.12</b>	<b>32.46</b>	<b>6.75</b>	<b>249.33</b>
<b>Expenses</b>				
Salaries and Benefits	194.60	25.40		220.00
Services and Supplies	16.39	6.87		23.26
Amortization of Capital Assets			10.68	10.68
<b>Total Expenses</b>	<b>210.99</b>	<b>32.27</b>	<b>10.68</b>	<b>253.94</b>
<b>Interfund Transfers</b>	<b>1.41</b>	<b>0.19</b>	<b>(1.60)</b>	<b>-</b>
<b>Surplus (Deficit) for the year</b>	<b>(2.28)</b>	<b>-</b>	<b>(2.33)</b>	<b>(4.61)</b>
<b>Accumulated Surplus, beginning of year</b>				
Opening Balance	(2.28)		78.83	76.55
Budgeted Use of Prior Year Surplus	2.28			2.28
Prior Period Adjustment				-
<b>Total Accumulated Surplus, beginning of year</b>	<b>-</b>	<b>-</b>	<b>78.83</b>	<b>78.83</b>
<b>Accumulated Surplus, end of year</b>	<b>\$(2.28)</b>	<b>\$-</b>	<b>\$76.50</b>	<b>\$74.22</b>



## Operating Fund

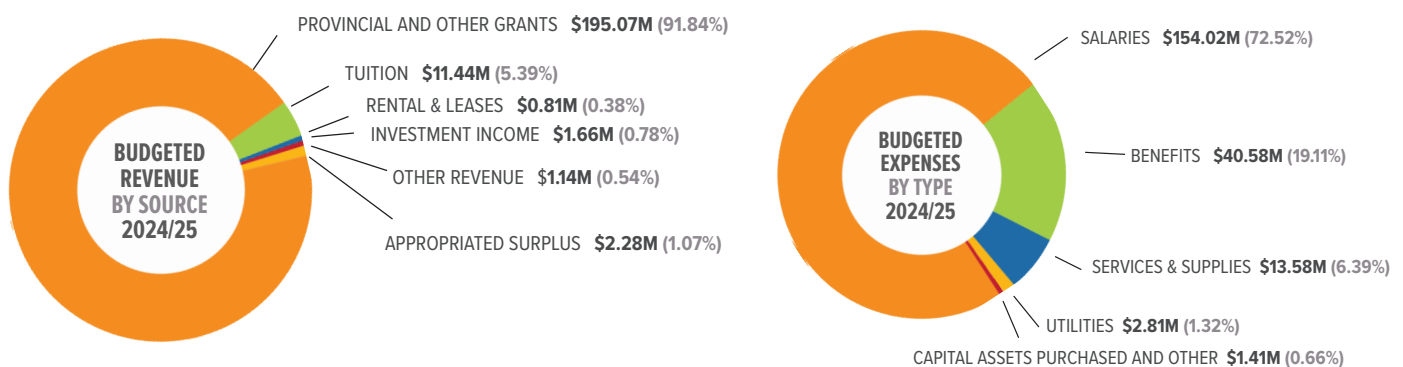
The Operating Fund includes operating grants and other revenues used to fund instructional programs, school and district administration, facilities and IT operations, maintenance, and transportation.

The following table summarizes revenue and expense by object for the Operating Fund — actuals for years 2020/21 to 2022/23, amended budget for 2023/24 and preliminary budget for 2024/25 to 2027/28.

(\$ millions)	2020/21 Actual	2021/22 Actual	2022/23 Actual	2023/24 Budget	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget
<b>Revenues</b>								
Provincial Grants - MECC	\$150.64	\$157.36	\$170.86	\$187.85	\$194.45	\$197.61	\$201.37	\$204.72
Provincial Grants - Other	0.30	0.39	0.33	0.31	0.30	0.30	0.30	0.30
Federal Grants	0.00	0.07	0.23	0.34	0.32	0.32	0.32	0.32
Tuition	4.61	8.16	9.52	10.07	11.44	11.76	11.76	11.76
Other Revenue	0.89	0.89	1.08	1.26	1.14	1.04	1.04	1.04
Rentals and Leases	0.49	0.66	0.83	0.68	0.81	0.81	0.81	0.81
Investment Income	0.35	0.31	1.33	1.20	1.66	0.70	0.70	0.70
<b>Total Revenue</b>	<b>157.28</b>	<b>167.84</b>	<b>184.18</b>	<b>201.71</b>	<b>210.12</b>	<b>212.54</b>	<b>216.30</b>	<b>219.65</b>
<b>Expenses</b>								
Salaries and Benefits	144.50	153.53	164.02	186.33	194.60	198.33	199.71	202.87
Services and Supplies	11.18	13.07	15.47	17.74	16.39	16.31	16.66	17.01
<b>Total Expenses</b>	<b>155.68</b>	<b>166.60</b>	<b>179.49</b>	<b>204.07</b>	<b>210.99</b>	<b>214.64</b>	<b>216.37</b>	<b>219.88</b>
Capital Purchases and Other	2.74	3.13	4.93	1.87	1.41	1.41	1.41	1.41
<b>Surplus (Deficit) for the year</b>	<b>(1.14)</b>	<b>(1.89)</b>	<b>(0.24)</b>	<b>(4.23)</b>	<b>(2.28)</b>	<b>(3.51)</b>	<b>(1.48)</b>	<b>(1.64)</b>
Use of Prior Year Operating Surplus	7.51	6.37	4.47	4.23	2.28			
<b>Operating Surplus (Deficit), end of year</b>	<b>\$6.37</b>	<b>\$4.48</b>	<b>\$4.23</b>	<b>\$-</b>	<b>\$-</b>	<b>\$(3.51)</b>	<b>\$(1.48)</b>	<b>\$(1.64)</b>

For 2024/25 budgeted operating revenue, SD42 is estimating to receive 91.84% from the province and other grants, 5.39% from tuition, 1.07% from prior year appropriated surplus, and 1.70% from other sources. The 2024/25 budgeted operating expenses are allocated for salaries and benefits (91.63%); services and supplies (6.39%); utilities (1.32%); and capital assets purchased and other (0.66%).

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



## OPERATING BUDGET FOUR-YEAR PROJECTIONS

2024/25    2025/26    2026/27    2027/28

(\$ millions)

<b>Ongoing Base Budget Changes</b>				
<b>Incremental Cost Increases</b>				
<b>Changes in Salaries and Benefits</b>				
General wage increase	\$(3.37)	\$-	\$-	\$-
Benefit rate and usage changes	(1.47)	(0.87)	(0.79)	(0.79)
Other	(0.44)	(0.80)	(0.80)	(0.80)
Services, Supplies and Utilities	(0.27)	(0.39)	(0.35)	(0.35)
	<b>(5.55)</b>	<b>(2.06)</b>	<b>(1.94)</b>	<b>(1.94)</b>
<b>Enrolment Driven Changes</b>	<b>0.31</b>	<b>0.35</b>	<b>0.46</b>	<b>0.30</b>
<b>MECC Funding Changes (other than enrolment driven)</b>	<b>3.00</b>			
<b>Revenue and Expense Changes</b>				
Impact of prior year's budget	(0.04)	(2.20)		
International Education	0.70	0.22		
Ridge Meadows College	0.09	0.18		
Other ongoing revenue and expenses	(0.56)			
	<b>0.19</b>	<b>(1.80)</b>	<b>-</b>	<b>-</b>
<b>Total Ongoing Base Budget Changes</b>	<b>(2.05)</b>	<b>(3.51)</b>	<b>(1.48)</b>	<b>(1.64)</b>
<b>Total One-Time Base Budget Changes</b>	<b>0.98</b>			
<b>Total Base Budget Changes (Projected Shortfall)</b>	<b>(1.07)</b>	<b>(3.51)</b>	<b>(1.48)</b>	<b>(1.64)</b>
<b>Total Ongoing Proposed Budget Changes</b>	<b>(0.15)</b>			
<b>Total One-Time Proposed Budget Changes</b>	<b>(1.06)</b>			
<b>Use of Prior Year Surplus</b>	<b>2.28</b>			
<b>Total Projected Shortfall</b>	<b>\$-</b>	<b>\$(3.51)</b>	<b>\$(1.48)</b>	<b>\$(1.64)</b>

### Preliminary Operating Budget Changes

Since 2015/16 enrolment in the school district has been increasing every year, and this trend is projected to continue for the foreseeable future. To effectively support the projected continued enrolment increase and changes in circumstances including the Ministry of Education and Child Care's funding model and allocations, collective agreements with employee groups, and projected inflationary impacts on expenses, the school district has to review existing systems, structures and strategies and, where necessary, implement the changes required.

The base budget was developed based on a thorough review and analysis of all current one-time and ongoing district budget allocations and expected changes in enrolment, revenue, and non-discretionary expenses. The proposed preliminary budget changes were developed through consultation with Student Voice representatives, the Aboriginal Education Advisory Committee, all partner groups, managers, principals, and the board. The budget review process is guided by and aligned with the strategic directions set in the board's strategic plan, school growth plans, divisional operational plans, the strategic facilities plan and budget prioritization principles.

Budget Changes	2024/25 Budget Impact				Total
	FTE	Salaries & Benefits	Supplies, Services & Other	Revenue	
<b>ONGOING BUDGET CHANGES</b>					
<b>Support for Operational Plans</b>					
Facilities Staffing - Technical services manager	(1.00)	\$(150,863)	\$(2,550)	\$-	\$(153,413)
<b>TOTAL ONGOING BUDGET CHANGES</b>	<b>(1.00)</b>	<b>(150,863)</b>	<b>(2,550)</b>	<b>-</b>	<b>(153,413)</b>



Budget Changes	2024/25 Budget Impact				
	FTE	Salaries & Benefits	Supplies, Services & Other	Revenue	Total
<b>ONE-TIME BUDGET CHANGES</b>					
<b>Support for School Growth Plans</b>					
Literacy	(1.00)	(132,829)	20,000		(112,829)
Numeracy			(20,000)		(20,000)
Early Learning - StrongStart	(1.60)	(59,162)	14,000		(45,162)
Secondary Assessment Committee		(18,000)			(18,000)
Safe and Caring Schools	(2.60)	(65,950)	(3,000)		(68,950)
Indigenous Education, Racial Inclusivity and Equity	(1.43)	(223,489)	133,979		(89,510)
Student Voice Leadership	(0.13)	(15,381)	(28,000)		(43,381)
Elementary Administration Staffing		75,486			75,486
School Staffing - Yennadon Elementary	(1.67)	(94,327)	(2,450)		(96,777)
Principal and Vice Principal Mentorship			(7,500)		(7,500)
	<b>(8.43)</b>	<b>(533,652)</b>	<b>107,029</b>	<b>-</b>	<b>(426,623)</b>
<b>Learning Services</b>					
Early Intervention Inclusionary Programming	(11.23)	(206,900)	(30,000)		(236,900)
School Psychologist Assessment	1.50	180,580	(180,580)		-
	<b>(9.73)</b>	<b>(26,320)</b>	<b>(210,580)</b>	<b>-</b>	<b>(236,900)</b>
<b>Support for Operational Plans</b>					
Facilities Staffing - Grounds staffing bank		(22,500)			(22,500)
Human Resources Staffing - HR assistant for health and safety	(1.00)	(84,552)	(1,200)		(85,752)
English Language Learning - District helping teacher		(4,784)			(4,784)
Ridge Meadows College	(1.50)	(111,110)	(17,259)	130,025	1,656
	<b>(2.50)</b>	<b>(222,946)</b>	<b>(18,459)</b>	<b>130,025</b>	<b>(111,380)</b>
<b>Student Transportation</b>			<b>(380,135)</b>	<b>96,768</b>	<b>(283,367)</b>
<b>Use of Prior Year Surplus</b>				<b>2,280,824</b>	<b>2,280,824</b>
<b>TOTAL ONE-TIME BUDGET CHANGES</b>	<b>(20.66)</b>	<b>(784,362)</b>	<b>(502,144)</b>	<b>2,507,617</b>	<b>1,221,111</b>
<b>TOTAL BUDGET CHANGES</b>	<b>(21.66)</b>	<b>\$(935,227)</b>	<b>\$(504,694)</b>	<b>\$2,507,617</b>	<b>\$1,067,696</b>

## Special Purpose Fund

The Special Purpose Fund is comprised of separate funds established to track revenue and expenses received from the Ministry of Education and Child Care and other sources that have restrictions on how the funds are spent. The following special purpose funds have been included in the 2024/25 preliminary budget:

- Classroom Enhancement Fund (CEF)
- Learning Improvement Fund (LIF)
- Annual Facility Grants (AFG) (excluding amounts paid via bylaw certificates of approval)
- Official Languages in Education Programs (OLEP)
- Feeding Futures School Food Programs (FFSFP)
- CommunityLINK
- Early Learning Programs and Projects
- Mental Health in Schools
- First Nation Student Transportation
- Dual Credit Project Funds
- Youth Education Support Fund
- Scholarships and Bursaries
- School Generated Funds (restricted contributions only)

The following table summarizes budgeted deferred contributions, revenue, and expenses for all special purpose funds — actuals for years 2020/21 to 2022/23, amended budget for 2023/24 and preliminary budget for 2024/25 to 2027/28.

(\$ millions)	2020/21 Actual	2021/22 Actual	2022/23 Actual	2023/24 Budget	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget
Deferred Revenue, beginning of year	\$1.38	\$1.56	\$1.76	\$1.98	\$1.60	\$1.59	\$1.59	\$1.59
<b>Contributions Received</b>								
Provincial Grants - MECC	22.37	21.65	25.32	29.85	27.26	27.17	27.17	27.17
Other	2.25	3.54	4.87	5.20	5.20	5.20	5.20	5.20
Investment Income		0.01	0.05	-	-	-	-	-
<b>Total Contributions Received</b>	<b>24.62</b>	<b>25.20</b>	<b>30.24</b>	<b>35.05</b>	<b>32.46</b>	<b>32.37</b>	<b>32.37</b>	<b>32.37</b>
Less: Allocated to Revenue or Recovered by MECC	(24.44)	(25.00)	(30.02)	(35.43)	(32.47)	(32.37)	(32.37)	(32.37)
Deferred Revenue, end of year	1.56	1.76	1.98	1.60	1.59	1.59	1.59	1.59
<b>Allocated to Revenue</b>								
Provincial Grants	22.30	21.61	25.22	30.23	27.26	27.17	27.17	27.17
Other Revenue	2.14	3.38	4.74	5.20	5.20	5.20	5.20	5.20
Investment Income	-	0.01	0.04	-	-	-	-	-
<b>Total Allocated to Revenue</b>	<b>24.44</b>	<b>25.00</b>	<b>30.00</b>	<b>35.43</b>	<b>32.46</b>	<b>32.37</b>	<b>32.37</b>	<b>32.37</b>
<b>Expenses</b>								
Salaries and Benefits	18.32	18.81	22.87	27.72	25.40	25.37	25.37	25.37
Service and Supplies	3.20	5.41	6.75	7.20	6.87	6.81	6.81	6.81
<b>Total Expenses</b>	<b>21.52</b>	<b>24.22</b>	<b>29.62</b>	<b>34.92</b>	<b>32.27</b>	<b>32.18</b>	<b>32.18</b>	<b>32.18</b>
Capital Purchases Transferred to the Capital Fund	2.92	0.78	0.38	0.51	0.19	0.19	0.19	0.19
<b>Total Expenses and Capital Purchases</b>	<b>24.44</b>	<b>25.00</b>	<b>30.00</b>	<b>35.43</b>	<b>32.46</b>	<b>32.37</b>	<b>32.37</b>	<b>32.37</b>
Net Revenue (Expense)	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-

### Classroom Enhancement Fund

For 2024/25, the Maple Ridge - Pitt Meadows School District has been provided with a preliminary Classroom Enhancement Fund (CEF) allocation of \$22.63 million, sufficient to fund an estimated 177.28 FTE teachers and overhead costs of \$0.81 million. It is estimated that an additional \$0.83 million will be required to fund the 184.04 FTE teachers needed to fulfill the collective agreement obligations funded under CEF.

	FTE	Salaries & Benefits	Supplies, Services & Other	Revenue	Total
Classroom Enhancement Fund Grant		\$-	\$-	\$22,625,322	\$22,625,322
Estimated Additional Funding Required				831,301	831,301
Preliminary Staffing Plan	184.04	(22,645,252)			(22,645,252)
CEF Substitutes		(390,989)			(390,989)
Educational Leadership	1.70	(284,663)			(284,663)
Facilities & Other Implementation Costs	1.55	(116,219)	(19,500)		(135,719)
<b>Total Classroom Enhancement Fund</b>	<b>187.29</b>	<b>\$(23,437,123)</b>	<b>\$(19,500)</b>	<b>\$23,456,623</b>	<b>\$-</b>

### Annual Facilities Grant

For 2024/25, the Maple Ridge - Pitt Meadows School District has been provided with a special purpose annual facilities grant allocation of \$0.52 million and a capital annual facilities grant allocation of \$2.79 million. The annual facilities grant spending plan for 2024/25 is presented in the following tables.



Location	AFG Project Description (Special Purpose Fund)	Budget
Blue Mountain Elementary	Repaint gym lines	\$5,595
District Wide	Capital Asset Management System	44,051
District Wide	Project management annual software license	8,459
District Wide	Accessibility enhancements	30,000
District Wide	Support spaces enhancement	100,000
District Wide	Exterior/interior painting	164,000
Fairview Elementary	Repaint doors	2,000
Garibaldi Secondary	Accessibility - move café service counter and flooring	20,000
Garibaldi Secondary	Re-bench 2 sanitary catch basins	3,000
Golden Ears Elementary and Blue Mountain Elementary	Stucco/cladding investigation	15,051
Golden Ears Elementary	Boiler repair	30,000
Golden Ears Elementary	Replace kitchen and vestibule flooring in staff room 1021	8,420
Golden Ears Elementary	Replace hard flooring in room 1073, 1074, 1078	27,786
Laity View Elementary	Repair perimeter soffits and door paint	4,000
Laity View Elementary	Replace carpet in office 1026A	2,043
Laity View Elementary	Replace carpet and vinyl flooring in classroom 1032	8,741
Laity View Elementary	Re-bench 1 sanitary catch basin	2,000
Maple Ridge Elementary	Re-bench 1 sanitary catch basin	2,000
Samuel Robertson Technical Secondary	Resurface gym floor	7,765
Samuel Robertson Technical Secondary	Replace ceiling in girls washroom	25,000
Thomas Haney Secondary	Replace carpet (main admin)	7,686
<b>Total AFG Special Purpose Fund</b>		<b>\$517,597</b>

Location	AFG Project Description (Capital Fund)	Budget
District Wide	Miscellaneous mechanical repairs	\$100,000
Edith McDermott Elementary	Design boiler system	30,000
Edith McDermott Elementary	Design for HVAC system upgrades	70,000
Garibaldi Secondary	Theatre lighting	24,000
Garibaldi Secondary	Refinish gymnasium floors	48,300
Garibaldi Secondary	Parking lot paving repairs	65,000
Golden Ears Elementary	Wall carpet removal	100,000
Kanaka Creek Elementary	Variable air volume box airflow sensors	5,200
Kanaka Creek Elementary	New toilet partitions	100,000
Laity View Elementary	Replace hard flooring in four classrooms	37,000
Laity View Elementary	Replace roof top unit RTU-1	125,000
Laity View Elementary	Replace boilers	250,000
Maple Ridge Elementary	Replace flooring in two washrooms and vestibule to exit door	11,000
Maple Ridge Secondary	Replace DHW lines - Phase 1	50,000
Operations Building	Replace boilers	268,279
Riverside Centre	Upgrade Digital Control (DDC) controls	100,000
Samuel Robertson Technical School	DDC panel upgrade	76,839
Thomas Haney Secondary	Replace carpet in learning centre	6,000
Thomas Haney Secondary	DDC panel upgrade	150,000
Websters Corner Elementary	Repair buckling metal cladding	125,000
Websters Corner Elementary	Reroof sections 1 - 1 a, b & c	235,000
Westview Secondary	Reroof sections 16, 17, 23 and 24 a & b	790,000
Whonnock Elementary	Tank liner	24,000
<b>Total AFG Capital Fund</b>		<b>\$2,790,618</b>
<b>Total Annual Facilities Grant</b>		<b>\$3,308,215</b>

## Capital Fund

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

The following table summarizes the changes in the Capital Fund — actuals for years 2020/21 to 2022/23, amended budget for 2023/24 and preliminary budget for 2024/25 to 2027/28.

(\$ millions)	2020/21 Actual	2021/22 Actual	2022/23 Actual	2023/24 Budget	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget
<b>Capital Surplus, beginning of year</b>	\$87.23	\$89.25	\$89.22	\$79.90	\$78.83	\$76.50	\$74.66	\$73.11
<b>Revenues</b>								
Provincial Grants - MECC	-	-	-	-	-	-	-	-
School Site Acquisition Fees	0.19	-	-	-	-	-	-	-
Investment Income	0.08	0.06	0.30	0.47	-	-	-	-
Other Revenue	0.16	0.04	0.05	-	-	-	-	-
Amortization of Deferred Capital Revenue	6.46	6.55	6.68	6.77	6.75	7.69	9.94	9.94
<b>Total Revenue</b>	<b>6.89</b>	<b>6.65</b>	<b>7.03</b>	<b>7.24</b>	<b>6.75</b>	<b>7.69</b>	<b>9.94</b>	<b>9.94</b>
<b>Expenses</b>								
Amortization of Tangible Capital Assets	10.55	10.60	10.65	10.69	10.68	11.37	13.33	12.33
<b>Total Expenses</b>	<b>10.55</b>	<b>10.60</b>	<b>10.65</b>	<b>10.69</b>	<b>10.68</b>	<b>11.37</b>	<b>13.33</b>	<b>12.33</b>
<b>Net Transfers from other funds</b>								
Tangible Capital Assets Purchased	4.96	2.00	1.12	1.32	0.52	0.76	0.76	1.76
Local Capital	0.72	1.92	4.19	1.06	1.08	1.08	1.08	1.08
<b>Total Net Transfers</b>	<b>5.68</b>	<b>3.92</b>	<b>5.31</b>	<b>2.38</b>	<b>1.60</b>	<b>1.84</b>	<b>1.84</b>	<b>2.84</b>
<b>Capital Surplus (Deficit) for the year</b>	<b>2.02</b>	<b>(0.03)</b>	<b>1.69</b>	<b>(1.07)</b>	<b>(2.33)</b>	<b>(1.84)</b>	<b>(1.55)</b>	<b>0.45</b>
<b>Prior Period Adjustment</b>	-	-	(11.01)	-	-	-	-	-
<b>Use of Prior Year Operating Surplus</b>	-	-	-	-	-	-	-	-
<b>Accumulated Capital Surplus, end of year</b>	<b>\$89.25</b>	<b>\$89.22</b>	<b>\$79.90</b>	<b>\$78.83</b>	<b>\$76.50</b>	<b>\$74.66</b>	<b>\$73.11</b>	<b>\$73.56</b>

The following table presents capital projects supported by the provincial government and the estimated capital spending associated with these projects over the current year and next four years. The funding for Harry Hooge Elementary addition and seismic upgrade and Pitt Meadows Secondary seismic replacement school projects have not yet been confirmed by the Ministry of Education and Child Care. The budgeted amounts for these two projects are the estimated costs included in the 2023-2028 Capital Plan submitted in June 2023 and are excluded from the table due to uncertainty on the funding approval and project schedule.

Facility Name	Project Description	Estimated Project Value	Amount Funded by Others	Local Funding	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget
Eric Langton Elementary	Seismic Replacement and Expansion	\$48.86	\$46.36	\$2.50	\$22.00	\$17.00	\$4.00	\$-
Edith McDermott Elementary	SEP – HVAC Upgrades	0.90	0.90		0.90			
Edith McDermott Elementary	CNCP – HVAC Upgrades	0.55	0.55		0.55			
Edith McDermott Elementary	PEP – Universally Accessible Playground Equipment	0.20	0.20		0.19			
Edith McDermott Elementary	FIP – Kitchen Equipment and Upgrade	0.06	0.06		0.06			
Garibaldi Secondary	FIP – Kitchen Equipment and Upgrade	0.03	0.03		0.03			
Various Sites	FIP – Kitchen Equipment and Upgrade	0.02	0.02		0.02			
<b>Total</b>		<b>\$50.62</b>	<b>\$48.12</b>	<b>\$2.50</b>	<b>\$23.75</b>	<b>\$17.00</b>	<b>\$4.00</b>	<b>\$-</b>

## Local Capital

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

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

### Local Capital Budget Summary

(\$ millions)	2024/25 Proposed Preliminary Budget	Identified Funding Requirements
Contingency Reserve Held in Local Capital	\$2.11	\$0.09
IT Capital Plan	0.85	3.48
Facilities Equipment and Vehicles	0.18	
Child Care Capital	0.17	
Emergency Preparedness	0.01	
Virtual Boardroom	0.01	
Strategic Facilities Plan Implementation		
New Temporary Classrooms	1.83	
Capital Planning	0.29	
Sustainability		
HVAC Upgrades	0.40	
Other Sustainability Upgrades	0.20	
Other Facilities Renewal	0.59	1.81
Capital Cost Share	0.70	
<b>Total Local Capital</b>	<b>\$7.25</b>	<b>\$5.38</b>

### Contingency Reserve Held in Local Capital

The Board of Education is responsible for ensuring the district is protected financially from extraordinary circumstances that would negatively impact school district operations and the education of students. To discharge this responsibility, the board has established a contingency reserve from available operating surplus, which will be used to mitigate any negative impact such circumstances might cause.

Existing school district budgets are not sufficient to support the procurement or timely replacement of school district assets. The budget required to complete the building maintenance projects identified through facility condition assessments far exceeds the annual facilities grant and the capital funding for building enhancement projects received by School District No. 42. This means that the deferred maintenance for school district facilities continues to grow and the facility condition index for school district facilities continues to deteriorate. Also, the local capital investment priorities identified in the Strategic Facilities Plan far exceed the funds available under local capital.

Major equipment failures must be covered from the contingency reserve. These include, but are not limited to, the following: building envelope remediation, roof repairs or replacement, boiler replacements, server replacements, and shop equipment replacements. In addition, the board is responsible for any cost overruns incurred on Ministry of Education and Child Care funded capital projects and this is the only fund available to cover such costs.

By board policy, a contingency reserve of at least 1% of operating expenditures and not exceeding 3% of operating expenditures shall be maintained (\$2.11 million to \$6.33 million of 2024/25 operating expenditures). The current balance of \$2.02 million is held in local capital and equates to 0.96% of 2024/25 operating expenditures. An increase to the contingency reserve of \$0.09 million is proposed to meet the 1% minimum.





Maple Ridge - Pitt Meadows School District No. 42

22225 Brown Avenue  
Maple Ridge, BC  
V2X 8N6