



PROPOSED PRELIMINARY BUDGET 2024/25

APRIL 17, 2024



PROPOSED PRELIMINARY BUDGET 2024/25

MAPLE RIDGE - PITT MEADOWS SCHOOL DISTRICT NO. 42

Maple Ridge, BC, Canada
V2X 8N6
www.sd42.ca



ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

This Meritorious Budget Award is presented to:

MAPLE RIDGE-PITT MEADOWS SCHOOL DISTRICT 42

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2023–2024.

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




John W. Hutchison
President


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

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Executive Summary



Organizational Section



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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

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BOARD CHAIR

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VICE-CHAIR

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TRUSTEE

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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.

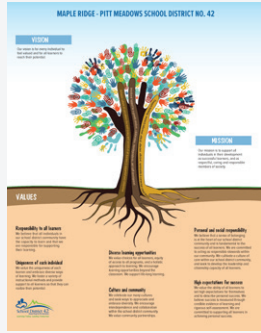
OPERATING FUND: The Operating Fund includes operating grants and other revenue used to fund instructional programs, school and district administration, facilities and IT operations, maintenance, and transportation.

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.

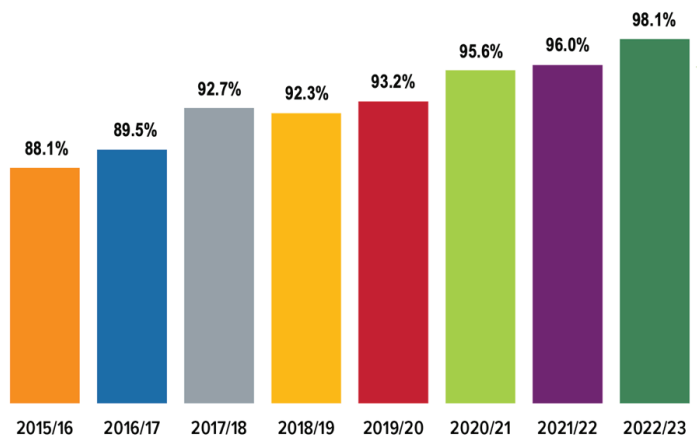
STUDENT ACHIEVEMENT

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

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 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.

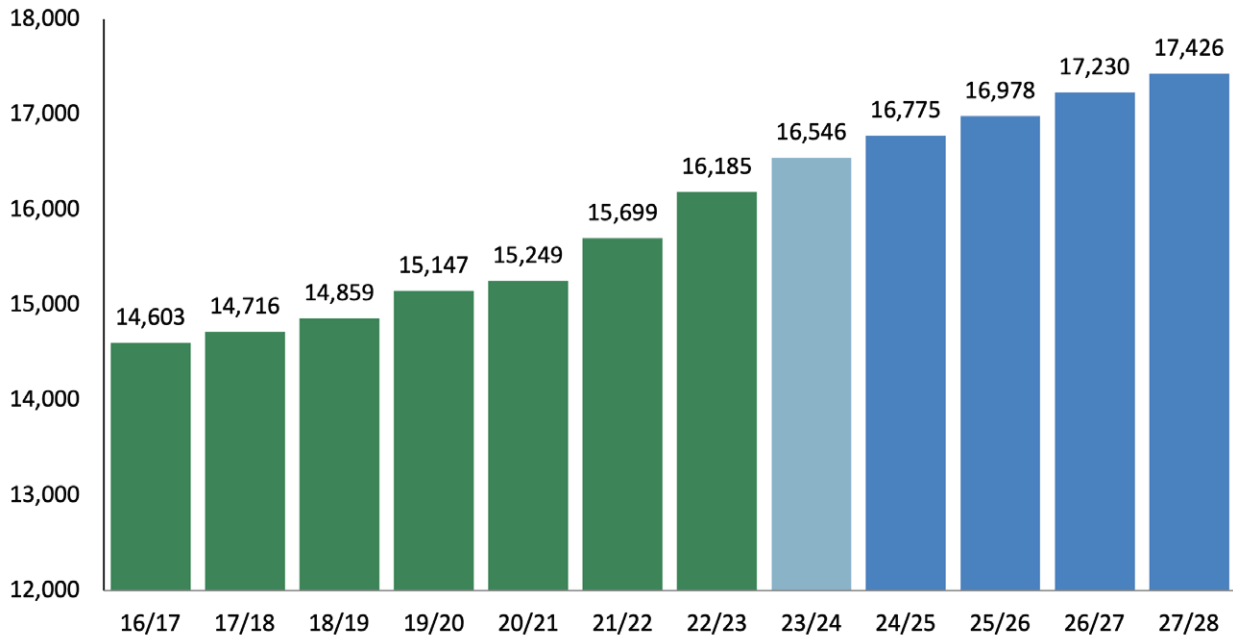
Individuals who wish to share their views on the Proposed Preliminary Budget are also invited to participate in the online budget survey open from April 18 to 12:00pm (noon) on April 25, 2024.

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
Total FTE	1,547.18	1,653.93	1,698.78	1,786.97	1,843.28	1,917.25	1,988.89	2,079.15	2,129.28
Student to Staff Ratio	9.72	9.17	9.00	8.72	8.37	8.38	8.35	8.17	8.08

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
Revenues								
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
Total Revenue	188.61	199.49	221.21	244.38	249.33	252.60	258.61	261.96
Expenses								
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
Total Expenses	187.75	201.41	219.76	249.68	253.94	258.19	261.88	264.39
Interfund Transfers	-	-	-	-	-	-	-	-
Surplus (Deficit) for the year	0.86	(1.92)	1.45	(5.30)	(4.61)	(5.59)	(3.27)	(2.43)
Accumulated Surplus, beginning of year								
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)					
Total Accumulated Surplus, beginning of year	94.75	95.61	82.68	84.13	78.83	74.22	68.63	65.36
Accumulated Surplus, end of year	\$95.61	\$93.69	\$84.13	\$78.83	\$74.22	\$68.63	\$65.36	\$62.93

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
Revenues				
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
Total Revenue	210.12	32.46	6.75	249.33
Expenses				
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
Total Expenses	210.99	32.27	10.68	253.94
Interfund Transfers	1.41	0.19	(1.60)	-
Surplus (Deficit) for the year	(2.28)	-	(2.33)	(4.61)
Accumulated Surplus, beginning of year				
Opening Balance	(2.28)		78.83	76.55
Budgeted Use of Prior Year Surplus	2.28			2.28
Prior Period Adjustment				-
Total Accumulated Surplus, beginning of year	-	-	78.83	78.83
Accumulated Surplus, end of year	\$(2.28)	\$-	\$76.50	\$74.22

Operating Fund

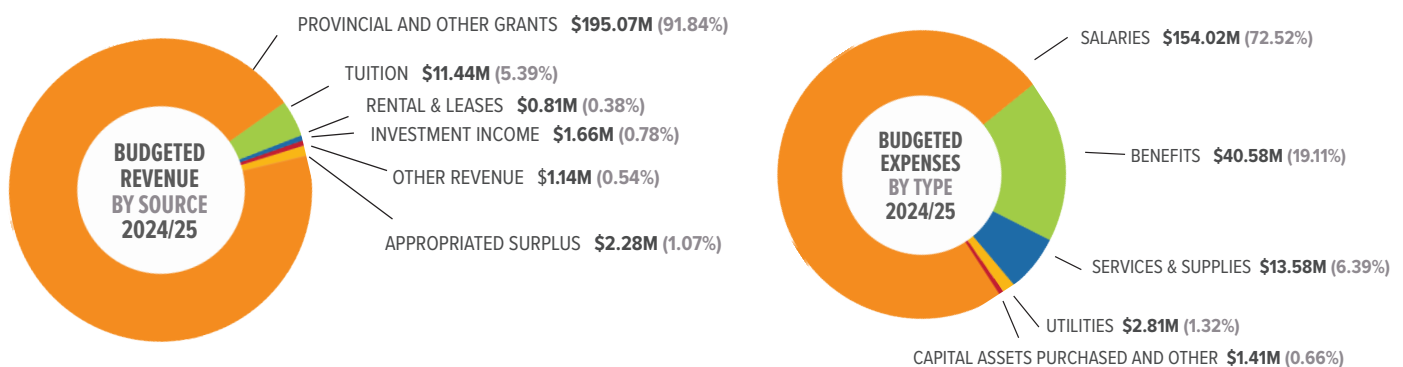
The Operating Fund includes operating grants and other revenues used to fund instructional programs, school and district administration, facilities and IT operations, maintenance, and transportation.

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
Revenues								
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
Total Revenue	157.28	167.84	184.18	201.71	210.12	212.54	216.30	219.65
Expenses								
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
Total Expenses	155.68	166.60	179.49	204.07	210.99	214.64	216.37	219.88
Capital Purchases and Other	2.74	3.13	4.93	1.87	1.41	1.41	1.41	1.41
Surplus (Deficit) for the year	(1.14)	(1.89)	(0.24)	(4.23)	(2.28)	(3.51)	(1.48)	(1.64)
Use of Prior Year Operating Surplus	7.51	6.37	4.47	4.23	2.28			
Operating Surplus (Deficit), end of year	\$6.37	\$4.48	\$4.23	\$-	\$-	\$(3.51)	\$(1.48)	\$(1.64)

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)

Ongoing Base Budget Changes				
Incremental Cost Increases				
Changes in Salaries and Benefits				
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)
	(5.55)	(2.06)	(1.94)	(1.94)
Enrolment Driven Changes	0.31	0.35	0.46	0.30
MECC Funding Changes (other than enrolment driven)	3.00			
Revenue and Expense Changes				
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)			
	0.19	(1.80)	-	-
Total Ongoing Base Budget Changes	(2.05)	(3.51)	(1.48)	(1.64)
Total One-Time Base Budget Changes	0.98			
Total Base Budget Changes (Projected Shortfall)	(1.07)	(3.51)	(1.48)	(1.64)
Total Ongoing Proposed Budget Changes	(0.15)			
Total One-Time Proposed Budget Changes	(1.06)			
Use of Prior Year Surplus	2.28			
Total Projected Shortfall	\$-	\$(3.51)	\$(1.48)	\$(1.64)

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				
	FTE	Salaries & Benefits	Supplies, Services & Other	Revenue	Total
ONGOING BUDGET CHANGES					
Support for Operational Plans					
Facilities Staffing - Technical services manager	(1.00)	\$(150,863)	\$(2,550)	\$-	\$(153,413)
TOTAL ONGOING BUDGET CHANGES	(1.00)	(150,863)	(2,550)	-	(153,413)



Budget Changes	2024/25 Budget Impact				
	FTE	Salaries & Benefits	Supplies, Services & Other	Revenue	Total
ONE-TIME BUDGET CHANGES					
Support for School Growth Plans					
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)
	(8.43)	(533,652)	107,029	-	(426,623)
Learning Services					
Early Intervention Inclusionary Programming	(11.23)	(206,900)	(30,000)		(236,900)
School Psychologist Assessment	1.50	180,580	(180,580)		-
	(9.73)	(26,320)	(210,580)	-	(236,900)
Support for Operational Plans					
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
	(2.50)	(222,946)	(18,459)	130,025	(111,380)
Student Transportation			(380,135)	96,768	(283,367)
Use of Prior Year Surplus				2,280,824	2,280,824
TOTAL ONE-TIME BUDGET CHANGES	(20.66)	(784,362)	(502,144)	2,507,617	1,221,111
TOTAL BUDGET CHANGES	(21.66)	\$(935,227)	\$(504,694)	\$2,507,617	\$1,067,696

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
Contributions Received								
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	-	-	-	-	-
Total Contributions Received	24.62	25.20	30.24	35.05	32.46	32.37	32.37	32.37
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
Allocated to Revenue								
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	-	-	-	-	-
Total Allocated to Revenue	24.44	25.00	30.00	35.43	32.46	32.37	32.37	32.37
Expenses								
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
Total Expenses	21.52	24.22	29.62	34.92	32.27	32.18	32.18	32.18
Capital Purchases Transferred to the Capital Fund	2.92	0.78	0.38	0.51	0.19	0.19	0.19	0.19
Total Expenses and Capital Purchases	24.44	25.00	30.00	35.43	32.46	32.37	32.37	32.37
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)
Total Classroom Enhancement Fund	187.29	\$(23,437,123)	\$(19,500)	\$23,456,623	\$-

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
Total AFG Special Purpose Fund		\$517,597

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
Total AFG Capital Fund		\$2,790,618
Total Annual Facilities Grant		\$3,308,215

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
Capital Surplus, beginning of year	\$87.23	\$89.25	\$89.22	\$79.90	\$78.83	\$76.50	\$74.66	\$73.11
Revenues								
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
Total Revenue	6.89	6.65	7.03	7.24	6.75	7.69	9.94	9.94
Expenses								
Amortization of Tangible Capital Assets	10.55	10.60	10.65	10.69	10.68	11.37	13.33	12.33
Total Expenses	10.55	10.60	10.65	10.69	10.68	11.37	13.33	12.33
Net Transfers from other funds								
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
Total Net Transfers	5.68	3.92	5.31	2.38	1.60	1.84	1.84	2.84
Capital Surplus (Deficit) for the year	2.02	(0.03)	1.69	(1.07)	(2.33)	(1.84)	(1.55)	0.45
Prior Period Adjustment	-	-	(11.01)	-	-	-	-	-
Use of Prior Year Operating Surplus	-	-	-	-	-	-	-	-
Accumulated Capital Surplus, end of year	\$89.25	\$89.22	\$79.90	\$78.83	\$76.50	\$74.66	\$73.11	\$73.56

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			
Total		\$50.62	\$48.12	\$2.50	\$23.75	\$17.00	\$4.00	\$-

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	
Total Local Capital	\$7.25	\$5.38

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.



Executive Summary



Organizational Section



Financial Section

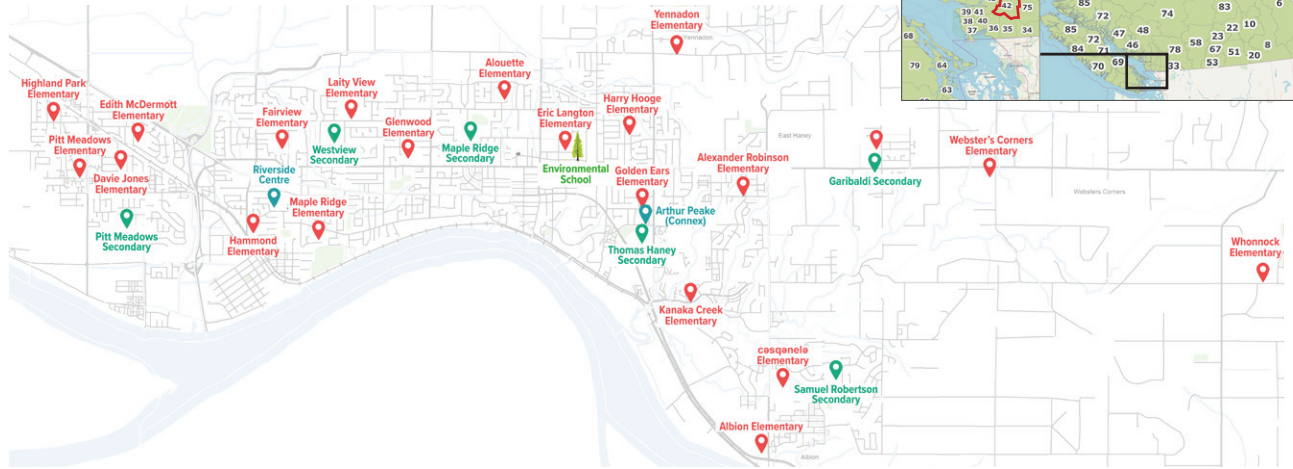


Informational Section

ORGANIZATIONAL SECTION

DISTRICT OVERVIEW

Maple Ridge – Pitt Meadows 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 \$2.05M will be partially offset by a one-time base budget surplus of \$0.98M, resulting in a total base budget shortfall of \$1.07M. This is estimated to be followed by budget funding shortfalls of approximately \$3.51M for 2025/26, \$1.48M for 2026/27, and \$1.64M 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. 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 Ministry of Education and Child Care by June 30, 2024. The school district developed a preliminary budget that supports its vision and considers its shared priorities and the needs of its community of learners.

Board of Education

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

			
ELAINE YAMAMOTO BOARD CHAIR	KIM DUMORE VICE-CHAIR	HUDSON CAMPBELL TRUSTEE	GABRIEL LIOSIS TRUSTEE
			
MIKE MURRAY TRUSTEE	PASCALE SHAW TRUSTEE	KATIE SULLIVAN TRUSTEE	

District Leadership

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

MAPLE RIDGE - PITT MEADOWS SCHOOL DISTRICT NO. 42

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.

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.

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.

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.





Strategic Directions

- 1 INCLUSIVE CULTURE OF CARE AND BELONGING WHERE THE WELL-BEING, DIVERSITY, IDENTITY, AND SUCCESS OF ALL LEARNERS IS SUPPORTED AND CELEBRATED.
- 2 INTENTIONAL SUPPORT FOR A GROWTH MINDSET, COLLABORATION, INTERDEPENDENCE, AND STAFF DEVELOPMENT.
- 3 FORWARD-THINKING, RESEARCH-INFORMED, EFFECTIVE, EFFICIENT, SUSTAINABLE, VALUE-BASED AND CONNECTED SCHOOL DISTRICT.

Strategic Priorities and Goals

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

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

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

Board of Education

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



Education

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



Business Operations

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



Human Resources

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



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



Information Technology

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



School Growth Plans

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

	AR	SI	SEL	NU	LIT	EQ	Big Ideas
ELEMENTARY SCHOOLS							
Albion							Classroom-based focus on literacy and numeracy for improvement with strategies, improving sense of belonging
Alexander Robinson							FPPL focus, building connections
Alouette							6Rs - sense of belonging, improving numeracy skills
Blue Mountain							Self-regulation, equity, development of reading and writing skills
c'usqunela							Community connection, Indigenous ways of knowing, fine arts focus to build community
Davie Jones							Foster a love of math through targeted interventions, improve reading skills
Edith McDermott							Continue building connections and sense of belonging for students with Indigenous ancestry, continue improving literacy and numeracy skills
Environmental School							Place-based learning, connection and community
Eric Langton							Improve confidence in reading, development of reading skills, building connections
Fairview							Indigenous world views to create a sense of belonging, trauma informed practices
Glenwood							Bridge learning gaps in literacy and numeracy, building community
Golden Ears							Improving engagement in reading using literacy intervention frameworks
Hammond							SEL through fine arts, literacy strategies
Harry Hooge							Sense of belonging, celebrating individuality, targeted literacy strategies
Highland Park							Developing literacy skills, celebrating diversity, building community
Kanaka Creek							Development of literacy skills, inclusion, sense of belonging
Laity View							Improving writing skills, students see themselves reflected in the learning
Maple Ridge Elementary							Building resiliency, develop student confidence in writing
Pitt Meadows Elementary							Improve reading comprehension and love of reading, developing resiliency
Webster's Corners							Build engagement for reading, community
Whonnock							Improving reading strategies, building positive connections and community
Yennadon							Collaboration and community, self-regulation supports, SEL strategies
SECONDARY SCHOOLS							
Garibaldi Secondary							First Peoples Principles of learning, anti-racism, inclusion and diversity
Maple Ridge Secondary							Culture and climate - equity, diversity, sense of belonging, inclusion, assessment practices
Pitt Meadows Secondary							Culturally responsible teaching practices, diverse assessment practices, belonging and inclusion
Samuel Robertson Technical							UDL, trauma informed approach to teaching and learning, sense of belonging
Thomas Haney Secondary							Fostering belonging and care, community, anti-racism, further development of self-directed learning skills
Westview Secondary							Community, belonging, trauma informed practiced, numeracy, anti-racism
OTHER SCHOOLS AND PROGRAMS							
District Alternate							Community and care, Indigenous embedded, place-based learning
Aboriginal Education							Building connections and community belonging
Riverside Centre, Continuing Education, Connected Learning Community							Assessment, culture and climate

BUDGET BACKGROUND

This budget has been prepared in accordance with Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia supplemented by Regulations 257/2010 and 198/2011 issued by the Province of British Columbia Treasury Board. This Section requires that the budget be prepared in accordance with Canadian public sector accounting standards except in regard to the accounting for government transfers. For more information about the basis of accounting used please refer to <https://www2.gov.bc.ca/gov/content/education-training/k-12/administration/resource-management/school-district-financial-reporting>

As required by the Ministry of Education and Child Care (MECC) and Canadian Public Sector Accounting Board, the Maple Ridge - Pitt Meadows School District tracks and reports revenue and expenditures under three separate funds: the Operating Fund, the Special Purpose Fund and the Capital Fund.

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

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

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

REVENUE AND EXPENDITURES

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

Grants	Includes provincial grants received from the provincial or federal government.
Tuition	Includes tuition fees for non-resident students and eligible continuing education courses.
Rentals and Leases	Includes all revenue from rentals and leases of school district facilities.
Investment Income	Includes revenue from funds deposited by the school district in term deposits or other investments and all other investment income.
Other Revenue	Includes donations, fundraising, and other locally generated revenue.
Salaries and Benefits	All salaries paid to employees and all benefits paid on behalf of employees including contributions to pension plans; Canada Pension Plan, Employment Insurance, and WorkSafeBC premiums; extended health tax; and the cost for extended health and dental benefit plans.
Services and Supplies	Includes the cost of supplies, materials, services rendered, and utilities.
Capital Asset Purchases	Includes the cost of capital assets purchased.



CONTINGENCY RESERVE

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.

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

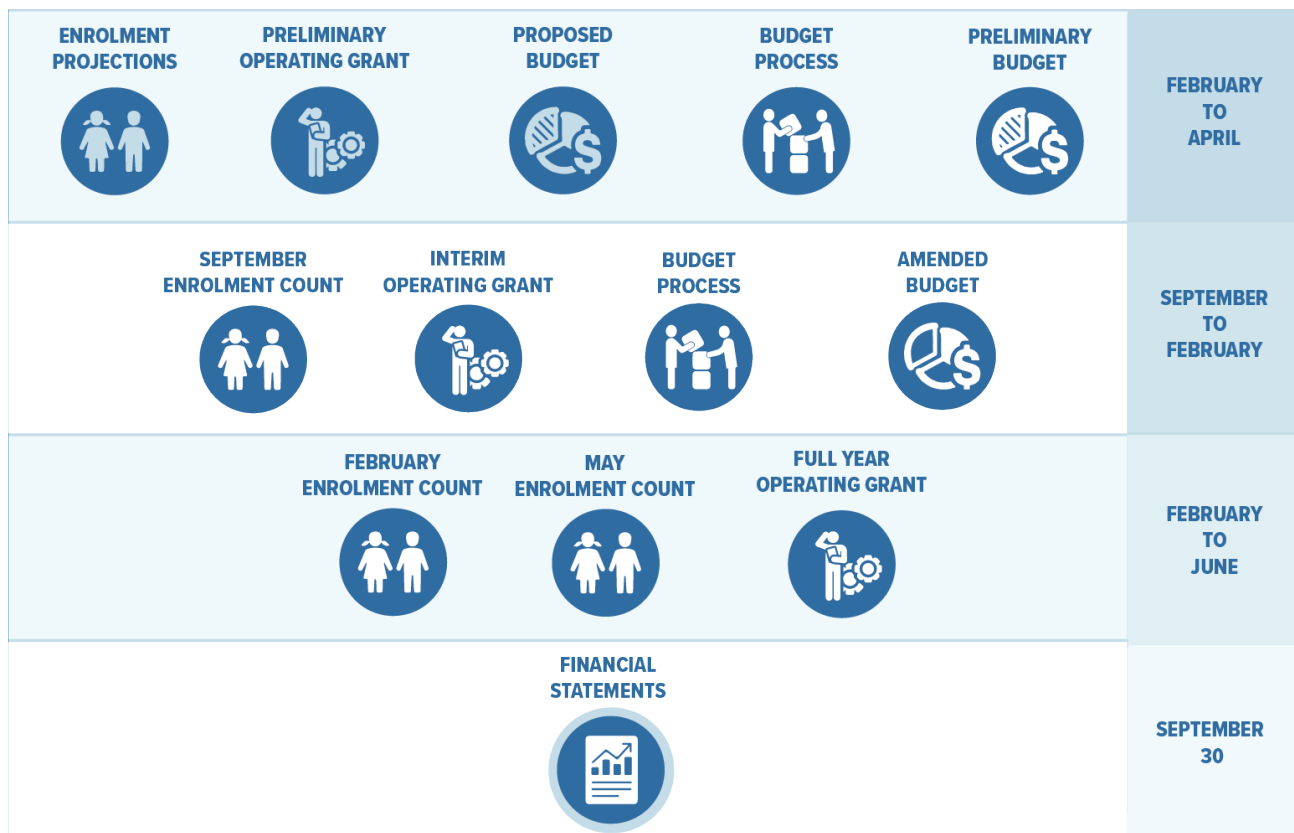
Budget Process

In accordance with the School Act, school districts in the province must approve a balanced budget and submit it to the Ministry of Education and Child Care by June 30, 2024. The Maple Ridge – Pitt Meadows School District has developed a preliminary budget that supports its vision, mission, and values, and considers its shared priorities and the needs of its community of learners. This budget was prepared in accordance with board *Policy 4203: Budget Planning and Reporting*.

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

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

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



Budget Implementation, Monitoring and Reporting

The budget is a “living” document. To this end, the board, through policy, intends to provide appropriate flexibility in budget management to enable management to maximize the use of fiscal resources while exercising effective budget control.

The superintendent and secretary treasurer are delegated the responsibility for overall management of the educational and operational programs that are supported by the board-approved annual budget. The secretary treasurer is specifically responsible for the financial management of the budget and all financial reports.

The secretary treasurer or designate is authorized to approve budget transfers within the board-approved budget in order to facilitate meeting contractual obligations, statutory requirements, approved staffing complement, or approved educational/operational objectives. Permanent budget transfers that are not formula driven and result in increased or decreased staffing levels must be approved by the board. In addition, budget transfer requests that would materially alter the board-approved fiscal plan must be approved by the board.

Under the approval of the secretary treasurer, expenditure estimates may be exceeded where directly-related revenue sources fully provide for the increased expenditure.

Unless otherwise instructed by the board, quarterly financial reports shall be presented to the board providing a “macro” (summative) status of the performance against budget. These reports will also include an analysis of budget variances and identification of same with an explanation of any variances in excess of 10% of the budget amount.



Preliminary Budget Process and Consultation Timeline

The table below summarizes the budget and consultation process for our school district.

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

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 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.



Executive Summary



Organizational Section



Financial Section



Informational Section

FINANCIAL SECTION

PRELIMINARY BUDGET 2024/25

This section includes the preliminary (annual) budget for 2024/25, detailed information by fund for years 2020/21 to 2027/28, and the proposed preliminary budget changes for 2024/25.

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

Revenue and Expense (All Funds Combined)

The following table summarizes revenue and expense by object for all funds — actuals for years 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
Revenues								
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
Total Revenue	188.61	199.49	221.21	244.38	249.33	252.60	258.61	261.96
Expenses								
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
Total Expenses	187.75	201.41	219.76	249.68	253.94	258.19	261.88	264.39
Interfund Transfers	-	-	-	-	-	-	-	-
Surplus (Deficit) for the year	0.86	(1.92)	1.45	(5.30)	(4.61)	(5.59)	(3.27)	(2.43)
Accumulated Surplus, beginning of year								
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)					
Total Accumulated Surplus, beginning of year	94.75	95.61	82.68	84.13	78.83	74.22	68.63	65.36
Accumulated Surplus, end of year	\$95.61	\$93.69	\$84.13	\$78.83	\$74.22	\$68.63	\$65.36	\$62.93

Source: 2020/21 - 2022/23 Audited Financial Statements, 2023/24 amended budget, and estimates for future years. The prior period adjustment for 2022/23 relates to an accounting policy change for asset retirement obligations.

The surplus (deficit) for the year is comprised of operating surplus (deficit) and capital surplus (deficit) for the year. All Operating Fund deficits have been funded 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.

While consolidated surpluses for the year were reported, Operating Fund deficits that were balanced in the preliminary budget using prior year accumulated surplus were \$3.34 million in 2020/21 \$2.04 million in 2021/22, \$0.70 million in 2022/23, and \$1.08 million in 2023/24. The use of prior year surplus shown in the table above for these years is higher because it includes prior year appropriations based on actual financial results.

For 2024/25, \$2.28 million of prior year surplus is proposed to achieve a balanced operating budget; a deficit of \$2.34 million is projected for the capital fund. Per Ministerial Order 033/09 “Accounting Practices Order,” a capital fund deficit is permitted for the amount that amortization of tangible capital assets expense exceeds amortization of deferred capital revenue.

A detailed analysis by fund for 2024/25 to 2027/28 is included in the following sections of this document.

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
Revenues				
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
Total Revenue	210.12	32.46	6.75	249.33
Expenses				
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
Total Expenses	210.99	32.27	10.68	253.94
Interfund Transfers	1.41	0.19	(1.60)	-
Surplus (Deficit) for the year	(2.28)	-	(2.33)	(4.61)
Accumulated Surplus, beginning of year				
Opening Balance	(2.28)		78.83	76.55
Budgeted Use of Prior Year Surplus	2.28			2.28
Prior Period Adjustment				-
Total Accumulated Surplus, beginning of year	-	-	78.83	78.83
Accumulated Surplus, end of year	\$(2.28)	\$-	\$76.50	\$74.22

Operating Budget

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

This section provides background information for the budget process, together with preliminary budget changes that form the basis of the 2024/25 Proposed Preliminary Operating Budget. In this section you will find:

- a summary of the 2024/25 operating base budget information;
- major assumptions made when building the 2024/25 base budget and the four-year projections;
- a summary of the 2024/25 revenue and expenditures by type and the projected 2024/25 operating budget balance;
- four-year operating budget projections for 2024/25 to 2027/28; and
- proposed ongoing and one-time budget changes for 2024/25.

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
Revenues								
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
Total Revenue	157.28	167.84	184.18	201.71	210.12	212.54	216.30	219.65
Expenses								
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
Total Expenses	155.68	166.60	179.49	204.07	210.99	214.64	216.37	219.88
Capital Purchases and Other	2.74	3.13	4.93	1.87	1.41	1.41	1.41	1.41
Surplus (Deficit) for the year	(1.14)	(1.89)	(0.24)	(4.23)	(2.28)	(3.51)	(1.48)	(1.64)
Use of Prior Year Operating Surplus	7.51	6.37	4.47	4.23	2.28			
Operating Surplus (Deficit), end of year	\$6.37	\$4.48	\$4.23	\$-	\$-	\$(3.51)	\$(1.48)	\$(1.64)

Source: 2020/21 - 2022/23 Audited Financial Statements, 2023/24 amended budget, and estimates for future years.

Operating Budget Estimates

The base budget presented in this section was developed based on a thorough review and analysis of all current one-time and ongoing district budget allocations and expected changes in enrolment, revenue, and non-discretionary expenses. The 2024/25 base budget reflects assumptions made for:

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

Operating Budget Assumptions

The operating budget estimates for 2024/25 to 2027/28 are based on the forecasts and assumptions that follow.

Enrolment

In February 2024, the school district submitted its ministry-funded enrolment estimates to the Ministry of Education and Child Care. The enrolment forecast is used by the Ministry of Education and Child Care to determine funding for the school district.

For 2024/25, the school district is projecting changes in ministry-funded student enrolment as follows:

- K-12 enrolment is projected to increase by 246 FTE (16,220 FTE)
- Alternate school enrolment is projected to decrease by 26 FTE (255 FTE)
- Continuing Education (School-Age) enrolment is projected to increase by 1 FTE (6 FTE)
- Online Learning (School-Age) enrolment is projected to decrease by 9 FTE (64 FTE)
- Summer Learning is projected to increase by 84 courses (1,290 courses)
- Non-Graduate Adult enrolment is projected to increase by 7 FTE (69 FTE)
- Inclusive Education enrolment is projected to decrease by 1 FTE for Level 1 students (12 FTE), increase by 12 FTE for Level 2 students (1,100 FTE), and increase by 11 FTE for Level 3 students (385 FTE)
- English Language Learners enrolment is projected to increase by 248 FTE (1,642 FTE)
- Indigenous Education enrolment is projected to increase by 33 FTE (1,423 FTE)
- Graduate Adult enrolment is projected to decrease by 10.5 FTE (28.5 FTE)

International enrolment for 2024/25 is projected to increase by 1 FTE (541 FTE).

For 2025/26, the school district is forecasting changes in ministry-funded student enrolment as follows:

- K-12 enrolment is projected to increase by 198 FTE (16,418 FTE)
- Summer Learning is projected to increase by 40 courses (1,330 courses)
- Inclusive Education enrolment is estimated to decrease by 2 FTE for Level 1 students (10 FTE), increase by 45 for Level 2 students (1,145 FTE), and increase by 12 FTE for Level 3 students (397 FTE)
- English Language Learners enrolment is projected to increase by 136 FTE (1,778 FTE)
- Indigenous Education enrolment is projected to increase by 14 FTE (1437 FTE)
- All other enrolment is projected to remain unchanged

International enrolment for 2025/26 is projected to decrease by 1 FTE (540 FTE).

For 2026/27, the school district is projecting changes in ministry funded student enrolment as follows:

- K-12 enrolment is projected to increase by 252 FTE (16,670 FTE)
- Inclusive Education enrolment is projected to increase by 1 FTE for Level 1 students (11 FTE), increase by 42 FTE for Level 2 students (1,187 FTE), and to increase by 17 FTE for Level 3 students (414 FTE)
- English Language Learners enrolment is projected to increase by 145 FTE students (1,923 FTE)
- Indigenous Education enrolment is projected to increase by 14 FTE (1,451 FTE)
- All other enrolment is projected to remain unchanged

International enrolment for 2026/27 is projected remain unchanged (540 FTE).

For 2027/28, the school district is projecting changes in ministry funded student enrolment as follows:

- K-12 enrolment is projected to increase by 196 FTE (16,866 FTE)
- Inclusive Education enrolment is projected to increase by 1 FTE for Level 1 students (12 FTE), increase by 38 FTE for Level 2 students (1,225 FTE), and increase by 26 FTE for Level 3 students (440 FTE)
- English Language Learners enrolment is projected to increase by 158 FTE students (2,081 FTE)
- Indigenous Education enrolment is projected to increase by 15 FTE (1,466 FTE)
- All other enrolment is projected to remain unchanged

International enrolment for 2027/28 is projected to remain unchanged (540 FTE).



Operating Revenue

Operating Grant

Operating Grant calculations are based on the preliminary operating grants announced by the Ministry of Education and Child Care on March 14, 2024.

In 2024/25, the Ministry of Education and Child Care will be providing \$7.06 billion in operating grants to boards of education. This includes 2023/24 Labour Settlement Funding previously provided as an Other Ministry of Education and Child Care grant (provincial total \$114.12 million; SD42 allocation \$3.20 million).

For 2025/26 to 2027/28, operating grant projections and other provincial-revenue projections are high-level estimates based on the following assumptions:

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

Based on the projected enrolment changes, the operating grant from the Ministry of Education and Child Care is estimated to increase by \$3.16 million in 2025/26, \$3.76 million in 2026/27, and \$3.36 million in 2027/28.

The table on the following page shows the projected changes in 2024/25 Ministry of Education and Child Care operating grant funding for all enrolment counts and additional supplemental operating funding.

Curriculum and Learning Support Fund

The Curriculum and Learning Support Fund is provided to assist districts with implementing initiatives as part of the new provincial curriculum. This \$5.28 million supplement is in place for 2024/25. Boards may consider ways to leverage these funds with other existing structures and initiatives to further the education programs and services in the school district. The Maple Ridge - Pitt Meadows School District will continue to receive \$0.15 million for 2024/25.

For 2025/26, 2026/27, and 2027/28 our assumption is that the supplement for the Curriculum and Learning Support Fund funding of \$0.15 million will continue to be provided for purposes specified by the province.

Other Ministry of Education and Child Care Grants

In 2024/25, the following grants are expected to be received:

- \$0.19 million student transportation fund - to support student transportation services in our school district and no changes are estimated for future years;
- \$0.31 million benefits enhancement grant to fund the increased costs associated with the support staff standardized extended health plan and no changes are estimated for future years; and
- \$0.77 million Integrated Child and Youth (ICY) Teams grant to fund staffing and resources to our three ICY hubs. These teams connect children and youth in the community to the care they need to support mental health and substance use issues.

Other Revenue

Other revenue includes income from tuition, rentals and leases, investments, and other sources. For interest bearing investments, an ongoing 2% annual interest rate is assumed for 2024/25 to 2027/28 to align with the Bank of Canada's long-term target interest rate, and an additional 2.75% interest rate is assumed for 2024/25 only.

MECC Operating Grant Funding Category	Projected Student FTE	Funding Rate per FTE	Funding (\$)	Funding Change from 2023/24		
				Rate Change per FTE	Rate Change Total	Enrolment Change Total
Basic Allocation - September Enrolment						
Standard Schools	16,220	\$8,915	\$144,601,300	\$290	\$4,632,587	\$2,189,190
Continuing Education	2	\$8,915	\$17,830	\$290	\$616	\$(1,114)
Alternate Schools	255	\$8,915	\$2,273,325	\$290	\$81,490	\$(231,790)
Online Learning	20	\$7,200	\$144,000	\$240	\$2,970	\$54,900
Homeschoolers	20	\$250	\$5,000	\$-	\$-	\$-
Course Challenges	35	\$279	\$9,765	\$9	\$315	\$-
Supplemental Funding - September Enrolment						
Unique Student Needs						
English Language Learners	1,642	\$1,795	\$2,947,390	\$60	\$83,640	\$445,160
Indigenous Education	1,423	\$1,770	\$2,518,710	\$60	\$83,400	\$58,410
Inclusive Education - Level 1	12	\$50,730	\$608,760	\$1,660	\$21,580	\$(50,730)
Inclusive Education - Level 2	1,080	\$24,070	\$25,995,600	\$790	\$831,870	\$649,890
Inclusive Education - Level 3	365	\$12,160	\$4,438,400	\$400	\$144,400	\$48,640
Adult Education	28	\$5,690	\$159,320	\$185	\$5,030	\$4,623
Summer Learning - July Enrolment (per course)						
Summer Learning Grade 1 - 7	480	\$255	\$122,400	\$10	\$4,410	\$9,945
Summer Learning Grade 8 - 9	330	\$255	\$84,150	\$10	\$2,470	\$21,165
Summer Learning Grade 10 - 12	480	\$505	\$242,400	\$15	\$7,680	\$(16,160)
Supplemental Summer			\$138,933		\$4,606	\$-
Cross-Enrolment (Grade 8 and 9)	-	\$505	\$-	\$-	\$90	\$(3,030)
February Enrolment						
Continuing Education - School Age	2	\$8,915	\$17,830	\$290	\$653	\$(2,229)
Continuing Education - Adults	18	\$5,690	\$102,420	\$185	\$2,775	\$17,070
Online Learning - Grade K - 9	-	\$3,600	\$-	\$120	\$-	\$-
Online Learning - Grade 10 - 12	22	\$7,200	\$158,400	\$240	\$7,200	\$(57,600)
Online Learning - Adults	5	\$5,690	\$28,450	\$185	\$925	\$-
Inclusive Education - Level 1	-	\$25,365	\$-	\$830	\$-	\$-
Inclusive Education - Level 2	20	\$12,035	\$240,700	\$395	\$13,825	\$(180,525)
Inclusive Education - Level 3	20	\$6,080	\$121,600	\$200	\$2,600	\$42,560
Newcomer Refugees	-	\$4,458	\$-	\$145	\$-	\$-
ELL - Newcomer Refugees only	-	\$898	\$-	\$30	\$-	\$-
May Enrolment						
Continuing Education - School Age	2	\$8,915	\$17,830	\$290	\$363	\$6,686
Continuing Education - Adults	16	\$5,690	\$91,040	\$185	\$2,220	\$22,760
Online Learning - Grade K - 9		\$2,400	\$-	\$80	\$-	\$-
Online Learning - Grade 10 - 12	22	\$7,200	\$158,400	\$240	\$7,440	\$(64,800)
Online Learning - Adults	2	\$5,690	\$11,380	\$185	\$370	\$-
Additional Supplemental Funding						
Equity of Opportunity Supplement			\$499,444		\$(4,985)	\$-
Unique Geographic Factors			\$2,709,398		\$166,934	\$-
Salary Differential			\$2,946,903		\$21,623	\$-
Curriculum and Learning Support Fund			\$146,429		\$3,360	\$-
Indigenous Education Councils			\$68,500		\$68,500	\$-
TOTAL			\$191,626,007		\$6,200,957	\$2,963,021

Operating Expenses

Salaries and Benefits

Staffing

Staffing allocations have been reviewed to ensure the classroom teaching staffing allocated to schools from the operating fund is sufficient to support the creation of school organizations within the School Act-stipulated class-size limits by grade. Preliminary organizations have been created for all elementary schools based on estimated enrolment by school for 2024/25. The secondary staffing allocations have been reviewed to ensure accuracy of staffing allocations. For 2024/25, all classroom teacher allocations will be based on student FTE with no supplemental staffing for specialty courses. The classroom teaching staffing required is summarized in the table that follows.

Grade	School Act Class Size	Student FTE Enrolment	Classroom Teacher FTE
Kindergarten	1:22	1,215	63.30
Grade 1-3	1:24	3,796	180.06
Grade 4-7	1:30	5,805	195.34
Grade 8-12	1:30	6,379	231.00
Total		16,475	669.70

The actual staffing required will not be confirmed until September 2024 when the actual student enrolment for 2024/25 is known and schools are re-organized to meet the collective agreement mandated class size and composition by grade and course type. The staffing required to meet collective agreement requirements is funded by the Ministry of Education and Child Care under the Classroom Enhancement Fund. This funding is confirmed in December 2024; however, school staffing and organization must occur in May-June 2024. This means that the school district will have to employ additional teachers before the additional CEF allocation is confirmed by the Ministry of Education and Child Care. To manage this risk, a sufficient contingency reserve must be maintained for 2024/25.

For 2024/25, it is estimated that an additional 5.05 FTE education assistants, 0.80 FTE speech and language pathologist, 0.20 FTE vice principal, 0.66 FTE school clerical, 4 FTE lunch hour supervisors will be required to support increased enrolment. As well, 1 FTE labour relations manager, 0.74 FTE dispatch coordinator and 1 FTE senior accountant have been added to support the increased staffing levels.

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

Salary and Benefit Costs Changes

In 2024/25, salaries and benefits budgets are estimated to increase by \$5.28 million due to salary increments and related benefits for all staff.

Teacher salary grid increment costs partially offset by retirement savings are anticipated to result in salary and benefit cost increases of \$0.70 million.

The collective agreement with the Maple Ridge Teachers' Association (MRTA) was ratified in 2022. The collective agreement provides for a general wage increase (GWI) of 2% and up to 1% Cost of Living Adjustment (COLA) effective July 1, 2024. The estimated salary and benefits cost associated with the GWI is \$2.24 million. COLA has not been included in these estimates and is expected to be fully funded when announced in May, 2024. This contract will end June 30, 2025 and projections for 2025/26 to 2027/28 reflect no further wage increases as future wage increases are uncertain.

The collective agreement with the Canadian Union of Public Employees (CUPE) was ratified in 2023. The collective agreement provides for a general wage increase (GWI) of 2% and up to 1% Cost of Living Adjustment (COLA) effective July 1, 2024. The estimated salary and benefits cost associated with the GWI is \$0.96 million. COLA

has not been included in these estimates and is expected to be fully funded when announced in May, 2024. This contract will end June 30, 2025 and projections for 2025/26 to 2026/27 reflect no further wage increases as future wage increases are uncertain.

In 2022, the BC Public Schools Employers' Association (BCPSEA) reviewed the compensation models for principals, vice principals, and other non-unionized staff and provided the school district with new salary grids for all non-unionized staff. All salary changes for non-unionized staff are implemented based on policy directives provided by the Public Sector Employers' Council (PSEC) and BCPSEA. It is estimated that salary increases of up to 2% (\$0.90 million) will be approved for 2024/25. Projections for 2025/26 to 2026/27 assume no further wages increases except for performance merit increases (\$0.10 million) for those not at top of their salary range.

Benefit costs are estimated to increase by \$1.47 million. The estimated increase is related to the following:

- **CPP:** Up \$164K due to a forecasted increase in the maximum pensionable earnings from \$68,500 to \$69,700 (YMPE) at the existing rate of 5.95% plus the addition of a second-tier rate for pensionable earnings between 69,700 and 79,500 at 4.00%
- **EI:** Up \$47K due to a forecasted increase in the maximum insurable earnings from \$63,200 to \$64,500 (YMIE) at the existing rate of 1.66%
- **Extended Health:** Up \$649K due to 21.60% premium increase for teachers, 14.34% premium increase for CUPE, and increased enrolment in the plan
- **Dental:** Up \$446K due to 19.05% premium increase for teachers, 14.00% premium increase for CUPE, and anticipated increased enrolment in the plan
- **Life Insurance:** Up \$20K due to 50% premium increase for CUPE
- **WorkSafeBC:** Increase of \$147K due to an estimated increase in premiums from 2.09% to 2.24% and an estimated increase of maximum insurable earnings from \$116,700 to \$121,400

For years 2025/26 to 2027/28, the salaries and benefits budgets are estimated based on the following assumptions:

- Teacher increment costs will remain consistent with increment costs experienced in previous years and that these costs may be partially offset by a corresponding change to the Ministry of Education and Child Care salary differential grant
- Cost increases for employee benefits will not be provincially funded
- BCPSEA-approved salary ranges for non-unionized staff will remain unchanged for 2025/26 to 2027/28
- That all costs related to the implementation of the restored MRTA collective agreement language will be fully funded by the Ministry of Education and Child Care through the Classroom Enhancement Fund
- That any negotiated labour settlements for MRTA and CUPE will be fully funded by the province; therefore, this is not included as increased costs or increased revenue

Services, Supplies and Utilities

In 2024/25, services and supplies budgets have increased by \$0.27 million due to the following known factors:

- Inflationary increases of \$137K
- Water and sewer cost increase of 6.5% (\$32K)
- Electricity cost increase of 1.21% effective April 1, 2024, and another 2.7% effective April 1, 2025 (\$17K)
- Natural gas cost increase of 6.4% (\$49K) due to decreased temperatures and increased consumption
- Waste removal decrease of \$32K due to reduced volume
- Software licenses contractual cost increases of \$70K

Our estimates assume a CPI inflation for services and supplies of 2.2% (\$0.39M) in 2026/27, 2.0% (\$0.35M) in 2026/27, and 2.0% (\$0.35M) in 2027/28. No changes to service levels and existing budget allocations are contemplated in these projections.



One-Time Items Not Included in Base Budget

The following one-time budget items included in the 2023/24 budget are not included in the 2024/25 base budget:

2023/24 One-time Budget Items	(\$ millions)
2023/24 One-Time Preliminary Budget Changes	
Support for School Growth Plans	
Literacy	\$0.15
Numeracy	0.02
Early Learning	0.06
Secondary Assessment Committee	0.02
Safe and Caring Schools	0.46
Education Leadership	(0.07)
School Staffing	0.03
Support for Operational Plans	
Indigenous Education	0.02
Before and After School Programming	(0.02)
Business Division	0.10
Human Resources	0.23
Information Technology	0.20
Other Operational Savings - Education and Business Divisions	(0.09)
Learning Services	
Collaborative Teaching - Supporting Early Intervention Inclusionary Programming	1.81
Education Assistant Training	0.05
Student Transportation	0.24
2023/24 Reallocation of Existing Budget	(1.18)
2023/24 Use of 2022/23 Surplus	(1.08)
	0.95
2023/24 One-Time Amended Budget Changes	
Other Revenue, Expenses, and Savings	(0.99)
Total 2023/24 One-time Budget Items Removed from 2024/25 Base Budget	\$(0.04)

2023/24 Available Surplus

The actual spending and revenue compared to the amended operating budgets for 2023/24 is estimated to yield an additional \$2.28 million available operating surplus. This estimated available surplus is due to lower than anticipated salary and benefits costs related to vacancies, underspent departmental services and supplies budgets, and higher than anticipated interest revenue. The total available surplus of \$2.28 million can be used to fund one-time expenses in 2024/25.

Indigenous Education

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

Targeted Indigenous education funding requires the collaboration of boards of education and local Indigenous communities to develop and deliver Indigenous education programs and services that integrate academic achievement and Indigenous culture or language or both.

School age students of Indigenous ancestry participating in Indigenous education programs and receiving services offered by SD42 are eligible for Indigenous education funding. Adult students are not eligible for funding.

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

	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget
Enrolment	1,423	1,437	1,451	1,466
Funding Rate	\$1,770	\$1,770	\$1,770	\$1,770
Targeted Funding	\$2,518,710	\$2,543,490	\$2,568,270	\$2,594,820

Targeted funding provided to boards of education must be spent on the provision of Indigenous education programs and services that support the achievement of goals identified in the Enhancement Agreement. The Enhancement Agreement is currently under review.

The following goals were identified in the 2015-2020 Enhancement Agreement:

1. Continue to develop a strong sense of community for Aboriginal students and families in their schools and within School District No. 42
2. Support and improve the quality of school achievement for all Aboriginal students
3. Transition Aboriginal students into their future learning, employment, and life experiences beyond the completion of their secondary program

The Aboriginal Education Advisory Committee met on April 2, 2024, to review current budget allocations and to provide input regarding 2024/25 budget priorities for the Indigenous education targeted funding, and will meet again on April 23, 2024, to review the proposed budget and provide further input.

The following priority themes for allocation of available funding have been identified by the committee:

- Family and community events including cultural events to foster a sense of belonging, increase visibility, and acknowledge the unique needs of Indigenous communities
- Cultural learning programs including artist in residence and Elder in residence (at secondary), professional services for facilitated safety for community, and cultural supplies and books
- Language revitalization through facilitated development and resources

The 2024/25 Proposed Preliminary Budget for Indigenous education targeted funding is summarized below.

Description	2024/25 Preliminary Budget
Salaries and benefits for 0.95 FTE Aboriginal education district principal, 1 FTE clerical, 6.65 FTE Aboriginal resource teachers, 21 FTE Aboriginal support workers (1 FTE equals 30 hours per week), and staff replacement costs	\$2,236,091
Cultural learning programs including artist in residence and Elder in residence professional services, cultural supplies and books	92,635
Family and community events including food and cultural supplies	48,716
Honoraria and supplies including professional services, food for students and meetings, cultural supplies, office supplies, and phones	47,021
Transitions programs including professional services, field trips, and supplies for leadership activities	41,000
Training and travel for staff to meet departmental goals, travel for itinerant staff, and travel to three annual regional sessions for Indigenous education principal	21,500
Awards program including supplies, professional services, and food for annual events	16,747
Language revitalization through facilitated development and resources	15,000
Total	\$2,518,710

New to the operating grants for 2024/25 is funding to support the implementation of Indigenous Education Councils (IECs). The funding of \$68,500 is to provide secretariat and administrative support plus travel to attend district, regional, provincial meetings. It is in addition to the targeted funding reflected in the previous table.

International Education

The COVID-19 pandemic had a significant impact on the school district's International Education program. In 2021, the district developed an updated multi-year business plan to support the post-pandemic recovery of the International Education program. This business plan is built around the four main priorities for the International Education program: international recognition, outstanding educational experience, authentic Canadian cultural experience, and positive economic impact. The program's strong reputation and position in the market has resulted in a quicker recovery than anticipated with our projected program enrolment of 541 FTE in 2024/25 exceeding pre-pandemic levels.

Revenue

For 2024/25, it is estimated that the academic program revenue will increase an additional \$642K due to the annual tuition fee increasing from \$14,500 to \$15,300, increase in academy fees, custodial fees, and increased collection of application fees. A new orientation fee of \$150 and an annual homestay administration fee of \$350 will commence. In 2025/26 revenue is estimated to increase \$216K due to annual tuition increasing from \$15,300 to \$16,000 for elementary students and \$15,300 to \$15,500 for secondary students, and new fees will be introduced for: annual custodianship (\$250), report card validation (\$200) and summer medical insurance (\$240).

In 2024/25, international short-term programming revenue is estimated to increase to \$493K. For 2025/26, revenue is anticipated to continue to increase to \$523K.

The enrolment and revenue estimates for the academic and short-term programs are summarized in the following table.

Revenue	2020/21 Actual	2021/22 Actual	2022/23 Actual	2023/24 Budget	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget
Academic Program Enrolment								
Elementary (FTE)	30	48	68	59	56	55	50	50
Secondary (FTE)	200	405	446	481	485	485	490	490
Academic Program Revenue								
Tuition - Elementary	\$431,625	\$672,000	\$986,000	\$855,500	\$856,800	\$880,000	\$800,000	\$800,000
Tuition - Secondary	2,877,500	5,680,950	6,482,003	6,978,125	7,471,625	7,567,925	7,645,425	7,645,425
Application/Custodial Fees	83,813	160,000	144,648	125,850	252,650	351,150	351,150	351,150
Homestay Placement Fees	69,750	132,984	145,850	169,500	189,000	189,000	189,000	189,000
Medical Fees	273,121	519,055	637,939	669,650	670,850	669,650	669,650	669,650
Total Academic Revenue	3,735,809	7,164,989	8,396,440	8,798,625	9,440,925	9,657,725	9,655,225	9,655,225
Short-Term Program Revenue								
Tuition	-	29,249	167,743	238,908	478,410	507,820	507,820	507,820
Medical Fees	-	1,360	4,200	8,230	14,480	15,380	15,380	15,380
Total Short-Term Revenue	-	30,609	171,943	247,138	492,890	523,200	523,200	523,200
Total Revenue	\$3,735,809	\$7,195,598	\$8,568,383	\$9,045,763	\$9,933,815	\$10,180,925	\$10,178,425	\$10,178,425

Expenses

Expenses for the International Education program are adjusted in the base budget to reflect enrolment driven changes and contractual obligations. Commissions increased by \$54K and transfer of academy fees to schools by \$38K.

Short-term program expenses were adjusted to reflect the change in anticipated revenue, other staffing (\$13K), medical insurance (\$6K), commission fees (\$17K), and other services and supplies (\$64K).

For 2025/26 increased services and supplies expenses (\$27K) related to increased tuition and orientation fees are anticipated.

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.

Expenses	2020/21 Actual	2021/22 Actual	2022/23 Actual	2023/24 Budget	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget
Academic Program								
Salaries and Benefits	\$1,715,734	\$3,715,960	\$4,101,397	\$4,711,683	\$4,930,697	\$4,930,697	\$4,930,697	\$4,930,697
Services and Supplies	756,586	1,578,626	1,964,179	2,129,944	2,238,168	2,251,219	2,251,219	2,251,219
Total Academic Expenses	2,472,320	5,294,586	6,065,576	6,841,627	7,168,865	7,181,916	7,181,916	7,181,916
Short-Term Program								
Salaries and Benefits	-	5,149	18,589	21,335	34,040	34,040	34,040	34,040
Services and Supplies	2,968	7,470	52,147	136,750	223,980	237,780	237,780	237,780
Total Short-Term Expenses	2,968	12,619	70,736	158,085	258,020	271,820	271,820	271,820
Homestay Program								
Salaries and Benefits	208,467	280,012	298,932	310,968	321,663	321,663	321,663	321,663
Services and Supplies	10,791	21,851	18,001	20,320	20,320	20,320	20,320	20,320
Total Homestay Expenses	219,258	301,863	316,933	331,288	341,983	341,983	341,983	341,983
Total Expenses	2,694,546	5,609,068	6,453,245	7,331,000	7,768,868	7,795,719	7,795,719	7,795,719
Net Contribution	\$1,041,263	\$1,586,530	\$2,115,138	\$1,714,763	\$2,164,947	\$2,385,206	\$2,382,706	\$2,382,706

Ridge Meadows College

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

Revenue

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

Revenue	2020/21 Actual	2021/22 Actual	2022/23 Actual	2023/24 Budget	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget
Tuition	\$665,731	\$775,227	\$857,876	\$1,009,956	\$1,319,983	\$1,525,212	\$1,525,212	\$1,525,212
Federal Grants	3,396	70,281	229,789	341,407	319,910	319,910	319,910	319,910
Provincial Grants and Contracts	2,903	-	23,200	24,400	24,400	24,400	24,400	24,400
Total Revenue	\$672,030	\$845,508	\$1,110,865	\$1,375,763	\$1,664,293	\$1,869,522	\$1,869,522	\$1,869,522

Expenses

RMC expenses have been adjusted to reflect the programs expected to be offered each year. The expense estimates for RMC are summarized in the following table. These expenses do not include indirect costs such as administrative support and facility usage.

Expenses	2020/21 Actual	2021/22 Actual	2022/23 Actual	2023/24 Budget	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget
Salaries and Benefits	\$366,637	\$506,182	\$837,886	\$1,034,989	\$1,279,999	\$1,305,778	\$1,305,778	\$1,305,778
Service and Supplies	180,056	277,237	235,957	305,059	273,987	276,584	276,584	276,584
Total Expenses	546,693	783,419	1,073,843	1,340,048	1,553,986	1,582,362	1,582,362	1,582,362
Net Contribution	\$125,337	\$62,089	\$37,022	\$35,715	\$110,307	\$287,160	\$287,160	\$287,160

Continuing Education and Online Learning

The Continuing Education (CE) 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 during the day, evening, and online. Courses are tuition free for non-graduated resident students and graduated resident students enrolled in foundations and academic upgrading courses funded by the Ministry of Education and Child Care.

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

Due to the pandemic, there was a significant change in enrolment patterns for the CE program. However, enrolment has stabilized, with growth in face-to-face English Language Foundation courses and course registrations at ACCW and FRCC.

In the next four years, the district will continue to evaluate and refine its continuing education programs to ensure they meet the evolving needs of the community.

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

Revenue	2020/21 Actual	2021/22 Actual	2022/23 Actual	2023/24 Budget	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget
Provincial Grants - MECC								
School-Age	\$686,570	\$519,414	\$393,756	\$559,205	\$514,290	\$514,290	\$514,290	\$514,290
Non-Graduated Adult	184,178	227,608	413,089	336,837	392,610	392,610	392,610	392,610
Graduated Adult	188,720	89,912	117,262	214,695	156,893	156,893	156,893	156,893
Fee Payers	55,510	54,800	24,180	28,775	28,775	28,775	28,775	28,775
Total Revenue	\$1,114,978	\$891,734	\$948,287	\$1,139,512	\$1,092,568	\$1,092,568	\$1,092,568	\$1,092,568

Expenses	2020/21 Actual	2021/22 Actual	2022/23 Actual	2023/24 Budget	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget
Salaries and Benefits	\$1,176,085	\$977,889	\$921,508	\$1,155,543	\$1,186,175	\$1,186,175	\$1,186,175	\$1,186,175
Service and Supplies	30,278	43,640	23,500	46,322	31,964	31,964	31,964	31,964
Total Expenses	1,206,363	1,021,529	945,008	1,201,865	1,218,139	1,218,139	1,218,139	1,218,139
Net Contribution	\$(91,385)	\$(129,795)	\$3,279	\$(62,353)	\$(125,571)	\$(125,571)	\$(125,571)	\$(125,571)

Operating Budget Four-Year Projections

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

OPERATING BUDGET FOUR-YEAR PROJECTIONS	2024/25	2025/26	2026/27	2027/28
(\$ millions)				
Ongoing Base Budget Changes				
Incremental Cost Increases				
Changes in Salaries and Benefits				
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)
	(5.55)	(2.06)	(1.94)	(1.94)
Enrolment Driven Changes	0.31	0.35	0.46	0.30
MECC Funding Changes (other than enrolment driven)	3.00			
Revenue and Expense Changes				
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)			
	0.19	(1.80)	-	-
Total Ongoing Base Budget Changes	(2.05)	(3.51)	(1.48)	(1.64)
Total One-Time Base Budget Changes	0.98			
Total Base Budget Changes (Projected Shortfall)	(1.07)	(3.51)	(1.48)	(1.64)
Total Ongoing Proposed Budget Changes	(0.15)			
Total One-Time Proposed Budget Changes	(1.06)			
Use of Prior Year Surplus	2.28			
Total Projected Shortfall	\$-	\$(3.51)	\$(1.48)	\$(1.64)

2024/25 Projected Operating Base Budget

Based on projected cost increases and enrolment changes for 2024/25, the base operating budget deficit is estimated to be \$1.07 million (\$2.05 million ongoing budget shortfall and \$0.98 million one-time budget surplus). The estimated available 2023/24 surplus of \$2.28 million is proposed to be used to fund one-time and ongoing budget changes in 2024/25.

2024/25 Projected Operating Budget Balance		
(\$ millions)		
Salary and benefit changes	Schedule 1	\$(5.28)
Services, supplies, and utility changes	Schedule 2	(0.27)
Enrolment driven changes	Schedule 3	0.31
Other changes	Schedule 4	1.17
MECC funding changes (other than enrolment)		3.00
Projected Base Operating Budget Shortfall		(1.07)
Total Ongoing Proposed Budget Changes		(0.15)
Total One-Time Proposed Budget Changes		(1.06)
Use of Prior Year Surplus		2.28
Total Projected Available Operating Budget Balance		\$-

Schedule 1**2024/25 PROJECTED CHANGE IN SALARIES AND BENEFITS**

	(\$ millions)
Estimated increase in average teacher salaries	\$(0.70)
Contractual general wage increase in salary rates for teachers	(2.24)
Contractual general wage increase in salary rates for support staff	(0.96)
Compensation of non-unionized staff	0.09
	(3.81)
Benefit changes	
Increase in CPP	(0.16)
Increase in EI	(0.05)
Increase in non-statutory benefits	(1.11)
Increase in WorkSafeBC	(0.15)
	(1.47)
Total Projected Change in Salaries and Benefits	\$(5.28)

Schedule 2**2024/25 PROJECTED CHANGE IN SERVICES, SUPPLIES AND UTILITIES**

	(\$ millions)
Inflation	\$(0.14)
Utilities	(0.06)
Software licenses	(0.07)
Total Projected Change in Services, Supplies and Utilities	\$(0.27)



	2023/24 Rate	2024/25 Rate	2023/24 FTE	2024/25 FTE	FTE Change	Budget Change (\$ millions)
PROJECTED REVENUE CHANGES						
September Enrolment						
Regular and Continuing Education - School Age	\$8,625	\$8,915	16,257.56	16,477.00	219.44	\$1.96
Online Learning	\$6,960	\$7,200	12.38	20.00	7.63	\$0.05
Adults	\$5,505	\$5,690	27.19	28.00	0.81	\$-
Inclusive Education - Level 1	\$49,070	\$50,730	13.00	12.00	(1.00)	\$(0.05)
Inclusive Education - Level 2	\$23,280	\$24,070	1,053.00	1,080.00	27.00	\$0.65
Inclusive Education - Level 3	\$11,760	\$12,160	361.00	365.00	4.00	\$0.05
English Language Learners	\$1,735	\$1,795	1,394.00	1,642.00	248.00	\$0.45
Indigenous Education	\$1,710	\$1,770	1,390.00	1,423.00	33.00	\$0.06
February Enrolment						
Continuing Education - School Age	\$8,625	\$8,915	2.25	2.00	(0.25)	\$-
Continuing Education - Adult	\$5,505	\$5,690	15.00	18.00	3.00	\$0.02
Online Learning - Grade K-9	\$3,480	\$3,600	-	-	-	\$-
Online Learning - Grade 10-12	\$6,960	\$7,200	30.00	22.00	(8.00)	\$(0.06)
Online Learning - Adult	\$5,505	\$5,690	5.00	5.00	-	\$-
Inclusive Education - Level 1	\$24,535	\$25,365	-	-	-	\$-
Inclusive Education - Level 2	\$11,640	\$12,035	35.00	20.00	(15.00)	\$(0.18)
Inclusive Education - Level 3	\$5,880	\$6,080	13.00	20.00	7.00	\$0.04
Newcomer Refugees	\$4,313	\$4,458	-	-	-	\$-
English Language Learner - Newcomer Refugees Only	\$868	\$898	-	-	-	\$-
May Enrolment						
Continuing Education - School Age	\$8,625	\$8,915	1.25	2.00	0.75	\$0.01
Continuing Education - Adult	\$5,505	\$5,690	12.00	16.00	4.00	\$0.02
Online Learning - Grade K-9	\$2,320	\$2,400	-	-	-	\$-
Online Learning - Grade 10-12	\$6,960	\$7,200	31.00	22.00	(9.00)	\$(0.06)
Online Learning - Adult	\$5,505	\$5,690	2.00	2.00	-	\$-
Summer Learning						\$0.01
Total Changes in Operating Grant Funding						\$2.97
Graduated Adults	\$5,505	\$5,690	39.00	28.50	(10.50)	\$(0.06)
Total Projected Revenue Changes						\$ 2.91



2024/25 PROJECTED ENROLMENT DRIVEN CHANGES *continued*

	2023/24 Rate	2024/25 Rate	2023/24 FTE	2024/25 FTE	FTE Change	Budget Change (\$ millions)
PROJECTED EXPENSE CHANGES						
Enrolment Driven Staffing Changes						
Teachers					12.57	\$(1.63)
Education Assistants					5.05	\$(0.28)
Speech and Language Pathologist					0.80	\$(0.10)
Vice-Principal					0.20	\$(0.03)
School Clerical					1.03	\$(0.06)
District Clerical					1.74	\$(0.15)
Custodian					0.25	\$(0.02)
Lunch Hour Supervisors					4.00	\$(0.02)
Manager, Labour Relations					1.00	\$(0.13)
Additional Enrolment Driven Expense Changes						
Accessibility Equipment						\$(0.05)
Supplies						\$(0.07)
Indigenous Education						\$(0.06)
Total Projected Expense Changes						\$(2.60)
Total Enrolment Driven Changes						\$0.31

Schedule 4 2024/25 PROJECTED OTHER CHANGES TO THE BUDGET

	(\$ millions)
Ongoing Impact of 2023/24 Amended Budget	\$(0.04)
2024/25 Ongoing Revenue and Expenses	
Indigenous Education	(0.07)
International Education	0.70
Ridge Meadows College	0.09
Child Care	0.02
Community Rentals	(0.02)
Interest Revenue	(0.50)
Miscellaneous Expense	0.01
	0.23
2024/25 One-Time Revenue and Expenses	
Interest Revenue	0.96
Microsoft Software Rebates	0.19
HVAC Supplies	(0.07)
Miscellaneous Expense	(0.10)
	0.98
Total Other Changes	\$1.17

1.0 Support for School Growth Plans

Our school staff annually reviews the progress of students and puts together school growth plans to further improve supports for student learning. Actualizing the school growth plan goals requires resources, including dedicated staffing, collaborative planning time, and learning resources.

Since 2015/16, our budgets have included allocations for the four themes identified in the school growth plans: social emotional learning, literacy, secondary innovation, and improved learning and assessment. In 2022/23, equity was added as a strategic priority in alignment with school growth plans and operational plans. The consistent support for these goals continues to translate into significant improvements in student achievement as evidenced by the six-year graduation rates.

There is alignment and coherence between school growth plan themes, board-approved staffing, collaborative planning structures, and learning resources dedicated to improving student learning, and the provincial goals as set out by the Ministry of Education and Child Care.

Literacy

Literacy continues to be a key school growth plan goal in the majority of schools and a critical skill in all students being able to access the curriculum and develop effective communication skills. Effective literacy instruction and assessment is also important to all students and will help them become regulated learners.

We are currently in year six of providing literacy helping teacher support for instruction and assessment practices in our classrooms. In the past year, we have updated our district literacy framework based on the most current literacy research. This work was led by the literacy helping teachers in collaboration with district leaders, teachers, and a provincial and nationally recognized literacy facilitator.

For students who need more attention and support, co-developed targeted interventions are created for these specific students. Research shows that collaborative approaches to teaching (teachers working side-by-side rather than in isolation) have the most beneficial impact on student learning and staff development, and that improved literacy leads to higher student success rates and more equitable outcomes both while students are in school and after graduation. In Budget 2024, the provincial government has also identified literacy as a priority with targeted funding for early literacy screening, outreach team support for school districts and professional development. Our district literacy helping teachers will assume a lead role with implementing early literacy screening, interventions based on the screening, and enhanced opportunities for professional development.

To maintain focused support in the area of literacy, 1 FTE literacy helping teacher staffing at a cost of \$133K is proposed to be funded on a one-time basis in 2024/25. This reflects a continuation of having two elementary literacy helping teachers for our 22 elementary schools and is proposed to be partially offset by a one-time \$20K decrease in literacy supplies and services budget allocations.

It is proposed that \$133K be allocated on a one-time basis for 1 FTE literacy helping teacher staffing to support literacy initiatives in schools, partially offset by a one-time \$20K decrease in literacy supplies and services budget allocations.

Numeracy

Schools continue to identify numeracy as a goal in their school growth plans and teachers continue to identify the need to strengthen numeracy instruction through facilitated math workshops, updated resources, and opportunities for teacher collaboration. A more targeted approach to support numeracy teaching and assessment began in 2020/21 with providing professional development for grade 4/5 teachers. Since then, the intermediate helping teacher role has expanded to include responsibilities from K to 7. Since 2022/23, elementary teachers have been provided enhanced opportunities for collaborating, co-planning, and co-teaching with direct support from a numeracy education consultant/expert. We are currently collaborating with numeracy helping teachers and facilitators provincially to develop next steps for numeracy in Maple Ridge and Pitt Meadows. This expanded focus will continue as we further support the enhancement of numeracy instruction and assessment in elementary. It is proposed that \$40K, offset by \$20K reallocation of supplies budget, be allocated on a one-time basis to fund professional development opportunities and purchase resources.

It is proposed that \$40K, offset by \$20K reallocation of supplies budget, be allocated on a one-time basis to fund professional development opportunities and purchase resources.

Early Learning - StrongStart

Since the provincial government began expanding StrongStart BC programs in 2006/07, StrongStart has proven to be a cornerstone in fostering the growth of our youngest learners. The district places a high value on early learning programs that welcome children into schools before they enter kindergarten. Regrettably, StrongStart special purpose funding from the Ministry of Education and Child Care has remained unchanged since 2012/13. This is despite the increasing operational expenses incurred by these centres that are impacted by inflation on salaries, benefits, and supplies. While the district wants to prioritize early learning opportunities that create a strong foundation for kindergarten and future learning, the district is unable to increase subsidization for these Special Purpose Fund programs from the operating budget due to operating budget funding shortages and other priorities.

It is proposed that the number of StrongStart programs in the district be reduced from eight (current) to seven and that \$59K be allocated from the operating budget on a one-time basis to fund the portion of expenses that exceed the special purpose funding for the StrongStart programs (1.6 FTE early childhood educators), partially offset by a one-time \$14K decrease in the budget allocation for education leadership technology supplies. This proposed change may also allow the district to re-purpose the space in one of the facilities to support the projected increase in student enrolment as an alternative to purchasing a portable for an estimated cost of \$0.4M.

It is proposed that \$59K be allocated on a one-time basis to support 1.6 FTE early childhood educators necessary to continue operations for seven StrongStart programs, partially offset by a one-time \$14K decrease in the budget allocation for education leadership technology supplies.

Secondary Assessment Committee

The district secondary assessment committee was originally created in 2016/17 with the introduction of the revised provincial curriculum. The committee's mandate is to support secondary innovation in the areas of instruction and assessment. Each year the committee has continued with meaningful work to support staff at all secondary school sites with the implementation of practices such as core competencies, proficiency scale assessment, formative assessment strategies, descriptive feedback, and inclusive approaches to instruction. During 2023/24, the secondary assessment committee worked with secondary staff to support the changes in the graduation program and to ensure student success and district compliance with these new requirements. In 2024/25, the committee will continue to support implementation of the 2023 Graduation Program Order and K–12 Student Reporting Policy.

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

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

It is proposed that \$18K be allocated on a one-time basis to support the secondary assessment committee.

Safe and Caring Schools

Safe and Caring Staffing at Secondary Schools

Our secondary schools continue to require additional staffing to support our vulnerable and complex students. The data from the 2023 district student forum indicates a clear desire among students for increased access to mental health resources, substance use education, and harm reduction initiatives. Additionally, students expressed a need to see greater representation of themselves in both the classroom environment and learning resources. We also recognize that regular attendance is valuable, and we need to continue to monitor and encourage student attendance. For 2024/25, it will be beneficial to continue to provide blocks of safe and caring staffing to each secondary school. As such, it is proposed that \$256K be allocated on a one-time basis for a bank of 14 safe and caring school blocks (2 FTE teacher) for secondary schools to support student wellness, distributed with consideration to overall enrolment and student demographics. It is further proposed that this additional staffing be partially funded from the secondary staffing bank (\$190K).

It is proposed that \$256K be allocated on a one-time basis for a bank of 14 safe and caring school blocks (2 FTE teacher), partially funded from the secondary staffing bank (\$190K) for secondary schools to support student wellness.

Safe and Caring Staffing for Junior Alternate Program

The district's completion rates demonstrate the efforts the district is making to keep students engaged in their learning, despite the challenges students may be facing in their learning, health and personal circumstances. Currently, schools are reporting that some students within the grade 6 to 9 range are facing some unique challenges that are preventing them from being successful in their learning. The district will conduct a comprehensive analysis of the struggles that students within the grade 6 to 9 cohort are currently facing to engage at school and in their learning. Based on the results of this analysis, engagement with students and families, and research into successful programs, a pilot will be established. The goal of a junior alternate program is to identify and provide early interventions using a strength-based approach to support vulnerable youth from across the district to support these learners to positively re-engage in their home school and learning. The safe and caring schools and learning services departments will extend support to approximately 20 students across the district who struggle to attend class and require further guidance cultivating self-regulation strategies. The program will allow for outreach programming outside of their home-based school in small groups and individualized support. Using a trauma informed approach, staff will create educational experiences for students to develop their numeracy and literacy skills, fostering Social and Emotional Learning (SEL) competencies and self-regulation skills. It is proposed that a 1 FTE itinerant teacher be funded 0.6 FTE (\$77K) from the instructional bank to top up 0.4 FTE of existing safe and caring schools' teacher staffing on a one-time basis for the Alternate Learning Program for grade 6-9 students. It is further proposed that \$3K mileage and technology be allocated on a one-time basis to support this itinerant work.

It is proposed that a 1 FTE itinerant teacher be funded 0.6 FTE (\$77K) from the instructional bank to top up 0.4 FTE of existing safe and caring schools' teacher staffing on a one-time basis for the Alternate Learning Program for grade 6-9 students. It is further proposed that \$3K mileage and technology be allocated on a one-time basis to support this itinerant work.

Indigenous Education, Racial Inclusivity and Equity

An anti-racism committee consisting of senior staff, principals, vice principals, and representatives from CUPE and MRTA was established in 2020/21. District helping teacher and vice principal staffing allocations support the work of the committee by providing professional development to staff, engaging with students, and supporting racial inclusivity and equity work across the district. The Deepening Indigenous Education and Equity to Support the Wholistic Success of Indigenous Learners, Families and Communities report was finalized in June 2022. In 2023, the Ministry of Education and Child Care provided all school districts with the K-12 Anti-Racism Action Plan which was implemented in 2023/24 and includes the six priority areas for action: community voice, removing barriers, raising awareness, collaborative change, capacity building and school support.

In 2022, funding was allocated to support the position of vice principal of Aboriginal education on a one-time basis spanning two school years (2022/23 and 2023/24). The vice principal supports the principal of Aboriginal education and district leadership with implementing recommendations outlined in the Deepening Indigenous Education and Equity report and with Indigenous-focused K-12 curriculum including the implementation of amendments to course requirements within the provincial graduation program. In addition, they actively engage in advancing the educational directives outlined in both the Truth and Reconciliation Commission of Canada and the Declaration on the Rights of Indigenous Peoples Act (Declaration Action Plan).

For 2024/25, it is proposed that \$172K be allocated on a one-time basis for a 1 FTE vice principal of Aboriginal education, racial inclusivity and equity and \$55K be allocated on a one-time basis for a 0.43 FTE helping teacher of racial inclusivity and equity, partially funded by the \$146K curriculum and learning support fund, to continue the implementation of both the Equity Scan and the K-12 Anti-Racism framework. The proposed utilization of the \$146K curriculum and learning support fund from MECC aligns with the fund's intended use. It is further proposed that \$10K be allocated on a one-time basis to purchase authentic resources to support student learning related to racial inclusivity and equity and additional authentic resources for the district Aboriginal education library.

In support of the work that has already been initiated by the district and to support the mandated implementation of the K-12 Anti-Racism Action Plan, the vice principal, teacher and anti-racism committee will collaborate with researchers to develop staff learning opportunities. This team will organize a student forum in 2024/25 specifically tailored for Black, Indigenous and People of Colour (BIPOC) students.

It is proposed that \$172K be allocated on a one-time basis for a 1 FTE vice principal of Aboriginal education, racial inclusivity and equity and \$55K be allocated on a one-time basis for a 0.43 FTE helping teacher of racial inclusivity and equity, partially funded by the \$146K curriculum and learning support fund, to continue the implementation of both the Equity Scan and the K-12 Anti-Racism framework. It is further proposed that \$10K be allocated on a one-time basis to purchase authentic resources.

Student Voice Leadership

Honouring student voice is a fundamental aspect of fostering a thriving educational community and is valued by the district. Every student brings unique experiences, insights, and perspectives, providing valuable feedback. It is proposed that \$15K be allocated on a one-time basis for 0.13 FTE (1 block) of vice principal administration time dedicated to creating opportunities to engage with students from grades 4-12 to hear their voice with respect to their educational journey and build their leadership skills. As part of this allocated time, the student voice administrator would work with senior leadership and students to develop a robust student voice model. Safe and caring schools would oversee the staffing and the student voice administrator leader would work alongside the helping teacher for racial inclusivity and school-based student voice leaders.

In response to input received from student voice, it is further proposed that \$28K be allocated for secondary schools, inclusive of alternate education, to design and create school spaces that improve sense of belonging, safety, and inclusivity for all learners. Allocating a budget for students to utilize their leadership towards the development of spaces within schools fosters an environment that promotes ownership, collaboration, creativity, and inclusivity. A diverse range of activities and initiatives can be supported with this budget. Collaborating with school administration and adhering to established guidelines, students will actively participate in the allocation of these funds. For 2024/25, student Social Emotional Learning Opportunity funding will be prioritized for elementary school student initiatives.

It is proposed that \$15K be allocated on a one-time basis for 0.13 FTE (1 block) vice principal to support student voice, and that \$28K be allocated for secondary schools for student-led design and creation of school spaces that improve sense of belonging, safety, and inclusivity for all learners.

Education Leadership

Principals and vice principals serve in uniquely rewarding and demanding positions that include both a managerial role and an education leadership role. The School Act sets out the broad and lengthy list of duties of principals and vice principals. Within our current context of enrolment growth, curricular change, and increasing complexity to the role, it is important that education leadership positions are appropriately staffed and supported.

Elementary Administration Staffing

The implementation of the restored teacher collective agreement language provisions has required significant time and attention on the part of school-based administrative staff. The added responsibilities and workload include school organization with respect to class size and class composition provisions along with the management of non-compliance/remedy provisions, non-enrolling staffing, and the restored provisions relating to Staff Committee and School-Based Team.

As done since 2018/19, it is proposed that \$285K of Classroom Enhancement Fund Overhead special purpose fund be allocated to support 1.70 FTE of additional vice principal administrative time to elementary school-based administration staffing for 2024/25 in support of continued management of restored teacher collective agreement provisions and staff shortages. More specifically, it is proposed that 0.10 FTE administration staffing be added to the assignments of the 17 vice-principals at the elementary level. This proposed change necessitates the transfer of 1.70 FTE teaching time previously done by the vice principals to teachers for a one-time decrease to operating budget expenses of \$75K.

It is proposed that \$285K be allocated on a one-time basis for 1.70 FTE of additional elementary vice principal administrative time from the Classroom Enhancement Fund Overhead special purpose fund, necessitating the transfer of 1.70 FTE teaching time previously done by the vice principals to teachers for a one-time decrease to operating budget expenses of \$75K.

School Staffing

Yennadon Elementary School

The Yennadon Elementary campus includes the main school building, Yennadon Annex, and four portable buildings (three for classrooms and one for dedicated staff and student support space) located adjacent to the Annex. However, the current district staffing methodology and formulas for elementary schools do not account for the unique complexity of the enrolment and campus layout. For 2024/25, Yennadon Elementary is expecting a student enrolment of 730 (550 students in the main building and 180 students in the Annex/portables).

In 2022/23, a special ongoing allocation of 0.3 FTE vice principal (VP) was added to support the unique building structures and enrolment of the school. In 2023/24, an additional one-time allocation of 0.1 FTE VP, 0.14 clerical and 1 FTE lunch hour supervisor was added. For 2024/25, it is proposed that \$97K be allocated on a one-time basis for an additional 0.1 FTE VP (\$60K), 0.57 FTE clerical (\$32K), and 1 FTE lunch hour supervisor (\$5K) at Yennadon Elementary. The costing for the VP FTE addition reflects a change from one VP to two VPs for 2024/25 with one dedicated to the main building with 0.4 FTE admin duties and one dedicated to the Annex/portables with 0.5 FTE admin duties.

It is proposed that \$97K be allocated on a one-time basis for an additional 0.1 FTE vice principal (\$60K), 0.57 FTE clerical (\$32K), and 1 FTE lunch hour supervisor (\$5K) at Yennadon Elementary.

Principal and Vice Principal Mentorship

In 2017/18, a principal and vice-principal mentorship model was established to support the role of school leader as it continues to increase in its complexity. Additionally, in recent years, we have experienced unprecedented levels of first-time hires to the roles of vice principal and principal. To continue support for this valuable mentorship program for 2024/25, is proposed that \$8K be allocated on a one-time basis to top up the budget to \$10K for peer mentorship for principals and vice principals.

It is proposed that \$8K be allocated on a one-time basis to support peer mentorship for principals and vice principals.

2.0 Learning Services

The Ministry of Education and Child Care provides supplemental inclusive education funding to school districts for students with disabilities and diverse abilities; the board then approves how the additional funding is allocated to expenses to support these students.

In 2024/25, learning services staffing base budget allocations include the following: 505.21 FTE education assistants of which 4.13 FTE provides for 21 education assistants to support kindergarten students' transition to school during the first eight weeks of the school year (September to October) at 21 elementary schools; 26 FTE child and youth care workers (16.35 FTE funded from operating and 9.65 FTE funded from CommunityLINK); 6.9 FTE helping teachers, 2 FTE hearing resource teachers, 0.6 FTE vision teacher, 1 FTE home and hospital teacher, 3 FTE occupational therapists, 8 FTE speech and language pathologists, 7.4 FTE school psychologists (including 0.4 FTE allocated for summer assessments to assist in reducing the waitlists), 1 FTE special needs work experience facilitator, and an instructional bank of \$1.28M to support additional staffing for needs emerging during the year. The base budget also includes allocations for specialized supplies, transportation, and teacher release time to support collaborative planning.

The base budget allocation for 2024/25 includes an increase of 5.05 FTE education assistants to support students with disabilities and diverse abilities, an increase of 0.8 FTE speech and language pathologist to assist students reliant on technology for communication and bolster universal design learning strategies in classrooms, and a new \$50K allocation for accessibility equipment for students.

Early Intervention and Inclusionary Programming

An ongoing instructional bank for staffing was established in the 2017/18 budget following execution of the restored teacher collective agreement language. This bank is managed by education leadership to provide additional staffing support to address emergent student needs in classrooms, programs and schools. Based on our experience, we allocate co-teaching staffing from this bank at the start of the school year to enhance early intervention and inclusionary programming at the elementary level. For 2024/25, it is proposed that 7 FTE co-teaching staffing, costing \$896K, be allocated from the instructional bank on a one-time basis for this purpose.

In 2023/24, the district engaged a behavioural consulting firm to provide training and support to teachers. This initiative is focused on elementary students, predominantly in primary grades, with an autism spectrum diagnosis or intellectual disabilities exhibiting severe behavioural issues. The objective is to achieve train-the-trainer credentials so that school-based support teachers can teach and supervise others in routinely applying the strategies. It is proposed that \$30K be allocated from the instructional bank to continue acquiring these behavioural consulting services.

Our experience over the past three years has shown that the level of support that students with disabilities and diverse abilities require has been extraordinary, particularly at the early primary level. Many early primary students are still awaiting medically based assessments due to long waitlists. While many of these students will eventually receive a diagnosis which both provides programming recommendations/guidance and allows the school district to claim supplemental funding to support programming needs, we continue to support these students to ensure they are experiencing success in our schools. Based on our experience and the current context, it is proposed that \$237K be allocated on a one-time basis for 4.23 FTE education assistants to extend the eight weeks of kindergarten transition support at 21 elementary schools to December 20, 2024 for a total of fifteen weeks. A further extension may be considered during 2024/25 amended budget process based on need and funding availability.

It is proposed that \$926K from the ongoing instructional bank be allocated on a one-time basis to add 7.0 FTE co-teaching staffing costing \$896K and to add \$30K for behavioural consulting services. It is further proposed that \$237K of additional operating budget be allocated on a one-time basis for 4.23 FTE education assistants to extend kindergarten transition support to December 2024.

School Psychologist Assessments

Due to the continued shortage and challenges associated with the recruitment of school psychologists, it is proposed that, on a one-time basis, the FTE allocated to school psychology be reduced by 1.5 FTE (\$181K) and this budget be reallocated to secure contracted school psychology services to complete the necessary psychoeducational assessments for students throughout the district.

It is proposed that, on a one-time basis, the FTE allocated to school psychology be reduced by 1.5 FTE (\$181K) and this budget be reallocated to contracted school psychology services.

3.0 Support for Operational Plans

Facilities Staffing

The facilities department serves a vital role in shaping the learning environment within our school district. It directly impacts the experience of students, teachers, and staff, aligning with our district's educational vision and creating a conducive atmosphere for effective teaching and learning.

Over time, there has been a noticeable increase in the demand for facilities services, reflecting the growth in student enrolment and the expansion of school facilities, including portable classrooms. Unfortunately, the staffing levels within our facilities department have not kept pace with this growth. As a result, our hardworking facilities staff face heavier workloads with insufficient capacity to maintain quality service standards and mitigate safety risks for students and staff. Additionally, these increased workloads have had adverse effects on morale, contributing to high turnover rates and operational challenges.

In December 2023, the board approved the addition of a maintenance coordinator. In January 2024, the facilities department began a project to implement a new computerized maintenance management software (CMMS) system. In February, the district engaged an independent professional firm to conduct a facilities organizational review to identify further opportunities to strengthen facilities department capacity and services. The review

emphasized that leading practices would ensure that the director has sufficient time to focus on future strategy and optimization, including asset management, capacity/need balancing, capital project identification/justification and resource strategy; however, under the current circumstances, the director of facilities is required to undertake a significant amount of direct delivery of services, including addressing tactical activities such as unresolved service requests. The review was completed in April and includes recommendations for the introduction of new positions including an assistant director of technical services and technology and a technical services manager as being needed most urgently. The district considers the manager to be the higher priority of the two.

To further strengthen overall capacity of the facilities department, it is proposed that \$153K be allocated on an ongoing basis for a new 1 FTE technical services manager, salary and benefits (\$151K) and professional development and technology (\$2K). This position will support optimizing resource allocation (including management of the new CMMS system), monitoring equipment and service performance, developing and maintaining standard operating procedures, and assessing and providing guidance on technical issues that arise.

It is further proposed that \$23K be allocated on a one-time basis to increase the grounds staffing bank by 20% (600 hours, equivalent to 3.5 months of work by one labourer), thereby increasing capacity for grounds maintenance to strengthen safety, cleanliness and appeal of facility sites that will contribute towards cultivating a sense of care and belonging for all learners.

It is proposed that \$153K be allocated on an ongoing basis for a new 1 FTE technical services manager. It is further proposed that \$23K be allocated on a one-time basis to increase the grounds staffing bank by 600 hours.

Human Resources Staffing

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

In November 2023, the district engaged an independent professional firm to identify strengths and any gaps or areas for improvement within the current HR department structure, workflows, and individual roles and responsibilities. The review was completed in January and included recommendations for the conversion of existing three temporary HR positions to ongoing, and the ongoing addition of four new HR positions including a labour relations manager and recruitment specialist. The implementation of the recommendations will need to be prioritized and phased in over time within the constraints of the budget. The 2024/25 base budget provides for the conversion of the existing 0.74 FTE dispatch coordinator from one-time funded to ongoing and the ongoing addition of a 1 FTE labour relations manager, both funded by increased enrolment driven funding. The labour relations manager will support the application and compliance of collective agreements for both MRTA and CUPE and is needed due to the increasing union engagement and collective bargaining impacts that need to be carefully understood and applied across the district.

Health and Safety

Health and safety in the workplace is a priority for our school district. Over the past year the school district has been working on initiatives to support the organization to be successful with the Certificate of Recognition (COR) program of WorkSafeBC. The COR program recognizes and rewards employers who go beyond the current legal requirements, implement an effective occupational health and safety management system (OHSMS), and pass a certification audit to the standards set out by WorkSafeBC. COR is awarded to employers that implement and maintain an OHSMS that exceeds regulatory requirements. This OHSMS should be comprehensive and based on a “Plan, Do, Check, Act” cycle focused on continual improvement.

For our school district to implement and maintain an OHSMS that exceeds regulatory requirements, the board approved the conversion of the 1 FTE disability management administrator from one-time funded to ongoing in January 2024 and this is reflected in the 2024/25 base budget. In addition to this, it is proposed that \$86K be allocated on a one-time basis to continue the temporary 1 FTE human resource assistant for workplace health and safety that has been one-time funded annually since 2017/18 with the implementation of the restored teacher collective agreement language.

Upon COR being awarded, the incentives provided to the school district by WorkSafeBC (up to \$248K) will offset the cost of the staff required to maintain an OHSMS that exceeds regulatory requirements.

It is proposed that \$86K be allocated on a one-time basis for 1 FTE human resource assistant for workplace health and safety.

English Language Learning

English Language Learning (ELL) student enrolment in the district has more than doubled over the past 5 years. It is projected there will be continued growth in the number of ELL students over the foreseeable future. The growth in the ELL student population is across all grades K–12, with an emphasis at the elementary level. There has also been comparable growth in the number of teachers and teaching time dedicated to the support and delivery of ELL services.

District Helping Teacher

There is an educational and operational need for instructional leadership offered through an ELL district helping teacher to ensure alignment and delivery of effective instructional and assessment practices for these learners. The district staffing formula for secondary international students includes an allocation of ELL staffing. The calculation of this international ELL allocation assumes that every secondary international student will need ELL support. Recently, the overall profile of our secondary international student population has included students that do not require direct ELL support during their time as students in our district.

It is proposed that 1 FTE ELL teacher generated by international secondary students be allocated on a one-time basis to fund 1 FTE district ELL helping teacher to supplement the ongoing ELL staffing for secondary international students, and support ELL services to all students (K-12) across the district for an incremental department head allowance cost of \$5K.

It is proposed that 1 FTE ELL teacher generated by international secondary students be allocated on a one-time basis to fund 1 FTE district ELL helping teacher for an incremental cost of \$5K.

Ridge Meadows College

Ridge Meadows College (RMC) has developed a comprehensive business plan which outlines a path for transformation. This plan includes both the development and expansion of post-secondary programs and services available for community members. In the past two years, RMC has demonstrated growth in student enrolment, the introduction of new academic programs, and the implementation of a dual-credit grant. These positive changes are placing workload pressures and may impede RMC's continued growth.

Practicum placements are currently being completed by multiple program instructors; however, the placement responsibilities are outside their core responsibilities, and RMC must provide them with additional remuneration when they are completing the student placement work. A dedicated practicum coordinator for the Early Childhood Education (ECE) program will improve the quality and consistency of ECE student placement services experienced by both students and placement partners. It is proposed that a new 0.5 FTE ECE practicum coordinator be created on a one-time basis for two years (2024/25 and 2025/26) and partially funded by a reduction of existing ECE instructor staffing banks (\$30K) for a net cost of \$19K annually.

With the growth in program options and student enrolment, there is a need for RMC to have a dedicated staff member to provide direct support services to continuing students and for the recruitment of new students. Implementing this additional resource is expected to increase student enrolment and total revenue for RMC. It is proposed that \$109K annually be allocated on a one-time basis for two years (2024/25 and 2025/26) to support a new 1 FTE student services and recruitment coordinator, and that projected RMC tuition revenue be increased by \$130K. The costing for this new position includes salaries and benefits (\$94K) and advertising and supplies (\$15K).

If approved, these new one-time funded positions will be reviewed in 2024/25 and 2025/26 to evaluate if the expected results are being achieved.

It is proposed that a new 0.5 FTE ECE practicum coordinator be created on a one-time basis for two years (2024/25 and 2025/26) and partially funded by a reduction of existing ECE instructor staffing banks (\$30K) for a net cost of \$19K annually. It is further proposed that \$109K annually be allocated on a one-time basis for two years (2024/25 and 2025/26) to support a new 1 FTE student services and recruitment coordinator and advertising and supplies, and that projected RMC tuition revenue be increased by \$130K for 2024/25.

4.0 Student Transportation

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

The school district defines eligible students for regular student transportation as:

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

In 2023/24, the school district facilitated transportation services for various student groups. Among these were 189 regular eligible riders, 9 special needs riders, and 13 courtesy riders, all served by five bus routes, with expenses totaling \$307K (\$1,455 per student). Additionally, 28 eligible riders with special needs, 11 regular eligible riders, and 1 courtesy rider were accommodated on four bus routes, three of which required chaperones, incurring a cost of \$286K (\$7,150 per student). Furthermore, 12 students with special needs were provided taxi services at a cost of \$26K. Despite these expenses, only a portion of the transportation costs were covered by the \$72K collected from all riders as transportation fees.

In 2023/24, transportation fees were set as \$330 for eligible riders and \$400 for courtesy riders, reduced to \$105 (eligible) and \$130 (courtesy) for children in excess of two per family, with 5% annual increases for the next three years. It is proposed that transportation fees for eligible and courtesy riders be equal and set as outlined in the table below. Eligible low-income families that use school district busing may apply for a transportation fee waiver as provided for under *Policy 9801 Fees Hardship*.

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

For 2024/25, the base budget includes ongoing allocations to provide transportation services for students with special needs, and it is proposed that \$380K be allocated on a one-time basis to provide regular transportation services for an estimated 288 riders on six buses, and that projected fee revenue for this service be set at \$97K representing 26% of the cost of the service.

It is proposed that transportation fees for 2024/25 to 2027/28 be set as outlined in the table above. It is further proposed that \$380K be allocated on a one-time basis to provide regular transportation services, and that projected fee revenue for this service be set at \$97K.

5.0 Use of 2023/24 Available Operating Surplus

Support for the Operating Budget

To achieve a balanced operating fund budget, it is proposed that \$2.28M of 2023/24 available operating surplus be carried forward to 2024/25 to assist in funding the 2024/25 preliminary operating budget.

It is proposed that \$2.28M of 2023/24 available operating surplus be carried forward to 2024/25 to assist in funding the 2024/25 preliminary operating budget.

Support for the Capital Budget

To fund the capital needs identified in this budget, it is proposed that any additional available operating surplus from 2023/24 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% of budgeted operating expenditures for 2024/25;
2. Second, to increase the IT capital plan reserve by up to \$0.87M;
3. Finally, any remaining available operating surplus be allocated as follows:
 - a. 1/3 to new temporary classrooms,
 - b. 1/3 to other facilities renewal, and
 - c. 1/3 as a further contribution to the IT capital plan.

This proposal reflects an increased prioritization of the IT capital plan and decreased prioritization of temporary classroom setup in comparison to the prior year's approved use of available operating surplus. The reason for the change is that the insufficiency of provincial operating grants to cover the inflationary cost pressures on the budget requires a greater use of 2023/24 projected operating surplus to fund the 2024/25 operating budget and does not provide room for the district to increase the ongoing transfer of operating funds to local capital to fund the projected IT capital plan shortfall. Furthermore, capital funding is available from the Ministry of Education and Child Care for permanent school facility space, but capital funding for IT projects from the ministry is only available from the operating grant funding.

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.

It is proposed that any additional available operating surplus from 2023/24 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% of budgeted operating expenditures for 2024/25;
2. Second, to increase the IT capital plan reserve by up to \$0.87M;
3. Finally, any remaining available operating surplus be allocated as follows:
 - a. 1/3 to new temporary classrooms,
 - b. 1/3 to other facilities renewal, and
 - c. 1/3 as a further contribution to the IT capital plan.

Summary of 2024/25 Proposed Preliminary Budget Changes

The summary of 2024/25 proposed preliminary budget changes is presented in figure 1 on the page that follows.



FIGURE 1: Proposed Preliminary Operating Budget Changes 2024/25

Budget Changes	2024/25 Budget Impact				
	FTE	Salaries & Benefits	Supplies, Services & Other	Revenue	Total
ONGOING BUDGET CHANGES					
Support for Operational Plans					
Facilities Staffing - Technical services manager	(1.00)	\$(150,865)	\$(2,550)	\$-	\$(153,415)
TOTAL ONGOING BUDGET CHANGES	(1.00)	(150,865)	(2,550)	-	(153,415)
ONE-TIME BUDGET CHANGES					
Support for School Growth Plans					
Literacy					
Helping teacher	(1.00)	(132,829)			(132,829)
Use of other budget allocations for literacy			20,000		20,000
Numeracy					
Resources and supplies			(40,000)		(40,000)
Use of other supplies budget			20,000		20,000
Early Learning - StrongStart					
Early childhood educator	(1.60)	(59,162)			(59,162)
Use of other budget allocations for technology			14,000		14,000
Secondary Assessment Committee		(18,000)			(18,000)
Safe and Caring Schools					
Staffing at secondary schools	(2.00)	(256,341)			(256,341)
Use of secondary staffing bank		190,139			190,139
Staffing for junior alternate program	(0.60)	(76,827)	(3,000)		(79,827)
Use of instructional bank		76,827			76,827
Indigenous Education, Racial Inclusivity and Equity					
VP of Aboriginal education, racial inclusivity and equity	(1.00)	(169,222)	(2,450)		(171,672)
Helping teacher, racial inclusivity and equity	(0.43)	(54,932)			(54,932)
Authentic resources for Aboriginal education library			(10,000)		(10,000)
Use of curriculum and learning support fund			146,429		146,429
Student Voice Leadership					
Vice principal	(0.13)	(15,381)			(15,381)
Design and creation of school spaces			(28,000)		(28,000)
Elementary Administration Staffing		75,494			75,494
School Staffing - Yennadon Elementary					
Vice principal	(0.10)	(57,208)	(2,450)		(59,658)
Clerical	(0.57)	(32,352)			(32,352)
Lunch hour supervisor	(1.00)	(5,305)			(5,305)
Principal and Vice Principal Mentorship			(7,500)		(7,500)
	(8.43)	(535,099)	107,029	-	(428,070)
Learning Services					
Early Intervention Inclusionary Programming					
Collaborative teaching	(7.00)	(896,313)			(896,313)
Behavioural consulting			(30,000)		(30,000)
Use of instructional bank		926,313			926,313
Education assistants	(4.23)	(236,896)			(236,896)
School Psychologist Assessment	1.50	180,579	(180,579)		-
	(9.73)	(26,317)	(210,579)	-	(236,896)



FIGURE 1: Proposed Preliminary Operating Budget Changes 2024/25 *continued*

Budget Changes	2024/25 Budget Impact				
	FTE	Salaries & Benefits	Supplies, Services & Other	Revenue	Total
Support for Operational Plans					
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					
ECE practicum coordinator	(0.50)	(16,626)	(2,600)		(19,226)
Student services and recruitment coordinator	(1.00)	(94,484)	(14,659)	130,025	20,882
	(2.50)	(222,946)	(18,459)	130,025	(111,380)
Student Transportation			(380,135)	96,768	(283,367)
Use of Prior Year Surplus				2,280,824	2,280,824
TOTAL ONE-TIME BUDGET CHANGES	(20.66)	(784,362)	(502,144)	2,507,617	1,221,111
TOTAL BUDGET CHANGES	(21.66)	\$(935,227)	\$(504,694)	\$2,507,617	\$1,067,696



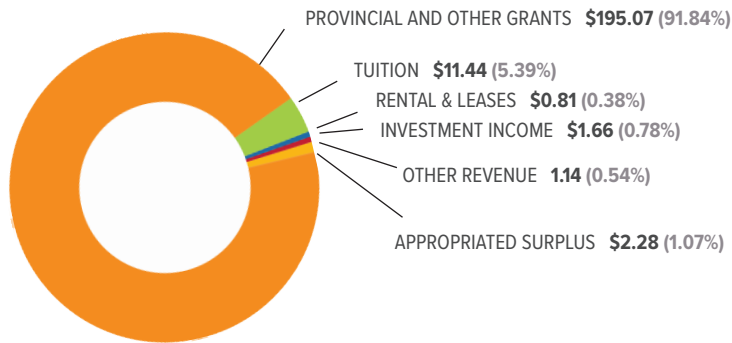
Summary of 2024/25 Preliminary Operating Budget

Operating Budget Revenue

The majority of school district revenues are received from the provincial government in the form of the Ministry of Education and Child Care operating grant and other provincial grants (91.84%). The level of provincial funding consequently has a significant impact on the educational services and programs that can be offered.

Because the primary determinant of provincial funding is enrolment, a forecasted decline or increase in enrolment affects programs and services. Outside of provincial grants, international education and other tuition fees are the primary source of revenue, which accounts for 5.39% of total revenue. The projected operating budget revenue for 2024/25 is \$210.12 million and the projected appropriated surplus to be used in 2024/25 is \$2.28 million for a total revenue available of \$212.40 million. See figure 2.

FIGURE 2 2024/25 OPERATING BUDGET REVENUE BY SOURCE (\$ millions)



Operating Budget Expenses

The projected operating expenses, including proposed budget changes, total \$212.40 million, which results in a balanced operating budget.

85.74% of the operating budget will be spent on instruction-related costs. This includes school-based teachers, education assistants, school administrators, and school-based support staff and supplies.

Operations and maintenance accounts for 9.58%, district administration is 3.66%, and transportation is 0.36%. The remaining 0.66% is spent on capital asset purchases and other transfers to local capital for capital asset purchases.

91.63% of the budget is spent on salaries and benefits, while services, supplies, utilities, and capital assets purchased represent 8.37%. The graphs below show the allocation of expenses by function and type of expense.

FIGURE 3 2024/25 OPERATING BUDGET EXPENSES BY FUNCTION (\$ millions)

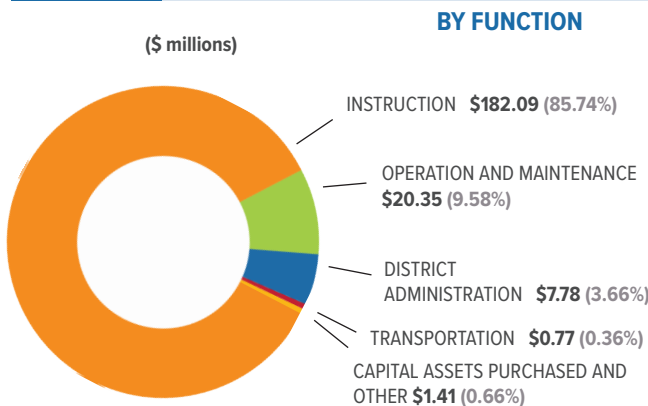


FIGURE 4 2024/25 OPERATING BUDGET EXPENSES BY TYPE (\$ millions)

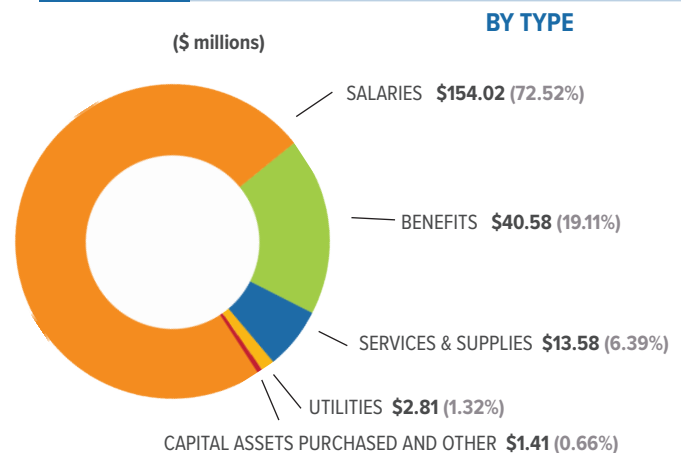


FIGURE 5: Summary of 2024/25 Operating Revenue and Expenses

	Base Budget	Ongoing Budget Changes	One-Time Budget Changes	Preliminary Budget	% Change
Operating Revenue by Source					
Grants					
Provincial Grants - MECC	\$194,452,899	\$-	\$-	\$194,452,899	0.00%
Provincial Grants - Other	300,800			300,800	0.00%
Federal	319,910			319,910	0.00%
Total Grants	195,073,609	-	-	195,073,609	0.00%
Tuition	11,305,950		129,060	11,435,010	1.14%
Other Revenue	1,043,764		97,733	1,141,497	9.36%
Rentals and Leases	809,844			809,844	0.00%
Investment Income	1,662,500			1,662,500	0.00%
Total Operating Revenue	209,895,667	-	226,793	210,122,460	0.11%
Operating Expense by Type					
Salaries					
Teachers	89,880,263		255,138	90,135,401	0.28%
Principals and Vice Principals	9,807,233		41,785	9,849,018	0.43%
Educational Assistants	24,189,282		195,815	24,385,097	0.81%
Support Staff	15,147,571		(98,015)	15,049,556	(0.65%)
Other Professionals	7,398,761	120,384	153,017	7,672,162	3.70%
Substitutes	6,866,691		67,922	6,934,613	0.99%
Total Salaries	153,289,801	120,384	615,662	154,025,847	0.48%
Employee Benefits	40,379,492	30,481	168,700	40,578,673	0.49%
Total Salaries and Benefits	193,669,293	150,865	784,362	194,604,520	0.48%
Services and Supplies					
Services	6,600,424	450	197,529	6,798,403	3.00%
Student Transportation	377,825		380,135	757,960	100.61%
Professional Development and Travel	953,563		50	953,613	0.01%
Rentals and Leases	2,000			2,000	0.00%
Dues and Fees	165,540			165,540	0.00%
Insurance	917,484			917,484	0.00%
Supplies	4,066,681	1,600	(81,070)	3,987,211	(1.95%)
Utilities	2,807,146			2,807,146	0.00%
Total Services and Supplies	15,890,663	2,050	496,644	16,389,357	3.14%
Total Operating Expenses	209,559,956	152,915	1,281,006	210,993,877	0.68%
Interfund Transfers					
Transfer to Local Capital Reserve	1,080,432			1,080,432	0.00%
Capital Purchases Transferred to the Capital Fund	322,975	500	5,500	328,975	1.86%
Total Interfund Transfers	1,403,407	500	5,500	1,409,407	0.43%
Projected Operating Surplus (Deficit) for the year	(1,067,696)	(153,415)	(1,059,713)	(2,280,824)	
Use of Prior Year Surplus			2,280,824	2,280,824	
Projected Operating Surplus (Deficit), end of year	\$(1,067,696)	\$(153,415)	\$1,221,111	\$-	

2024/25 Operating and CEF Budget Staffing

The projected full-time equivalent staffing, including proposed budget changes, totals 2,129.28 FTE, an increase of 48.30 FTE from the ongoing 2023/24 operating budget and 1.73 FTE from the 2023/24 actual CEF staffing. This increase is principally owed to the following:

- **Teachers:** An increase of 12.77 FTE teacher staffing required to meet collective agreement mandated non-enrolling ratios and class size and composition and increase of 11.96 FTE due to proposed budget changes.
- **Principals/Vice Principals:** A proposed one-time increase of 1 FTE vice principal for Yennadon Elementary and 1.70 FTE elementary proposed to be funded from CEF overhead in 2024/25.
- **Other Professionals, Exempt, District P/VPs:** 1 FTE labour relations manager ongoing and proposals for ongoing 1 FTE technical services manager and one-time increase of 1 FTE vice principal for Aboriginal education, racial inclusivity and equity, one-time 1 FTE health and safety assistant, one-time for two years 1 FTE student services and recruitment coordinator and 0.50 FTE ECE practicum coordinator.
- **Educational Assistants:** An ongoing increase 5.05 FTE education assistants, as well as a proposed one-time increase of 1.60 FTE early childhood educators and 4.23 FTE education assistants.
- **Support Staff:** An increase 4 FTE lunch hour supervisors, 2.77 FTE clerical, 0.25 FTE custodial and 0.80 FTE speech and language pathologist due to enrolment, and one-time proposals of 0.07 FTE.

FIGURE 6 OPERATING AND CEF BUDGET STAFFING

Staffing FTE	2023/24 Ongoing Staffing	2024/25 Base Budget Changes	2024/25 Base Budget	Operating Budget Changes	2024/25 Preliminary Operating Budget	2024/25 CEF Budget	2024/25 Preliminary Budget
Teachers	869.61	12.77	882.38	11.96	894.34	184.04	1,078.38
Principals/Vice Principals	58.72	-	58.72	(0.70)	58.02	1.70	59.72
Other Professionals, Exempt, District P/VPs	58.25	1.00	59.25	4.50	63.75		63.75
Educational Assistants	561.62	5.05	566.67	5.83	572.50		572.50
Support Staff	338.49	7.82	346.31	0.07	346.38	1.55	347.93
Trustees	7.00		7.00		7.00		7.00
Total	1,893.69	26.64	1,920.33	21.66	1,941.99	187.29	2,129.28

Special Purpose Fund Budget

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

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

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

- Classroom Enhancement Fund (CEF)
- Learning Improvement Fund (LIF)
- Annual Facility Grants (AFG) (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, including StrongStart; Ready, Set, Learn; Changing Results for Young Children; Strengthening Early Years to Kindergarten Transitions; Early Care and Learning
- Mental Health in Schools
- First Nation Student Transportation
- Dual Credit Project Funds
- Youth Education Support Fund
- Scholarships and Bursaries
- School Generated Funds (restricted contributions only)

Operating and capital funding cannot be transferred to special purpose funds. The following table summarizes deferred contributions, revenue, and expenses for Special Purpose Fund (all special purpose funds combined) — 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
Received Contributions								
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	-	-	-	-	-
Total Contributions Received	24.62	25.20	30.24	35.05	32.46	32.37	32.37	32.37
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
Allocated to Revenue								
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	-	-	-	-	-
Total Allocated to Revenue	24.44	25.00	30.00	35.43	32.46	32.37	32.37	32.37
Expenses								
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
Total Expenses	21.52	24.22	29.62	34.92	32.27	32.18	32.18	32.18
Capital Purchases Transferred to the Capital Fund	2.92	0.78	0.38	0.51	0.19	0.19	0.19	0.19
Total Expenses and Capital Purchases	24.44	25.00	30.00	35.43	32.46	32.37	32.37	32.37
Net Revenue (Expense)	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-

Source: 2020/21 to 2022/23 Audited Financial Statements, amended budget for 2023/24, and estimates for future years.

Special Purpose Funds Background Information

This section presents a detailed analysis of the individual special purpose funds that are maintained by the Maple Ridge - Pitt Meadows School District, and their impact on budget.

Classroom Enhancement Fund (CEF)

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

The ratification of this agreement resulted in the establishment of the Classroom Enhancement Fund to address the additional teacher and corresponding overhead costs throughout the province associated with this memorandum of agreement. The school district is required to record and report the actual costs and the amount allocated may be adjusted to reflect the actual costs incurred. The following table summarizes the CEF allocations received by the Maple Ridge – Pitt Meadows School District from 2019/20 to 2024/25.

\$ millions	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Actual	2023/24 Budget	2024/25 Budget
CEF - Teachers FTE	104.30	117.60	155.76	162.16	176.15	177.28
CEF - Teachers Funding	\$10.14	\$11.53	\$16.36	\$17.92	\$21.38	\$21.82
CEF - Overhead	\$0.82	\$0.73	\$0.73	\$0.75	\$0.80	\$0.81
CEF - Remedy	\$1.75	\$1.18	\$1.60	\$2.26	\$2.42	\$-
TOTAL CEF Funding	\$12.71	\$13.44	\$18.69	\$20.93	\$24.60	\$22.63

For 2024/25, the Maple Ridge - Pitt Meadows School District has been provided with a preliminary CEF allocation of \$22.63 million sufficient to fund an estimated 177.28 FTE teachers (\$21.81 million) and overhead costs (\$0.81 million).

Adjustments to district allocations may be made once final fall 2024 staffing is known, especially if it is determined that a particular school district received more funding than was required. Final 2024/25 allocations will be confirmed at the same time as the operating grant recalculation in December 2024.

Preliminary Staffing Plan

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

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

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

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

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

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

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

The actual staffing required will not be confirmed until September 2024 when the actual student enrolment for 2024/25 is known. However, school staffing and organization must occur in May-June 2024. This means that the school district will have to employ additional teachers before the additional CEF allocation is confirmed by the Ministry of Education and Child Care. To manage this risk, a sufficient contingency reserve must be maintained for 2024/25.

The changes to non-enrolling ratios result in an additional estimated 45.26 FTE non-enrolling teachers. This is comprised of increased teacher librarian, counselling, ELL, and support staffing. It is also estimated that an additional 138.78 FTE teachers will need to be funded from the CEF to support the implementation of the lower class sizes. However, 6.76 FTE will only be funded by the Ministry of Education and Child Care after enrolment changes and school organizations are confirmed in the fall.

For 2024/25, the teacher salary and benefits portion of the CEF will be used to fund 133.69 FTE classroom teachers and 43.59 FTE non-enrolling teachers (\$21.81 million). An additional allocation of \$0.83 million is necessary (5.10 FTE classroom teachers and 1.66 FTE non-enrolling teachers) in order to meet the provisions of the collective agreement. This additional staffing will be allocated contingent upon receipt of additional funding from the Ministry of Education and Child Care in December 2024.

Support for the Implementation of Restored Collective Agreement Language

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

CEF Substitutes

\$0.39 million will be allocated from the overhead portion of the CEF to cover the estimated cost of substitutes for the CEF-funded teachers. This represents an average of 4.25 replacement days per CEF funded teacher FTE.

Educational Leadership

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

Our experience during the past five years has shown that the added responsibilities associated with the restored provisions have been very challenging in our schools. The added responsibilities and workload include but are not limited to school organization with respect to class size and class composition provisions along with the management of non-compliance/ remedy provisions, non-enrolling staffing, and the restored provisions relating to staff committee and school-based team.

It is proposed that an additional 1.70 FTE principal/vice principal administrative time continues to be allocated on a one-time basis to elementary school-based administration staffing for the 2024/25 school year at a cost of \$0.28 million in support of managing restored collective agreement provisions.

It is proposed that an additional 1.70 FTE principal/vice principal administrative time continues to be allocated on a one-time basis to elementary school-based administration staffing for the 2024/25 school year at a cost of \$0.28M.

Facilities and Other Implementation Costs

The implementation of the restored MRTA collective agreement language required significant changes to school district facilities. The additional facilities space created resulted in additional costs for facilities maintenance. It is proposed that \$0.12 million will continue to be allocated from overhead portion of the Classroom Enhancement Fund to support 1.55 FTE custodial staff. Teacher professional development and remedy administration costs are \$0.02 million.

Summary of 2024/25 Classroom Enhancement Fund Revenue and Expense

	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)
Total Classroom Enhancement Fund	187.29	\$(23,437,123)	\$(19,500)	\$23,456,623	\$-

Classroom Enhancement Fund 2020/21 to 2027/28

The table below summarizes the actual CEF revenue and expenses for 2020/21 to 2022/23 and projected revenue and expense for 2023/24 to 2027/28. No changes are projected at this time.

(\$ 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	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Contributions Received	13.44	18.69	20.93	24.60	22.63	22.63	22.63	22.63
Allocated to Revenue	(13.44)	(18.69)	(20.93)	(24.60)	(22.63)	(22.63)	(22.63)	(22.63)
Deferred Revenue, end of year	-	-	-	-	-	-	-	-
Revenues								
Provincial Grants - MECC	13.44	18.69	20.93	24.60	22.63	22.63	22.63	22.63
Total Revenue	13.44	18.69	20.93	24.60	22.63	22.63	22.63	22.63
Expenses								
Salaries and Benefits	13.42	17.20	20.92	24.58	22.61	22.61	22.61	22.61
Service and Supplies	0.01	1.30	0.01	0.02	0.02	0.02	0.02	0.02
Total Expenses	13.43	18.50	20.93	24.60	22.63	22.63	22.63	22.63
Capital Purchases Transferred to the Capital Fund	0.01	0.19	-	-	-	-	-	-
Net Revenue (Expense)	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-

Learning Improvement Fund (LIF)

The Learning Improvement Fund was established by the province for the purpose of providing additional resources, specifically targeted to support complex classes that present challenging learning conditions. For 2024/25, this grant of \$678,512 is used to top up education assistants by 1 hour per week at secondary schools and 2 hours per week at elementary schools.

(\$ 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	\$0.01	\$-	\$-	\$0.02	\$-	\$-	\$-	\$-
Contributions Received	0.52	0.53	0.56	0.69	0.68	0.68	0.68	0.68
Allocated to Revenue	(0.53)	(0.53)	(0.54)	(0.71)	(0.68)	(0.68)	(0.68)	(0.68)
Deferred Revenue, end of year	-	-	0.02	-	-	-	-	-
Revenues								
Provincial Grants - MECC	0.53	0.53	0.54	0.71	0.68	0.68	0.68	0.68
Total Revenue	0.53	0.53	0.54	0.71	0.68	0.68	0.68	0.68
Expenses								
Salaries and Benefits	0.53	0.53	0.54	0.71	0.68	0.68	0.68	0.68
Total Expenses	0.53	0.53	0.54	0.71	0.68	0.68	0.68	0.68
Net Revenue (Expense)	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-

Annual Facility Grant (AFG)

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

The AFG special purpose funding allocation for SD42 for 2024/25 is \$517,597 of which \$44,051 is allocated to CAPS and retained by the ministry, leaving \$473,546 to be allocated by the board for facility maintenance projects. The AFG bylaw capital allocated to SD42 for 2024/25 is \$2,790,618 for a total AFG allocation of \$3,308,215.

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

The following table outlines the spending plan for projects to be funded from the AFG and completed between April 1, 2024, and March 31, 2025. It includes allocations for learning support spaces enhancements (\$0.10M), accessibility enhancements (\$0.05M), HVAC (\$1.21M), roofing (\$1.03M), plumbing (\$0.08M), and others (\$0.84M).

Summary of 2024/25 Annual Facilities Grant Spending Plan

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



Location	AFG Project Description (Special Purpose Fund)	Budget
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
Total AFG Special Purpose Fund		\$517,597

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 Direct 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
Total AFG Capital Fund		\$2,790,618
Total Annual Facilities Grant		\$3,308,215

For budgeting purposes it is projected that the Annual Facilities Grant will remain unchanged for the years 2025/26 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	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Contributions Received	0.52	0.51	0.51	0.52	0.52	0.52	0.52	0.52
Allocated to Revenue	(0.52)	(0.51)	(0.51)	(0.52)	(0.52)	(0.52)	(0.52)	(0.52)
Deferred Revenue, end of year	-	-	-	-	-	-	-	-
Revenues								
Provincial Grants - MECC	0.52	0.51	0.51	0.52	0.52	0.52	0.52	0.52
Investment Income								
Total Revenue	0.52	0.51	0.51	0.52	0.52	0.52	0.52	0.52
Expenses								
Salaries and Benefits	0.08	0.04	0.22	0.07	0.22	0.22	0.22	0.22
Service and Supplies	0.06	0.08	0.16	0.07	0.11	0.11	0.11	0.11
Total Expenses	0.14	0.12	0.38	0.14	0.33	0.33	0.33	0.33
Capital Purchases Transferred to the Capital Fund	0.38	0.39	0.13	0.38	0.19	0.19	0.19	0.19
Net Revenue (Expense)	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-

Official Language Education Program (OLEP)

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

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

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

In March 2024, the MECC advised that OLEP funding will remain unchanged from 2023/24 base allocation of \$0.25 million. It is assumed that the additional one-time funding received for 2023/24 of \$0.54M will not continue in 2024/25.

(\$ 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	\$0.05	\$0.05	\$0.08	\$0.09	\$-	\$-	\$-	\$-
Contributions Received	0.23	0.27	0.50	0.79	0.25	0.25	0.25	0.25
Investment Income Received			0.01					
Allocated to Revenue	(0.23)	(0.24)	(0.50)	(0.88)	(0.25)	(0.25)	(0.25)	(0.25)
Deferred Revenue, end of year	0.05	0.08	0.09	-	-	-	-	-
Revenues								
Provincial Grants - MECC	0.23	0.24	0.49	0.88	0.25	0.25	0.25	0.25
Investment Income			0.01					
Total Revenue	0.23	0.24	0.50	0.88	0.25	0.25	0.25	0.25
Expenses								
Salaries and Benefits	0.12	0.11	0.15	0.61	0.19	0.19	0.19	0.19
Service and Supplies	0.06	0.07	0.20	0.27	0.06	0.06	0.06	0.06
Total Expenses	0.18	0.18	0.35	0.88	0.25	0.25	0.25	0.25
Capital Purchases Transferred to the Capital Fund	0.05	0.06	0.15					
Net Revenue (Expense)	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-

Feeding Futures School Food Programs Fund (FFSFP)

Feeding Futures School Food Programs funding from the Ministry of Education and Child Care is designed to address the top two barriers identified by schools in the province: sustainable and consistent food funding and human resources.

Total FFSFP funding for School District No. 42 (SD42) in 2024/25 will be \$1.87 million and is projected to remain unchanged for future years. This funding is to enable school districts to deliver sustainable school food programs, addressing the immediate need to support students in a stigma-free and barrier-free manner.

A Student and Family Affordability Fund (SFAF) was established by the MECC in 2022/23 as one-time funding for the provision of food security and family assistance. Though the MECC recently announced additional one-time funding for family assistance only from the SFAF for 2023/24, it is assumed in this budget that SFAF funding will not continue beyond 2023/24.

In 2023/24, the board approved the following ongoing staffing funded from FFSFP of 1 FTE program manager, 6.43 FTE child and youth care worker, and 0.57 FTE cafeteria aide. For 2024/25, it is proposed that \$57K be allocated on a one-time basis to add 1 FTE meal preparation coordinator CUPE position to directly support food preparation, purchasing, and delivery across the district.

It is proposed that \$57K be allocated on a one-time basis from the Feeding Futures School Food Programs fund for 1 FTE meal preparation coordinator position.

(\$ 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			\$-	\$-	\$-	\$-	\$-	\$-
Contributions Received				1.90	1.87	1.87	1.87	1.87
Allocated to Revenue	-	-	-	(1.90)	(1.87)	(1.87)	(1.87)	(1.87)
Deferred Revenue, end of year	-	-	-	-	-	-	-	-
Revenues								
Provincial Grants - MECC				1.90	1.87	1.87	1.87	1.87
Total Revenue	-	-	-	1.90	1.87	1.87	1.87	1.87
Expenses								
Salaries and Benefits				0.47	0.55	0.55	0.55	0.55
Service and Supplies				1.40	1.32	1.32	1.32	1.32
Total Expenses	-	-	-	1.87	1.87	1.87	1.87	1.87
Capital Purchases Transferred to the Capital Fund				0.03				
Net Revenue (Expense)	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-

CommunityLINK

CommunityLINK (Learning Includes Nutrition and Knowledge) funding from the Ministry of Education and Child Care is designed to support the academic achievement and social functioning of vulnerable students. Programs and services can include breakfast, lunch, and snack programs, academic supports, counselling, youth workers, and after-school programs. Total CommunityLINK funding for 2024/25 will be \$632,170 and is projected to remain unchanged.

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

(\$ millions)	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	\$0.04	\$0.07	\$0.08	\$0.10	\$-	\$-	\$-	\$-
Contributions Received	0.57	0.58	0.59	0.62	0.63	0.63	0.63	0.63
Investment Income Received			0.01					
Allocated to Revenue	(0.54)	(0.57)	(0.58)	(0.72)	(0.63)	(0.63)	(0.63)	(0.63)
Deferred Revenue, end of year	0.07	0.08	0.10	-	-	-	-	-
Revenues								
Provincial Grants - MECC	0.54	0.57	0.57	0.72	0.63	0.63	0.63	0.63
Investment Income			0.01					
Total Revenue	0.54	0.57	0.58	0.72	0.63	0.63	0.63	0.63
Expenses								
Salaries and Benefits	0.52	0.55	0.57	0.67	0.60	0.60	0.60	0.60
Service and Supplies	0.02	0.02	0.01	0.05	0.03	0.03	0.03	0.03
Total Expenses	0.54	0.57	0.58	0.72	0.63	0.63	0.63	0.63
Net Revenue (Expense)	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-

Early Learning Programs and Projects

As outlined in the ChildCareBC Plan, the province is working to establish an integrated early learning and child care (ELCC) system. The Ministry of Education and Child Care is providing special purpose funding for a variety of early learning programs and projects as outlined in the following table for 2024/25 funding totaling \$480,350.

Early Learning Programs/ Projects	Description	2024/25 Funding
StrongStart	Allows parents to participate with their young child (aged birth to five) in play-based early learning activities, including stories, music, and art. At no cost to families, this early learning drop-in program helps prepare children for success in kindergarten.	\$224,000
Ready, Set, Learn	Allows the district to facilitate community events targeted towards three-year-old children. The events are about providing good information on how to support a young child's early learning and development, and how to help develop positive connections between families, the school system, and local community agencies.	56,350
Changing Results for Young Children	Partners with school districts and the United Way of the Lower Mainland to implement on-going collaborative professional learning outcomes for children in the early learning years (birth through age eight).	6,000
Strengthening Early Years to Kindergarten Transitions	Partners with district/community sites and is focused on developing guidelines, models, and district/site partnerships to ensure children and their families experience coherent transitions from community based early learning experiences to Kindergarten in schools.	19,000
Early Care and Learning Funding to School Districts	Supports school districts in deepening their understanding of the landscape of Early Learning and Child Care (ELCC) on school grounds and establishing and growing strong relationships with early years' service providers, community (municipalities, child care partners, Indigenous people), and supports integrated planning for increased access and school district capacity to expand access to affordable, quality child care on school grounds.	175,000
Total		\$480,350

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

In 2023/24 these grants funded 6.33 FTE early childhood educators (ECE) for StrongStart, 0.20 FTE teacher for Ready, Set, Learn, 0.55 FTE teacher and 1 FTE manager for Early Care and Learning Funding to school districts.

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

It is proposed that the number of StrongStart programs in the district be reduced from eight (current) to seven, resulting in a grant reduction of \$32K and a 1 FTE ECE reduction of which 0.93 FTE had been funded by this special purpose fund. This proposed change may also allow the district to re-purpose the space in one of the facilities to support the projected increase in student enrolment as an alternative to purchasing a portable for an estimated \$0.4M. It is further proposed that 1.6 FTE ECEs be funded by the operating budget to support continued operations for the remaining seven programs.

It is proposed that the number of StrongStart programs in the district be reduced from eight (current) to seven on an ongoing basis, resulting in a grant reduction of \$32K and a 1 FTE ECE reduction of which 0.93 FTE had been funded by this special purpose fund. It is further proposed that 1.6 FTE ECEs be funded by the operating budget to support continued operations for the remaining seven programs.

(\$ 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	\$0.02	\$0.03	\$0.01	\$0.06	\$-	\$-	\$-	\$-
Contributions Received	0.32	0.32	0.52	0.56	0.48	0.48	0.48	0.48
Allocated to Revenue	(0.31)	(0.34)	(0.47)	(0.62)	(0.48)	(0.48)	(0.48)	(0.48)
Deferred Revenue, end of year	0.03	0.01	0.06	-	-	-	-	-
Revenues								
Provincial Grants - MECC	0.31	0.34	0.47	0.62	0.48	0.48	0.48	0.48
Total Revenue	0.31	0.34	0.47	0.62	0.48	0.48	0.48	0.48
Expenses								
Salaries and Benefits	0.25	0.29	0.41	0.49	0.42	0.42	0.42	0.42
Service and Supplies	0.06	0.05	0.06	0.13	0.06	0.06	0.06	0.06
Total Expenses	0.31	0.34	0.47	0.62	0.48	0.48	0.48	0.48
Net Revenue (Expense)	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-

Mental Health in Schools

The Mental Health in Schools funding from the Ministry of Education and Child Care is designed to support mental health and well-being promotion in our school community. Total Mental Health in Schools funding for 2023/24 was \$51,000 and is projected to remain unchanged.

(\$ 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	\$0.03	\$0.07	\$0.08	\$0.08	\$-	\$-	\$-	\$-
Contributions Received	0.05	0.12	0.05	0.05	0.05	0.05	0.05	0.05
Investment Income Received			0.01					
Allocated to Revenue	(0.01)	(0.11)	(0.06)	(0.13)	(0.05)	(0.05)	(0.05)	(0.05)
Deferred Revenue, end of year	0.07	0.08	0.08	-	-	-	-	-
Revenues								
Provincial Grants - MECC	0.01	0.11	0.05	0.13	0.05	0.05	0.05	0.05
Investment Income			0.01					
Total Revenue	0.01	0.11	0.06	0.13	0.05	0.05	0.05	0.05
Expenses								
Salaries and Benefits			0.01	0.01	0.01	0.01	0.01	0.01
Service and Supplies	0.01	0.11	0.05	0.12	0.04	0.04	0.04	0.04
Total Expenses	0.01	0.11	0.06	0.13	0.05	0.05	0.05	0.05
Net Revenue (Expense)	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-

First Nation Student Transportation

The 2023/24 Joint First Nation Student Transportation Plans (Joint Plans) submitted by First Nations and the school district has been approved. Total First Nation Student Transportation funding for 2023/24 was \$75,561 and is projected to remain unchanged.

(\$ 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	\$0.01	\$0.01	\$0.02	\$0.03	\$-	\$-	\$-	\$-
Contributions Received		0.01	0.07	0.07	0.07	0.07	0.07	0.07
Allocated to Revenue	-	-	(0.06)	(0.10)	(0.07)	(0.07)	(0.07)	(0.07)
Deferred Revenue, end of year	0.01	0.02	0.03	-	-	-	-	-
Revenues								
Provincial Grants - MECC		-	0.06	0.10	0.07	0.07	0.07	0.07
Total Revenue	-	-	0.06	0.10	0.07	0.07	0.07	0.07
Expenses								
Service and Supplies		-	0.06	0.10	0.07	0.07	0.07	0.07
Total Expenses	-	-	0.06	0.10	0.07	0.07	0.07	0.07
Net Revenue (Expense)	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-

Dual Credit Project Funds

School District No. 42 was awarded a grant of \$50,000 in 2023/24 to support implementation of health career dual credit programming. This is a two-year project, and the grant will reoccur in 2024/25. The district is planning for the first student cohort in the Healthcare Unit Clerk Dual Credit Program in 2024/25.

The district has also been awarded a grant in the amount of \$45,000 for the Early Childhood Education Dual Credit Project, and the grant will reoccur in 2024/25. Ridge Meadows College is supporting the first district cohort of 11 students in 2023/24.

Dual credit recognizes eligible post-secondary study for Grade 12 elective credit towards high school graduation. This aligns with the provincial educational strategies of personalized learning and transition pathways from K-12 to post-secondary study. These grants are for capacity building and program development; post-secondary tuition and many student support costs are to be addressed with regular per-course funding from the ministry, which is provided for dual credit courses as per ministry policy.

Due to the short nature of funding (two years), no multi-year table has been provided.



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 (YES Fund). The funds raised are used to support programs and initiatives throughout the school district, which include playground equipment, breakfast, and hot lunch programs, and other school-specific programs.

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

(\$ millions)	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	\$0.15	\$0.23	\$0.26	\$0.27	\$0.27	\$0.27	\$0.27	\$0.27
Contributions Received	0.36	0.37	0.35	0.36	0.36	0.36	0.36	0.36
Investment Income Received			0.01					
Allocated to Revenue	(0.28)	(0.34)	(0.35)	(0.36)	(0.36)	(0.36)	(0.36)	(0.36)
Deferred Revenue, end of year	0.23	0.26	0.27	0.27	0.27	0.27	0.27	0.27
Revenues								
Investment Income			0.01					
Other Revenue	0.28	0.34	0.33	0.36	0.36	0.36	0.36	0.36
Total Revenue	0.28	0.34	0.34	0.36	0.36	0.36	0.36	0.36
Expenses								
Service and Supplies	0.15	0.27	0.27	0.26	0.36	0.36	0.36	0.36
Total Expenses	0.15	0.27	0.27	0.26	0.36	0.36	0.36	0.36
Capital Purchases Transferred to the Capital Fund	0.13	0.07	0.07	0.10				
Net Revenue (Expense)	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-

Scholarships and Bursaries

Scholarships and bursaries are established and awarded through the generosity of individuals and corporations in our community. The scholarships and bursaries administered by the school district range from memorials to honour the passing of a loved one, to corporations and individuals wanting to give back to the community.

The Maple Ridge - Pitt Meadows School District administers over 30 different scholarships and bursaries. It is estimated that contributions received will remain the same in future years.

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

School Generated Funds

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

(\$ millions)	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	\$0.90	\$0.93	\$1.05	\$1.15	\$1.15	\$1.15	\$1.15	\$1.15
Contributions Received	1.86	3.14	4.49	4.80	4.80	4.80	4.80	4.80
Allocated to Revenue	(1.83)	(3.02)	(4.39)	(4.80)	(4.80)	(4.80)	(4.80)	(4.80)
Deferred Revenue, end of year	0.93	1.05	1.15	1.15	1.15	1.15	1.15	1.15
Revenues								
Other Revenue	1.83	3.02	4.39	4.80	4.80	4.80	4.80	4.80
Total Revenue	1.83	3.02		4.80	4.80	4.80	4.80	4.80
Expenses								
Salaries and Benefits	0.03	0.07	0.05	0.10	0.10	0.10	0.10	0.10
Service and Supplies	1.79	2.91	4.33	4.70	4.70	4.70	4.70	4.70
Total Expenses	1.82	2.98	4.38	4.80	4.80	4.80	4.80	4.80
Capital Purchases Transferred to the Capital Fund	0.01	0.04	0.01					
Net Revenue (Expense)	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-



Capital Fund Budget

The Capital Fund includes capital expenditures related to land, buildings (purchases and enhancements), computer hardware and software, vehicles and equipment that are funded from Ministry of Education and Child Care capital grants (bylaw capital, Ministry of Education and Child Care restricted capital), land capital, local capital, the operating fund, and special purpose funds. Pursuant to Ministerial Order 033/09, an annual deficit may be incurred in the capital fund Statement of Operations for the portion of amortization expense that exceeds revenues from deferred capital contributions. This deficit does not require prior approval from the Minister of Education and Child Care.

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

The following table summarizes the changes in the Capital Fund – actuals for years 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
Capital Surplus, beginning of year	\$87.23	\$89.25	\$89.22	\$79.90	\$78.83	\$76.50	\$74.66	\$73.11
Revenues								
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
Total Revenue	6.89	6.65	7.03	7.24	6.75	7.69	9.94	9.94
Expenses								
Amortization of Tangible Capital Assets	10.55	10.60	10.65	10.69	10.68	11.37	13.33	12.33
Total Expenses	10.55	10.60	10.65	10.69	10.68	11.37	13.33	12.33
Interfund Transfers								
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
Total Interfund Transfers	5.68	3.92	5.31	2.38	1.60	1.84	1.84	2.84
Capital Surplus (Deficit) for the year	2.02	(0.03)	1.69	(1.07)	(2.33)	(1.84)	(1.55)	0.45
Prior Period Adjustment	-	-	(11.01)	-	-	-	-	-
Use of Prior Year Operating Surplus	-	-	-	-	-	-	-	-
Accumulated Capital Surplus, end of year	\$89.25	\$89.22	\$79.90	\$78.83	\$76.50	\$74.66	\$73.11	\$73.56

Source: 2020/21 - 2022/23 Audited Financial Statements, amended budget for 2023/24, and estimates for future years.

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

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

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

- 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 2025/26 to 2027/28 for the acquisition of depreciable tangible capital assets will be consistent with the approved capital funding for 2024/25 and is recorded as amortization of deferred capital revenue over the life of the asset acquired;

- There will be no further 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 School Seismic Replacement and Expansion project, approved in November 2022, will be substantially completed and ready for occupancy in 2025/26; and
- Funding will be received and work will begin in 2024/25 on the Pitt Meadows Secondary seismic replacement and the Harry Hooge Elementary School seismic upgrade and addition.

Capital Funds Invested in Capital Assets

The following table summarizes changes in the invested in capital assets portion of the Capital Fund balance – actuals for years 2020/21 to 2022/23, amended budget for 2023/24 and preliminary budget for 2024/25 to 2027/28.

Invested in Capital Assets (\$ 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
Accumulated Capital Surplus, beginning of year	\$81.19	\$83.07	\$82.76	\$70.91	\$73.07	\$73.79	\$72.48	\$72.21
Revenues								
Provincial Grants - MECC	-	-	-	-	-	-	-	-
School Site Acquisition Fees	0.19	-	-	-	-	-	-	-
Amortization of Deferred Capital Revenue	6.46	6.55	6.68	6.77	6.75	7.69	9.94	9.94
Total Revenue	6.65	6.55	6.68	6.77	6.75	7.69	9.94	9.94
Expenses								
Amortization of Tangible Capital Assets	(10.55)	(10.60)	(10.65)	(10.69)	10.68	11.37	13.33	12.33
Total Expenses	(10.55)	(10.60)	(10.65)	(10.69)	10.68	11.37	13.33	12.33
Interfund Transfers								
Tangible Capital Assets Purchased	4.96	2.00	1.12	1.32	0.52	0.76	0.76	1.76
Total Interfund Transfers	4.96	2.00	1.12	1.32	0.52	0.76	0.76	1.76
Other Adjustments to Fund Balances								
Tangible Capital Assets Purchased from Local Capital	0.06	0.71	1.57	4.75	4.13	1.61	2.36	2.70
Tangible Capital Assets WIP Purchased from Local Capital	0.76	1.03	0.44	-	-	-	-	-
Total Other Adjustments to Fund Balances	0.82	1.74	2.01	4.75	4.13	1.61	2.36	2.70
Capital Surplus (Deficit) for the year	1.88	(0.30)	(0.84)	2.15	0.72	(1.31)	(0.27)	2.07
Prior Period Adjustment			(11.01)					
Accumulated Capital Surplus, end of year	\$83.07	\$82.76	\$70.92	\$73.07	\$73.79	\$72.48	\$72.21	\$74.28

Bylaw Capital

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

Ministry of Education and Child Care Restricted Capital

The Ministry of Education and Child Care Restricted Capital includes the MECC portion (usually 75%) of the proceeds on disposal of land and buildings, and any bylaw project surpluses on completed projects. MECC permission must be received to spend these funds. The balance in the fund at June 30, 2023 was \$1.32M, of which \$1.18M is approved to partially fund the Eric Langton Elementary seismic replacement and expansion project.

Other Provincial Capital

Other Provincial Capital Fund totals \$0.16M at June 30, 2023 and represents accumulated interest allocations to this fund in previous years, which is restricted to child care capital projects.

Land Capital

The balance is comprised of school site acquisition charges, which municipalities collect on behalf of school districts to help school boards pay for future school sites. Municipalities collect these charges for each new residential parcel to be created and new multiple-family residential units to be constructed on an existing parcel. The funds may be used only to purchase ministry approved sites for new schools. The balance in the fund at June 30, 2023 was \$2.52M. These funds are planned to be used for the acquisition of a new elementary school site in Silver Valley. This site has been included in the Five-Year Capital Plan submitted to the Ministry of Education and Child Care.

Local Capital

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

Local Capital (\$ 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
Accumulated Capital Surplus, beginning of year	\$6.04	\$6.18	\$6.46	\$8.98	\$5.76	\$2.71	\$2.18	\$0.90
Revenues								
Investment Income	0.08	0.06	0.30	0.47				
Other Revenue	0.16	0.04	0.05					
Total Revenue	0.24	0.10	0.35	0.47	-	-	-	-
Interfund Transfers								
Local Capital	0.72	1.92	4.19	1.06	1.08	1.08	1.08	1.08
Total Interfund Transfers	0.72	1.92	4.19	1.06	1.08	1.08	1.08	1.08
Other Adjustments to Fund Balances								
Tangible Capital Assets Purchased from Local Capital	(0.06)	(0.71)	(1.57)	(4.75)	(4.13)	(1.61)	(2.36)	(2.70)
Tangible Capital Assets WIP Purchased from Local Capital	(0.76)	(1.03)	(0.45)					
Total Other Adjustments to Fund Balances	(0.82)	(1.74)	(2.02)	(4.75)	(4.13)	(1.61)	(2.36)	(2.70)
Capital Surplus (Deficit) for the year	0.14	0.28	2.52	(3.22)	(3.05)	(0.53)	(1.28)	(1.62)
Accumulated Capital Surplus, end of year	\$6.18	\$6.46	\$8.98	\$5.76	\$2.71	\$2.18	\$0.90	\$(0.72)

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.

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

Information Technology (IT) Capital Plan

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

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

The following table outlines the projected IT capital needs for the next four years and shows an annual average funding shortfall of \$0.87M which needs to be addressed urgently to meet the 2024/25 funding requirement and to build up some reserve for funding shortfalls projected in the following years.

(\$ millions)	2024/25	2025/26	2026/27	2027/28	Total	Annual Average
IT Capital Plan						
Projected Expenses	\$1.45	\$1.43	\$1.48	\$2.52	\$6.88	\$1.72
Ongoing transfer from the Operating Fund	0.85	0.85	0.85	0.85	3.40	0.85
Total Funding Required	\$0.60	\$0.58	\$0.63	\$1.67	\$3.48	\$0.87

New Temporary Classrooms

The Strategic Facilities Plan, adopted in 2022, clearly identifies capital needs that are not funded by the provincial government as part of the capital plan which includes temporary new classroom spaces.

Since 2016/17, our school district has experienced a significant increase in student enrolment. This has led to a shortage of classroom space and the need to add portable classrooms to accommodate the growing student population. In response to this need, in the 2023/24 budget the board prioritized funding for new temporary classrooms to be funded from available operating budget surplus up to \$4.11M (representing the projected need for the five years ending in 2026/27) after topping up the contingency reserve to its minimum balance. This \$4.11 contribution to local capital for new temporary classrooms was achieved in 2023/24; however, it is now projected that this balance will be fully utilized to support enrolment projections for 2024/25.

Every year, a review of space utilization is conducted at both elementary and secondary levels to assess the current utilization of facilities and determine potential areas for improvement. Based on this review two portable classrooms have been added in fall 2022, four in fall 2023, and three more have been ordered for fall 2024. The local capital reserve for new temporary classrooms has also been used to create classroom spaces through relocation of district programs, change in use of existing spaces and renovations to create specialized spaces.

For the four years ending in 2027/28, K-12 enrolment in our schools is estimated to increase by 880 students which translates to a need for approximately 35-40 new classrooms. This increased enrolment will be accommodated by ensuring optimal utilization of available school space, creating new temporary spaces from available local capital reserves, opening an expanded Eric Langton Elementary school targeted for January 2026 with eight additional classrooms, opening an expanded Harry Hooge Elementary school with nine additional classrooms, and major capital plan submissions to the Ministry of Education and Child Care requesting provincial funding.

Other Facilities Renewal

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

The Ministry of Education and Child Care does not fund the construction or upgrades made to administrative and maintenance facilities. By 2040, all school district administrative buildings will require major renovations, expansion, and upgrades. To support this future capital need, it is recommended within the Strategic Facilities Plan that the school district allocate funds, on an annual basis, within local capital reserve for this purpose. The estimated deferred maintenance for these facilities and the Facilities Condition Index (FCI) is reported in the Strategic Facilities Plan and summarized in the following table. At a rating of 0.80, the District Education Office deferred maintenance is almost equal to the value of the building. In general, the buildings that fall into this category have high FCI created by the lack of capital funding programs for administrative buildings.

Other Facilities	FCI	Deferred Maintenance Costs
District Education Office	0.80	\$3,116,449
District Maintenance Office	0.33	\$944,697
Riverside Centre	0.52	\$4,353,113
TOTAL		\$8,414,259

As part of the Strategic Facilities Plan, the board approved a recommendation that the school district allocate funds, on an annual basis, within local capital reserve to fund major renovations, expansion, and upgrades for school district administrative buildings not funded by the Ministry of Education and Child Care. In the 2022/23 budget, the board approved that up to \$1.6M be allocated from future years' available surplus, not needed for other local capital, to support the renewal of school district administrative buildings for the four years ending in 2025/26 (\$0.40M per year) and this maximum allocation was increased by \$0.4M to \$2.0M in 2023/24 for the five years ending in 2026/27. Based on this methodology of funding \$0.4M per year for this local capital funding need, the funding required up to 2027/28 is \$2.4M. The current balance is \$0.59M and the unfunded portion is \$1.81M.

Local Capital Budget Summary

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

(\$ 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	
Total Local Capital	\$7.25	\$5.38

Impact of Capital Plan on Budget

Five-Year Capital Plan

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

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

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

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

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

Bylaw Capital Projects 2020/21 to 2023/24

Capital projects funded by the Ministry of Education and Child Care through bylaw capital for the period 2020/21 to 2023/24 are summarized in the table below.

Facility Name (\$ millions)	Project Description	Bylaw Funding	2020/21 Spending	2021/22 Spending	2022/23 Spending	2023/24 Budgeted	Total Bylaw Spending
Alouette Elementary	Roofing	\$1.28	\$-	\$-	\$1.28	\$-	\$1.28
Çasqənele Elementary	New school - building	25.73	0.41	0.16	0.26	0.06	0.89
Davie Jones Elementary	Universally accessible playground equipment	0.17		0.17			0.17
Edith McDermott Elementary	Roofing	0.44			0.44		0.44
Eric Langton Elementary	Seismic replacement and extension	46.36			0.59	4.69	5.28
Garibaldi Secondary	Domestic hot water tank system & boiler upgrade	0.63		0.63			0.63
Garibaldi Secondary	FIP - Kitchen equipment upgrade	0.13				0.13	0.13
Glenwood Elementary	Gender neutral washroom upgrade	0.52		0.32	0.19		0.51
Harry Hooge Elementary	Window replacement	0.31		0.28			0.28
Maple Ridge Elementary	Playground equipment	0.13	0.13				0.13
Multiple Schools	Boiler upgrade	1.94	0.47				0.47
Multiple Schools	Roof Replacements and other minor capital	7.53	1.53	2.03	1.25	2.72	7.53
Webster's Corners Elementary	Universally accessible playground equipment	0.17		0.17			0.17
Webster's Corners Elementary	Boiler upgrade	0.39		0.03	0.36		0.39
Westview Secondary	Roofing	0.72			0.72		0.72
Westview Secondary	FIP - Kitchen equipment upgrade	0.04				0.04	0.04
Whonnock Elementary	HVAC Upgrade	1.46			0.20	1.46	1.66
School Bus	Bus acquisition for Katzie First Nation	0.14	0.14				0.14
Total		\$88.09	\$2.68	\$3.79	\$5.29	\$9.10	\$20.86

Major Capital Plan

The 2024-2029 Major Capital Plan was approved by the board in June 2023 and includes the capital projects summarized in the table that follows.

2024-2029 Major Capital Plan				
Year	Facility Name	Project Type	Project Description	Estimated Project Value
2024/25	Alouette Elementary	Building Envelope	Building envelope upgrade 1992 and 1993 additions	\$856,680
2024/25	Blue Mountain Elementary	School Expansion	Addition to increase capacity from 295 to 680 (80K/600E)	35,467,479
2024/25	Fairview Elementary	Building Envelope	Building envelope upgrade 1987 and 1989 additions	1,513,336
2024/25	Garibaldi Secondary	Food Infrastructure	Kitchen upgrades	145,000
2024/25	Golden Ears Elementary	Food Infrastructure	Washer/dryer installation	2,500
2024/25	Harry Hooge Elementary	Seismic Mitigation	Seismic upgrade 1 block H3	1,486,898
2024/25	Harry Hooge Elementary	School Expansion	Addition to increase capacity from 465 to 680 (80K/600E)	16,788,357
2024/25	Highland Park Elementary	Seismic Mitigation	Seismic upgrade 2 blocks H2- 1 block H3	6,884,319
2024/25	Maple Ridge Elementary	Seismic Mitigation	Seismic upgrade of 1 block H1 -2 blocks H2 & 1 block H3	11,115,057



2024-2029 Major Capital Plan				
Year	Facility Name	Project Type	Project Description	Estimated Project Value
2024/25	Pitt Meadows Elementary	Seismic Mitigation	Seismic upgrade of 2 blocks H1 -1 block H2 & 1 block H3	12,214,955
2024/25	Pitt Meadows Elementary	School Replacement	Major renovation	7,231,214
2024/25	Pitt Meadows Elementary	Building Envelope	Building envelope remediation	543,290
2024/25	Pitt Meadows Secondary	School Replacement	Replacement	121,061,951
2024/25	Pitt Meadows Secondary	Food Infrastructure	Small kitchen appliances	8,000
2024/25	Riverside Centre	Food Infrastructure	Raise kitchen counters	5,000
2024/25	Samuel Robertson Technical Secondary	Food Infrastructure	Small appliances and refrigerators	6,500
2024/25	Samuel Robertson Technical Secondary	School Expansion	Addition to increase capacity from 600 to 1,300 students	61,376,814
2024/25	Silver Valley	Site Acquisition	New school site	26,090,000
2024/25	Westview Secondary	Food Infrastructure	Replace end of life kitchen equipment	36,000
2025/26	Alouette Elementary	Seismic Mitigation	Seismic upgrade 1 block H1- 1 block H2	11,133,807
2025/26	Glenwood Elementary	Seismic Mitigation	Seismic upgrade 1 block H1	7,019,651
2026/27	Davie Jones Elementary	Seismic Mitigation	Seismic upgrade 1 block H2- 1 block H3	2,880,494
Total 2024-29 Major Capital Plan				\$323,867,302

Minor Capital Plan

The 2024-2029 Minor Capital Plan was approved by the board in September 2023 and includes the capital projects summarized in the table that follows. These minor projects will help to address required deferred maintenance items and realize the district’s sustainability goals.

2024-2029 Minor Capital Plan				
Year	Facility Name	Project Type	Project Description	Estimated Project Value
2024/25	Davie Jones Elementary	School Enhancement Program	Replace unit ventilators in classrooms (8)	\$520,000
2024/25	Edith McDermott Elementary	School Enhancement Program	Replace all the electronic variable air volume controllers and speed drives for the main air handling unit	900,000
2024/25	Edith McDermott Elementary	Carbon Neutral Capital Program	Replace end-of-life boilers with high efficiency boilers	550,000
2024/25	Edith McDermott Elementary	Playground Equipment Program	Replace end-of-life playground equipment	165,000
2024/25	Edith McDermott Elementary	Food Infrastructure Program	Kitchen infrastructure and equipment upgrades	60,000
2024/25	Fairview Elementary	Playground Equipment Program	Replace end-of-life playground equipment	165,000
2024/25	Fairview Elementary	Food Infrastructure Program	Kitchen infrastructure and equipment upgrades	20,000
2024/25	Garibaldi Secondary	Food Infrastructure Program	Kitchen infrastructure and equipment upgrades	30,000
2024/25	Golden Ears Elementary	Food Infrastructure Program	Washer/dryer installation	3,000
2024/25	Golden Ears Elementary	Carbon Neutral Capital Program	Replace end-of-life boilers with high efficiency boilers	550,000
2024/25	Harry Hooge Elementary	School Enhancement Program	Phase 1 - Replace unit ventilators in classroom (15 of 30)	975,000
2024/25	Highland Park Elementary	School Enhancement Program	Phase 1 - Replace unit ventilators in classrooms (10 of 21)	650,000
2024/25	Highland Park Elementary	Playground Equipment Program	Replace end-of-life playground equipment	165,000
2024/25	Highland Park Elementary	Food Infrastructure Program	Kitchen infrastructure and equipment upgrades	70,000
2024/25	Maintenance	Carbon Neutral Capital Program	Replace end-of-life boilers with high efficiency boilers	410,000
2024/25	Maple Ridge Elementary	Carbon Neutral Capital Program	Replace end-of-life boilers with high efficiency boilers	520,500
2024/25	Maple Ridge Secondary	Carbon Neutral Capital Program	Replace end-of-life boilers with high efficiency boilers	850,000
2024/25	Pitt Meadows Secondary	Food Infrastructure Program	Purchase miscellaneous small kitchen appliances	8,000
2024/25	Riverside Elementary	School Enhancement Program	Phase 1 - Replace unit ventilators in classrooms (12 of 15)	780,000
2024/25	Samuel Robertson Technical	Food Infrastructure Program	Small appliances and refrigerators for misc. educational space	7,000
Total 2024-29 Minor Capital Plan				\$7,398,500

Bylaw Capital Projects 2024/25

On March 15, 2024, the Ministry of Education and Child Care provided their response to our capital plan submission and direction for advancing supported and approved capital projects. The final project definition reports for both Harry Hooge Elementary seismic upgrade and addition and the Pitt Meadows Secondary seismic replacement projects will be submitted to the ministry as soon as possible. The estimated project costs are included in our budget estimates for the Capital Fund.

Project #	Project Name	Project Type	Next Steps
159008	Pitt Meadows Secondary	Seismic Replacement	Submit final Project Definition Report (PDR) to Ministry as soon as possible
150060/150372	Harry Hooge Elementary	Seismic Upgrade and Addition	Submit a Project Definition Report (PDR) to Ministry as soon as possible

The following minor capital projects have been approved to proceed to design, tender, and construction. These projects must be completed by March 31, 2025.

Facility Name	Program Description	Amount Funded by Ministry of Education and Child Care
Edith McDermott Elementary	SEP - HVAC upgrades	\$900,000
Edith McDermott Elementary	CNCP - HVAC upgrades	550,000
Edith McDermott Elementary	PEP - Universally Accessible Playground Equipment	195,000
Edith McDermott Elementary	FIP - Kitchen Equipment and Upgrade	60,000
Garibaldi Secondary	FIP - Kitchen Equipment and Upgrade	30,000
Golden Ears Elementary, Pitt Meadows Secondary, Samuel Robertson Technical Secondary	FIP - Kitchen Upgrades	15,000
Total		\$1,750,000

The building envelope upgrade projects for Fairview Elementary and Pitt Meadows Elementary are also approved, and BC Housing will contact our district regarding next steps in project development.

Four-Year Projection for Bylaw Capital Projects

The following table presents capital projects supported by the provincial government and the estimated capital spending associated with these projects over the three four years. The funding for Harry Hooge Elementary seismic upgrade and addition and the Pitt Meadows Secondary seismic replacement 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
		(\$ millions)						
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			
Total		\$50.62	\$48.12	\$2.50	\$23.75	\$17.00	\$4.00	\$-

Risk to the Preliminary Budget Estimates

Revenue

The provincial operating grant included in these estimates may not be the same as the operating grant distributed by the Ministry of Education and Child Care on March 14, 2024. The main factors that create variances of provincial funding are actual funded enrolment as at September 30, 2024, and other provincial funding announcements made during the remainder of 2023/24 and into 2024/25. Other provincial grants included in these estimates, such as funding for other wage and benefit increases, Early Learning Programs and Projects, and Classroom Enhancement Fund, may not be the same as the amounts actually received.

The international education revenue of \$8.93 million (net revenue of \$1.65 million) included in these estimates is based on an estimated program enrolment of 541 students. The actual revenue and net revenue from international education may vary significantly from estimates due to the highly competitive nature of this market, and changes in the global economy and/or political climate. Any major negative variance from estimates will have to be funded from the contingency reserve.

The preliminary Classroom Enhancement Fund grant is not sufficient to cover the estimated costs related to the implementation of the restored collective agreement language (estimated shortfall of \$0.83 million). Any negative variance from estimates will have to be funded from the contingency reserve.

Expenses

The staffing levels included in these estimates are based on projected student enrolment. Any material change to student enrolment or the distribution of students by school may impact the staffing levels required in 2024/25.

The salaries and benefits estimates are based on estimated average salaries for teachers, specific salaries for other employee groups, and known benefit rate changes. Variances in average teacher salaries will impact these estimates. These estimates include modest provisions for management and exempt wage increases; any provincially approved changes to management compensation beyond these modest estimated increases would have to be funded from existing budgets. Also, actual substitute costs may vary significantly from the costs estimated based on historical trends.

The staffing estimates for education assistants are based on estimated funded enrolment for students with disabilities and diverse needs. Due to delays with medical assessments and provisions for therapeutic programming for preschoolers, a number of students with complex needs will be starting kindergarten prior to being assessed and prior to receiving any supportive services. As such, the school district may not receive supplemental funding for a number of incoming kindergarten students with disabilities and diverse needs. In addition, because some students will not yet have received any therapeutic pre-school services, the level of supports required for these students might be higher than normal. Actual staffing levels required to support students with disabilities and diverse needs may vary significantly from the staffing provided based on funded enrolment of students with disabilities and diverse needs. Additional staffing will have to be funded from the contingency reserve.

The utilities budgets reflect the estimated savings associated with the implementation of the Energy Management Plan and the Environmental Sustainability Plan. Changes in weather patterns, delays in the implementation of the sustainability and energy conservation measures, and unexpected utility-cost increases may result in increased utility costs that would have to be funded from existing budgets.

The existing school district budget allocations are not sufficient to support the procurement, maintenance or timely replacement of school district assets. This means that IT hardware is not refreshed on a regular basis, the deferred maintenance for district facilities continues to grow, and the facility condition index for school district facilities continues to deteriorate. Any major equipment failures during 2024/25 must be funded from the contingency reserve.

Capital Projects

Due to their magnitude, capital projects have the potential to significantly impact the financial position of the district. There is no process to assess the risk of the entire capital program; individual project risk assessments must be done on a continuous basis. Project agreements with the Ministry of Education and Child Care

contain contingencies to mitigate financial risk. Smaller projects consider contingency requirements when building the overall project budget and are managed internally. Finally, the contingency reserve held in local capital of \$2.02 million is available to mitigate risk for capital projects.

Enrolment and Staffing Growth

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

Contingency Reserve

The operating budget estimates do not contain any contingency for unforeseen or unbudgeted costs that may arise, or for costs budgeted on estimates whose final values are impacted by external events or prices. The board's only emergency fund is the contingency reserve fund held in local capital, which has a current balance of \$2.02 million.





Executive Summary



Organizational Section



Financial Section



Informational Section

INFORMATIONAL SECTION

STUDENT ACHIEVEMENT

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

Completion Rates

We are pleased that once again our six-year school completion rate data continues to increase. The graphs below show the six-year graduation rates for all B.C. students, Indigenous students, and students with diverse needs. For 2022/23, the Maple Ridge - Pitt Meadows School District six-year graduation rates for all three categories were above the provincial average: B.C. students 98.1% (provincial range: 83-94%), students of Indigenous ancestry 90.3% (provincial range: 68-85%), and students with diverse needs 91.4% (provincial range 65-82%). Completion rates include a Certificate of Graduation and Adult Graduation Diploma.

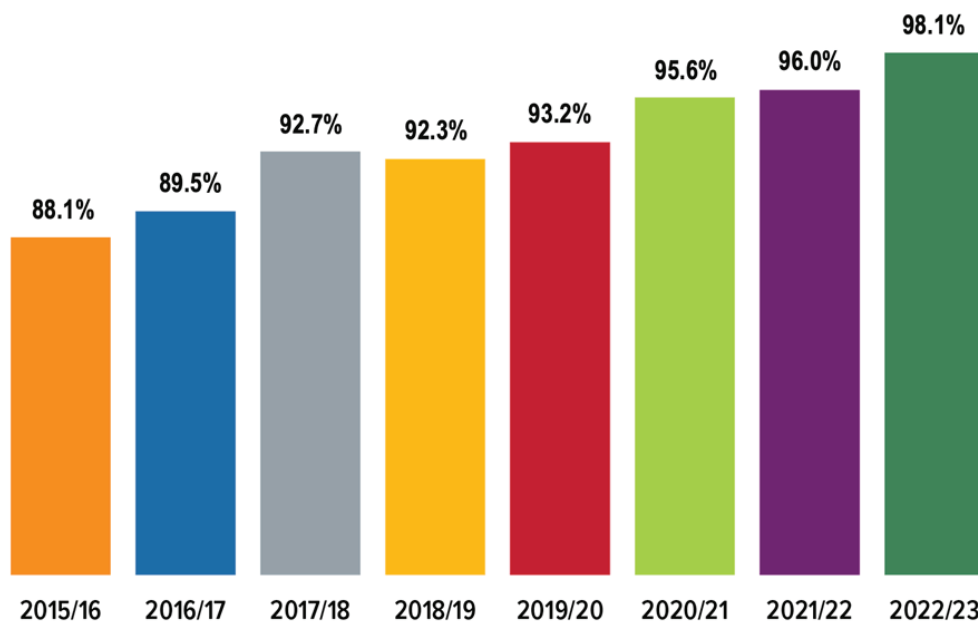
All Students

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

Seven years ago, in 2015/2016, the school district's overall six-year completion rate was 88.1%. 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, 2023)*.

2022/23 SIX-YEAR GRADUATION RATES BC STUDENTS



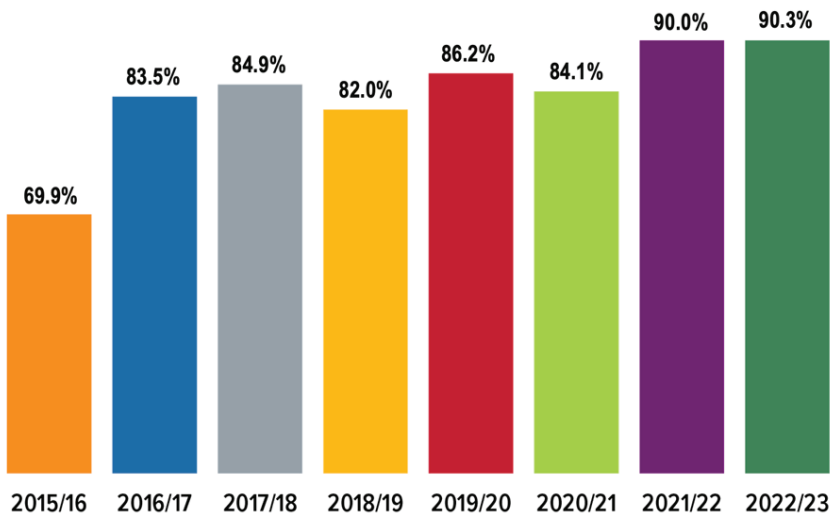
Students with Indigenous Ancestry

In 2015/16, the six-year completion rate for students with Indigenous ancestry was 69.9%. For 2022/23, this completion rate is 90%, which is above the provincial average range of 68-85%. 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.

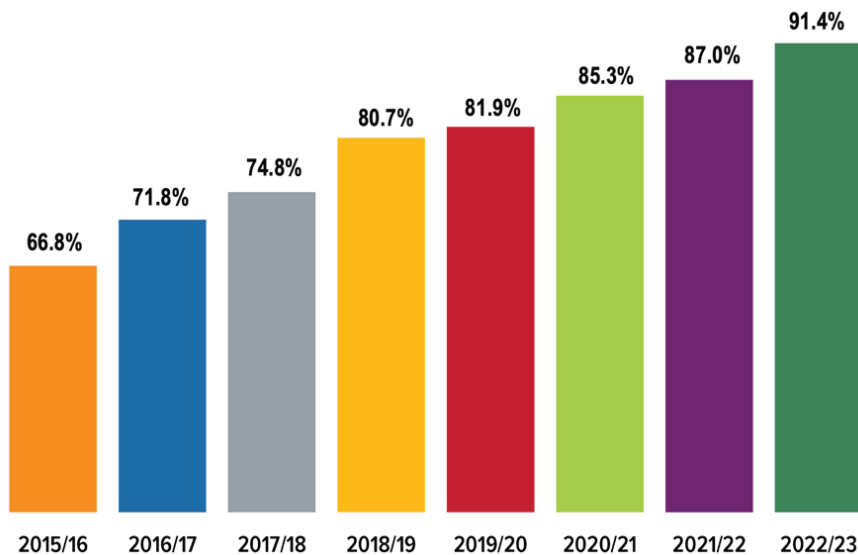
Students with Diverse Needs

The six-year completion rate for students with diverse needs for 2022/23 is 91.4%. This is a significant improvement from 66.8% in 2015/16, and is higher than the provincial average range of 67-81%. School District 42 focuses on the inclusion of all students. We celebrate the success of students with diverse needs and will continue to work hard to improve the outcomes for these students.

INDIGENOUS STUDENTS SIX-YEAR GRADUATION RATES

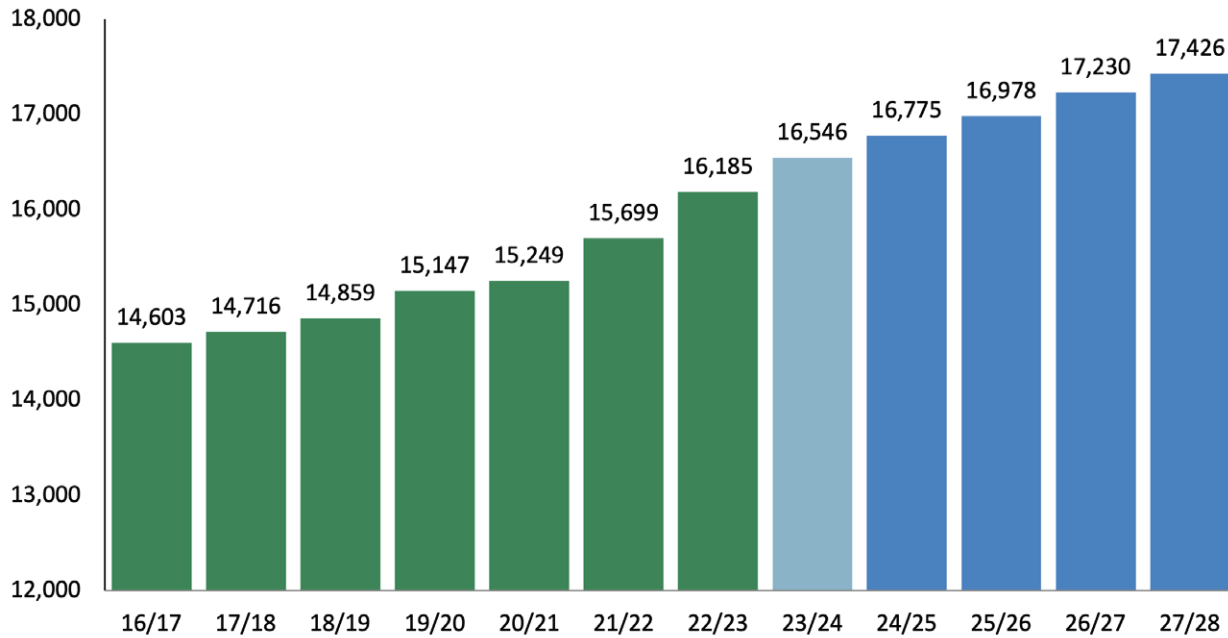


STUDENTS WITH DIVERSE NEEDS SIX-YEAR GRADUATION RATES



STUDENT ENROLMENT TRENDS AND FORECAST

The enrolment information presented in this section is based on actual full-year enrolment for 2016/17 to 2022/23, actual enrolment for September and projected enrolment for February and May for 2023/24. The enrolment history for regular, alternate, online learning, continuing education, summer learning, and non-graduate adult learners is presented in the following chart. Funded enrolment has increased by 1,943 FTE (13.3%) during the 8 years ending in 2023/24 and is projected to increase by another 880 FTE (5.3%) for the 4 years ending 2027/28.



For 2024/25, full-year enrolment is projected to increase by 229 FTE, followed by a projected enrolment increase of 203 FTE in 2025/26, 252 FTE in 2026/27, and 196 FTE in 2027/28.

Enrolment Projections Assumptions

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

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

The enrolment estimates include an adjustment for grades 10 to 12 where we estimated that the student full time equivalent (FTE) enrolment will exceed the estimated student headcount enrolment at the same rate as 2023-24. The funding unit is full time equivalent student enrolment defined as a student enrolled in eight courses.

Births

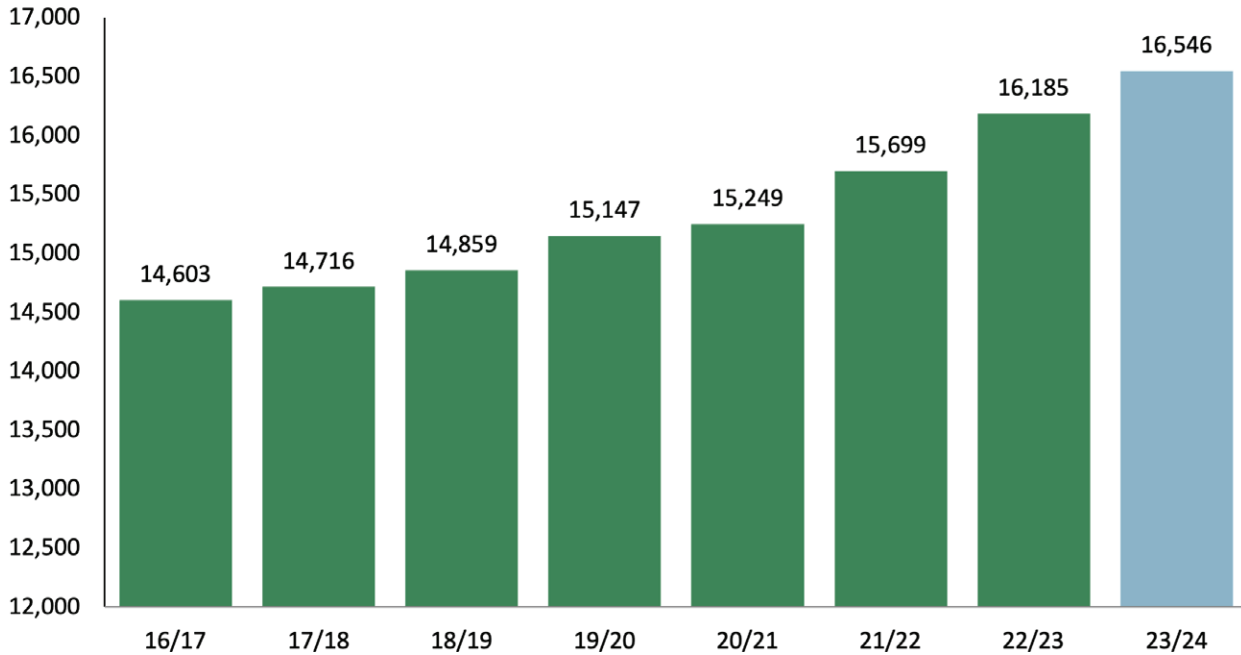
The children currently enrolled in grades K-12 were born from 2006 to 2018. The estimated number of births after 2018 to women residing within the school district is a key factor used to forecast the kindergarten cohort for future years. The number of births has been more significantly fluctuated in recent years as shown in the following chart.

Migration

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

Enrolment History

The enrolment information presented in this section is based on actual full-year enrolment for 2016/17 to 2022/23, and actual enrolment for September and projected enrolment for February and May for 2023/24. The enrolment history for regular, alternate, online learning, continuing education, summer learning, and non-graduate adult learners is presented in the following chart. Funded enrolment has increased by 1,943 FTE (13.3%) during the 8 years ending in 2023/24 and is projected to increase by another 880 FTE (5.3%) for the 4 years ending 2027/28.



In the same time period from 2016/17 to 2023/24, there have been changes in categories of students. While enrolment in the regular and alternate education, students with disabilities and diverse needs, English language learners, Indigenous education, online learning, and international education has predominantly increased, and enrolment for continuing education has decreased.

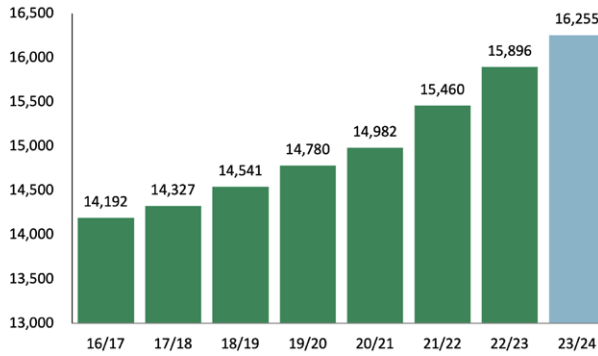
- **Regular and Alternate Education:** +2,063 FTE students or a 15% increase since 2016/17
- **Continuing Education:** -74 FTE students or a 47% decrease since 2016/17
- **Online Learning:** fluctuating and returning to its level in 2016/17
- **Inclusive Education:** +519 students at Level 1 and 2 +173 students at Level 3, for a total increase of 692 students (88% increase since 2016/17)
- **English Language Learners:** +864 students or a 163% increase since 2016/17
- **Indigenous Education:** +182 students or a 15% increase since 2016/17
- **International Education:** -41 students or a 7% decrease since 2016/17

The enrolment history for various categories of students is represented on the following page.



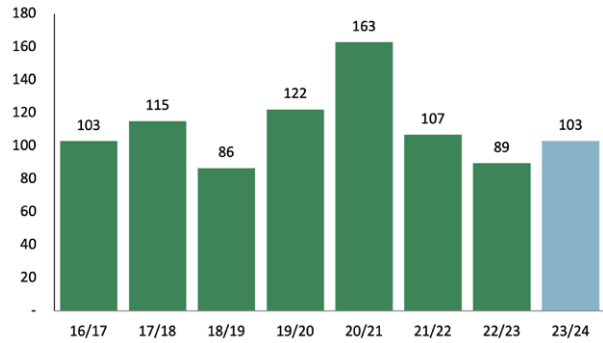
ENROLMENT HISTORY:

Regular and Alternate Education



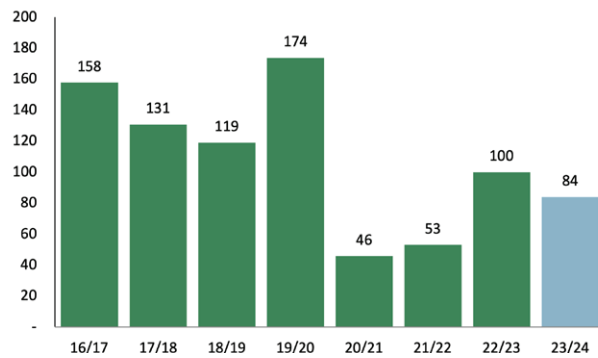
ENROLMENT HISTORY:

Online Learning



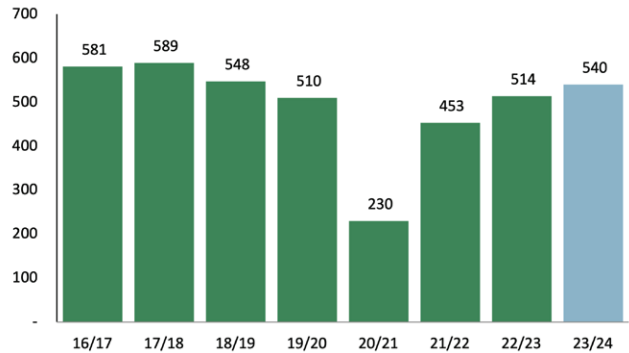
ENROLMENT HISTORY:

Continuing Education



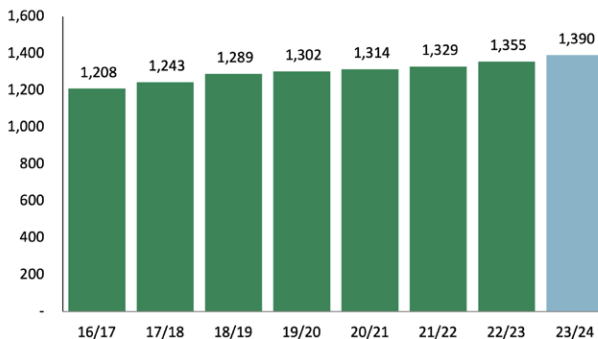
ENROLMENT HISTORY:

International Education



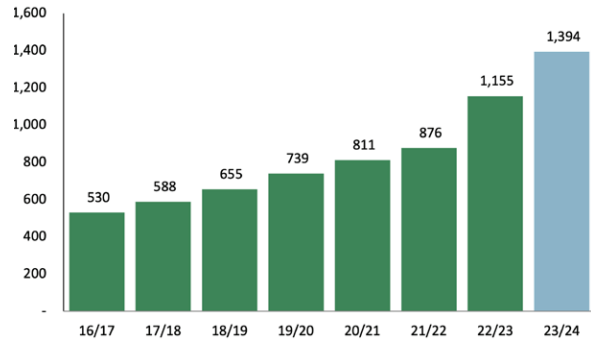
ENROLMENT HISTORY:

Indigenous Education



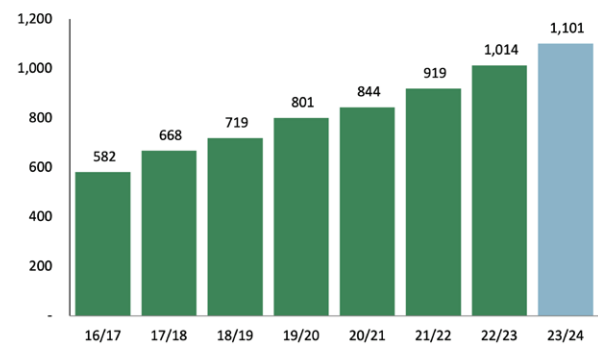
ENROLMENT HISTORY:

English Language Learners



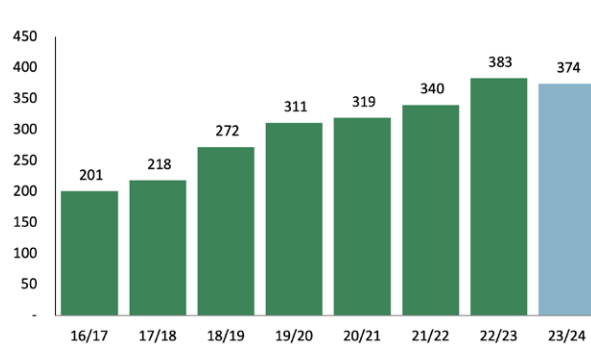
ENROLMENT HISTORY:

Inclusive Education (Level 1 & 2)



ENROLMENT HISTORY:

Inclusive Education (Level 3)



Source: Actual full-year enrolment for 2016/17 to 2022/23, and actual enrolment for September and projected enrolment for February and May for 2023/24. All charts reflect student FTE for the fiscal year, with course-based enrolment for summer learning converted to FTE.

OPERATING BUDGET BACKGROUND INFORMATION

The information presented in this section is based on comparative final operating budget information for the years 2016/17 to 2023/24.

Since 2016/17, both revenue and expenses have increased due to labour settlement costs and corresponding increases in provincial funding. In the same period, expense reductions have been made to compensate for increased costs not funded by the province. The following table summarizes the revenues and expenses submitted as part of the Amended Annual Budgets.

Budget (\$ millions)	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
Operating Revenues	\$138.47	\$142.34	\$147.42	\$155.32	\$156.21	\$167.78	\$183.57	\$201.71
Use of Prior Year Operating Surplus	4.13	5.19	4.35	4.38	7.51	6.37	4.48	4.23
Operating Expenses	(139.00)	(142.39)	(148.59)	(156.95)	(161.08)	(171.43)	(184.87)	(204.07)
Transfers to Other Funds	(3.60)	(4.71)	(3.18)	(2.75)	(2.64)	(2.53)	(3.18)	(1.87)
Budgeted Surplus	\$-	\$0.43	\$-	\$-	\$-	\$0.19	\$-	\$-

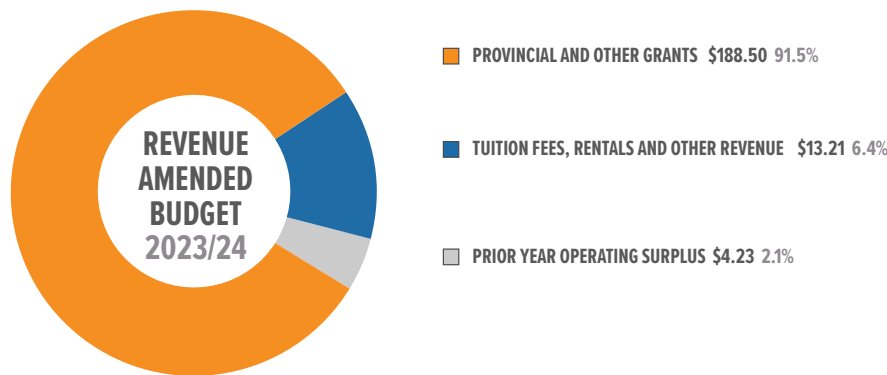
Source: 2016/17 – 2023/24 amended annual budget submissions.

2017/18 surplus reflects board approved use of surplus to fund one-time budget items approved in 2016/17. 2021/22 surplus reflects provincial policy direction to show contingency reserves for operating as surplus.

From 2016/17 to 2023/24, budgeted revenues have increased by \$63.24 million. This increase is mainly due to provincial grants received to fund negotiated labour settlement costs for all unionized employees. Per pupil funding has increased from \$7,218 per student in 2016/17 to \$8,625 in 2023/24.

The 2023/24 budgeted revenue by type is shown in the graph below.

BUDGETED OPERATING REVENUE (\$ millions)



BUDGETED OPERATING REVENUE BY TYPE (\$ millions)

	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
Provincial Grants - MECC	\$127.20	\$130.93	\$135.51	\$143.08	\$149.90	\$157.26	\$170.37	\$187.85
Provincial Grants - Other	0.39	0.41	0.33	0.33	0.26	0.31	0.33	0.31
Federal Grants	0.16	0.16	0.26	0.24	0.01	0.17	0.28	0.34
Tuition	8.92	8.86	9.32	9.34	4.38	8.33	9.61	10.07
Other Revenue	0.99	0.97	0.91	0.92	0.78	0.86	1.03	1.26
Rentals and Leases	0.43	0.48	0.47	0.75	0.55	0.62	0.75	0.68
Investment Income	0.38	0.53	0.62	0.66	0.33	0.24	1.20	1.20
Total Revenue	\$138.47	\$142.34	\$147.42	\$155.32	\$156.21	\$167.79	\$183.57	\$201.71

Source: Amended Annual Budget Submissions

BUDGETED OPERATING EXPENSES BY FUNCTION (\$ millions)

	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
Instruction	\$119.04	\$121.78	\$127.03	\$133.46	\$137.58	\$147.04	\$158.95	\$176.14
District Administration	5.17	5.39	5.77	6.29	6.33	6.41	6.93	7.67
Operations and Maintenance	14.25	14.57	15.11	16.57	16.83	17.40	18.37	19.63
Transportation	0.54	0.64	0.68	0.64	0.34	0.58	0.62	0.63
Other	3.60	4.72	3.18	2.76	2.64	2.53	3.18	1.87
Total	\$142.60	\$147.10	\$151.77	\$159.72	\$163.72	\$173.96	\$188.05	\$205.94

Source: Amended Annual Budget Submissions

Each year, approximately 86% of the district’s expenses are allocated to instruction. Operations and maintenance, district administration, transportation, the reduction of unfunded employee future benefits, capital assets purchased from operating and interfund transfers account for the remainder of the expenses.

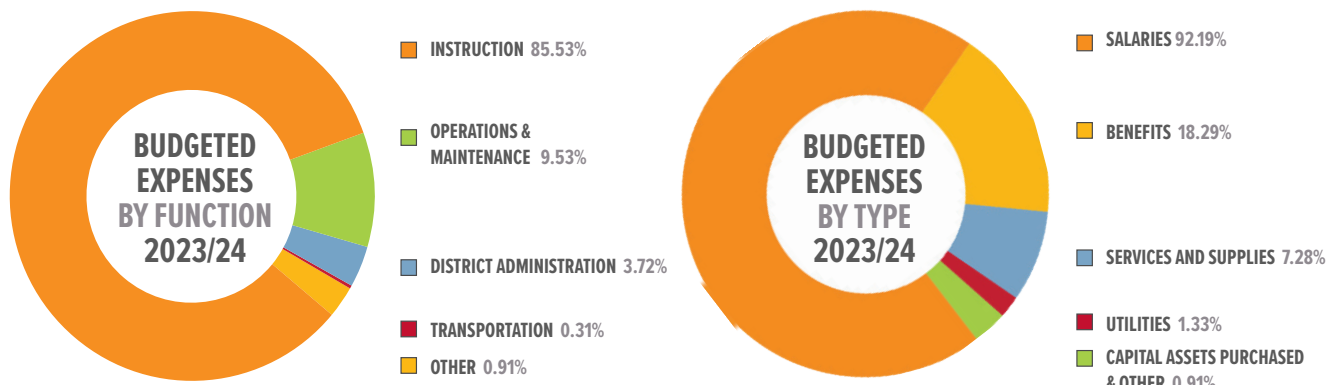
For the period shown, the school district has spent approximately 89% of its budget on salaries and benefits. The balance is used to cover supplies, utilities, services, and other costs.

BUDGETED OPERATING EXPENSES BY OBJECT (\$ millions)

	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
Salaries and Benefits	\$124.78	\$126.85	\$132.51	\$140.73	\$146.80	\$155.94	\$168.40	\$186.33
Services and Supplies	14.23	15.54	16.08	16.23	14.28	15.49	16.47	17.74
Total Expenses	139.01	142.39	148.59	156.96	161.08	171.43	184.87	204.07
Capital Purchases and Other	3.59	4.71	3.18	2.76	2.64	2.53	3.18	1.87
Total	\$142.60	\$147.10	\$151.77	\$159.72	\$163.72	\$173.96	\$188.05	\$205.94

Source: Amended Annual Budget Submissions

The budgeted expenses by function and by type for 2023/24 are shown in the graphs below.



Staffing

From 2016/17, total operating fund and Classroom Enhancement Fund (CEF) staffing in the Maple Ridge – Pitt Meadows School District has increased by approximately 532 FTE.

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

	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
Teachers	804.24	807.15	912.74	825.53	951.87	989.29	1,002.97	1,051.82
Principals/VPs - Admin	43.97	43.70	45.44	49.24	48.72	50.20	51.30	51.57
Principals/VPs - Teaching	10.00	9.40	11.40	13.60	14.20	14.20	15.17	16.30
Other Professionals	35.71	32.30	36.30	39.30	40.30	43.30	46.30	50.80
Educational Assistants	337.60	343.08	368.43	418.43	446.91	478.44	529.36	561.62
Support Staff	308.66	310.23	317.47	329.55	334.28	334.83	336.79	340.04
Trustees	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Total	1,547.18	1,552.86	1,698.78	1,682.65	1,843.28	1,917.25	1,988.89	2,079.15

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 removed for all prior years as paid from Special Purpose Funds. 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.

The following table provides a history of staffing changes by employee group from 2016/17 to 2023/24. The principals and vice principals group is being separated into school-based administrators and district-based administrators. The other professionals, exempt and district-based principals and vice principals group includes administrators working in human resources, information technology, learning services, Aboriginal education, and confidential and management staff.

	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	% change from 2016/17
Teachers	804.24	807.15	912.74	825.53	951.87	989.29	1,002.97	1,051.82	30.78%
Principals/VPs - School	49.97	48.10	49.84	55.89	56.57	58.05	59.02	59.42	18.91%
Other Professionals/Exempt/ District P/VPs	39.71	37.30	43.30	46.25	46.65	49.65	53.75	59.25	49.21%
Educational Assistants	337.60	343.08	368.43	418.43	446.91	478.44	529.36	561.62	66.36%
Support Staff	308.66	310.23	317.47	325.26	334.28	334.83	336.79	340.04	10.17%
Trustees	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	0.00%
Total	1,547.18	1,552.86	1,698.78	1,678.36	1,843.28	1,917.25	1,988.89	2,079.15	34.38%

Since 2016/17, teacher staffing has increased 30.78%, school-based principals and vice principals have increased 18.91%, other professionals have increased 49.21%, educational assistants have increased 66.36% and support staff have increased 9.52%.

As shown in the following table, staffing levels for all employee groups have increased since 2016/17. The increase in teacher staffing of 30.54% is primarily due to the restoration of the collective agreement language regarding class size. The ongoing increase in CUPE staffing of 39.73% is principally due to the increased educational assistant staffing (up 66.36%) required to support the increased enrolment of students with disabilities and diverse needs. Principal staffing has increased to support the needs in schools and other professionals staffing has increased to support district operations in human resources, communications, finance, and information technology (32.33%).

	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	% change from 2016/17
MRTA	819.24	822.75	928.34	842.93	969.27	1,006.69	1,020.57	1,069.42	30.54%
CUPE	631.26	637.71	670.30	726.29	763.79	795.86	848.55	884.06	40.05%
Principals/VPs /Other Professionals	89.68	85.40	93.14	102.14	103.22	107.70	112.77	118.67	32.33%
Trustees	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	0.00%
Total	1,547.18	1,552.86	1,698.78	1,678.36	1,843.28	1,917.25	1,988.89	2,079.15	34.38%

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.

	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	% change from 2016/17
Teachers	18.69	16.78	16.76	16.76	16.20	16.25	16.55	16.15	(13.59%)
Principals/VPs - Admin	341.90	360.99	336.59	316.52	316.52	320.20	323.58	329.30	(3.69%)
Principals/VPs - Teaching	1,503.33	1,365.89	1,341.62	1,146.00	1,085.97	1,131.88	1,094.26	1,041.86	(30.70%)
Other Professionals	420.98	462.24	421.33	396.58	382.65	371.19	358.53	334.30	(20.59%)
Educational Assistants	44.53	44.19	41.51	37.25	34.51	33.59	31.36	30.24	(32.09%)
Support Staff	48.71	48.20	48.18	47.29	46.13	48.00	49.29	49.94	2.53%
Trustees	2,147.62	2,165.91	2,184.92	2,226.52	2,202.97	2,296.09	2,371.41	2,426.04	12.96%
Average Ratio	9.72	9.17	9.00	8.72	8.37	8.38	8.35	8.17	

The staff-to-student ratio has improved modestly since 2016/17, but the changes have not been equal across employee groups.

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

- **Teachers** (down 13.59%)
- **Principals and Vice Principals** (down 3.69% in admin component and down 30.70% in teaching component)
- **Other Professionals** (down 20.59%)
- **Educational Assistants** (down 32.90%) This substantial improvement is mainly due to the increased number of education assistants employed to support students with disabilities and diverse needs
- **Support Staff** (up 3.14%)

The average class size in the Maple Ridge - Pitt Meadows school district decreased from 25.50 in 2016/17 to 23.20 in 2023/24 principally owing to the addition of the teacher staffing supported by the Classroom Enhancement Fund.

AVERAGE CLASS SIZE	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
Province of BC	22.70	21.90	22.00	22.10	21.30	22.50	22.70	22.80
Maple Ridge - Pitt Meadows School District	25.50	22.90	23.10	23.30	22.20	22.60	23.00	23.20

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

GLOSSARY OF TERMS

Active Kids Clubs	Active Kids Clubs are licensed after school programs operated in SD42 schools by the City of Maple Ridge.
AFG	Annual Facilities Grant
ACCW	Alouette Correctional Centre for Women
Amended Budget	Boards must prepare, have adopted by bylaw and submit to the Ministry of Education an amended (final) budget on or before February 28.
Amortization	The cost of a tangible capital asset with a limited life less any residual value is amortized over the assets useful life. Amortization is recognized as an expense in the Statement of Operations.
Annual Budget	Boards must prepare a preliminary budget and have it adopted by bylaw on or before June 30 as per section 113 of the School Act (Adoption of Budget) and submitted to the ministry by this date.
ART	Aboriginal Resource Teacher
ASW	Aboriginal Support Worker
BCBA	Board Certified Behaviour Analyst
BCPSEA	British Columbia Public School Employers' Association
BCSTA	British Columbia School Trustees' Association
BCTF	British Columbia Teachers' Federation
Budget Year	July 1 to June 30
Capital Fund	The capital fund includes capital expenditures related to facilities (purchases and enhancements) and equipment (purchases) that are funded by Ministry of Education and Child Care capital grants, operating funds, and special purpose funds.
Capital Bylaw	If the Minister of Education and Child Care approves a capital plan the board must prepare a capital bylaw in a form specified by the minister. The capital bylaw must be adopted by a majority of the board and the board may not amend a capital bylaw except as approved in writing by the minister.
Casual Employee	Individuals who substitute for regular continuing staff other than teachers.
CCW	Child and Youth Care Worker
CE	Continuing Education
CEF	Classroom Enhancement Fund
CEO	Chief Executive Officer
CFO	Chief Financial Officer
CNCP	Carbon Neutral Capital Program





CommunityLINK	CommunityLINK (Learning Includes Nutrition and Knowledge) funding is designed to support the academic achievement and social functioning of vulnerable students. Programs and services can include breakfast, lunch and snack programs, academic supports, counseling, youth workers and after-school programs.
COVID-19	COVID-19 is a new disease that has not been previously identified in humans. In March 2020, the World Health organization declared COVID-19 a pandemic.
CPI	Consumer Price Index
CPP	Canada Pension Plan
CUPE	Canadian Union of Public Employees - Local 703
COLA	Cost of living adjustment
Curriculum and Learning Support Fund	The Curriculum and Learning Support Fund is provided to assist boards of education as they implement the new curriculum.
Deferred Revenue	Deferred revenue includes contributions received with stipulations that meet the description of restricted contributions in the Restricted Contributions Regulation 198/2011 issued by Treasury Board. When restrictions are met, deferred revenue is recognized as revenue.
Deferred Capital Contribution	Funding received for the acquisition of depreciable tangible capital assets is recorded as deferred capital contribution and amortized over the life of the asset acquired as revenue in the statement of operations.
DCW	Domestic Cold Water
DHW	Domestic Hot Water
DPAC	District Parent Advisory Council
EA	Education Assistant
ECE	Early Childhood Educator
EDI	The Early Years Development Instrument is a short questionnaire completed by kindergarten teachers across Canada and internationally which measures children's ability to meet age appropriate developmental expectations.
Educational Assistants	Education assistants, early childhood educators, teacher assistants, child and youth care workers, and Aboriginal support workers.
EHB	Extended Health Benefits
EI	Employment Insurance
ELL	English Language Learners
Enrolment Count	School district submission of enrolment information to the Ministry of Education and Child Care. This includes data about each student enrolled in a educational program provided by the board, each child registered with a school or distributed learning school operated by the board, and each child who participates in an early learning program. Enrolment counts are completed in September, February and May of each school year.
FCI	The Facility Condition Index is a comparative index allowing the Ministry of Education and Child Care to rank each school against all others in the province and is expressed as a decimal percentage of the cost to remediate maintenance deficiencies divided by the current replacement value.

FFSFP	Feeding Futures School Food Programs fund is a Special Purpose fund that commenced in 2023/24.
FIP	Food Infrastructure Program
FRCC	Fraser Regional Correctional Centre
FSL	French as a Second Language
FTE	Full Time Equivalent
Inclusive Education	Inclusive Education refers to programming and services support and accommodations provided to students with disabilities and diverse abilities to enable them to access and participate in educational programs. School districts receive supplemental operating grant funding from the Ministry of Education and Child Care for Inclusive Education for students categorized as Level 1 to 3 where Level 1 includes students identified as Physically Dependent or Deafblind; Level 2 includes students identified as Moderate to Profound Intellectual Disability, Physical Disability or Chronic Health Impairment, Visual Impairment, Deaf or Hard of Hearing, Autism Spectrum Disorder; and Level 3 includes students identified as Intensive Behaviour Interventions or Serious Mental Illness.
Indigenous Education	Indigenous Education refers to programming and services provided by for culturally appropriate educational programs and services to support the success of Indigenous students. School districts receive targeting funding from the Ministry of Education and Child Care for Indigenous Education.
IT	Information Technology
K	Thousand
LCR	Local Capital Reserve
LIF	Learning Improvement Fund
M	Million
Memorandum of Agreement	In March 2017, the Ministry of Education, the BC Public Schools Employers' Association and the BC Teachers' Federation ratified a Memorandum of Agreement that fully and finally resolved all matters related to the implementation of the Supreme Court of Canada decision from the fall of 2016.
MECC	Ministry of Education and Child Care
MPP	Municipal Pension Plan
MRPVPA	Maple Ridge Principals and Vice Principals Association
MRTA	Maple Ridge Teachers' Association
MSP	Medical Services Plan
MyEd BC	Student information system
MyPortfolio	SharePoint platform for collecting and sharing a student's educational journey through portfolios
OLEP	Official Language Education Program
Operating Fund	The Operating Fund includes operating grants and other revenues used to fund instructional programs, school and district administration, facilities and IT operations, maintenance and transportation.





Operating Grant	The Operating Grant represents the amount of operating funding allocated by the Ministry of Education and Child Care to boards of education on an annual basis.
OT	Occupational Therapist
Other Professionals	Superintendents, assistant superintendents, secretary treasurers, assistant secretary treasurers, trustees, and any other board employee who is excluded from a union agreement.
P/VP	Principal/Vice Principal
Parent Portal	SD42-developed online tool that allows parents/guardians to register their children for kindergarten, fill in school forms, sign off on field trips, receive timely school and school district communications, make secure payments online, and more.
PEP	Playground Equipment Program
Preliminary Budget	Boards must prepare, adopt by bylaw, and submit to the Ministry of Education and Child Care an annual (preliminary) budget on or before June 30 as per section 113 of the School Act (Adoption of Budget).
Principal and Vice Principal	Certified teachers (or teachers with a letter of permission) employed by a school district on a continuous basis, full-time or part-time, under contract (i.e., principals, vice principals).
PSEC	Public Sector Employers' Council
PST	Provincial Sales Tax
School Site Acquisition Charges (SSAC)	School Site Acquisition Charges are charges set under section 575 of the British Columbia Local Government Act. Contributions from SSAC are restricted for school site acquisitions and recorded as revenue when the sites are purchased.
SD42	The Maple Ridge - Pitt Meadows School District No. 42
SLP	Speech and Language Pathologist
SEL	Social Emotional Learning
SEP	School enhancement program is a category of funding under the Ministry of Education and Child Care capital plan.
SOGI	Sexual Orientation and Gender Identity Framework
Special Purpose Fund	The Special Purpose Fund is comprised of separate funds established to track revenue and expenditures received from the Ministry of Education and Child Care and other sources that have restrictions on how they may be spent.
SPF	Special Purpose Fund(s)
Strategic Facilities Plan	To ensure future Capital Plan submissions to the Ministry of Education and Child Care accurately reflect the priorities and needs of the school district, the board updated the comprehensive school district Strategic Facilities Plan in consultation with local First Nations, Métis, Inuit, education partners, post-secondary institutions, stakeholders, people with diverse lived experiences, the public, and the two municipalities. The Strategic Facilities Plan is available on the district website at https://www.sd42.ca/board-of-education/strategic-facilities-plan/
Student Voice	Student Voice consists of students from grades 6-12, representing all schools in Maple Ridge - Pitt Meadows School District No. 42.
Substitutes	Individuals who substitute for regular continuing staff while the regular staff are ill or absent for other reasons.

Support Staff	Administrative staff (other than principals and vice principals) and support staff that are employed by a school district on a continuous basis, full-time or part-time.
Teacher	Certified teachers (or teachers with a letter of permission) employed by a school district on a continuous basis, full-time or part-time, excluding superintendents, assistant/deputy superintendents, principals, vice principals, and directors of instruction.
TPP	Teachers' Pension Plan
Transportation	Costs of activities related to the conveyance of students to and from school on a regular basis and direct supervision of busing.
TTOC	Teacher Teaching on Call
Unearned Revenue	Unearned revenue includes tuition fees received for courses to be delivered in future periods and receipt of proceeds for services to be delivered in a future period. Revenue will be recognized in that future period when the services are provided.
Utilities	Costs incurred by the school district for the consumption of heat, light, and water, as well as expenditures on garbage, sewer, conservation measures, recycling programs and internet/telephone providers (this would include all costs related to the Next Generation Network).
WIP	Work in Progress
VOIP	Voice Over Internet Protocol Telephony
YMPE	Yearly Maximum Pensionable Earnings
YMIE	Yearly Maximum Insurable Earnings
YES Fund	Youth Education Support Fund
80K/600E	80 kindergarten spaces/600 elementary spaces





Maple Ridge - Pitt Meadows School District No. 42

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