

# **PROPOSED PRELIMINARY BUDGET**

## *2026/27 HIGHLIGHTS*

April 15, 2026

## INTRODUCTION AND OVERVIEW

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

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

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

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

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

## BASE BUDGET CHANGES FOR 2026/27

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

Key base budget changes include:

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

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

## PROPOSED BUDGET CHANGES FOR 2026/27

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

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

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

### Ongoing Proposed Operating Budget Changes

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

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

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

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

### One-Time Proposed Operating Budget Changes

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

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

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

## Proposed Special Purpose Fund Budget Changes

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

### Summary

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

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

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

## CAPITAL FUNDING PRESSURES AND LOCAL CAPITAL RESERVES

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

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

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

## FINANCIAL OUTLOOK

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

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

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

## NEXT STEPS AND PUBLIC ENGAGEMENT

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

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

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

# APPENDIX

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

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

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

### Literacy and Numeracy

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

### Social-Emotional Learning

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

### Equity

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

### Innovation

- Brightspace staff learning management platform — \$15K one-time setup plus \$18K ongoing licensing (*also supports Sustainability and Assessment*)
- IT Helpdesk remote access application — \$6K ongoing (*also supports Sustainability*)

## Assessment

- **Helping teacher staffing reconfigured** — net \$194K and 1.4 FTE ongoing reduction (*also supports Literacy and Numeracy, and Sustainability*)
- **Board Certified Behaviour Analyst contracted hours** — \$9K ongoing increase (*also supports Equity*)
- **One-to-One Inquiry Program concludes** — \$92K ongoing savings (*also supports Sustainability*)
- **First Things First behavioural consulting** — \$8K one-time to complete train-the-trainer transition (*also supports Equity and Social-Emotional Learning*)
- **Brightspace staff learning management platform** — \$15K one-time setup plus \$18K ongoing licensing (*also supports Innovation and Sustainability*)

## Sustainability

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

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

## Other

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





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