



PRELIMINARY BUDGET 2020/21

APRIL 29, 2020

PRELIMINARY BUDGET 2020/21

MAPLE RIDGE - PITT MEADOWS SCHOOL DISTRICT NO. 42

Maple Ridge, BC, Canada

V2X 8N6

www.sd42.ca





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This Meritorious Budget Award is presented to

MAPLE RIDGE – PITT MEADOWS SCHOOL DISTRICT

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2019–2020.

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



A handwritten signature in black ink, reading 'T E Wohlleber'.

Thomas E. Wohlleber, CSRM
President

A handwritten signature in black ink, reading 'David J. Lewis'.

David J. Lewis
Executive Director

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EXECUTIVE SUMMARY

MESSAGE FROM THE BOARD OF EDUCATION AND SENIOR STAFF

During this year's budget process, we find ourselves in an unusual and challenging time. A time of uncertainty, unpredictability and change. To navigate this new landscape, we must think ahead and strategically build systems that both meet the needs of our school communities and mitigate the impact of external challenges.

While some of the challenges before us are quite familiar, others are unprecedented. As a part of the 2020/21 budget process, we must respond to the continued increase in enrolment at the elementary level, a reduction of provincial funding, a reduction of international education revenue precipitated by a global health crisis, as well as the sudden and dramatic reorientation of school district services in response to COVID-19.

In preparing the 2020/21 budget balancing proposals, we have worked to protect the structures and supports that best serve our students even as we implement the reductions demanded by our current context.

We know that we must continue to build skillful supports across each of our schools to address the high needs of many of our learners. We also know that we must invest in proactive, early intervention measures to address challenging student behaviours in the formative years when these investments will have the greatest impact. These and many other considerations have shaped the thoughtful development of our proposals, which attempt to balance the needs of the system against the demands of our context.

Thank you for taking the time to review our 2020/21 Proposed Preliminary Budget and for your feedback on the Proposed Preliminary Budget for 2020/21. A summary of the feedback received can be reviewed on the district website in the *2020/21 Proposed Preliminary Budget Consultation Summary*.

BOARD *of* EDUCATION

SCHOOL DISTRICT NO.42



KORLEEN CARRERAS
CHAIRPERSON



ELAINE YAMAMOTO
VICE-CHAIRPERSON



KIM DUMORE
TRUSTEE



COLETTE TRUDEAU
TRUSTEE



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TRUSTEE



SYLVIA RUSSELL
SUPERINTENDENT / CEO



FLAVIA COUGHLAN
SECRETARY TREASURER / CFO



BUDGET OVERVIEW

School District No. 42 meets the learning needs of approximately 15,000 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, 6 secondary schools and 2 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 Maple Ridge – Pitt Meadows School District are guided by its vision and core 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 a culture of care and belonging where the well-being and success of all learners is supported; providing intentional support for a growth mindset, collaboration, interdependence, and staff development; and being a forward-thinking, research-based, ethical, effective, efficient, sustainable and connected organization.

School District No. 42 (Maple Ridge – Pitt Meadows) is estimating that a funding shortfall of \$1.90 million will have to be addressed in 2020/21. This is estimated to be followed by budget funding shortfalls of approximately \$1.76 million for 2021/22, \$1.00 million for 2022/23, and \$1.30 million for 2023/24.

The school district operates under 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. 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 and submit it to the Ministry of Education by June 30, 2020. The Maple Ridge – Pitt Meadows School District aims to develop a preliminary budget that supports its vision, and that considers not only its shared priorities but also 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 Public Sector Accounting Standards (PSAB), 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.

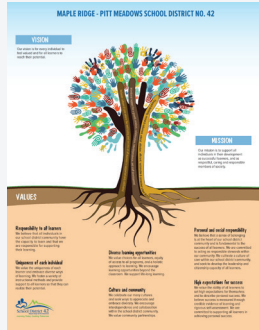
OPERATING FUND: The operating fund includes operating grants and other revenues used to fund instructional programs, school and district administration, facilities operations, maintenance and transportation.

SPECIAL PURPOSE FUND: The special purpose fund is comprised of separate funds established to track revenue and expenditures received from the Ministry of Education and other sources that have restrictions on how they may be spent (e.g. Classroom Enhancement Fund, Annual Facilities Grant, Community LINK, Ready Set Learn 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 Ministry of Education 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.

For detailed information, please refer to the Organizational section of the budget document.

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 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 GOALS

The 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.

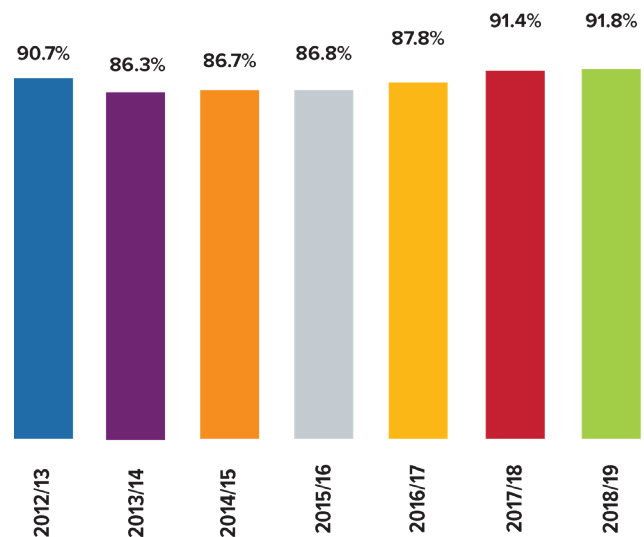
The board-approved budget supports the specific strategic goals identified in operational plans and school growth plans. Specifically, the board has made allocations that support collaborative teaching, safe and caring schools, social emotional learning, curriculum implementation, early learning, literacy, educational leadership, and technology infrastructure. For additional information on these allocations, please refer to the budget changes table on page 7.

STUDENT ACHIEVEMENT

The six-year completion rate for All Students for the 2018/2019 school year was 91.8% - exceeding the provincial average and within the range of the highest performing school districts in the province with regard to school completion. In fact, the school district results now place us in the top three districts in the province with a graduating class in excess of 1000 students.

Six years ago, in 2013/2014, the school district overall six year completion rate was 86.3%. Considerable focus and effort has been dedicated to improving both the numbers of students completing high school and the quality of the programming that students have encountered during their high school experience. There continues to be about a 1.5% gap between the overall performance of female to male students, with the females completing high school more often. This gap, however, has also improved from six years ago, at which time the performance gap between females and males was approximately 8%, and even from last year, when the gap was 4%.

2018/19 6-YEAR GRADUATION RATES ALL STUDENTS



* 2018/19 provincial average **85%**

BUDGET PROCESS

Wednesday, December 11, 2019 DEO 6:00 pm	BOARD MEETING Presentation and approval of the Proposed Budget Process/Timeline.
Wednesday, February 12, 2020	BUDGET COMMITTEE OF THE WHOLE Partner groups presentation of impact on budget-driven changes implemented as part of the 2019/20 Preliminary Budget.
Wednesday, February 12, 2020 DEO 6:00 pm	BOARD MEETING Presentation of projected enrolment for 2020/21, 2021/22, 2022/23, 2023/24.
Wednesday, February 26, 2020 DEO 6:00 pm	BOARD MEETING Presentation and board approval of the 2019/20 Amended Annual Budget.
Wednesday, April 1, 2020	BUDGET COMMITTEE OF THE WHOLE Presentation of the 2020/21 preliminary budget estimates to partner groups
Wednesday, April 6, 2020	BUDGET COMMITTEE OF THE WHOLE Partner groups individual presentations to the board of the 2020/21 budget considerations.
Wednesday, April 15, 2020	BOARD MEETING Presentation of the Proposed 2020/21 Preliminary Budget.
Wednesday, April 22, 2020 6:00 pm	BUDGET COMMITTEE OF THE WHOLE Public and partner group input on the Proposed 2020/21 Preliminary Budget.
Wednesday, April 29, 2020 6:00 pm	BOARD MEETING Approval of 2020/21 Budget Balancing Proposals and Adoption of 2020/21 Preliminary Budget.



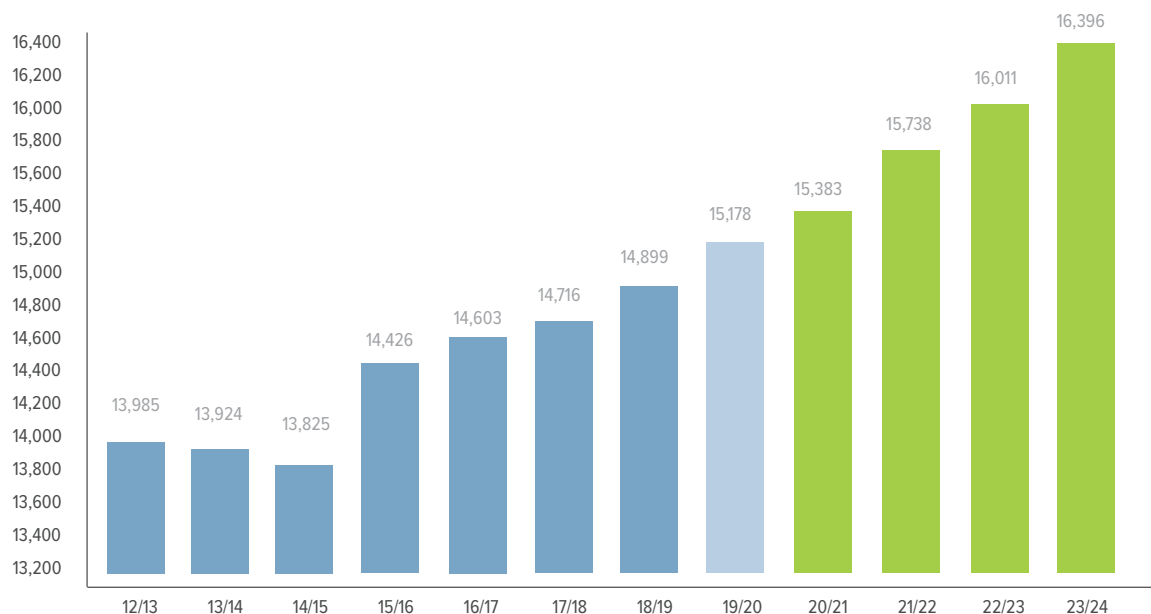
Download the budget document at:

<https://www.sd42.ca/board-of-education/budget-process/2020-budget-process/>



STUDENT ENROLMENT TRENDS AND FORECAST

The enrolment information presented below is based on actual full-year enrolment (regular, alternate, distributed learning, continuing education, summer school, and adult learners) for 2012/13 to 2018/19, actual enrolment for September and estimated February and May for 2019/20 and forecasted enrolment for 2020/21, 2021/22, 2022/23 and 2023/24.



STAFFING

From 2012/13, total operating staffing in the Maple Ridge – Pitt Meadows School District has increased by approximately 163 FTE. Also, there are an additional 108 FTE positions funded from the Classroom Enhancement Fund (CEF).

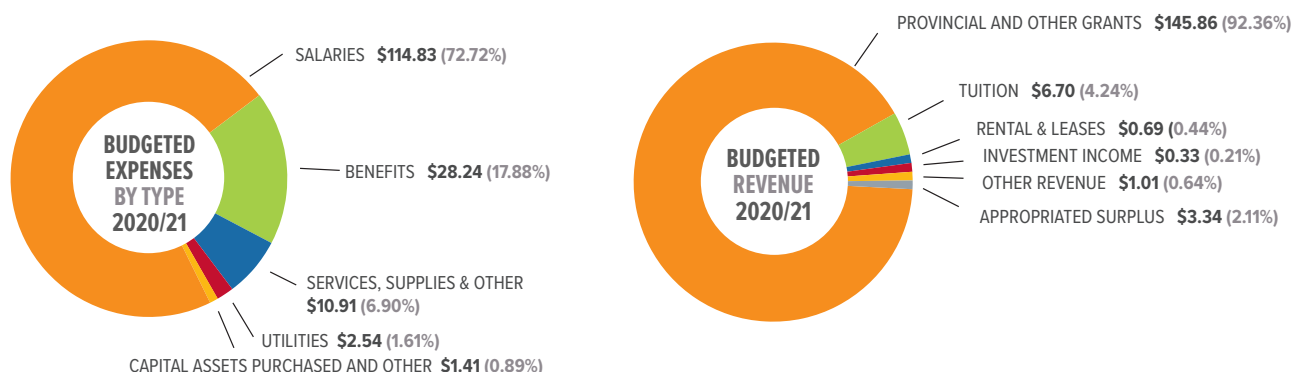
While teaching staff, principals/vice-principals and support staff have been reduced due to funding shortfalls and enrolment decline in some years, education assistants have increased, principally due to higher enrolment of students with special needs. Other professionals have increased to support the operations of the district.

	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2019/20 with CEF	2019/20 Student to Staff Ratio
	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE		
Teachers	813.40	771.95	763.35	785.46	804.24	807.15	811.60	825.53	929.85	16.70
Principals/VPs - Admin	42.79	42.10	39.48	40.31	43.97	42.00	45.44	49.24	50.94	304.82
Principals/VPs - Teaching	13.31	11.90	10.70	10.82	10.00	11.10	11.40	13.60	11.90	1,304.82
Other Professionals	30.00	30.00	30.50	31.71	35.71	32.30	36.30	39.30	40.30	385.29
Education Assistants	285.32	293.34	300.81	317.91	337.60	343.08	368.43	418.43	418.43	37.11
Support Staff	323.17	316.22	297.14	302.62	308.66	310.23	313.18	325.26	328.55	47.26
Trustees	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	2,218.19
Total	1,514.99	1,472.51	1,448.98	1,495.83	1,547.18	1,552.86	1,593.35	1,678.36	1,786.97	8.69
Student to Staff Ratio	9.48	9.71	9.90	9.95	9.72	9.76	9.60	9.25	8.69	

Source: 1530 report submissions for each year as restated to reflect calculation of budgeted hours per week divided by full-time hours per week per position, child care worker FTE removed for all prior years as paid from Special Purpose Funds. 2013/14 has been restated to remove FTE attached to custodial and labourer banks as well as contract instructors at International Education and Ridge Meadows College. Above teacher and educational assistant FTEs include Learning Support Communities bank of \$525,000/yr that is allocated between teachers and education assistants as required annually. Principal/VP FTEs have been split to show the admin and teaching components of the positions. 2016/17, 2017/18, 2018/19 and 2019/20 FTEs have been restated to reflect ongoing allocations only.

SUMMARY: PRELIMINARY OPERATING BUDGET 2020/21

School District No. 42 (Maple Ridge - Pitt Meadows) is estimating to receive 92.36% of its operating revenue from provincial and other grants, 4.24% from tuition, 2.11% from prior year appropriated surplus, and 1.29% from other sources. The proposed operating budget for 2020/21 is allocated to be spent on salaries and benefits (90.6%); services, supplies and other (6.90%); utilities (1.61%); and capital assets purchased and other (0.89%).



The table below summarizes the changes to 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 (\$ millions)	2020/21	2021/22	2022/23	2023/24
Incremental Cost Increases				
Changes in Salaries and Benefits				
Salary and benefit changes (excluding labour settlement)	(0.49)	(0.45)	(0.45)	(0.45)
Labour settlement cost	(0.86)	(0.67)		
Other benefit cost changes	(0.82)	(0.56)	(0.56)	(0.56)
Services, Supplies & Utilities	(0.05)	(0.27)	(0.27)	(0.27)
New School Operating Costs				(0.58)
	(2.22)	(1.95)	(1.28)	(1.86)
Enrolment Driven Changes	0.14	0.72	0.52	0.74
Ministry of Education Funding Changes	(0.48)	0.67		
Revenue and Expense Changes				
Impact of 2019/20 budget	0.70			
International tuition and expenses	0.37	(0.12)	(0.13)	(0.18)
Other ongoing revenue and expenses	(0.21)			
	0.86	(0.12)	(0.13)	(0.18)
Total Projected Surplus / (Shortfall) Before One-time Items	(1.70)	(0.68)	(0.89)	(1.30)
One-Time Revenue and Expenditures				
International Education	(1.25)	1.25		
One-time revenue and expenses	0.21	(0.10)	(0.11)	
Total Projected Surplus / (Shortfall)	(2.74)	0.47	(1.00)	(1.30)
2019/20 Available Surplus	0.84	(0.84)		
Total Projected Surplus / (Shortfall)	(1.90)	(0.37)	(1.00)	(1.30)
Proposed Ongoing Budget Changes	0.51			
Proposed One-Time Budget Changes	1.39	(1.39)		
Total Projected Surplus / (Shortfall)	-	(1.76)	(1.00)	(1.30)



The operating context for our school district has changed significantly in the past four years. After almost a decade of enrolment decline and budget reductions, in 2015/16 enrolment in the Maple Ridge – Pitt Meadows School District started to increase and this trend is projected to continue for the foreseeable future.

To effectively support the projected continued enrolment increase and the changed operational context, the school district has to review existing systems and structures and, where necessary, implement the changes required.

The Preliminary Budget changes summarized below were developed through a review of all current school district budget allocations, and restored MRTA collective agreement language and associated funding. The review included meetings with all partner groups, managers, principals and the board. The budget review process also aimed to ensure the alignment of budget allocations with the strategic directions set in the board's strategic plan, divisional operational plans and school growth plans.

In March 2020, the World Health Organization declared coronavirus COVID-19 a pandemic. The impact of COVID-19 on the global economy and on school district finances and operations is very difficult to estimate. This proposed budget reflects the need for flexibility in addressing emergent issues over the next year.

BUDGET CHANGES 2020/21

ONGOING PRELIMINARY BUDGET CHANGES 2020/21		ONE-TIME PRELIMINARY BUDGET CHANGES 2020/21	
Support for School Growth Plans		Support for School Growth Plans	
Emergent Expenditure Fund	50,000	Literacy	(230,151)
Secondary Equipment Grant	22,400	Supporting All Learners - Improving Student Engagement	
District School Teams - Collaborative Network	66,000	Educational Programs	(41,074)
Reporting	18,000	Before and After School Programming	-
	156,400	Safe and Caring Schools	
Support for Operational Plans		Riverside Program and Community Connection	(202,446)
Facilities Supplies	34,862	School Based Staffing	(444,654)
Utilities	15,200	Early Learning	(63,046)
	50,062	Educational Leadership - Elementary Staffing	(151,830)
Learning Services		School Clerical Allocations	(25,011)
Learning Services Staff			
Director, Learning Services	(188,598)	Support for Operational Plans	
Riverside Centre Leadership	161,554	Information Technology Staffing	(127,991)
Vice Principal	40,490	Human Resources Staffing	(70,987)
Reallocation of Existing Budgets	(13,446)	Facilities Staffing	(66,747)
International Education		Learning Services	
Classroom Teachers - alignment of formula	196,677	Collaborative Teaching	(892,884)
Transportation			
Transportation Fees	113,200	International Education	
		International Education and ELL Leadership	(161,554)
Total Ongoing Changes	516,339	Teachers - Secondary Liaison	113,879
		International Education Clerical Staffing	51,017
		Homestay Coordinator	68,477
		Reallocation of Existing Budgets	1,401,923
		Use of Contingency Reserve to Fund Changes	1,076,452
		One-Time Use of Contingency Reserve	1,153,921
		Total One-Time Changes	1,387,294
		Total Budget Changes	1,903,633

SUMMARY: SPECIAL PURPOSE FUNDS BUDGET 2020/21

The special purpose fund is comprised of separate funds established to track revenue and expenditures received from the Ministry of Education and other sources that have restrictions on how they may be spent. The following special purpose funds have been included in the 2020/21 proposed 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 French Programs Grants (OLEP)
- Community LINK Grants
- StrongStart Centre Grants
- Ready Set Learn Grants
- Youth Education Support Fund
- Scholarships and Bursaries
- School Generated Funds

The following table summarizes budgeted deferred contributions, revenue and expenditure by object for all special purpose funds.

Budget changes are not contemplated for funds other than the Classroom Enhancement Fund and the Annual Facilities Grant Fund.

(\$ millions)	2020/21 BUDGET	2021/22 BUDGET	2022/23 BUDGET	2023/24 BUDGET
Deferred Revenue, beginning of year	(1.33)	(1.70)	(1.58)	(1.46)
Received Contributions				
Provincial Grants - Ministry of Education	(12.01)	(12.01)	(12.01)	(12.01)
Other	(4.58)	(4.58)	(4.58)	(4.58)
Total Contributions Received	(16.59)	(16.59)	(16.59)	(16.59)
Less: Allocated to Revenue or Recovered by MOE	16.22	16.71	16.71	16.71
Deferred Revenue, end of year	(1.70)	(1.58)	(1.46)	(1.34)
Allocated to Revenue				
Provincial Grants	12.01	12.01	12.01	12.01
Other Revenue	4.58	4.58	4.58	4.58
Total Allocated to Revenue	16.59	16.59	16.59	16.59
Expenses				
Salaries and Benefits	11.49	11.49	11.49	11.49
Service and Supplies	4.78	4.78	4.78	4.78
Total Expenses	16.27	16.27	16.27	16.27
Capital Purchases and Other	0.32	0.32	0.32	0.32
Total Expenses and Capital Purchases	16.59	16.59	16.59	16.59
Net Revenue (Expense)	-	-	-	-





Classroom Enhancement Fund

For 2020/21, the Maple Ridge - Pitt Meadows School District has been provided with a preliminary CEF allocation of \$9.86 million, sufficient to fund an estimated 93.71 FTE teachers and overhead costs of \$0.73 million. It is estimated that an additional \$1.34 million will be required in order to fund the 107.42 FTE teachers needed to fulfill the collective agreement obligations funded under CEF.

USE OF CLASSROOM ENHANCEMENT FUND 2020/21

Classroom Enhancement Fund Grant	9,858,651
Estimated Additional Funding Required	1,336,109
Preliminary Staffing Plan	(10,467,951)
Additional Teacher Supports	(396,900)
Human Resources Supports	(126,726)
Facilities and Other Implementation Costs	(203,183)

Annual Facilities Grant

For 2020/21, the Maple Ridge - Pitt Meadows School District has been provided with a special purpose annual facilities grant allocation of \$517,500 and a capital annual facilities grant allocation of \$2,026,336. The Board approved annual facilities grant spending plan for 2020/21 is presented in the following table.

USE OF ANNUAL FACILITIES GRANT 2020/21	PROJECT DESCRIPTION	BUDGET
District	Capital asset management system	38,544
Various schools	Duct cleaning	65,000
Various schools	Interior painting	60,000
Various schools	Flooring	100,000
Various schools	Wall carpet removal	60,000
Various schools	Facilities upgrades	167,956
Golden Ears Elementary	Exterior painting	26,000
Total Special Purpose Fund AFG		\$517,500
Maple Ridge Secondary	Exterior Painting	19,000
Alouette, Glenwood and Pitt Meadows Elementary	HVAC - Boiler renewal & domestic hot water	172,800
Davie Jones Elementary	Split DX unit renewal	46,150
Alexander Robinson, Fairview, Harry Hooge, Laity View, Maple Ridge Elementary	HVAC - DDC system renewal	294,558
Whonnock Elementary	Install new generator	120,000
Westview Secondary	Multi-Purpose room renovations	182,336
Fairview, Highland Park, Maple Ridge, Pitt Meadows Elementary	Roofing	1,191,492
Total Capital AFG		\$2,026,336



SUMMARY: CAPITAL FUND BUDGET 2020/21

The capital fund includes capital expenditures related to facilities (purchases and enhancements) and equipment (purchases) that are funded by Ministry of Education 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.

CAPITAL (\$ millions)	2020/21 BUDGET	2021/22 BUDGET	2022/23 BUDGET	2023/24 BUDGET
Capital Surplus (Deficit), beginning of year	88.09	83.68	81.81	80.16
Revenues				
Provincial Grants - Ministry of Education	-	-	-	-
School Site Acquisition Fees	-	-	-	-
Investment Income	0.13	0.12	0.11	0.10
Amortization of Deferred Capital Revenue	6.40	6.48	7.06	7.65
Total Revenue	6.53	6.60	7.17	7.75
Expenses				
Amortization of Tangible Capital Assets	(10.47)	(10.17)	(10.52)	(10.96)
Capital Lease Interest	-	-	-	-
Total Expenses	(10.47)	(10.17)	(10.52)	(10.96)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	1.73	1.70	1.70	1.70
Local Capital	(2.20)	-	-	-
Total Net Transfers	(0.47)	1.70	1.70	1.70
Total Capital Surplus (Deficit) for the year	(4.41)	(1.87)	(1.65)	(1.51)
Capital Surplus (Deficit), end of year	83.68	81.81	80.16	78.65

The following table presents capital projects supported by the provincial government and the estimated capital spending associated with these projects over the next five years. The funding for Eric Langton Elementary seismic upgrade and addition, and Pitt Meadows Secondary seismic upgrade and major renovation has not yet been confirmed by the Ministry of Education. The budgeted amounts for these two projects are based on the estimated costs included in the 2020-2025 Capital Plan submission.

Facility Name	Project Description	Estimated Project Value	Amount Funded by Others	Local Funding	2020/21 Budget	2021/22 Budget	2022/23 Budget	2023/24 Budget
		(\$ millions)						
Multiple Schools	Energy Management Plan	6.84	4.44	2.40	0.52	-	-	-
Eric Langton Elementary	Seismic upgrade and addition	22.00	22.00	-	1.50	8.50	11.86	-
Pitt Meadows Secondary	Seismic upgrade	23.00	23.00	-	1.00	7.70	14.14	-
Alouette Elementary	Boiler upgrades	0.38	0.33	0.05	0.38	-	-	-
Davie Jones Elementary	Boiler upgrades	0.38	0.33	0.05	0.38	-	-	-
Glenwood Elementary	Boiler upgrades	0.37	0.33	0.04	0.37	-	-	-
Maple Ridge Elementary	Playground equipment	0.13	0.13	-	0.13	-	-	-
Pitt Meadows Elementary	Boiler upgrades	0.41	0.34	0.07	0.41	-	-	-
School District	School bus	0.14	0.14	-	0.14	-	-	-
Total		\$53.65	\$51.04	\$2.61	\$4.83	\$16.20	\$26.00	\$0.00

Local Capital

The balance is comprised of previous years' operating surpluses, which are transferred to the Local Capital Reserve (LCR). 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.

In 2019/20, the board approved the use of local capital to fund various projects as identified below. It is proposed that an allocation of \$2.23 million be made from the local capital reserve to assist in funding the estimated operating shortfall for 2020/21.

Local Capital Budget Summary

(\$ millions)	2019/20 Budget	2019/20 Estimated Spending	Total Local Capital Allocations
Uses of Local Capital			
Emergency preparedness	0.09	(0.09)	
Energy management plan	1.37	(0.85)	0.52
New elementary school	1.11	(0.61)	0.50
Facilities succession planning	0.03	(0.03)	0.00
New classrooms setup	0.85	(0.64)	0.21
MRSS Annex reconfiguration	0.35	(0.15)	0.20
Parent Portal upgrade	0.07	0.00	0.07
Transfer to operating	0.00		2.23
Total Uses of Local Capital	3.87	(2.37)	3.73
Childcare capital	0.00		0.03
Contingency reserve for local capital	3.76	(2.23)	1.53
Total Local Capital	7.63	(4.60)	5.29

Contingency Reserve for 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. 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, shop equipment replacements.

In addition, the board is responsible for any cost overruns incurred on Ministry of Education 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 (\$1.57 million to \$4.71 million). The current balance of \$4.12 million (\$3.76 local capital and \$0.36 operating) equates to 2.62% of operating expenditures. After the proposed transfer of \$2.23 million to the operating fund, the estimated balance of the contingency reserve for local capital will be \$1.53 million. In addition, the entire contingency reserve for operating is proposed to be utilized to assist in balancing the operating budget. The estimated balance of \$1.53 million represents approximately 0.97% of operating expenditures.



Executive Summary



Organizational Section



Financial Section



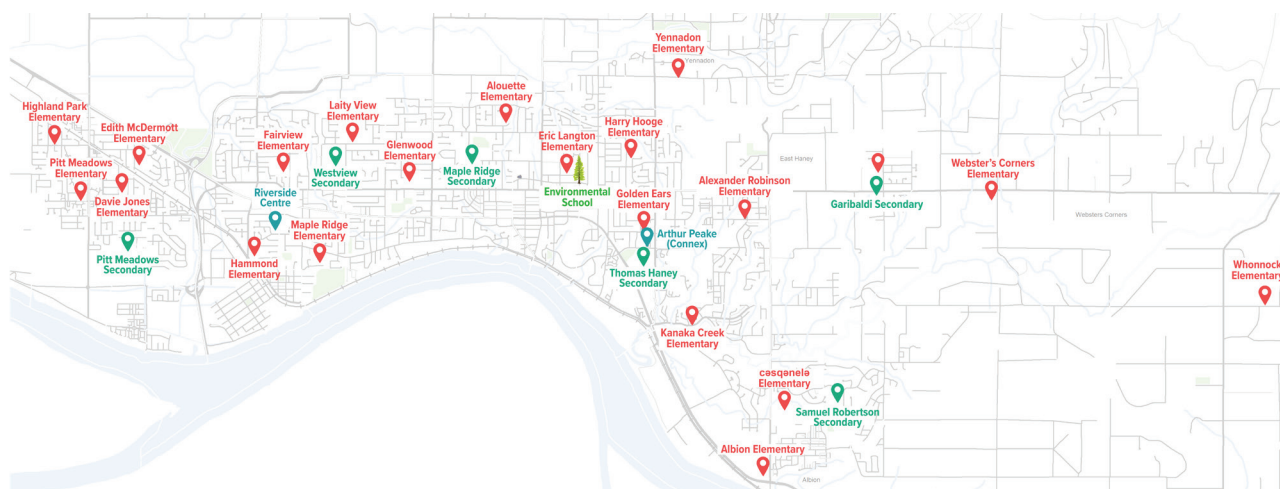
Informational Section

ORGANIZATIONAL SECTION



DISTRICT OVERVIEW

School District No. 42 meets the learning needs of approximately 15,000 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, 6 secondary schools and 2 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 Maple Ridge – Pitt Meadows School District No. 42 are guided by its vision and core 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 a culture of care and belonging where the well-being and success of all learners is supported; providing intentional support for a growth mindset, collaboration, interdependence, and staff development; and being a forward-thinking, research-based, ethical, effective, efficient, sustainable and connected organization.

School District No. 42 (Maple Ridge – Pitt Meadows) is estimating that a funding shortfall of \$1.90 million will have to be addressed in 2020/21. This is estimated to be followed by budget funding shortfalls of approximately \$1.76 million for 2021/22, \$1.00 million for 2022/23, and \$1.30 million for 2023/24.

The school district operates under 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. 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 and submit it to the Ministry of Education by June 30, 2020. The Maple Ridge – Pitt Meadows School District developed a preliminary budget that supports its vision, and that considers not only its shared priorities but also the needs of its community of learners.

Board of Education

A board of education (“Board”) elected for a four- year term governs the School District. 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.



KORLEEN CARRERAS
CHAIRPERSON



ELAINE YAMAMOTO
VICE-CHAIRPERSON



KIM DUMORE
TRUSTEE



MIKE MURRAY
TRUSTEE



PASCALE SHAW
TRUSTEE



KATHLEEN SULLIVAN
TRUSTEE



COLETTE TRUDEAU
TRUSTEE

District Leadership

EXECUTIVE OFFICERS



Sylvia Russell
Superintendent/CEO



Flavia Coughlan
Secretary Treasurer/CFO

SENIOR LEADERSHIP



Harry Dhillon
Deputy Superintendent



Jovo Bikic
Assistant Superintendent



Ken Cober
Assistant Superintendent



Shannon Derinzy
Assistant Superintendent



Irena Pochop
Senior Manager Communications



Monica Schulte
Assistant Secretary Treasurer



Dana Sirsiris
Director Human Resources



David Vandergugten
Assistant Superintendent

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

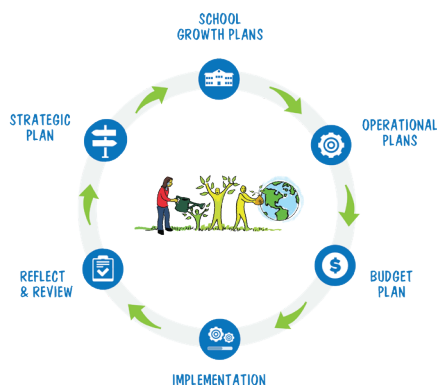
We believe that a sense of belonging is at the heart of our school district community and is fundamental to the success of all learners. We are committed to acting as responsible stewards within our community. We cultivate a culture of care within our school district community, and seek to develop the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



Learning Today, Leading Tomorrow



Strategic Directions

1

INCLUSIVE CULTURE OF CARE AND BELONGING WHERE THE WELL-BEING 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 Goals

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.

COVID-19 Response

In March 2020, after the adoption of the departmental operational plans below, regular school district operations were suspended and operational focus shifted to managing the COVID-19 pandemic district emergency response. For the duration of this response, the school district's operational focus will be directed by the four following guiding principles, as identified by the Ministry of Education:

- ☐ Maintaining a healthy and safe environment for all students and families and all employees;
- ☐ Providing services to support children of essential workers;
- ☐ Supporting vulnerable students who may need special assistance; and
- ☐ Providing continuity of educational opportunities for all students.

Board of Education

- ☐ Continue to adopt, support and strengthen innovative programs and learning options that enhance teaching and learning
- ☐ Improve relationships and communication with partner groups, representatives of indigenous peoples, all levels of government and the communities we serve
- ☐ Collaborate with other boards through BCSTA and advocate for the wellness of all learners, adequate funding for education, and for the creation, implementation, and evaluation of a meaningful co-governance model with the provincial government
- ☐ Assess Board performance on an annual basis and support trustee professional development by providing ongoing educational opportunities for trustees and encouraging trustees to take advantage of these learning opportunities
- ☐ Review, create and update Board policies, and ensure that board policies reflect legislative requirements
- ☐ Continue to improve the Board's communication plan to ensure increased awareness of Board work
- ☐ Support student and community engagement in school district governance
- ☐ Continue to celebrate success, and recognize accomplishments and service of staff, students and volunteers
- ☐ Monitor performance against the strategic plan, facilitate annual review of operational plans, and ensure that budget decisions reflect school district strategic priorities



Education

- ☐ Promote and enhance student learning by aligning our practices, resources, staffing, supports and initiatives
- ☐ Implement and extend the district-wide literacy plan
- ☐ Continue to adapt the innovative and effective district-wide assessment and reporting model
- ☐ Identify and increase opportunities for students to engage in innovative, purposeful and personalized educational programs/activities that align with their passion
- ☐ Facilitate the success of all Aboriginal learners as outlined in our Aboriginal Enhancement Agreement - Jul 1, 2015 to Jun 30, 2020
- ☐ Support the implementation of the redesigned provincial curriculum - K - 9 and Graduation Program and other initiatives
- ☐ Create opportunities that support mentoring and succession planning across the organization
- ☐ Support professional growth planning and performance management
- ☐ Promote cultures of care and belonging in our schools and district by developing a district-wide approach to Social Emotional Learning aligned with both the Core Competencies and with the Mission, Vision and Values of the School District
- ☐ Continue to expand the use of the student information system to support teaching and learning
- ☐ Continue to support the professional development of all staff
- ☐ Improve communication with all internal and external stakeholders
- ☐ Clearly identify risks to plans and operations and develop contingency plans
- ☐ Provide educational leadership during the bargaining process
- ☐ Create, review and update policies and procedures
- ☐ Continue to effectively represent the district perspective to provincial government on education related initiatives
- ☐ Implement revised Strategic Facilities Plan recommendations balancing enrolment management and educational programming
- ☐ Support and maximize the innovative design and development of new schools
- ☐ Engage and support staff and students in sustainability projects



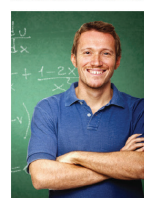
Business Operations

- ☐ Ensure school district facilities are sufficient to accommodate the growing number of students in the school district and that existing facilities are adequately maintained and strategically managed
- ☐ Ensure through budget reviews and the annual budget process the allocation of sufficient resources (people, time and budget) to support strategic initiatives
- ☐ Ensure school district assets are safeguarded and that the school district's financial position is stable through the design and implementation of adequate internal controls and financial processes
- ☐ Effectively support the governance function of the Board of Education
- ☐ 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
- ☐ Continuously review and improve business processes and business systems to drive value
- ☐ Support our community of learners through effective communication that enables good decision making
- ☐ Ensure business continuity through effective risk management, succession planning, strategic recruitment, retention and professional development
- ☐ Continue to effectively represent the district perspective to provincial government on business related initiatives



Human Resources

- ☐ Develop and implement leading practices in recruitment and engagement strategies to meet the needs of our growth
- ☐ Develop and implement succession planning model to support key positions within the organization
- ☐ Prepare for and facilitate the school district's bargaining initiatives with MRTA and CUPE and influence provincial tables with District perspective
- ☐ Develop or revise HR related Board policy
- ☐ Promote joint initiatives, agreements and collaborative problem-solving with local and provincial partner groups
- ☐ Provide new Board of Education orientation into HR
- ☐ Apply a continuous improvement culture within the HR Department and maximize the utilization of technology to deliver HR services
- ☐ Review HR metrics to measure operational efficiency and effectiveness, in order to plan for and support our District's operational needs
- ☐ Continue to grow our HR expertise within our Human Resources department and within our school district staff
- ☐ Continue to promote the safety and well-being of our employees by:
 - ☐ preventing and/or reducing staff injuries
 - ☐ reducing the frequency and impacts of illness
 - ☐ enhancing overall well-being of staff
 - ☐ developing or revising district-wide emergency preparedness and response plans
- ☐ Foster leadership development, training and mentorship throughout the school district



Information Technology

- ☐ Educate district staff on existing IT initiatives and processes by offering learning sessions and promoting the IT website and knowledge base
- ☐ Increase system stability, enhance staff experience with mobile devices, and effectively integrate telephony with our infrastructure
- ☐ Upgrade IT infrastructure in order to maintain a stable wired and wireless network, VOIP telephony, server infrastructure
- ☐ Deploy projects that enhance the efficiency of district support services
- ☐ Assist school district IT service users in adopting new systems to increase system efficiency
- ☐ Facilitate and help deploy cloud-based applications and the latest technologies in the classroom to support teaching and learning
- ☐ Further develop and maintain the Parent Portal to better serve our schools and parents/student population
- ☐ Continue the development and support of MyPortfolio as a tool to enhance teaching and collaboration between staff/students and parents
- ☐ Support professional growth planning and performance management
- ☐ Build capacity through targeted professional development and cross-training
- ☐ Develop and implement succession plans for all critical positions
- ☐ Work with all education stakeholders to continue to support innovative instructional practices
- ☐ Maintain data integrity within the school district
- ☐ Clearly identify risks to plans and operations and develop contingency plans
- ☐ Create, implement and maintain a district wide disaster recovery plan for IT
- ☐ Continue to effectively represent the district perspective to provincial government on IT related initiatives
- ☐ Ensure that IT policies and investments are aligned with educational and business priorities across the school district



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 four broad categories: improved learning and assessment, social emotional learning (school culture and climate), literacy, and secondary innovation. The table below documents the "big ideas" of the school goals selected by each school community.

	Improving Learning & Assessment	Secondary Innovation	SEL (School Culture)	Literacy	Other	Big Ideas
SECONDARY SCHOOLS						
Arthur Peake Centre						Community
Safe and Caring Schools						Alignment with First Peoples' Principles
Garibaldi Secondary					IB Middle Years	Careers and First Peoples' Principles
Maple Ridge Secondary						Collaborative, congenial culture
Pitt Meadows Secondary						Inclusion and connections
Samuel Robertson Technical						Engagement
Thomas Haney Secondary						Naming and nurturing
Westview Secondary						Engagement, place and purpose
ELEMENTARY SCHOOLS						
Albion						Sense of community
Alouette						Self-regulation
Alexander Robinson						Culture and climate
Blue Mountain						Create community
Davie Jones					Numeracy	Self-regulation
Edith McDermott						Create community
Environmental School						Healthy, positive community
Eric Langton						Reaching all learners
Fairview						Joy of literature
Glenwood						Self-regulation
Golden Ears						Self-regulation
Hammond						Fine arts
Harry Hooze						Teach, model and celebrate core values, CARES
Highland Park						Pro-social behaviour
Kanaka Creek						Resiliency and connections
Laity View						Self-regulation
Maple Ridge Elementary						Sense of belonging
Pitt Meadows Elementary						Passion for reading
Webster's Corners						School wide literacy plan
Whonock						Place-based learning
Yennadon						Student and staff voice
CONTINUING EDUCATION						
						Alignment with redesigned curriculum

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.

As required by the Ministry of Education and Public Sector Accounting Standards (PSAB), 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 revenues used to fund instructional programs, school and district administration, facilities 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 Ministry of Education and other sources that have restrictions on how they may be spent (e.g. Classroom Enhancement Fund, Annual Facilities Grant, Community LINK, Ready Set Learn 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 Ministry of Education 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.

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 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

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; Employment Insurance, WorkSafeBC and Canada Pension Plan premiums; as well as 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.

Budget Process and Timeline

In accordance with the School Act, school districts in the province must approve a balanced budget and submit it to the Ministry of Education by June 30, 2020. The Maple Ridge – Pitt Meadows School District has developed a preliminary budget that supports its vision, mission and values, and that considers not only its shared priorities but also the needs of its community of learners. This budget was prepared in accordance with board *Policy 4203: Budget Planning and Reporting*.

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

Budget Implementation, Monitoring and Reporting

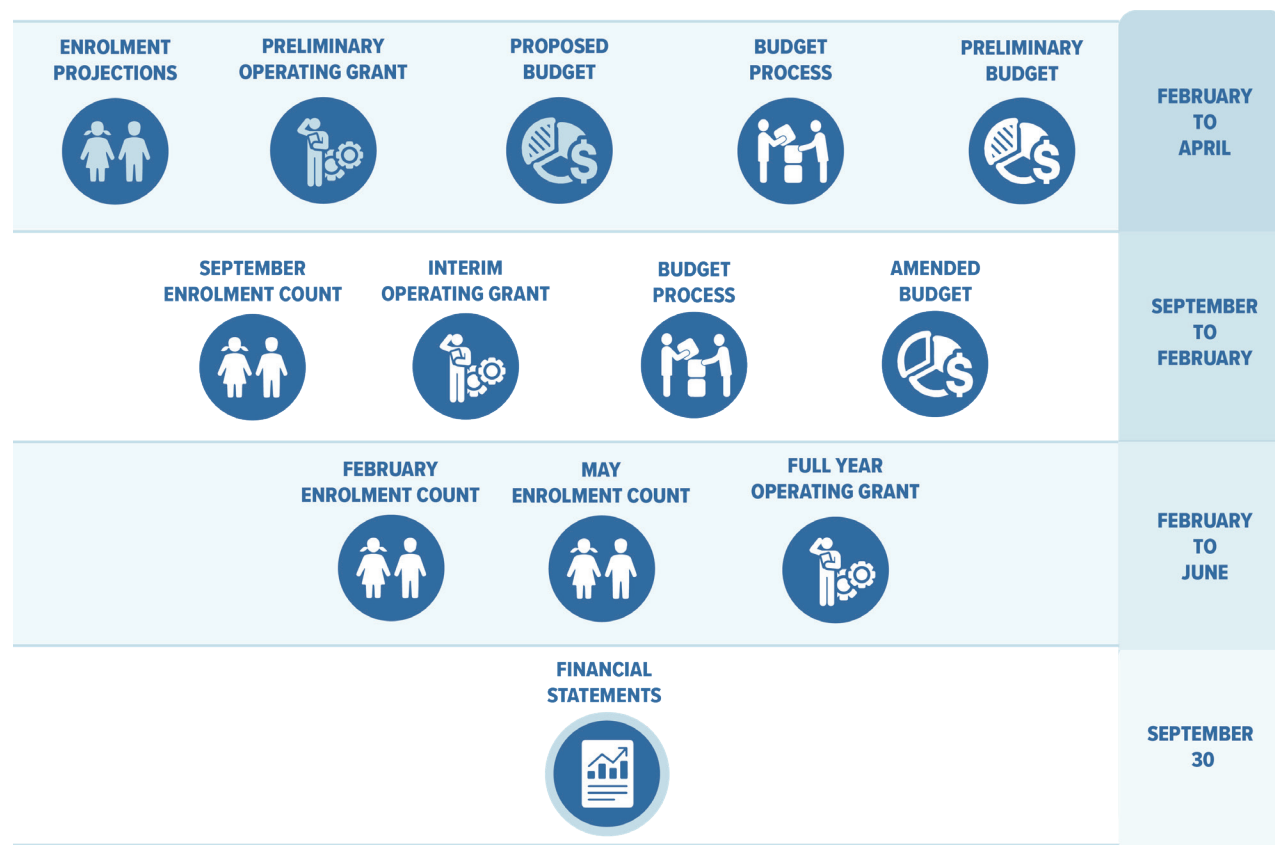
The budget is a “living” document. To this end, the board, through policy, intends to provide appropriate flexibility in budget management to enable management to maximize the use of fiscal resources while exercising effective budget control.

The 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.

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





Preliminary Budget Process and Consultation Timeline

Wednesday, December 11, 2019 DEO 6:00 pm	BOARD MEETING Presentation and approval of the Proposed Budget Process/Timeline.
Wednesday, February 12, 2020	BUDGET COMMITTEE OF THE WHOLE Partner groups presentation of impact on budget-driven changes implemented as part of the 2019/20 Preliminary Budget.
Wednesday, February 12, 2020 DEO 6:00 pm	BOARD MEETING Presentation of projected enrolment for 2020/21, 2021/22, 2022/23, 2023/24.
Wednesday, February 26, 2020 DEO 6:00 pm	BOARD MEETING Presentation and board approval of the 2019/20 Amended Annual Budget.
Wednesday, April 1, 2020	BUDGET COMMITTEE OF THE WHOLE Presentation of the 2020/21 preliminary budget estimates to partner groups
Monday, April 6, 2020	BUDGET COMMITTEE OF THE WHOLE Partner groups individual presentations to the board of the 2020/21 budget considerations.
Wednesday, April 15, 2020	BOARD MEETING Presentation of the Proposed 2020/21 Preliminary Budget.
Wednesday, April 22, 2020 6:00 pm	BUDGET COMMITTEE OF THE WHOLE Public and partner group input on the Proposed 2020/21 Preliminary Budget.
Wednesday, April 29, 2020 6:00 pm	BOARD MEETING Approval of 2020/21 Budget Balancing Proposals and Adoption of 2020/21 Preliminary Budget.

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 expenditures and not exceeding 3% of operating expenditures shall be maintained (\$1.57 million to \$4.71 million). The current balance of \$4.12 million (\$3.76 million local capital and \$0.36 million operating) equates to 2.62% of operating expenditures.





Executive Summary



Organizational Section



Financial Section



Informational Section

FINANCIAL SECTION

PRELIMINARY BUDGET 2020/21

This section includes the preliminary (annual) budget for 2020/21, detailed information by fund for years 2016/17 to 2023/24, and the preliminary budget changes for 2020/21.

The projections in this section have been prepared in accordance with Public Sector Accounting Standards (PSAB) without not-for-profit provisions.

Revenue and Expense (All Funds Combined)

The following table summarizes revenue and expense by object for all funds - actuals for years 2016/17 - 2018/19 and budgeted for 2019/20 - 2023/24.

(\$millions)	2016/17 ACTUAL	2017/18 ACTUAL	2018/19 ACTUAL	2019/20 BUDGET	2020/21 BUDGET	2021/22 BUDGET	2022/23 BUDGET	2023/24 BUDGET
Revenues								
Provincial Grants - Ministry of Education	133.37	143.74	151.01	163.87	157.56	161.50	164.13	167.67
Provincial Grants - Other	0.41	0.44	0.40	0.33	0.26	0.26	0.26	0.26
School Site Acquisition Fees	-	0.03	1.70	5.75	-	-	-	-
Federal Grants	0.18	0.25	0.28	0.24	0.04	0.04	0.04	0.04
Tuition	8.91	9.17	9.60	9.33	6.70	9.51	9.38	9.20
Other Revenue	5.99	5.85	5.82	5.90	5.59	5.56	5.56	5.56
Rentals and Leases	0.51	0.58	0.54	0.76	0.69	0.82	0.82	0.82
Investment Income	0.51	0.61	0.86	0.81	0.46	0.45	0.44	0.43
Amortization of Deferred Capital Contributions	5.33	5.38	5.48	6.03	6.40	6.48	7.06	7.65
Gain on Disposal of Tangible Capital Assets	-	-	(0.84)	-	-	-	-	-
Total Revenue	155.21	166.05	174.85	193.02	177.70	184.62	187.69	191.63
Expenses								
Salaries and Benefits	127.19	136.25	144.34	155.08	154.55	158.97	160.44	163.83
Services and Supplies	17.47	18.07	19.15	21.53	18.23	19.12	19.39	19.66
Amortization of Capital Assets	8.73	9.17	9.52	10.17	10.47	10.17	10.52	10.96
Total Expenses	153.39	163.49	173.01	186.78	183.25	188.26	190.35	194.45
Surplus (Deficit) for the year	1.82	2.56	1.84	6.24	(5.55)	(3.64)	(2.66)	(2.82)
Budgeted Use of Prior Year Surplus					1.13			
Accumulated Surplus (Deficit), beginning of year	75.88	77.70	80.26	82.11	88.35	83.93	80.29	77.63
Surplus (Deficit) for the year	77.70	80.26	82.10	88.35	83.93	80.29	77.63	74.81

Source: 2016/17- 2018/19 Annual Audited Financial Statements and 2019/20 Amended Annual Budget.

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.

In 2016/17 and 2017/18, a consolidated surplus was reported but a deficit was incurred for the year in the operating fund as the Board used prior year accumulated surplus to fund expenses in the current year.

For 2020/21, \$0.84 million of prior year surplus and a \$2.23 transfer from contingency reserve is expected to be used to achieve a balanced operating budget; a deficit of \$4.41 million is projected for the capital fund. A detailed analysis for 2020/21 to 2023/24 is included in the following sections of this document.

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 2020/21 Preliminary Operating Budget. In this section you will find:

- Summary of the 2020/21 operating base budget information;
- Major assumptions made when building the 2020/21 base budget and the four-year projections;
- Summary of the 2020/21 revenue and expenditures by type and the projected 2020/21 operating budget balance;
- Four-year operating budget projections for 2020/21 to 2023/24;
- Ongoing and one-time budget changes for 2020/21.

The following table summarizes revenue and expense by object for the Operating Fund - actuals for years 2016/17 - 2018/19 and budgeted for 2019/20 - 2023/24.

(\$millions)	2016/17 ACTUAL	2017/18 ACTUAL	2018/19 ACTUAL	2019/20 BUDGET	2020/21 BUDGET	2021/22 BUDGET	2022/23 BUDGET	2023/24 BUDGET
Revenues								
Provincial Grants - Ministry of Education	128.35	131.13	136.26	143.08	145.56	149.50	152.13	155.67
Provincial Grants - Other	0.41	0.44	0.40	0.33	0.26	0.26	0.26	0.26
Federal Grants	0.18	0.25	0.28	0.24	0.04	0.04	0.04	0.04
Tuition	8.91	9.17	9.60	9.33	6.70	9.51	9.38	9.20
Other Revenue	1.00	0.85	0.84	0.92	1.01	0.98	0.98	0.98
Rentals and Leases	0.51	0.58	0.54	0.76	0.69	0.82	0.82	0.82
Investment Income	0.39	0.51	0.64	0.66	0.33	0.33	0.33	0.33
Total Revenue	139.75	142.93	148.56	155.32	154.59	161.44	163.94	167.30
Expenses								
Salaries and Benefits	122.89	124.80	131.52	140.73	143.06	147.48	148.95	152.34
Services and Supplies	12.39	12.87	13.29	16.23	13.45	14.34	14.61	14.88
Total Expenses	135.28	137.67	144.81	156.96	156.51	161.82	163.56	167.22
Capital Purchases and Other	4.60	6.09	3.45	2.74	1.41	1.38	1.38	1.38
Surplus (Deficit) for the year	(0.13)	(0.83)	0.30	(4.38)	(3.33)	(1.76)	(1.00)	(1.30)
Accumulated Surplus (Deficit), beginning of year	5.31	5.18	4.35	4.65	0.27			
Use of Prior Year Appropriated Surplus					3.06			
Accumulated Surplus (Deficit), end of year	5.18	4.35	4.65	0.27	(0.00)	(1.76)	(1.00)	(1.30)

Source: 2016/17 - 2018/19 Annual Audited Financial Statements and 2019/20 Amended Annual Budget.

Operating Budget Estimates

The Base Operating Budget reflects the estimated revenue and expenses for 2020/21 if the school district were to maintain the same level of service it provided for the 2019/20 school year. The Base Operating Budget is based on the board approved 2019/20 Amended Annual Budget. It has been adjusted 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;
- adjustments for one-time revenue or expenditures included in the prior year budget.

Operating Budget Assumptions

The operating budget estimates for 2020/21 to 2023/24 are based on the forecasts and assumptions that follow.

Enrolment

In February 2020, the school district submitted its ministry funded enrolment estimates to the Ministry of Education. The enrolment forecast is used by the Ministry of Education to determine funding for the school district.

For 2020/21, the school district is forecasting changes in ministry funded student enrolment as follows:

- K-12 enrolment is forecasted to increase by 210.56 FTE (14,745 FTE)
- Continuing Education is forecasted to remain unchanged (31 FTE)
- Alternate school enrolment is forecasted to decrease by 5 FTE (240 FTE)
- Distributed Learning enrolment is forecasted to decrease by 1.88 FTE (73 FTE)
- Students with Special Needs enrolment is estimated to remain unchanged for Level 1 students with special needs (15 FTE), increase by 61 FTE Level 2 students with special needs (800 FTE), and increase by 9 FTE for Level 3 students with special needs (290 FTE)
- English Language Learners enrolment is projected to increase by 66 FTE students (805 FTE)
- Indigenous Education student enrolment is estimated remain unchanged (1,302 FTE)
- Non-Graduated Adult enrolment is estimated estimated to decrease by 2 FTE (27.75 FTE)
- Graduated Adults enrolment is estimated to increase by 1 FTE (26 FTE)

International enrolment for 2020/21 is estimated to decrease by 26.2 FTE at elementary and to decrease 131 FTE at secondary (365 FTE).

For 2021/22, the school district is forecasting changes in ministry funded student enrolment as follows:

- K-12 enrolment is forecasted to increase by 355 FTE (15,100 FTE)
- Students with Special Needs enrolment is estimated to remain unchanged for Level 1 students with special needs (15 FTE), increase by 20 FTE for Level 2 students with special needs (820 FTE), and increase by 10 FTE for Level 3 students with special needs (300 FTE).
- English Language Learners enrolment is projected to increase by 28 FTE students (833 FTE)
- Indigenous Education student enrolment is estimated to increase 26 FTE (1,328 FTE)
- All other enrolment is projected to remain unchanged

International enrolment for 2021/22 is expected to increase 11 FTE at elementary and 133 FTE at secondary (509 FTE).

For 2022/23, the school district is forecasting changes in ministry funded student enrolment as follows:

- K-12 enrolment is forecasted to increase by 273 FTE (15,373 FTE)
- Students with Special Needs enrolment is estimated to remain unchanged for Level 1 students (15 FTE), increase by 15 FTE for Level 2 students (840 FTE), and to increase by 10 FTE for Level 3 students (310 FTE)
- English Language Learners enrolment is projected to increase by 27 FTE students (860 FTE)
- Indigenous Education student enrolment is estimated to increase 13 FTE (1,341 FTE)
- All other enrolment is projected to remain unchanged

International enrolment for 2022/23 is expected to decrease 9 FTE at elementary (500 FTE).

For 2023/24, the school district is forecasting changes in ministry funded student enrolment as follows:

- K-12 enrolment is forecasted to increase by 385 FTE (15,758 FTE)
- Students with Special Needs enrolment is estimated to increase by 1 FTE for Level 1 students (16 FTE), increase by 20 FTE for Level 2 students (860 FTE), and increase by 10 FTE for Level 3 students (320 FTE)
- English Language Learners enrolment is projected to increase by 40 FTE students (900 FTE)
- Indigenous Education student enrolment is estimated to increase by 13 FTE (1,354 FTE)
- All other enrolment is projected to remain unchanged

International enrolment for 2023/24 is expected to decrease 13 FTE at elementary (487 FTE).

Operating Revenue

Operating Grant

Operating Grant calculations are based on the preliminary operating grants announced by the Ministry of Education on March 12, 2020.

In 2020/21, the Ministry of Education will be providing a total of \$5.54 billion in operating grants to boards of education. The table on the following page shows funding changes for 2020/21 for all enrolment counts and supplemental operating funding.

For 2020/21, the Ministry of Education has transferred the following special grants into the operating block:

- Employer Health Tax (2019/20 grant was \$1,173,043)
- Labour settlement (2019/20 grant was \$543,400)
- Carbon tax reimbursement (2019/20 grant was \$102,590)

Beginning in 2020/21, the Ministry of Education has introduced an Equity of Opportunity Supplement, which provides funding to districts to support additional services to students by recognizing children and youth in care, children and youth receiving non-clinical mental health supports, and low income families in the school district. This supplement replaces the supplement for vulnerable students and a portion of the Curriculum and Learning Support Fund. This funding change has resulted in a funding loss of \$424,723 for our school district.

The impact of the 2020/21 Operating Grant formula changes is summarized in the following table:

OPERATING GRANT	
2019/20 Operating Grant	\$139,248,925
Enrolment Changes	2,956,023
2020/21 Carbon Tax Reimbursement	115,414
2020/21 Employer Health Tax	2,226,967
2019 MSP Cost	(723,856)
2019/20 Labour Settlement	543,400
2020/21 Labour Settlement	857,031
Estimated 2020/21 Operating Grant	\$145,223,904
Announced 2020/21 Operating Grant	\$143,555,178
Net Funding Shortfall	\$(1,668,726)

For 2021/22 to 2023/24, 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 provincial funding;
- All future cost increases related to the CUPE and MRTA collective agreements will be fully funded by the province;
- There will be no change in other provincial funding (AFG, Community LINK, Pay Equity, Classroom Enhancement Fund).

Based on the projected enrolment changes, the Operating Grant from the Ministry of Education is estimated to increase by \$3.27 million in 2021/22, \$2.63 million in 2022/23 and \$3.54 million in 2023/24.

Curriculum and Learning Support Fund

The Curriculum and Learning Support Fund (which updates and replaces the Education Plan Supplement) is provided to assist boards of education with implementing initiatives as part of the new curriculum. This \$4.98 million supplement is in place for 2020/21 and supports the ministry's Policy for Student Success. The Maple Ridge - Pitt Meadows School District will receive \$0.13 million for 2020/21 (\$0.29 million in 2019/20).

For 2021/22, 2021/22, and 2023/24, our assumption is that the supplement for the *Curriculum and Learning Support Fund* funding of \$0.13 million will continue to be provided for purposes specified by the province.

Other Ministry of Education Grants

In 2020/21, a \$0.19 million student transportation fund will be provided to support student transportation services in our school district and no changes are estimated for future years.

FUNDING CATEGORY	Projected Student FTE 2020/21	Funding Rate per FTE 2020/21	2020/21 Funding (\$)	Funding Change		
				Rate Change	Rate Change	Enrolment
Basic Allocation September						
Standard Schools	14,745.00	\$7,560	\$111,472,200	\$92	\$1,356,540	\$1,572,481
Continuing Education	8.88	\$7,560	\$67,095	\$92	\$817	-
Alternate Schools	240.00	\$7,560	\$1,814,400	\$92	\$22,080	\$(37,340)
Distributed Learning	27.31	\$6,100	\$166,606	-	-	-
Homeschoolers	2.00	\$250	\$500	-	-	-
Course Challenges	46.00	\$236	\$10,856	\$3	\$138	-
Supplemental Funding September						
Unique Student Needs						
ELL	805.00	\$1,520	\$1,223,600	\$25	\$20,125	\$98,670
Indigenous	1,302.00	\$1,500	\$1,953,000	\$50	\$65,100	-
Special Education - Level 1	15.00	\$43,000	\$645,000	\$600	\$9,000	-
Special Education - Level 2	800.00	\$20,400	\$16,320,000	\$200	\$160,000	\$1,232,200
Special Education - Level 3	290.00	\$10,300	\$2,987,000	\$50	\$14,500	\$92,250
Adult Education	27.75	\$4,823	\$133,838	\$50	\$1,388	\$(9,546)
Summer School Funding						
Summer Learning Gr 1-7	728.00	\$215	\$156,520		-	-
Summer Learning Gr 8-9	140.00	\$215	\$30,100		-	-
Summer Learning Gr 10-12	517.00	\$430	\$222,310		-	-
Supplemental Summer			\$70,045		-	\$(11,017)
Cross-Enrolment (Gr 8 & 9)	0.00	-	-		-	-
February Enrolment Count						
Continuing Education - school age	2.13	\$7,560	\$16,065	\$92	\$196	-
Continuing Education - adults	24.00	\$4,823	\$115,752	\$50	\$1,200	-
Distributed Learning - Gr K - 9	0.00	\$3,050	-		-	-
Distributed Learning - Gr 10 - 12	25.88	\$6,100	\$157,838		-	-
Distributed Learning - adults	5.50	\$4,823	\$26,527	\$50	\$275	\$(12,529)
Special Education - Level 1	0.00	\$21,500	-	\$300	-	\$(5,719)
Special Education - Level 2	5.00	\$10,200	\$51,000	\$100	\$500	
Special Education - Level 3	5.00	\$5,150	\$25,750	\$25	\$125	-
Newcomer Refugees	0.00	\$3,780	-	\$46	-	-
ELL (Newcomer Refugees only)	0.00	\$760	-	\$12	-	-
May Enrolment Count						
Continuing Education - school age	20.00	\$7,560	\$151,200	\$92	\$1,840	-
Continuing Education - adults	35.00	\$4,823	\$168,805	\$50	\$1,750	-
Distributed Learning - Gr K - 9	0.00	\$2,033	-		-	-
Distributed Learning - Gr 10 - 12	20.00	\$6,100	\$122,000		-	-
Distributed Learning - adults	2.00	\$4,823	\$9,646	\$50	\$100	-
Equity of Opportunity Supplement			\$434,698		\$(266,714)	-
Salary Differential			\$2,703,742		-	\$36,573
Unique Geographic Factors			\$2,165,744		\$119,282	-
Supplement for the Education Plan			\$133,341		\$(158,009)	-
TOTAL			\$143,555,178		\$1,350,232	\$2,956,023

Other Revenue Changes

For 2020/21, tuition fees for non-resident secondary students will increase by \$500 to \$14,000 and medical insurance fees increased by \$200 from \$900 to \$1,100. Due to the COVID-19 pandemic, enrolment is expected to be reduced by 157 FTE, resulting in a tuition revenue reduction of \$1.98 million. For 2021/22, 2022/23 and 2023/24, international tuition fees are not projected to change and enrolment in the program is expected to increase, resulting in increased tuition revenue.

Staffing

For 2020/21, it is estimated that the forecasted enrolment changes will result in increases of 2.27 FTE teachers and 25.89 FTE education assistants, 1.06 FTE clerical, 2.0 FTE lunch hour supervisors, 1.0 FTE vice-principal and 1.45 FTE custodial staff.

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. Forecasted revenue and staffing are not included in these estimates.

Salary and Benefit Costs Changes

In 2020/21, salaries and benefits budgets are estimated to increase by \$2.17 million due to salary increments and related benefits for teaching and non-unionized staff, and for negotiated contractual increases.

The collective agreement with Canadian Union of Public Employees (CUPE) was ratified in 2019. The collective agreement provides for general wage increases of 2% effective July 1, 2020 and 2% effective July 1, 2021. The estimated salary and benefits cost associated with these increases is \$0.67 million. In addition, the service improvement allocations commencing in the 2020/21 school year will cost an additional \$0.19 million.

The collective agreement with the Maple Ridge Teachers' Association (MRTA) is still pending ratification and estimated costs are not included in these projections. Grid increment costs offset by retirement savings are anticipated to result in salary and benefit cost increases of \$0.20 million.

Non-unionized staff wages had been frozen from 2009 to 2016. In 2016/17 BCPSEA established new compensation models for principals, vice-principals and other non-unionized staff. All salary increments for non-unionized staff are managed by the Public Sector Employers' Council (PSEC). It is estimated that increases of up to 2% will be approved for 2020/21. The preliminary estimated cost for these increases is \$0.29 million.

Benefit costs are estimated to increase by \$0.82 million. The estimated increase is related to the following:

- **CPP:** Up \$100K due to a forecasted increase in the maximum pensionable earnings from \$57,400 to \$58,700 (YMPE) and a rate increase from 5.25% to 5.45%.
- **EI:** Up \$50K due to a forecasted increase in maximum insurable earnings from \$53,100 to \$54,000 (YMIE).
- **Extended Health:** Up \$440K due to a 11.72% premium increase for teachers and a 28.66% premium increase for CUPE.
- **Dental:** Up \$141K due to 7.4% premium increase for teachers and a 9.48% premium increase for CUPE.
- **Life Insurance:** Up \$32K due to increase in CUPE premium rates of 100%.
- **WorksafeBC:** Increase of \$61K due to an increase in premiums from \$0.85/100 to \$0.91/100 and an increase of maximum insurable earnings from \$84,800 to \$87,100.

Employee future benefits include vested sick leave, accumulating non-vested sick leave, early retirement, retirement/severance, vacation, overtime and death benefits. Funding is provided when the benefits are paid and accordingly, there are no plan assets. Although no plan assets are uniquely identified, the school district has provided for the payment of these benefits as they become due. No estimated change in cost is included in this budget.

For years 2021/22 to 2023/24, 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 salary differential grant;
- Cost increases for employee benefits will not be provincially funded;
- The BCPSEA approved grids for non-unionized staff will remain unchanged or that any provincially approved changes will be funded by the province and therefore not included as increased costs or increased revenue;

- That all costs related to the implementation of the restored MRTA collective agreement language will be fully funded by the Ministry of Education through the Classroom Enhancement Fund;
- That any negotiated labour settlements for MRTA and CUPE will be fully funded by the province and therefore not included as increased costs or increased revenue.

Non-Salary Cost Changes

Services and Supplies

In 2020/21, services and supplies budgets have been increased by \$38K to reflect actual contractual cost increases for departments. The software licenses budget has been decreased by \$23K to reflect the current cost of software used by the school district. Services and supplies estimates for 2020/21 have not been adjusted to reflect estimated CPI inflation increases for 2020/21 (2%).

Our estimates assume that there will be a CPI inflation for supplies and services amounting to approximately \$0.22 million for 2021/22, 2022/23, and 2023/24 (2%). No changes to service levels and existing budget allocations are contemplated in these projections.

Utilities

For 2020/21, estimated cost increases in utilities include:

- **Electricity:** Will remain unchanged as completed lighting projects offset anticipated rate changes;
- **Natural Gas:** The school district will continue its efforts to conserve natural gas and reduce its carbon footprint. This is estimated to result in no additional budget allocations being required, despite the aligning of the BC carbon tax rates with the Federal government's carbon pricing backstop methodology starting April 1, 2020 (\$2.2347/GJ to \$2.483/GJ);
- **Carbon Tax:** Carbon neutral offsets will decrease by \$5K due to boiler upgrades;
- **Water and Sewer:** 7.6% increase in rates (\$33K).

Total utility costs are anticipated to increase by 2% (\$50K) per year from 2021/22 to 2023/24.

New Elementary School Operating Costs

By 2023/24, a new elementary school is anticipated to open resulting in estimated additional operating costs of \$0.58 million per year.

One-Time Items Removed from Base Budget

One-time budget changes approved by the board as part of the 2019/20 Preliminary Budget (\$0.26 million) have been removed from the base budget (see Schedule 4 - 2020/21 Projected Other Changes to the Budget) along with one time amended budget changes (\$0.44 million).

2019/20 Available Surplus

The actual spending and revenue compared to the amended operating budgets for 2019/20 is estimated to yield a \$0.84 million operating surplus that will be available to fund one-time expenditures in future years. This available surplus is due to a one time premium holiday for unionized staff dental plans (\$175K), unused contingency fund for operating (\$360K) as well as unspent departmental budgets (\$300K).

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 (\$ millions)	2020/21	2021/22	2022/23	2023/24
Incremental Cost Increases				
Changes in Salaries and Benefits				
Salary and benefit changes (excluding labour settlement)	(0.49)	(0.45)	(0.45)	(0.45)
Labour settlement cost	(0.86)	(0.67)		
Other benefit cost changes	(0.82)	(0.56)	(0.56)	(0.56)
Services, Supplies & Utilities	(0.05)	(0.27)	(0.27)	(0.27)
New School Operating Costs				(0.58)
	(2.22)	(1.95)	(1.28)	(1.86)
Enrolment Driven Changes	0.14	0.72	0.52	0.74
Ministry of Education Funding Changes	(0.48)	0.67		
Revenue and Expense Changes				
Impact of 2019/20 budget	0.70			
International tuition and expenses	0.37	(0.12)	(0.13)	(0.18)
Other ongoing revenue and expenses	(0.21)			
	0.86	(0.12)	(0.13)	(0.18)
Total Projected Surplus / (Shortfall) Before One-time Items	(1.70)	(0.68)	(0.89)	(1.30)
One-Time Revenue and Expenditures				
International Education	(1.25)	1.25		
One-time revenue and expenses	0.21	(0.10)	(0.11)	
Total Projected Surplus / (Shortfall)	(2.74)	0.47	(1.00)	(1.30)
2019/20 Available Surplus	0.84	(0.84)		
Total Projected Surplus / (Shortfall)	(1.90)	(0.37)	(1.00)	(1.30)
Ongoing Budget Changes	0.51			
One-Time Budget Changes	1.39	(1.39)		
Total Projected Surplus / (Shortfall)	-	(1.76)	(1.00)	(1.30)



2020/21 Projected Operating Base Budget

Based on projected cost increases and enrolment changes for 2020/21, the base operating budget shortfall is estimated to be \$2.74 million (\$1.70 million ongoing budget shortfall and \$1.04 million one-time budget shortfall). This is partially offset by available 2019/20 surplus of \$0.84 million, bringing the projected shortfall for 2020/21 to \$1.90 million.

2020/21 PROJECTED OPERATING BUDGET BALANCE		
		(\$millions)
Salary and benefit changes	Schedule 1	(2.17)
Inflation and other costs	Schedule 2	(0.05)
Enrolment driven changes	Schedule 3	0.14
Other factors	Schedule 4	0.70
International Education	Schedule 5	(0.88)
MOE Funding Changes		(0.48)
Projected Base Operating Budget Surplus/(Shortfall)		\$(2.74)
2019/20 Available Surplus		0.84
Total Projected Surplus/(Shortfall)		\$(1.90)
Ongoing Budget Changes		0.51
One-Time Budget Changes		1.39
Total Projected Operating Budget Balance		-

Schedule 1 2020/21 PROJECTED CHANGE IN SALARIES AND BENEFITS

	(\$millions)
Estimated increase in average teacher salaries ¹	(0.20)
Negotiated CUPE contractual increases ²	(0.86)
Additional compensation of non-unionized staff ³	(0.29)
	\$(1.35)
Benefit changes:	
Increase in CPP ⁴	(0.10)
Increase in EI ⁴	(0.05)
Increase in non-statutory benefits ⁵	(0.61)
Increase in WorkSafeBC ⁷	(0.06)
	\$(0.82)
Total Projected Change in Salaries and Benefits	\$(2.17)

1. Estimated based on teacher salary increments and 20 retirements. Estimated average annual teacher salary for 2020/21 is \$79,100.
2. 2.0% general wage increase and a service improvement allocation of \$190K.
3. Increase to maximum grid rates of 2%.
4. YMPE increase from \$57,400 to \$58,700 and a rate increase from 5.25% to 5.45%.
5. YMIE increase from \$53,100 to \$54,000.
6. EHB increase of \$0.73M, CUPE life 100% increase, EHB 28.66% increase, dental 9.48% increase. Teachers EHB 11.72% increase, dental 7.47% increase.
7. Increase in maximum insurable earnings from \$84,800 to \$87,100 and the annualization of a 0.91% rate increase effective January 1, 2020.

Schedule 2 2020/21 PROJECTED CHANGE IN SERVICES, SUPPLIES AND UTILITIES

	(\$ millions)
Contractual obligations ¹	(0.04)
Utilities ²	(0.03)
Software licenses	0.02
Total change in services, supplies and utilities	\$(0.05)

1. Contractual obligations only.
2. Utilities - Carbon Neutral Offsets will decrease by \$5K due to boiler upgrades. Water & Sewer costs are anticipated to increase by 7.6% (\$33K).

Schedule 3

2020/21 PROJECTED ENROLMENT DRIVEN CHANGES

	2019/20 Rate	2020/21 Rate	2019/20 FTE	2020/21 FTE	Change FTE	Budget Change \$ millions
Projected Revenue Changes						
Regular and Continuing Education School Aged	\$7,468	\$7,560	14,788.31	14,993.88	205.56	1.55
Distributed Learning	\$6,100	\$6,100	27.31	27.32	0.00	-
Adults	\$4,773	\$4,823	29.75	27.75	(2.00)	(0.01)
Special Education - Level 1	\$42,400	\$43,000	15.00	15.00	0.00	-
Special Education - Level 2	\$20,200	\$20,400	739.00	800.00	61.00	1.24
Special Education - Level 3	\$10,250	\$10,300	281.00	290.00	9.00	0.09
English Language Learners	\$1,495	\$1,520	739.00	805.00	66.00	0.10
Indigenous Education	\$1,450	\$1,500	1,302.00	1,302.00	0.00	-
February Enrolment						
Continuing Education - School Aged FTE	\$7,468	\$7,560	2.13	2.13	0.00	-
Continuing Education - Adult FTE	\$4,773	\$4,823	26.63	24.00	(2.63)	(0.01)
Distributed Learning K-9	\$3,050	\$3,050	1.88	-	(1.88)	(0.01)
Distributed Learning 10-12	\$6,100	\$6,100	25.88	25.88	0.00	-
Distributed Learning Adult	\$4,773	\$4,823	5.50	5.50	0.00	-
Special Education - Level 1	\$21,200	\$21,500	-	-	0.00	-
Special Education - Level 2	\$10,100	\$10,200	5.00	5.00	0.00	-
Special Education - Level 3	\$5,125	\$5,150	5.00	5.00	0.00	-
May Enrolment						
Continuing Education - School Aged FTE	\$7,468	\$7,560	20.00	20.00	0.00	-
Continuing Education - Adult FTE	\$4,773	\$4,823	35.00	35.00	0.00	-
Distributed Learning K-9	\$2,033	\$2,033			0.00	-
Distributed Learning 10-12	\$6,100	\$6,100	20.00	20.00	0.00	-
Distributed Learning Adult FTE	\$4,773	\$4,823	2.00	2.00	0.00	-
Summer Learning						
Total Changes in Operating Grant Funding						\$2.95
Graduated Adults	\$4,773	\$4,823	25.00	26.00	1.00	-
Total Projected Revenue Changes						\$2.95
Projected Expense Changes						
Enrolment Driven Staffing Changes						
Education Assistants					25.89	(1.23)
Teachers					11.71	(1.24)
Vice-Principals					1.00	(0.14)
Clerical					1.06	(0.05)
Custodial					1.45	(0.10)
Lunch Hour Supervisors					2.00	(0.01)
Enrolment Driven Supply Changes						(0.04)
Total Projected Expense Changes						\$(2.81)
Total Enrolment Driven Changes						\$0.14



Executive Summary



Organizational Section



Financial Section



Informational Section

Schedule 4 2020/21 PROJECTED OTHER CHANGES TO THE BUDGET

	(\$ millions)
Learning Services	
Summer Assessments	0.02
Inclusion Support Consultations	0.18
Collaborative teaching - Support Early Intervention	0.26
Support for School Growth Plans	
Education Leadership	(0.04)
Literacy	0.21
Secondary Innovation	0.03
Curriculum Implementation Support	0.05
Supporting All Learners - Improving Student Engagement	0.04
Safe & Caring Schools	0.52
Early Learning	0.06
Support for Operational Plans	
Compliance Support	0.04
Facilities	0.06
One-time savings and use of reserves	(1.17)
Ongoing Impact of One-Time Items from 2019/20 Preliminary Budget	0.26
 2019/20 One-Time Expenses Funded from Ongoing Savings and Revenue ¹	 0.44
 2020/21 Other Ongoing Revenue and Expense	
Community Rentals	0.03
Ridge Meadows College	0.07
Interest Revenue	(0.33)
United Way - Before and After School Programming Grant	0.05
Miscellaneous Expense	(0.03)
	(0.21)
2020/21 One-Time Revenue and Expenses	
Non-unionized staff wages savings	0.27
District school calendar	0.11
Impact of COVID-19 on Community Rentals	(0.10)
Impact of COVID-19 on Ridge Meadows College	(0.06)
Miscellaneous Expense	(0.01)
	0.21
Total Other Changes	\$0.70

1. Includes one-time expenses for new classroom space and top-up the emergent expenditure fund.

	2019/20 Rate	2020/21 Rate	2019/20 FTE	2020/21 FTE	Change FTE		Budget Change \$ millions	
					Ongoing	One-Time	Ongoing	One-Time
Academic Program								
Revenue Changes								
Elementary	\$14,000	\$14,000	79.20	53.00	(3.20)	(23.00)	(0.05)	(0.32)
Secondary	\$13,500	\$14,000	443.00	312.00	2.00	(133.00)	0.25	(1.86)
Admission Fees							(0.09)	(0.04)
Homestay Placement Fee							0.05	(0.05)
Medical Fees							0.10	(0.17)
Other Revenue							0.01	0.01
Expense Changes								
Teachers					0.064	(9.50)	(0.01)	0.96
Medical Fees								0.10
Commission Fees							0.12	0.24
Other Expenses							(0.01)	0.03
							0.37	(1.10)
Cultural Program								
Revenue Changes								
Tuition							0.04	(0.35)
Medical Fees								(0.01)
Expense Changes								
Staffing							-	0.06
Medical Fees							-	
Commission Fees							(0.03)	0.02
Other Expenses							(0.01)	0.13
							-	\$(0.15)
Total International Education Changes							\$ 0.37	\$(1.25)



The operating budget changes presented in this section were developed based on the Proposed Preliminary Budget for 2020/21; the feedback received at the Budget Committee of the Whole Meeting held on April 22, 2020; and feedback received from partner groups, staff, parents/guardians, managers, administrators and the board.



1.0 Support for School Growth Plans

Our school staffs annually review the progress of students and put 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, improved learning and assessment, and secondary innovation. The consistent support for these goals is now translating into significant student achievement improvements as evidenced by the six-year graduation rates.

The implementation of the redesigned provincial curriculum has been supported in previous budgets. Our staff have participated in district wide curriculum implementation days. 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.

Literacy

Literacy is a key school growth plans goal at many schools and an important overarching element of the redesigned provincial curriculum. We are currently in year three of providing literacy helping teacher support for instruction and assessment practices in our primary classrooms. We are in year six of creating a literacy framework and for three years we have been providing literacy supports in all schools for the primary grades. The work of our primary literacy helping teachers has resulted in improvement in literacy results and assessment practices in our K to 3 classrooms. One of the literacy helping teachers has also taken a lead in supporting teachers in their Professional Growth Plans. The goal is for this to continue next year in collaboration with other Helping Teachers as they support teachers in their chosen learning interests. There is also an increase in the number of teachers who are open to co-teaching because of the supports provided for improving literacy instruction and assessment. 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 both while students are in school and after graduation.

In order to maintain this support model, 2.0 FTE literacy helping teacher staffing for a cost of \$210K and a \$20K allocation for literacy resources and supplies to support literacy initiatives in schools are proposed to be funded on a one-time basis in 2020/21.

It is recommended that 2.0 FTE literacy helping teacher staffing for a cost of \$210K and \$20K for literacy resources and supplies to support literacy initiatives in schools be funded on a one-time basis in 2020/21 from contingency reserve (\$97K) and reallocation of existing budget (\$133K).

Supporting All Learners - Improving Student Engagement

Educational Programs

In 2019/20 the Environmental school was expanded into secondary years with support from Thomas Haney Secondary. It is proposed that 0.14 FTE teacher staffing (\$14K) be allocated on a one-time basis from the secondary instructional bank to Thomas Haney Secondary to support the secondary program of the Environmental school.

In addition, it is proposed that \$26K be allocated from the contingency reserve to support the third year of the grade 4/5 math series. There is a demonstrated desire by teachers to strengthen their math instruction using manipulatives and this program also supports numeracy skills for our students.

Before and After School Programming

A new position of school learning coordinator was funded on a one-time basis in 2019/20. The school learning coordinator connects students and families to meaningful, engaging activities that promote healthy living (physical activity, healthy choices, safe social settings), helps foster a sense of belonging, and liaises with staff to create meaningful programming.

It is proposed that this position be maintained for one more year to continue to work collaboratively with district staff, parents and community partners and assist with the implementation and monitoring of developmentally appropriate programs and supports at elementary schools requiring additional services.

It is proposed that grants and fees for programs be increased by \$31K and be used to fund a 0.57 FTE CUPE position for 2020/21.

It is proposed that \$40K be allocated on a one-time basis to support 0.14 FTE teacher staffing (\$14K) at Thomas Haney Secondary, and the grade 4/5 math series (\$26K) district wide. It is further proposed that a 0.57 FTE CUPE school learning coordinator position (\$31K) be funded from increased fees and grants.

Safe and Caring Schools

Riverside Program and Community Connection

The Riverside Program, partnered with Child and Youth Mental Health, supports some of our most vulnerable youth who are at risk for not attending or who are not attending due to their struggles with anxiety and depression. These youth are ready and wanting to return to school but are not able to do so successfully without first developing skills and strategies to manage their mental health challenges in an educational setting.

The first phase of the Riverside Program is focused on educating the students while building a connection with them and helping them develop skills and strategies to manage their mental health. In the second phase, the students transition to a more classroom-like educational program, during which students have an opportunity to experience a learning environment similar to a secondary school setting while practicing their strategies in a safe environment with adults they trust. In the third phase, students transition to an educational program within the school district. Staff stay engaged in the students' educational programming and maintain connections with the students until they are able to develop new connections with adults and experience a level of success in their new educational program.

New to our community is the Foundry and the implementation of the Integrated Child and Youth (ICY) Teams. The ICY teams will be located in 4 of our schools across the district. Safe and Caring staff will play an integral role for students in partnership with these added community supports to ensure we are providing a collaborative system of care.

To continue the development of the Riverside Program and the support of the youth and families it serves, 2.0 FTE teachers (\$202K) are proposed to be funded on a one-time basis from contingency reserve.

School Based Staffing

Our secondary schools continue to require additional staff to support our vulnerable and complex students. This continued support will be used to monitor attendance, track at-risk students, support the implementation of a mental health literacy program, and enable a preventative response. It is proposed that 2.57 FTE (\$260K) staffing be allocated on a one-time basis to provide three blocks of staffing at each secondary school. This additional staffing will be funded from the secondary instructional bank (\$202K) and contingency reserve (\$58K).

It is further proposed that \$183K be allocated from the instructional bank and the safe and caring bank to fund 4.0 FTE child and youth care workers for 2020/21. This will ensure that all elementary schools will have a minimum of 8 hours per week of child and youth care worker time to monitor attendance, and provide interventions regarding attendance. This model will be re-evaluated during the implementation of the Integrated Community Youth (ICY) Teams.

It is proposed that \$202K be allocated from contingency reserve to fund 2.0 FTE teachers for the Riverside program and that \$202K be allocated from the secondary instructional bank on a one-time basis along with \$58K from contingency reserve to provide three additional blocks of safe and caring staffing at each secondary school (\$260K). It is further proposed that \$183K be allocated from the instructional bank and the safe and caring bank to fund 4.0 FTE child and youth care workers for 2020/21.

Early Learning

The Maple Ridge – Pitt Meadows School District places a high value on early learning programs that welcome children into schools before they enter kindergarten. It is also proposed that \$63K be allocated from contingency reserve to maintain the early learning helping teacher position (0.60 FTE) that supports early learning programs and literacy for 2020/21.

It is proposed that \$63K be allocated from contingency reserve to support 0.60 FTE early learning helping teacher on a one-time basis.

Educational Leadership

Principals and vice-principals serve in uniquely rewarding and demanding positions that include both a managerial role and an educational 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 educational leadership positions are appropriately staffed and supported.

Elementary Administration Staffing

The implementation of the restored collective agreement language provisions has required significant time and attention on the part of school-based administrative staff. Our experience since the 2017/18 school year has shown that the added responsibilities associated with the restored provisions have been very challenging in our schools. Added workload and responsibilities include school organization (class size and composition) provisions, management of non-compliance/remedy provisions, non-enrolling staffing, and the restored provisions relating to staff committee and school-based teams. In previous years enhanced administrative staffing allocations for elementary schools were funded from Classroom Enhancement Fund Overhead. The Classroom Enhancement Fund Overhead has significantly decreased and these enhanced allocations can not be supported from this funding in 2020/21.

It is proposed that the enhanced elementary administrative allocations shown in the following table be funded for 2020/21 from the contingency reserve.

ELEMENTARY ONGOING		ELEMENTARY ONE-TIME TOP UP	
Enrolment	Admin Allocation	Enrolment	Admin Allocation
<189	0.60 FTE	<189	0.60 FTE
190-304	0.80 FTE	190-304	0.80 FTE
305-410	1.00 FTE	305-410	1.00 FTE
411-516	1.20 FTE	411-516	1.30 FTE
517-622	1.30 FTE	517-622	1.40 FTE
Over 623	1.40 FTE	Over 623	1.50 FTE

It is proposed that \$152K be allocated from the contingency reserve to support improved administrative allocation formulas for elementary schools (1.50 FTE).

School Clerical Allocations

In 2019/20 additional lunch hour supervisor time was allocated to schools with only one clerical person to ensure coverage during staff lunch breaks. It is proposed that \$25K be allocated from the contingency reserve to support the 5.84 FTE Lunch Hour Supervisors providing supervision in the office of elementary schools with only one clerical person. In 2020/21, we will continue our review of school level support services with a focus on establishing clerical best practice at the secondary level and providing training and mentorship. Any required staffing changes arising from this review will be presented as part of the 2021/22 budget.

It is proposed that \$25K be allocated on a one-time basis from the contingency reserve to support maintaining the allocation of 5.84 FTE Lunch Hour Supervisors for elementary schools with only one clerical person.

Operational Savings

Services, supplies and utilities budgets were reviewed and ongoing savings were identified as follows:

- Emergent expenditure fund (\$50K)
- Secondary equipment grant (\$22K)
- District school teams - collaborative network (\$66K)
- Reporting (\$18K)

It is proposed that operational savings of \$156K be achieved by reducing the budget allocations for emergent expenditures, secondary equipment, district school teams and reporting.

2.0 Support for Operational Plans

Technology Support

IT Staffing

A well-supported Information Technology (IT) department positively impacts the entire school district. The IT department provides students, teachers and staff with technology resources that support the district's vision. The school district has developed the Parent Portal and the Remedy Calculator with the assistance of contracted programmers. These platforms are now part of the fabric of the school district and critical to our communication infrastructure and require ongoing maintenance and periodic upgrades. To ensure that upgrades and maintenance are completed in a timely fashion in-house staffing must be maintained for one more year. The board has previously allocated \$65K from local capital contingency reserve to fund 0.50 FTE Database Developer to support the redesign of the parent portal.

It is proposed that \$128K from contingency reserve be used to fund 1.0 FTE Junior Developer and an additional 0.50 FTE Database Developer.

It is proposed that \$128K from contingency reserve be used to fund 1.0 FTE Junior Developer and 0.50 FTE Database Developer.

Human Resources

Health and Safety Staff

In 2019/20 a Health and Safety Senior Secretary was funded on a one-time basis from emergent expenditure funds. This position assists the Health and Safety Manager with the management of WorkSafeBC claims, health and safety training coordination, and return to work processes for workers.

In the last five years, the complexity of our schools has increased significantly. This increase is reflected in the rise of WorkSafeBC claims, Threat Violence Reports, and time loss due to workplace injury, as well as the significant increase of WorkSafeBC base rates and assessment amounts.

These increases clearly indicate that additional work is needed to ensure the safety of our staff, and that the district must improve its accident and violence prevention programs.

The addition of a Health and Safety Senior Secretary position will allow the Manager, Health & Safety to focus on program revision, development and implementation. The continuation of the Senior Secretary position will allow the district to focus on improving workplace accident and violence prevention plans that will improve the working conditions for all employees.

It is proposed that \$71K be allocated from the contingency reserve to fund the Health and Safety Senior Secretary position for 2020/21.

It is proposed that \$71K be allocated from the contingency reserve to fund the Health and Safety Senior Secretary position for 2020/21.

Facilities

Custodial Staff and Reduced Supplies and Utilities

We are anticipating that some level of increased sanitation will be required in 2020/21 due to COVID-19. In order to support enhanced sanitation services it is proposed that two custodial positions be funded for six months. This staffing level will allow us to continue the enhanced sanitation service that we had in place in early 2020. Additional staffing and supplies may be required to meet mandated enhanced cleaning related to COVID-19.

Facilities supplies budgets have been reviewed and it was determined that an ongoing reduction of \$50K can be implemented in budget 2020/21.

It is proposed that \$67K be allocated from contingency reserve to support 2 custodial positions for 6 months in 2020/21. It is further proposed that supplies and utilities budgets allocated to Facilities be reduced by \$50K.

3.0 Learning Services

The budgets allocated to Learning Services include accounts to support student and school needs, funding for department wages and benefits, TTOC release time, training and professional development, as well as services and supplies. The Ministry of Education provides supplemental funding for students with special needs to school districts; the board then approves how the additional funding to support students with special needs is allocated. Currently, this funding is used to provide the following: support teachers, educational assistants, child care workers, district itinerant learning services staffing, specialized supplies, transportation and teacher release time to support collaborative planning.

Collaborative Teaching – Supporting Early Intervention and Inclusionary Programming

An instructional bank of staffing was implemented in the 2017/18 budget to support teaching and student learning as needs emerged during the implementation of the restored teacher collective agreement language. However, due to uncertainty and timing of Classroom Enhancement Funding from the Ministry of Education, the funds could not be accessed confidently until after the start of the school year for new positions. While this bank of staffing was found to be extremely beneficial as unexpected needs arose during the school year, our experience over the 2017/18 school year led to our decision in future years to allocate co-teaching staffing from the instructional bank at the beginning of the school year to further support early intervention and inclusionary programming at the elementary level. Based on our highly positive experience over the last two school years, it is proposed that 8.57 FTE co-teaching staffing costing \$868K be funded on a one-time basis from the ongoing instructional bank to further support early intervention and inclusionary programming at the elementary level.

The instructional bank will have to be topped up from available 2019/20 surplus (up to \$200K) in order to support the allocation of education assistant and/or teacher staffing during the 2020/21 school year as needs emerge at both elementary and secondary schools.

The Ministry of Education has discontinued a grant for specialized equipment but the need continues to exist. It is proposed that \$25K be allocated from contingency reserve for the purchase of specialized equipment for students with special needs.

It is proposed that 8.57 FTE co-teaching staffing to further support early intervention and inclusionary programming at the elementary level be funded on a one-time basis from the instructional bank (\$868K). It is further recommended that \$25K be allocated from contingency reserve to support the purchase of specialized equipment for students with special needs in 2020/21.

Learning Services Staff

The professional staff at our Learning Services department is a highly skilled team that works collaboratively to support student programming and teaching at the school level. In response to enrolment increases and increasing student needs, staffing in our Learning Services department in the areas of school psychology, speech and language pathology, occupational therapy and supports for gifted/talented learners have appropriately been enhanced over recent years. For the 2019/20 budget year, a one-time budget to access specialized professional consultation services was established to provide guidance and training to school-based staff with highly complex and unique situations in the area of socially appropriate and safe behaviour.



Based on our experience with growth in enrolment, student needs over the 2019/20 school year, and projections of continued growth in the coming years, we believe it is timely to shift the current one-time provision of access to special professional consultation to dedicated on-going leadership in our Learning Services department, targeting early intervention and behaviour in a new position of District Principal Early Learning and Intervention. This new position will focus on building pro-active and sustained programming for elementary school aged students with disabilities who present with complex behavior – particularly those who are just entering kindergarten.

Our partner groups identify concerns about our level of support for our growing elementary school enrolment and particularly those students who have complex behavioral needs. During the last budget cycle, we devoted \$180,000 in one-time funding for the skillful supports provided by recently retired and highly skilled special education experts. Moving forward, we need to build structures and re-shape systems to support the needs of our early learners and their families in a more strategic fashion.

To fund the position of District Principal Early Learning and Intervention, we are reallocating existing budgets for special assignment administrative time and school teams.

Additionally, as we experience the suspension of in-class instruction due to COVID-19, we need to plan ahead to the new school year and consider the experience of our youngest students. For a small group of these new students, the loss of continuity of schooling will be impactful. These children and their families will need our careful, skillful and attentive support as school re-starts. Our systems and structures must be adjusted to accommodate the needs of these young learners. We must plan ahead to mitigate against lost school time.

The current District Principal of Learning Services carries a complex portfolio. Considering the breadth of the responsibilities, a reclassification of this position to Director Learning Services is warranted and aligns the responsibilities of the portfolio with those of colleagues in neighbouring school districts.

It is proposed that the leadership model of Learning Services be changed from 1.0 FTE District Principal and 1.0 FTE District Vice-Principal to 1.0 FTE Director Learning Services, 1.0 FTE District Principal Early Learning and Intervention and 1.0 FTE District Vice-Principal. This reorganization is fully funded from reallocation of existing budgets for special assignment administrative time and school teams (1.0 FTE Riverside Centre Leadership, 0.20 FTE StrongStart and 0.20 FTE vulnerable schools).

It is proposed that the leadership of Learning Services be reorganized with 1.0 FTE Director Learning Services, 1.0 FTE District Principal Early Learning and Intervention and 1.0 FTE District Vice-Principal fully funded from reallocation of existing budgets for special assignment administrative time and school teams.

4.0 International Education

The international education department has a long history of positive financial contributions. The global economic downturn created by the COVID-19 pandemic is expected to negatively impact the enrolment in our international education program and threaten the short term financial viability of the program. It is estimated that in 2020/21 enrolment in the international education program will decrease by at least 30% and that it will take multiple years to return to the enrolment levels achieved in 2018/19.

International Education Staffing

In order to reduce the impact of international student enrolment decline on school district operations it is proposed that staffing for international education be reduced to reflect the reduced enrolment levels. For 2020/21 it is proposed that the Principal International Education and ELL position be funded on a one-time basis from contingency reserve. Although our international student enrolment is projected to decline in 2020/21, our resident English Language Learner student population is projected to continue to increase. Both the international education program and the ELL department require continued, stable leadership during these uncertain times. Maintaining the leadership structure of the department will allow us to support our existing students and rebuild our international education program once the pandemic ends.

It is further proposed that for 2020/21, the complement of homestay coordinators be reduced to 3 FTE for savings of \$68K and that clerical staff for the international program be reduced by one general clerk for savings of \$51K. Staffing allocations for the international education department will be adjusted if enrolment in the international education program increases by more than 20% from current estimates.

At the school level, it is proposed that on a one-time basis international education liaison blocks be eliminated for savings of \$114K and that on an ongoing basis the classroom teacher allocations be aligned with allocations provided for Ministry of Education funded students (1:27.1 student FTE) for secondary schools for savings of \$196K.

It is proposed that \$161K be allocated from the contingency reserve to fund 1.0 FTE Principal International Education and ELL for 2020/21. It is further proposed that staffing for international education be reduced by 1 FTE Homestay Coordinator, 1 FTE General Clerk, 1.13 FTE secondary liaison blocks and 1.94 FTE teachers for total savings of \$233K one-time and \$196K ongoing.

5.0 Transportation

Within the School Act, there is no requirement for the board to provide student school bus transportation service to and from school. The Ministry of Education provides \$186K specific funding for student transportation. In previous years, the board decided to use operating funds to provide subsidized student transportation for eligible students to their catchment area school. In 2019/20 the school district provided regular student transportation services to 379 students.

In the 2019/20 school year, there were 340 students registered for regular transportation services and 39 students registered for special needs transportation for an estimated cost of \$0.64 million. Students registered for regular student transportation services do not use the service on a consistent basis resulting in the underutilization of contracted bus services.

Transportation Fees

In order to reduce the subsidy provided by the board for transportation services and to encourage only consistent riders to register for the service it is proposed that for 2020/21 the transportation administrative fees outlined below be reintroduced.

Transportation Fees

First Child	\$315
Second Child	\$315
Third Child +	\$100

Families who experience financial hardship are eligible for a fee waiver under the Board's hardship policy.

It is proposed that transportation administrative fees be re-introduced effective 2020/21 for estimated cost recovery of \$113K.

6.0 One-Time Use of Contingency Reserve Funds

One-Time Use of Contingency Reserve Funds

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 (\$1.57 million to \$4.71 million). The current balance of \$4.12 million (\$3.76 million local capital and \$0.36 million operating) equates to 2.62% of operating expenditures.

The COVID-19 pandemic has created a highly unpredictable environment in which the full impact is difficult to assess. During these times, it is preferred to maintain stability as much as possible and defer any necessary structural changes to future years when we will have a better understanding of the district's financial position and needs.

After the proposed allocation of \$1.08 million for the one-time budget proposals outlined above, the estimated balance of the contingency reserve for local capital will be \$2.68 million.



In order to allow for thoughtful assessment of COVID-19 impacts, it is proposed that \$1.15 million be transferred from the local capital fund to the operating fund to assist with balancing the estimated operating shortfall for 2020/21. Any available surplus that will be realized in 2019/20 will be utilized first to top-up the instructional bank (up to \$200K) and then to replenish the contingency reserve for local capital.

The use of one-time funds to achieve a balanced budget creates a structural deficit. This means that if all proposed budget changes are implemented and a balanced budget is adopted, a structural deficit of \$1.19 million will be created through the 2020/21 budget.

It is proposed that \$2.23 million be transferred from the local capital fund to the operating fund to assist with balancing the estimated operating shortfall for 2020/21. Any available surplus that will be realized in 2019/20 will be utilized first to top-up instructional bank (up to \$200K) and then to replenish the contingency reserve for local capital.

FIGURE 1: Preliminary Budget Changes 2020/21

BUDGET CHANGES	2020/21 BUDGET IMPACT				
	FTE	Salaries & Benefits	Supplies, Services & Other	Revenue	Total
ONGOING BUDGET CHANGES					
Support for School Growth Plans					
Emergent Expenditure Fund			50,000		50,000
Secondary Equipment Grant			22,400		22,400
District School Teams - Collaborative Network		49,454	16,546		66,000
Reporting		13,000	5,000		18,000
	-	62,454	93,946	-	156,400
Support for Operational Plans					
Facilities Supplies			34,862		34,862
Utilities			15,200		15,200
	-	-	50,062	-	50,062
Learning Services					
Learning Services Staff					
Director, Learning Services	(1.00)	(188,598)			(188,598)
Riverside Centre Leadership	1.00	161,554			161,554
Vice Principal	0.40	40,490			40,490
Reallocation of Existing Budgets		(13,446)			(13,446)
	0.40	-	-	-	-
International Education					
Classroom Teachers - alignment of formula	1.94	196,677			196,677
	1.94	196,677	-	-	196,677
Transportation					
Transportation Fees				113,200	113,200
	-	-	-	113,200	113,200
Total Ongoing Budget Changes	2.34	259,131	144,008	113,200	516,339

FIGURE 1: Preliminary Budget Changes 2020/21 *continued*

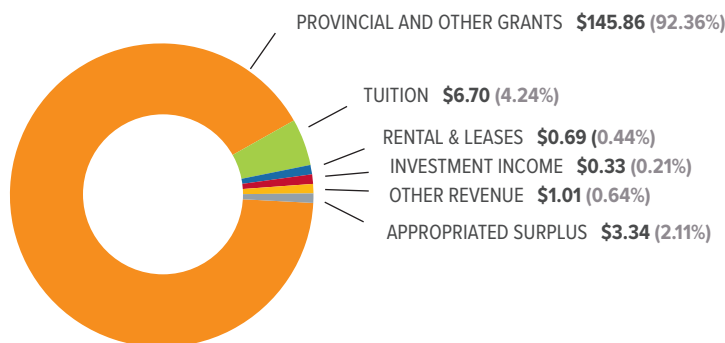
BUDGET CHANGES	2020/21 BUDGET IMPACT				
	FTE	Salaries & Benefits	Supplies, Services & Other	Revenue	Total
ONE-TIME BUDGET CHANGES					
Support for School Growth Plans					
Literacy	(2.00)	(210,151)	(20,000)		(230,151)
Supporting All Learners - Improving Student Engagement					-
Educational Programs	(0.14)	(14,474)	(26,600)		(41,074)
Before & After School Programming	(0.57)	(31,380)		31,380	-
Safe & Caring Schools					
Riverside Program and Community Connection	(2.00)	(202,446)			(202,446)
School Based Staffing	(6.57)	(444,654)			(444,654)
Early Learning	(0.60)	(63,046)			(63,046)
Educational Leadership - Elementary Staffing	(1.50)	(151,830)			(151,830)
School Clerical Allocations	(5.84)	(25,011)			(25,011)
Reallocation of Existing Budgets		400,698	133,341		534,039
Use of Contingency Reserve				624,173	624,173
	(19.23)	(742,294)	86,741	655,553	-
Support for Operational Plans					
Information Technology Staffing	(1.50)	(127,991)			(127,991)
Human Resources Staffing	(1.00)	(70,087)	(900)		(70,987)
Facilities	(1.00)	(66,747)			(66,747)
Use of Contingency Reserve				265,725	265,725
	(3.50)	(264,825)	(900)	265,725	-
Learning Services					
Collaborative Teaching	(8.57)	(867,884)	(25,000)		(892,884)
Reallocation of Existing Budgets		867,884			867,884
Use of Contingency Reserve				25,000	25,000
	(8.57)	-	(25,000)	25,000	-
International Education					
International Education and ELL Leadership	(1.00)	(161,554)			(161,554)
Teachers - Secondary Liaison	1.13	113,879			113,879
International Education Clerical Staffing	1.00	51,017			51,017
Homestay Coordinator	1.00	68,477			68,477
Use of Contingency Reserve				161,554	161,554
	2.13	71,819	-	161,554	233,373
One-Time Use of Contingency Reserve Funds				1,153,921	1,153,921
Total One-Time Budget Changes	(29.17)	(935,300)	60,841	2,261,753	1,387,294

2020/21 Operating Budget Revenue

The majority of school district revenues are received from the provincial government in the form of the Ministry of Education Operating Grant and other provincial grants (92.36%). 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 4.24% of total revenue. The projected operating budget revenue for 2020/21 is \$154.59 million and the projected appropriated surplus to be used in 2020/21 is \$3.34 million for a total revenue available of \$157.93 million. See figure 1.

FIGURE 1 2020/21 OPERATING BUDGET REVENUE BY SOURCE (\$ millions)



2020/21 Operating Budget Expenditures

The projected expenditures, including proposed budget changes, total \$157.93 million, which results in a balanced operating budget.

84.17% 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 10.58%, district administration is 3.93% and transportation is 0.43%. The remaining 0.89% is spent on capital asset purchases and other transfers to local capital.

90.60% of the budget is spent on salaries and benefits, while services, supplies, utilities and capital assets purchased represent 9.40%. The graphs below show the allocation of expenses by function and type of expenditure.

FIGURE 2 2020/21 OPERATING BUDGET EXPENDITURES BY FUNCTION (\$ millions)

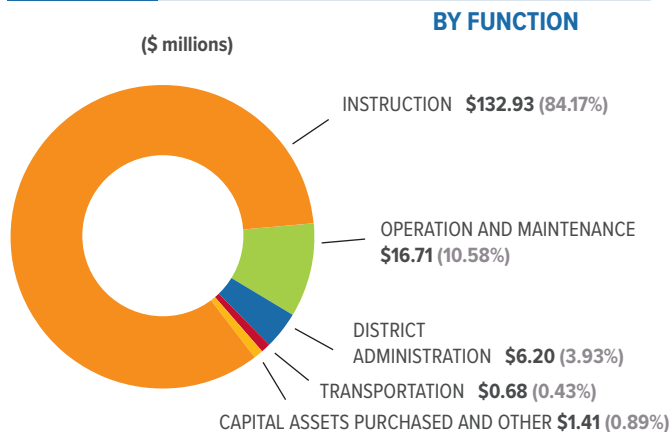


FIGURE 3 2020/21 OPERATING BUDGET EXPENDITURES BY TYPE (\$ millions)

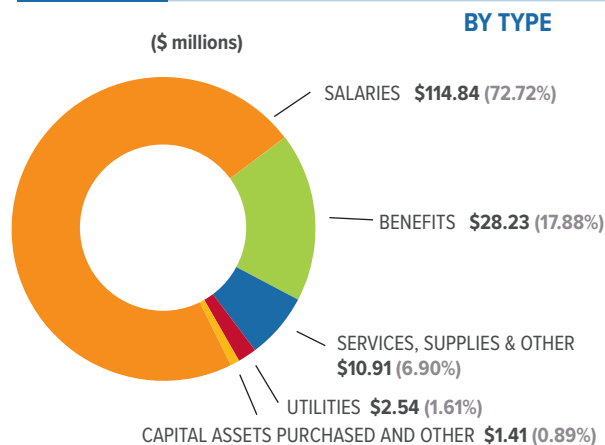


FIGURE 4: Summary of 2020/21 Operating Revenue and Expense

	BASE BUDGET	ONGOING BUDGET CHANGES	ONE-TIME BUDGET CHANGES	PRELIMINARY BUDGET	% CHANGE
Operating Revenue by Source					
Grants					
Provincial Grants - Ministry of Education	145,555,885			145,555,885	0.00%
Provincial Grants - Other	255,400			255,400	0.00%
Federal	43,600			43,600	0.00%
Total Grants	145,854,885	-	-	145,854,885	0.00%
Tuition	6,701,479			6,701,479	0.00%
Other Revenue	871,923	113,200	31,380	1,016,503	16.58%
Rentals and Leases	687,380			687,380	0.00%
Investment Income	330,600			330,600	0.00%
Total Operating Revenue	154,446,267	113,200	31,380	154,590,847	0.09%
Operating Expense by Type					
Salaries					
Teachers	67,769,243	(185,331)	550,558	68,134,470	0.54%
Principals and Vice-Principals	8,038,793	(131,225)	131,225	8,038,793	0.00%
Education Assistants	16,281,686		(64,771)	16,216,915	(0.40)%
Support Staff	12,455,311		50,011	12,505,322	0.40%
Other Professionals/Exempt	4,755,006	151,960	92,859	4,999,825	5.15%
Substitutes	4,940,328	(48,201)	49,514	4,941,641	0.03%
Total Salaries	114,240,367	(212,797)	809,396	114,836,966	0.52%
Employee Benefits	28,147,725	(46,334)	125,904	28,227,295	0.28%
Total Salaries and Benefits	142,388,092	(259,131)	935,300	143,064,261	0.47%
Services and Supplies					
Services	5,306,485	(10,000)	6,600	5,303,085	(0.06)%
Student Transportation	737,019			737,019	0.00%
Professional Development	885,538	(2,597)		882,941	(0.29)%
Rentals and Leases	2,000			2,000	0.00%
Dues and Fees	150,351			150,351	0.00%
Insurance	506,895			506,895	0.00%
Supplies	3,514,624	(93,811)	(92,441)	3,328,372	(5.30)%
Utilities	2,556,499	(15,200)		2,541,299	(0.59)%
Total Services and Supplies	13,659,411	(121,608)	(85,841)	13,451,962	(1.52)%
Interfund and Capital Assets Purchased from Operating					
Transfer to Local Capital Reserve - Childcare Capital	32,500			32,500	0.00%
Capital Assets Purchased from Operating	1,375,922	(22,400)	25,000	1,378,522	0.19%
Total Interfund and Capital Assets Purchased from Operating	1,408,422	(22,400)	25,000	1,411,022	0.18%
Total Expenses	157,455,925	(403,139)	874,459	157,927,245	0.30%
Use of Prior Year Surplus	1,106,025		2,230,373	3,336,398	
Projected Operating Surplus/(Deficit)	(1,903,633)	516,339	1,387,294	-	



2020/21 Operating Budget Staffing

The projected full-time equivalent staffing, including proposed budget changes, totals 1,743.38 FTE, an increase of 65.02 FTE from the ongoing 2019/20 operating budget. This increase is principally owed to the following:

- **Teachers:** An increase of 2.27 FTE due to enrolment increase, 0.36 FTE due inclusion of fee-payers in Continuing Education staffing ratios and 13.93 FTE budget changes.
- **Principals/VPs:** An increase of 1.0 FTE due to enrolment.
- **Other Professionals, Exempt, District P/VPs:** A one-time increase of 1.0 FTE assistant superintendent and 2.5 FTE budget changes.
- **Education Assistants:** An increase 25.89 FTE due to enrolment, 2.67 FTE due to the new CUPE Collective Agreement and 4.57 FTE budget changes.
- **Support Staff:** An increase of 4.51 FTE due to enrolment, (2.0 FTE lunch hour supervisors, 1.06 FTE clerical, 1.45 FTE custodial), 0.48 FTE due to the new CUPE Collective Agreement and 5.84 FTE budget changes.

FIGURE 5 OPERATING BUDGET STAFFING

	2019/20 Ongoing Budget	2020/21 Base Changes	2020/21 Base Budget	Operating Budget Changes	2020/21 Preliminary Budget
Teachers	825.53	2.63	828.16	13.93	842.09
Principals/Vice-Principals	55.89	1.00	56.89	-	56.89
Other Professionals, Exempt, District P/VPs	46.25	1.00	47.25	2.50	49.75
Education Assistants	418.43	28.56	446.99	4.57	451.56
Support Staff	325.26	4.99	330.25	5.84	336.09
Trustees	7.00	0.00	7.00		7.00
	1,678.36	38.18	1,716.54	26.84	1,743.38

Special Purpose Funds Budget

The special purpose funds budget includes revenue and expenditures 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 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 French Programs Grants (OLEP)
- Community LINK Grants
- StrongStart Centre Grants
- Ready Set Learn Grants
- Youth Education Support Fund
- Scholarships and Bursaries
- School generated funds (restricted contributions only)
- Earnings and disbursements of endowments (excluding capital)
- Interest earned on any of the above funds

Operating and capital funding cannot be transferred to special purpose funds. The following table summarizes deferred contributions, revenue and expense by object for special purpose funds - actuals for years 2016/17 - 2018/19 and budgeted for 2019/20 - 2023/24.

(\$millions)	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Amended Budget	2020/21 Budget	2021/22 Budget	2022/23 Budget	2023/24 Budget
Deferred Revenue, beginning of year	(1.94)	(2.47)	(2.80)	(2.38)	(1.33)	(1.70)	(1.58)	(1.46)
Received Contributions								
Provincial Grants - Ministry of Education	(5.56)	(13.03)	(15.05)	(15.08)	(12.01)	(12.01)	(12.01)	(12.01)
Other	(4.74)	(4.67)	(4.95)	(4.62)	(4.58)	(4.58)	(4.58)	(4.58)
Investment Income	(0.02)	(0.04)	(0.04)	-	-	-	-	-
Total Contributions Received	(10.32)	(17.74)	(20.04)	(19.70)	(16.59)	(16.59)	(16.59)	(16.59)
Less: Allocated to Revenue or Recovered by MOE	9.79	17.41	20.46	20.75	16.22	16.71	16.71	16.71
Deferred Revenue, end of year	(2.47)	(2.80)	(2.38)	(1.33)	(1.70)	(1.58)	(1.46)	(1.34)
Allocated to Revenue								
Provincial Grants	5.03	12.54	14.69	15.39	12.01	12.01	12.01	12.01
Other Revenue	4.75	4.83	4.91	4.82	4.58	4.58	4.58	4.58
Investment Income	0.02	0.04	0.05	-	-	-	-	-
Total Allocated to Revenue	9.80	17.41	19.65	20.21	16.59	16.59	16.59	16.59
Expenses								
Salaries and Benefits	4.30	11.46	12.84	14.35	11.49	11.49	11.49	11.49
Service and Supplies	5.08	5.20	5.85	5.30	4.78	4.78	4.78	4.78
Total Expenses	9.38	16.66	18.69	19.65	16.27	16.27	16.27	16.27
Capital Purchases and Other	0.42	0.75	0.96	0.56	0.32	0.32	0.32	0.32
Total Expenses and Capital Purchases	9.80	17.41	19.65	20.21	16.59	16.59	16.59	16.59
Net Revenue (Expense)	-	-	-	-	-	-	-	-

Source: 2016/17 to 2018/19 Audited Financial Statements, Amended Budget for 2019/20, and annual budgets for 2020/21 to 2023/24.

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

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 changed significantly the context for public education.

The ratification of this agreement resulted in the establishment of the Classroom Enhancement Fund (CEF) 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 implementation costs and the amount allocated is reduced to reflect the actual costs incurred.

For 2017/18, the Maple Ridge – Pitt Meadows School District received a CEF allocation of \$11.19 million (this included \$0.30 million of unspent Priority Measures Funding) to fund 96.28 FTE teachers (\$9.15 million), overhead costs (\$1.17 million) and potential remedy costs (\$0.87 million).

For 2018/19, the Maple Ridge – Pitt Meadows School District received a CEF allocation of \$12.0 million to fund 101.10 FTE teachers (\$9.85 million), overhead costs (\$0.82 million) and potential remedy costs (\$1.36 million).

For 2019/20, the Maple Ridge – Pitt Meadows School District received a preliminary CEF allocation of \$12.71 million to fund 104.3 FTE teachers (\$10.14 million), overhead costs (\$0.82 million) and potential remedy costs (\$1.75 million)

For 2020/21, the Maple Ridge – Pitt Meadows School District has been provided with a preliminary CEF allocation of \$9.86 million sufficient to fund an estimated 93.71 FTE teachers (\$9.13 million) and overhead costs (\$0.73 million).

Adjustments to district allocations may be made once final Fall 2020 staffing is known and/or after the 2020/21 school year, especially if it is determined that a particular school district received more funding than was required. Final 2020/21 allocations will be confirmed at the same time as the Operating Grant recalculation in December 2020.

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 Ministry of Education Funded Students	
Teacher-Librarians	1:702
Counsellors	1:693
Learning Assistance Teachers	1:462
Special Education Resource	1:249
ELL	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 classroom enhancement fund, by grade level, are detailed in the table below. Prep time for teachers is added over and above these calculations.

Elementary Class Size	2017/18 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 Class Size	2017/18 Restored Class Size
"Secondary" English	28
Home Economics	24
Junior Science	28
Senior Science	24
Computer	24
Life Skills	26
Technical Ed. Lab. (I.E. Lab)	22
Special Education: High Incidence	15
Special 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	Teacher Allocation Ratio Funded From Operating	School Act Class Size	Teacher Allocation Ratio Including Classroom Enhancement Fund	Collective Agreement Restored Class Size
Kindergarten	1:20.00	1:22.00	1:19.00	1:20
Grade 1-3	1:22.00	1:24.00	1:20.90	1:22
Grade 4-7	1:28.00	1:30.00	1:26.50	1:28
Grade 8-12	1:30.97	1:30.00	1:26.50	Varies

The actual staffing required will not be confirmed until September 2020 when the actual student enrolment for 2020/21 is known. However, school staffing and organization must occur in May-June 2020. This means that the school district will have to employ additional teachers before the additional CEF allocation is confirmed by the Ministry of Education. To manage this risk a sufficient contingency reserve must be maintained for 2020/21.

The changes to non-enrolling ratios result in an additional estimated 23.12 FTE non-enrolling teachers. This is comprised of increased teacher librarian, counselling, ELL and support staffing. It is also estimated that an additional 84.30 FTE teachers will need to be funded from the Classroom Enhancement Fund to support the implementation of the lower class sizes. However, 13.71 FTE will only be funded by the Ministry of Education after changes are confirmed in the fall.

For 2020/21 the teacher salary and benefits portion of the classroom enhancement fund will be used to fund 73.54 FTE classroom teachers and 20.17 FTE non-enrolling teachers (\$9.13 million). An additional allocation of \$1.34 million is necessary (10.76 FTE classroom teachers and 2.95 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 in December 2020.

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, human resources, learning resources, furniture and substitutes budgets are required.

Additional New Teacher Supports

\$0.40 million will be allocated from the overhead portion of the Classroom Enhancement Fund (CEF) to cover the estimated cost of substitutes for the CEF-funded teachers.

Human Resources Support

The implementation and administration of the restored collective agreement language and the extensive implementation progress reporting to the Ministry of Education will require significant additional human resources support. In 2020/21 we will continue to allocate \$0.13 million from the overhead portion of the classroom enhancement fund to fund a 1.0 FTE human resources assistant position and 0.74 FTE dispatch coordinator position.

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. \$0.1 million will continue to be allocated from overhead portion of the Classroom Enhancement Fund to support 1.55 FTE custodial staff.

The MyEducation BC (MyEd BC) student information system and the locally developed Remedy Calculator continue to require considerable resources at the district level to ensure data accuracy and staff training. Staffing is needed to address individual user issues, migrate data, prepare monthly class size and composition extracts required under the restored MRTA collective agreement language, train new staff, and provide professional development sessions. To ensure adequate MyEd BC student information system support and Remedy Calculator support a 1.0 FTE data analyst HelpDesk MyEd BC position (\$62K) will need to continue to be funded for 2020/21 from the overhead portion of CEF.

In 2017/18, a software solution was developed to assist with the calculation and administration of remedies resulting from the implementation of the restored collective agreement language. \$38K of CEF overhead will be allocated to support software upgrade and maintenance costs as well as remedy administrative costs.

Summary of 2020/21 Classroom Enhancement Fund Revenue and Expense

	FTE	Salaries & Benefits	Supplies, Services & Other	Revenue	Total
Classroom Enhancement Fund Grant				9,858,651	9,858,651
Estimated Additional Funding Required				1,336,109	1,336,109
Preliminary Staffing Plan	(107.42)	(10,467,951)			(10,467,951)
Additional New Teacher Supports		(396,900)			(396,900)
Human Resources Support	(1.74)	(125,826)	(900)		(126,726)
Facilities & Other Implementation Costs	(2.55)	(194,979)	(8,204)		(203,183)
Total Classroom Enhancement Fund	(111.71)	(11,185,656)	(9,104)	11,194,760	-

Classroom Enhancement Fund 2017/18 to 2023/24

For 2020/21, the Maple Ridge - Pitt Meadows School District has been provided with a preliminary CEF allocation of \$9.86 million, sufficient to fund an estimated 93.71 FTE teachers and overhead costs of \$0.73 million. It is estimated that an additional \$1.34 million will be required in order to fund the 107.42 FTE teachers needed to fulfill the collective agreement obligations funded under CEF.

It is important to note that the teachers' collective agreement expired on June 30, 2019 and BCPSEA and BCTF are in the process of ratifying a new agreement which may significantly impact both the funding and the staffing required to meet contractual obligations in the areas currently funded through CEF.

The table below summarizes the actual revenue and expense for 2017/18 to 2018/19 and projected revenue and expense for 2019/20 to 2023/24. No changes are projected at this time.

(\$ millions)	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Amended Budget	2020/21 Budget	2021/22 Budget	2022/23 Budget	2023/24 Budget
Deferred Revenue, beginning of year	-	-	0.82	0.55	-	-	-	-
Contributions Received		10.94	12.97	12.88	9.86	9.86	9.86	9.86
Allocated to Revenue	-	(10.12)	(12.42)	(12.88)	(9.86)	(9.86)	(9.86)	(9.86)
Recovered			(0.82)	(0.55)				
Deferred Revenue, end of year	-	0.82	0.55	-	-	-	-	-
Revenues								
Provincial Grants - Ministry of Education		10.11	12.40	12.88	9.86	9.86	9.86	9.86
Investment Income		0.01	0.02					
Total Revenue	-	10.12	12.42	12.88	9.86	9.86	9.86	9.86
Expenses								
Salaries and Benefits		9.53	11.15	12.77	9.85	9.85	9.85	9.85
Service and Supplies		0.09	1.00	0.07	-	-	-	-
Total Expenses	-	9.62	12.15	12.84	9.85	9.85	9.85	9.85
Capital Purchases and Other		0.50	0.27	0.04	0.01	0.01	0.01	0.01
Net Revenue (Expense)	-	-	-	-	-	-	-	-

Learning Improvement Fund

The Learning Improvement Fund (LIF) was established by the province for the purpose of providing additional resources, specifically targeted to support complex classes that present challenging learning conditions. Starting in 2017/18 the teacher portion of the fund was eliminated and the fund continues only with the support staff component. For 2020/21, the LIF support staff component is \$519,539 and no changes are projected for future years. The funding is typically used to increase hours of work for education assistants.

(\$ millions)	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Amended Budget	2020/21 Budget	2021/22 Budget	2022/23 Budget	2023/24 Budget
Deferred Revenue, beginning of year	-	0.17	0.03	0.03	0.03	0.03	0.03	0.03
Contributions Received	2.53	0.51	0.52	0.52	0.52	0.52	0.52	0.52
Allocated to Revenue	(2.36)	(0.65)	(0.52)	(0.52)	(0.52)	(0.52)	(0.52)	(0.52)
Deferred Revenue, end of year	0.17	0.03	0.03	0.03	0.03	0.03	0.03	0.03
Revenues								
Provincial Grants - Ministry of Education	2.36	0.65	0.52	0.52	0.52	0.52	0.52	0.52
Total Revenue	2.36	0.65	0.52	0.52	0.52	0.52	0.52	0.52
Expenses								
Salaries and Benefits	2.36	0.65	0.52	0.52	0.52	0.52	0.52	0.52
Service and Supplies								
Total Expenses	2.36	0.65	0.52	0.52	0.52	0.52	0.52	0.52
Net Revenue (Expense)	-	-	-	-	-	-	-	-

Annual Facilities Grant (AFG)

The Annual Facility Grant was established to account for Ministry of Education grants and expenditures relating to annual facility maintenance projects. The *Provincial Budget 2020* includes a province-wide Annual Facility Grant (AFG) allocation of \$115.5 million. The AFG allocation is comprised of both a special purpose fund allocation and a bylaw capital allocation. This funding is first allocated to fund province-wide initiatives (\$1.75 million for Capital Asset Management System) and the balance is distributed to school districts.

The AFG special purpose funding allocation for the Maple Ridge – Pitt Meadows School District for 2020/21 is \$517,500. The district's contribution for the Capital Asset Management System is \$38,544, leaving \$478,956 to be allocated by the board for facility maintenance projects. The AFG bylaw capital allocated to the Maple Ridge – Pitt Meadows School District for 2020/21 is \$2,026,336.

AFG funds may be spent for the purpose of:

- upgrading or replacing existing facility components throughout the expected economic life of an existing capital asset;
- enhancing the service potential of an existing capital asset or a component of an existing capital asset by correcting deficiencies in design or construction and unsafe conditions;
- significantly lowering the associated operating costs of an existing capital asset; or
- extending the life of an existing capital asset or a component of an existing capital asset beyond its original life expectancy.

The Maple Ridge – Pitt Meadows School District is required to prepare an annual AFG spending plan and submit it to the Ministry of Education for approval on or before April 30, 2020. The following plan includes the projects to be funded from the Annual Facilities Grant and completed between April 1, 2020 and March 31, 2021.

Summary of 2020/21 Annual Facilities Grant Spending Plan

LOCATION	PROJECT DESCRIPTION	BUDGET 2020/21
District	Capital asset management system	38,544
Various schools	Duct cleaning	65,000
Various schools	Interior painting	60,000
Various schools	Flooring	100,000
Various schools	Wall carpet removal	60,000
Various schools	Facilities upgrades	167,956
Golden Ears Elementary	Exterior painting	26,000
Total Special Purpose Fund AFG		\$517,500
Alexander Robinson Elementary	HVAC - DDC system renewal	107,258
Alouette Elementary	HVAC - Boiler renewal & domestic hot water	53,450
Davie Jones Elementary	Split DX unit renewal	46,150
Fairview Elementary	Roofing	75,600
Fairview Elementary	HVAC - DDC system renewal	6,300
Glenwood Elementary	HVAC - Boiler renewal & domestic hot water	41,700
Whonnock Elementary	Install new generator	120,000
Harry Hooge Elementary	HVAC - DDC system renewal	51,000
Highland Park Elementary	Roofing	609,862
Laity View Elementary	HVAC - DDC system renewal	30,000
Maple Ridge Elementary	Roofing	240,380
Maple Ridge Elementary	HVAC - DDC system renewal	100,000
Maple Ridge Secondary	Exterior Painting	19,000
Pitt Meadows Elementary	Roofing	265,650
Pitt Meadows Elementary	HVAC - Boiler renewal & domestic hot water	77,650
Westview Secondary	Multi-Purpose room renovations	182,336
Total Capital AFG		2,026,336

For budgeting purposes it is estimated that the Annual Facilities Grant will remain unchanged for the years 2021/22 to 2023/24.

(\$ millions)	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Amended Budget	2020/21 Budget	2021/22 Budget	2022/23 Budget	2023/24 Budget
Deferred Revenue, beginning of year	0.15	0.17	0.40	0.26	-	-	-	-
Contributions Received	0.56	0.53	0.53	0.52	0.52	0.52	0.52	0.52
Allocated to Revenue	(0.54)	(0.30)	(0.67)	(0.78)	(0.52)	(0.52)	(0.52)	(0.52)
Deferred Revenue, end of year	0.17	0.40	0.26	-	-	-	-	-
Revenues								
Provincial Grants - Ministry of Education	0.54	0.30	0.66	0.77	0.52	0.52	0.52	0.52
Interest Income			0.01					
Total Revenue	0.54	0.30	0.67	0.77	0.52	0.52	0.52	0.52
Expenses								
Salaries and Benefits	0.05	0.06	0.11	0.12	0.12	0.12	0.12	0.12
Service and Supplies	0.28	0.10	0.11	0.16	0.10	0.10	0.10	0.10
Total Expenses	0.33	0.16	0.22	0.28	0.22	0.22	0.22	0.22
Capital Purchases and Other	0.21	0.14	0.45	0.49	0.30	0.30	0.30	0.30
Net Revenue (Expense)	-	-	-	-	-	-	-	-

Official Language Education Program (OLEP)

The Ministry of Education administers federal funding intended to support incremental costs resulting from offering French as a second official-language instruction in BC. Under the last “Canada-British Columbia Agreement on Minority Language Education and Second Official Language Instruction 2013/14 to 2017/18,” funding for school districts was based on the 2012/13 enrolment.

French funding is given under seven grants, and the school district is able to 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.

The agreement for OLEP funding with the federal government ended March 31, 2017, and negotiations for the next agreement are concluded and we are waiting to receive information from the Ministry of Education. At this point, the amount of funding the district will receive for 2019/20 and future years is unknown. These projections are based on the assumption that there will be no changes to OLEP funding until 2023/24.

(\$ millions)	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Amended Budget	2020/21 Budget	2021/22 Budget	2022/23 Budget	2023/24 Budget
Deferred Revenue, beginning of year	-	-	-	-	-	-	-	-
Contributions Received	0.25	0.23	0.21	0.26	0.26	0.23	0.23	0.23
Allocated to Revenue	(0.25)	(0.23)	(0.21)	(0.26)	(0.26)	(0.23)	(0.23)	(0.23)
Deferred Revenue, end of year	-	-	-	-	-	-	-	-
Revenues								
Provincial Grants - Ministry of Education	0.25	0.23	0.21	0.26	0.23	0.23	0.23	0.23
Total Revenue	0.25	0.23	0.21	0.26	0.23	0.23	0.23	0.23
Expenses								
Salaries and Benefits	0.12	0.09	0.11	0.10	0.11	0.11	0.11	0.11
Service and Supplies	0.12	0.13	0.09	0.16	0.11	0.11	0.11	0.11
Total Expenses	0.24	0.22	0.20	0.26	0.22	0.22	0.22	0.22
Capital Purchases and Other	0.01	0.01	0.01	-	0.01	0.01	0.01	0.01
Net Revenue (Expense)	-	-	-	-	-	-	-	-

Community LINK

Community LINK (Learning Includes Nutrition and Knowledge) funding from the Ministry of Education 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 Community LINK funding for 2020/21 will be \$569,146 and is projected to remain unchanged until 2022/23.

This grant funds 9.65 FTE child care workers, 0.4 FTE teacher counsellor, 0.25 FTE vice-principal, supplies for schools and a support for before and after school programming in schools.

(\$ millions)	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Amended Budget	2020/21 Budget	2021/22 Budget	2022/23 Budget	2023/24 Budget
Deferred Revenue, beginning of year	-	0.03	-	0.02	-	-	-	-
Contributions Received	0.54	0.54	0.55	0.55	0.57	0.57	0.57	0.57
Allocated to Revenue	(0.51)	(0.57)	(0.53)	(0.57)	(0.57)	(0.57)	(0.57)	(0.57)
Deferred Revenue, end of year	0.03	-	0.02	-	-	-	-	-
Revenues								
Provincial Grants - Ministry of Education	0.51	0.57	0.53	0.57	0.57	0.57	0.57	0.57
Total Revenue	0.51	0.57	0.53	0.57	0.57	0.57	0.57	0.57
Expenses								
Salaries and Benefits	0.47	0.52	0.48	0.51	0.53	0.53	0.53	0.53
Service and Supplies	0.04	0.05	0.05	0.06	0.04	0.04	0.04	0.04
Total Expenses	0.51	0.57	0.53	0.57	0.57	0.57	0.57	0.57
Net Revenue (Expense)	-	-	-	-	-	-	-	-

StrongStart

The Ministry of Education funded StrongStart program 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.

The Maple Ridge - Pitt Meadows School District has 8 StrongStart centres, located at the following schools: Davie Jones, Eric Langton, Fairview, Caspenele, Hammond, Harry Hooze, Highland Park, and Garibaldi Secondary.

The total StrongStart funding for 2019/20 was \$256,000. The funding for future years has not been announced; however, a change in funding is not expected. The funding provided by the province has not been increased to reflect the increased costs for the program and additional funding is now allocated from the operating fund to supplement the provincial funding received (\$7K/year).

(\$ millions)	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Amended Budget	2020/21 Budget	2021/22 Budget	2022/23 Budget	2023/24 Budget
Deferred Revenue, beginning of year	0.04	0.04	0.02	-	-	-	-	-
Contributions Received	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26
Allocated to Revenue	(0.26)	(0.28)	(0.28)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)
Deferred Revenue, end of year	0.04	0.02	-	-	-	-	-	-
Revenues								
Provincial Grants - Ministry of Education	0.26	0.26	0.28	0.26	0.26	0.26	0.26	0.26
Total Revenue	0.26	0.26	0.28	0.26	0.26	0.26	0.26	0.26
Expenses								
Salaries and Benefits	0.24	0.24	0.26	0.24	0.24	0.24	0.24	0.24
Service and Supplies	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02
Total Expenses	0.26	0.26	0.28	0.26	0.26	0.26	0.26	0.26
Net Revenue (Expense)	-	-	-	-	-	-	-	-

Ready Set Learn

The Ready Set Learn special funding provided by the Ministry of Education allows the district to facilitate community events targeted towards 3-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. The total Ready Set Learn funding for 2019/20 was \$49,000. The funding for future years has not been announced; however, a change in funding is not expected.

(\$ millions)	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Amended Budget	2020/21 Budget	2021/22 Budget	2022/23 Budget	2023/24 Budget
Deferred Revenue, beginning of year	0.01	0.01	0.03	0.03	-	-	-	-
Contributions Received	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05
Allocated to Revenue	(0.05)	(0.03)	(0.05)	(0.08)	(0.05)	(0.05)	(0.05)	(0.05)
Deferred Revenue, end of year	0.01	0.03	0.03	-	-	-	-	-
Revenues								
Provincial Grants - Ministry of Education	0.05	0.03	0.05	0.08	0.05	0.05	0.05	0.05
Total Revenue	0.05	0.03	0.05	0.08	0.05	0.05	0.05	0.05
Expenses								
Salaries and Benefits	0.03	0.03	0.03	0.03	0.02	0.02	0.02	0.02
Service and Supplies	0.02		0.02	0.05	0.03	0.03	0.03	0.03
Total Expenses	0.05	0.03	0.05	0.08	0.05	0.05	0.05	0.05
Net Revenue (Expense)	-	-	-	-	-	-	-	-

Youth Education Support Fund

The Maple Ridge - Pitt Meadows School District is a registered charity. Donations received from community members are recorded in the Youth Education Support Fund (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)	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Amended Budget	2020/21 Budget	2021/22 Budget	2022/23 Budget	2023/24 Budget
Deferred Revenue, beginning of year	0.06	0.11	0.14	0.17	0.09	0.09	0.09	0.09
Contributions Received	0.25	0.23	0.38	0.20	0.25	0.25	0.25	0.25
Allocated to Revenue	(0.20)	(0.20)	(0.35)	(0.28)	(0.25)	(0.25)	(0.25)	(0.25)
Deferred Revenue, end of year	0.11	0.14	0.17	0.09	0.09	0.09	0.09	0.09
Revenues								
Provincial Grants - Ministry of Education		0.01						
Other Revenue	0.20	0.19	0.35	0.28	0.25	0.25	0.25	0.25
Total Revenue	0.20	0.20	0.35	0.28	0.25	0.25	0.25	0.25
Expenses								
Salaries and Benefits	-	-	-	-	-	-	-	-
Service and Supplies	0.12	0.13	0.15	0.28	0.25	0.25	0.25	0.25
Total Expenses	0.12	0.13	0.15	0.28	0.25	0.25	0.25	0.25
Capital Purchases and Other	0.08	0.07	0.20	-	-	-	-	-
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 25 different scholarships and bursaries. It is estimated that contributions received will remain the same in future years.

(\$ millions)	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Amended Budget	2020/21 Budget	2021/22 Budget	2022/23 Budget	2023/24 Budget
Deferred Revenue, beginning of year	0.19	0.14	0.14	0.18	0.18	0.18	0.18	0.18
Contributions Received	0.01	0.03	0.07	0.03	0.03	0.03	0.03	0.03
Allocated to Revenue	(0.06)	(0.03)	(0.03)	(0.03)	(0.03)	(0.03)	(0.03)	(0.03)
Deferred Revenue, end of year	0.14	0.14	0.18	0.18	0.18	0.18	0.18	0.18
Revenues								
Other Revenue	0.06	0.03	0.03	0.03	0.03	0.03	0.03	0.03
Total Revenue	0.06	0.03	0.03	0.03	0.03	0.03	0.03	0.03
Expenses								
Salaries and Benefits	-	-	-	-	-	-	-	-
Service and Supplies	0.06	0.03	0.03	0.03	0.03	0.03	0.03	0.03
Total Expenses	0.06	0.03	0.03	0.03	0.03	0.03	0.03	0.03
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)	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Amended Budget	2020/21 Budget	2021/22 Budget	2022/23 Budget	2023/24 Budget
Deferred Revenue, beginning of year	1.37	1.36	1.18	1.15	1.03	1.03	1.03	1.03
Contributions Received	4.49	4.44	4.51	4.39	4.39	4.39	4.39	4.39
Allocated to Revenue	(4.50)	(4.62)	(4.54)	(4.51)	(4.39)	(4.39)	(4.39)	(4.39)
Deferred Revenue, end of year	1.36	1.18	1.15	1.03	1.03	1.03	1.03	1.03
Revenues								
Other Revenue	4.50	4.62	4.54	4.51	4.30	4.30	4.30	4.30
Total Revenue	4.50	4.62	4.54	4.51	4.30	4.30	4.30	4.30
Expenses								
Salaries and Benefits	0.04	0.03	0.12	0.05	0.10	0.10	0.10	0.10
Service and Supplies	4.38	4.59	4.39	4.43	4.20	4.20	4.20	4.20
Total Expenses	4.42	4.62	4.51	4.48	4.30	4.30	4.30	4.30
Capital Purchases and Other	0.08	-	0.03	0.03				
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 capital grants (bylaw capital, Ministry of Education 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.

The budget includes the capital fund Statement of Operations and the total tangible capital assets estimated to be acquired or constructed during the year.

The capital fund budget includes local capital revenue, amortization of deferred capital revenue, amortization of tangible capital assets, and capital assets funded from local capital, operating funds, and special purpose funds.

The following table summarizes revenue and expense by object for the capital fund - actuals for years 2016/17 - 2018/19 and budgeted for 2019/20 - 2023/24.

CAPITAL (\$ millions)	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Amended Budget	2020/21 Budget	2021/22 Budget	2022/23 Budget	2023/24 Budget
Capital Surplus (Deficit), beginning of year	70.57	72.51	75.89	77.44	88.09	83.68	81.81	80.16
Revenues								
Provincial Grants - Ministry of Education	-	0.05	0.07	5.41	-			
School Site Acquisition Fees	-	0.03	1.70	5.75	-			
Investment Income	0.10	0.09	0.18	0.15	0.13	0.12	0.11	0.10
Other Revenue	0.24	0.16	0.07	0.16	-			
Loss on Disposal of Tangible Capital Assets	-	-	(0.84)	-	-			
Amortization of Deferred Capital Revenue	5.33	5.38	5.48	6.03	6.40	6.48	7.06	7.65
Total Revenue	5.67	5.71	6.66	17.50	6.53	6.60	7.17	7.75
Expenses								
Amortization of Tangible Capital Assets	(8.73)	(9.17)	(9.52)	(10.17)	(10.47)	(10.17)	(10.52)	(10.96)
Capital Lease Interest		-	-					
Total Expenses	(8.73)	(9.17)	(9.52)	(10.17)	(10.47)	(10.17)	(10.52)	(10.96)
Net Transfers (to) from other funds								
Tangible Capital Assets Purchased	3.66	4.39	3.49	3.14	1.73	1.70	1.70	1.70
Tangible Capital Assets - Work in Progress	-	-	-	-	-	-	-	-
Local Capital	1.34	2.45	0.92	0.18	(2.20)	-	-	-
Capital Lease Payment	-	-	-	-	-	-	-	-
Total Net Transfers	5.00	6.84	4.41	3.32	(0.47)	1.70	1.70	1.70
Total Capital Surplus (Deficit) for the year	1.94	3.38	1.55	10.65	(4.41)	(1.87)	(1.65)	(1.51)
Capital Surplus (Deficit), end of year	72.51	75.89	77.44	88.09	83.68	81.81	80.16	78.65

* Source: 2016/17 - 2018/19 Audited Financial Statements, amended budget for 2019/20, and estimates for future years.

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 changes in the bylaw 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;
- The school district will not enter into any new capital leases;
- School site acquisition charges will be utilized to partially fund the acquisition of new school sites;
- In 2020/21 funding will be received and work will begin on the seismic upgrade and classroom addition at Eric Langton, and the major renovation and seismic upgrade of Pitt Meadows Secondary.

Capital Fund Budget Background Information

The following table summarizes changes in the invested in capital assets portion of the capital fund balance. The revenue and expense by object - actuals for years 2016/17 - 2018/19 and budgeted for 2019/20 - 2023/24 - are presented below.

INVESTED IN CAPITAL ASSETS (\$ millions)	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Amended Budget	2020/21 Budget	2021/22 Budget	2022/23 Budget	2023/24 Budget
Capital Surplus (Deficit), beginning of year	65.25	65.99	69.99	69.99	83.36	82.52	80.53	78.77
Revenues								
Provincial Grants - Ministry of Education	-	0.05	0.07	5.41	-	-	-	-
School Site Acquisition Fees	-	0.03	1.70	5.75	-	-	-	-
Gain (Loss) on Disposal of Tangible Capital Assets	-	-	(0.84)	-	-	-	-	-
Amortization of Deferred Capital Revenue	5.33	5.38	5.48	6.03	6.40	6.48	7.06	7.65
Total Revenue	5.33	5.46	6.41	17.19	6.40	6.48	7.06	7.65
Expenses								
Amortization of Tangible Capital Assets	(8.73)	(9.17)	(9.52)	(10.17)	(10.47)	(10.17)	(10.52)	(10.96)
Capital Lease Interest	-	-	-	-	-	-	-	-
Total Expenses	(8.73)	(9.17)	(9.52)	(10.17)	(10.47)	(10.17)	(10.52)	(10.96)
Net Transfers (to) from other funds								
Tangible Capital Assets Purchased	3.66	4.39	3.49	3.14	1.73	1.70	1.70	1.70
Tangible Capital Assets - Work in Progress	-	-	-	-	-	-	-	-
Local Capital								
Capital Lease Payment								
Total Net Transfers	3.66	4.39	3.49	3.14	1.73	1.70	1.70	1.70
Other Adjustments to Fund Balances								
District Portion of Proceeds on Disposal	-	-	(1.36)	2.86	-	-	-	-
Tangible Capital Assets Purchased from Local Capital	0.39	0.51	0.56	0.35	1.10	-	-	-
Tangible Capital Assets WIP Purchased from Local Capital	0.09	2.81	0.42	-	-	-	-	-
Capital Lease Principal Payment	-	-	-	-	-	-	-	-
Total Other Adjustments to Fund Balances	0.48	3.32	(0.38)	3.21	1.10	-	-	-
Total Capital Surplus (Deficit) for the year	0.74	4.00	0.00	13.37	(1.24)	(1.99)	(1.76)	(1.61)
Capital Surplus (Deficit), end of year	65.99	69.99	69.99	83.36	82.12	80.13	78.37	76.76

The following capital categories are reported within the capital fund:

- Local Capital
- Bylaw Capital
- Ministry of Education Restricted Capital
- Land Capital

Local Capital

The balance is comprised of previous years' operating surpluses, which are transferred to the Local Capital Reserve (LCR). 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.

In 2019/20, the board approved the use of local capital to fund various projects as identified below. It is proposed that \$2.23 million is transferred from the local capital reserve fund to the operating fund to assist with balancing the 2020/21 Operating Budget.

Local Capital Budget Summary

(\$ millions)	2019/20 Budget	2019/20 Estimated Spending	Total Local Capital Allocations
Uses of Local Capital			
Emergency preparedness	0.09	(0.09)	
Energy management plan	1.37	(0.85)	0.52
New elementary school	1.11	(0.61)	0.50
Facilities succession planning	0.03	(0.03)	0.00
New classrooms setup	0.85	(0.64)	0.21
MRSS Annex reconfiguration	0.35	(0.15)	0.20
Parent Portal upgrade	0.07	0.00	0.07
Transfer to operating	0.00		2.23
Total Uses of Local Capital	3.87	(2.37)	3.73
Childcare capital	0.00		0.03
Contingency reserve for local capital	3.76	(2.23)	1.53
Total Local Capital	7.63	(4.60)	5.29

The following table summarizes the local capital, revenue and expenditure by object - actuals for years 2016/17 - 2018/19 and budgeted for 2019/20 - 2023/24.

LOCAL CAPITAL (\$ millions)	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Amended Budget	2020/21 Budget	2021/22 Budget	2022/23 Budget	2023/24 Budget
Capital Surplus (Deficit), beginning of year	5.32	6.52	5.90	7.45	4.73	1.56	1.68	1.79
Revenues								
Investment Income	0.10	0.09	0.18	0.15	0.13	0.12	0.11	0.10
Other Revenue	0.24	0.16	0.07	0.16	-	-	-	-
Total Revenue	0.34	0.25	0.25	0.31	0.13	0.12	0.11	0.10
Expenses								
Capital Lease Interest	-	-	-	-	-	-	-	-
Total Expenses	-	-	-	-	-	-	-	-
Net Transfers (to) from other funds								
Local Capital	1.34	2.45	0.92	0.18	(2.20)	-	-	-
Capital Lease Payment	-	-	-	-	-	-	-	-
Total Net Transfers	1.34	2.45	0.92	0.18	(2.20)	-	-	-
Other Adjustments to Fund Balances								
District Portion of Proceeds on Disposal	-	-	1.36	-	-	-	-	-
Tangible Capital Assets Purchased from Local Capital	(0.39)	(0.51)	(0.56)	(2.86)	(1.10)	-	-	-
Tangible Capital Assets WIP Purchased from Local Capital	(0.09)	(2.81)	(0.42)	(0.35)	-	-	-	-
Capital Lease Principal Payment	-	-	-	-	-	-	-	-
Total Other Adjustments to Fund Balances	(0.48)	(3.32)	0.38	(3.21)	(1.10)	-	-	-
Total Capital Surplus (Deficit) for the year	1.20	(0.62)	1.55	(2.72)	(3.17)	0.12	0.11	0.10
Capital Surplus (Deficit), end of year	6.52	5.90	7.45	4.73	1.56	1.68	1.79	1.89

Contingency Reserve for 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. 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, shop equipment replacements.

In addition, the board is responsible for any cost overruns incurred on Ministry of Education 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 (\$1.57 million to \$4.71 million). The current balance of \$4.12 million (\$3.76 local capital and \$0.36 operating) equates to 2.62% of operating expenditures. After the proposed transfer of \$2.23 million to the operating fund, the estimated balance of the contingency reserve for local capital will be \$1.53 million. In addition, the entire contingency reserve for operating is proposed to be utilized to assist in balancing the operating budget. The estimated balance of \$1.53 million represents approximately 0.97% of operating expenditures.

Bylaw Capital

Ministry of Education capital grants for specific capital projects funded by the Ministry of Education through Certificates of Approval, capital portion of the Annual Facility Grant, carbon neutral capital project funding, playground equipment funding, and other project funding paid through a Certificates of Approval.

Ministry of Education Restricted Capital

The minister's portion (usually 75%) of the proceeds on disposal of land and buildings, and any bylaw project surpluses on completed projects. The minister's permission must be received to spend these funds. The balance in the fund at June 30, 2019 was \$1.50 million.

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, 2019 was \$5.75 million. These funds are planned to be used for the acquisition of new elementary school sites. These sites have been included in the Five Year Capital Plan submitted to the Ministry of Education.

Impact of Capital Plan on Budget

Strategic Facilities Plan

The Strategic Facilities Plan identifies and rationalizes current and future capital requirements for school sites, new schools, and facility upgrades based on building condition, seismic vulnerability and ongoing maintenance/life cycle costs; as well as new education initiatives. A comprehensive School District Strategic Facilities Plan was prepared in 2015 in consultation with stakeholders, educators, the community and the two municipalities. The plan was refreshed in 2018 to reflect current enrolment trends and their impact on facilities.

The Strategic Facilities Plan, which aligns with the board's strategic direction as outlined in the Strategic Plan, provides the critical context for discussions with the municipalities regarding eligible school sites, the Ministry regarding high priority project requests, and the community regarding the board's vision and priorities surrounding district facilities.

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. The plan identifies capital funding needs for existing and new facilities. The following criteria is applied to determine priorities for existing school district facilities:

- high-risk safety deficiencies are addressed;
- the facility has a facility condition index (FCI) greater than the provincial average of 0.43; and
- the facility is used at or over the average capacity utilization for the school district and will continue to be needed for the foreseeable future.

Capital Projects

Capital projects funded by the Ministry of Education through bylaw capital for the period 2015/16 to 2019/20 are summarized in the table below.

Facility Name (\$ millions)	Project Description	Bylaw Funding	2015/16 Spending	2016/17 Spending	2017/18 Spending	2018/19 Spending	2019/20 Budgeted	Total Bylaw Spending
Albion Elementary	Building envelope upgrade	1.11			0.03	0.94		0.97
Çasqanelä Elementary	New School - building	25.16				17.49	7.67	25.16
Çasqanelä Elementary	New School - school site acquisition & PDR	1.57	1.44		0.05	0.08		1.57
Eric Langton Elementary	Seismic upgrade and addition	22.00					0.12	0.12
Fairview Elementary	Boiler upgrade	0.22	0.22					0.22
Fairview Elementary	Seismic upgrade	1.97		0.03	0.11	0.95		1.09
Glenwood Elementary	Playground equipment	0.11				0.11		0.11
Highland Park Elementary	Playground equipment	0.11					0.11	0.11
Kanaka Creek Elementary	Mechanical upgrade	0.71		0.03	0.63	0.05		0.71
Maple Ridge Elementary	Building envelope upgrade	0.44	0.01	0.19	0.20			0.40
Maple Ridge Secondary	Building envelope upgrade	0.97	0.96	0.01				0.97
Multiple Schools	Maple Ridge Secondary dust collector upgrade and Pitt Meadows Secondary boiler upgrade	1.13			0.11	0.93		1.04
Multiple Schools	Additional education space	2.83		0.01	2.39	0.12	0.30	2.82
Multiple Schools	Boiler upgrade	0.62				0.05	0.57	0.62
Multiple Schools	Roof Replacements and other minor capital	10.05	2.04	1.24	2.15	2.21	2.41	10.05
Multiple Schools	Energy Management Program	2.16	0.46	1.39	0.31			2.16
Northeast Albion	Site Acquisition	5.41					5.41	5.41
Pitt Meadows Secondary	Seismic upgrade	23.00					0.17	0.17
Thomas Haney Secondary	Building envelope upgrade	1.47	0.02	0.55	0.87			1.44
Westview Secondary	HVAC and roof top units replacement	1.37	0.43	0.36	0.06	0.46	-	1.31
Westview Secondary	Seismic upgrade	1.01		0.03	0.01	0.40		0.44
Total		103.42	5.58	3.84	6.92	23.79	16.76	56.89

The 2020-2025 Capital Plan was approved by the Board in June 2019 and includes the capital projects summarized in the following table.

2020-2025 Capital Plan				
Year	Facility Name	Project Type	Project Description	Estimated Project Value
2020/21	Albion East Elementary	Site Acquisition	Site acquisition for a new 80/600 elementary school	\$11,672,500
2020/21	Alouette Elementary	School Enhancement Program	Boiler and DDC upgrade	\$354,000
2020/21	Çasqanelə Elementary	Playground Equipment Program	Universally accessible playground equipment	\$125,000
2020/21	Davie Jones Elementary	School Enhancement Program	Boiler upgrade	\$360,000
2020/21	Eric Langton Elementary	Expansion	Increase capacity to 80/600	\$8,920,000
2020/21	Eric Langton Elementary	Seismic	Seismic upgrade	\$3,275,000
2020/21	Fairview Elementary	Building Envelope Program	Building envelope upgrade	\$1,375,760
2020/21	Garibaldi Secondary	Carbon Neutral Capital Program	Domestic hot water tank upgrade	\$150,000
2020/21	Garibaldi Secondary	Carbon Neutral Capital Program	Boiler upgrade	\$500,000
2020/21	Glenwood Elementary	School Enhancement Program	Washroom upgrade	\$320,000
2020/21	Glenwood Elementary	School Enhancement Program	Boiler upgrade	\$340,000
2020/21	Laity View Elementary	School Enhancement Program	Washroom upgrade	\$210,000
2020/21	Maple Ridge Elementary	Playground Equipment Program	Universally accessible playground equipment	\$125,000
2020/21	Maple Ridge Secondary Annex	Replacement Program	Major renovation-conversion back to elementary school	\$4,760,136
2020/21	Maple Ridge Secondary Annex	Seismic	Seismic upgrade	\$5,102,125
2020/21	Pitt Meadows Elementary	School Enhancement Program	Boiler upgrade	\$360,000
2020/21	Pitt Meadows Elementary	Playground Equipment Program	Universally accessible playground equipment	\$125,000
2020/21	Pitt Meadows Secondary	Seismic Mitigation Program	Seismic upgrade and major renovation	\$30,863,085
2020/21	Silver Valley Central Elementary	Site Acquisition	Site acquisition for a new 80/600 elementary school	\$11,643,500
2021/22	Garibaldi Secondary	Carbon Neutral Capital Program	Boiler upgrade	\$425,000
2021/22	Pitt Meadows Elementary	Seismic	Seismic upgrade	\$2,500,000
2021/22	Pitt Meadows Elementary	Building Envelope Program	Building envelope upgrade	\$493,900
2022/23	Alouette Elementary	Building Envelope Program	Building envelope upgrade	\$778,800
2022/23	Harry Hooge Elementary	Expansion	Increase capacity to 80/600	\$9,812,000
2023/24	Blue Mountain Elementary	Expansion	Increase capacity to 80/600	\$12,518,000
2023/24	Highland Park Elementary	Seismic	Seismic upgrade	\$1,250,000
2023/24	Highland Park Elementary	Expansion	Renovation and addition to increase capacity to 80/600	\$14,989,700
2024/25	Glenwood Elementary	Seismic	Seismic upgrade	\$950,000
2024/25	Harry Hooge Elementary	Seismic	Seismic upgrade	\$550,000
Total 2020-2025 Capital Plan				\$124,848,506

On March 6, 2020, the Ministry of Education provided their response to our capital plan submission and direction for advancing supported and approved capital projects.

The following major capital projects have been approved to proceed and are included in our budget estimates for the Capital Fund.

Project #	Project Name	Project Type	Next Steps
127932	Eric Langton Elementary	Addition & Seismic	Submit draft project definition report as soon as possible
127806	Pitt Meadows Secondary	Seismic	Submit draft project definition report for the seismic upgrade option by September 25, 2020

The following minor capital projects have been approved to proceed to design, tender and construction. These projects must be completed by March 31, 2021.



Facility Name	Program Project Description	Amount Funded by Ministry of Education	Local Funds Allocated
Alouette Elementary	CNCP – Energy Upgrades – Boiler & Hot Water System Upgrades	\$334,000	\$50,000
Davie Jones Elementary	CNCP – Energy Upgrades – Boiler & Hot Water System Upgrades	\$335,000	\$50,000
Glenwood Elementary	CNCP – Energy Upgrades – Boiler & Hot Water System Upgrades	\$330,000	\$40,000
Maple Ridge Elementary	Playground Program – New – Universally Accessible Playground Equipment	\$125,000	-
Pitt Meadows Elementary	CNCP – Energy Upgrades – Boiler & Hot Water System Upgrades	\$335,000	\$70,000
School District	School bus	\$137,232	-

The following table presents capital projects supported by the provincial government and the estimated capital spending associated with these projects over the next five years. The funding for Eric Langton Elementary seismic and addition and Pitt Meadows Secondary seismic upgrade has not yet been confirmed by the Ministry of Education. The budgeted amounts for these two projects are based on the estimated costs included in the 2020-2025 Capital Plan submission.

Facility Name	Project Description and Estimated Completion	Estimated Project Value	Amount Funded by Others	Local Funding	2020/21 Budget	2021/22 Budget	2022/23 Budget	2023/24 Budget
		(\$ millions)						
Multiple Schools	Energy Management Plan	6.84	4.44	2.40	0.52	-	-	-
Eric Langton Elementary	Seismic upgrade and addition	22.00	22.00	-	1.50	8.50	11.86	-
Pitt Meadows Secondary	Seismic upgrade	23.00	23.00	-	1.00	7.70	14.14	-
Alouette Elementary	Boiler upgrades	0.38	0.33	0.05	0.38	-	-	-
Davie Jones Elementary	Boiler upgrades	0.38	0.33	0.05	0.38	-	-	-
Glenwood Elementary	Boiler upgrades	0.37	0.33	0.04	0.37	-	-	-
Maple Ridge Elementary	Playground equipment	0.13	0.13	-	0.13	-	-	-
Pitt Meadows Elementary	Boiler upgrades	0.41	0.34	0.07	0.41	-	-	-
School District	School bus	0.14	0.14	-	0.14	-	-	-
Total		\$53.65	\$51.04	\$2.61	\$4.83	\$16.20	\$26.00	\$0.00



2020/21 Risk to the Preliminary Budget Estimates

Events Related to COVID-19

Potential revenue loss related to the COVID-19

- International academic and cultural program revenue may be less than anticipated due to continued travel prohibitions or extended global caution
- Facility rental revenue may be less than anticipated if limited facilities use continues into next year
- Ridge Meadows College offerings may be reduced if course enrolment is affected further than anticipated or if courses are not able to be offered due to unforeseen circumstances
- Lower interest revenue due to lower interest rates

Potential additional costs related to the COVID-19

- Replacement costs may be higher due to increased utilization of sick leaves during a second wave of the pandemic
- Additional custodial staffing may be required to perform enhanced cleaning
- Supply costs may increase if products become more expensive or if competition for limited quantities increases
- Supplies not currently contemplated or budgeted for such as specialized cleaning equipment or protective equipment may be needed
- Additional equipment may be required such as laptops, printers and software to support evolving work and instructional environments
- Cost and availability of contracted student transportation services is unknown

Revenue

The provincial Operating Grant included in these estimates may not be the same as the Operating Grant distributed by the Ministry of Education on March 12, 2020. The main factors that create variances of provincial funding are actual funded enrolment as at September 30, 2020, and other provincial funding announcements made during the remainder of 2019/20 and into 2020/21.

The international education tuition revenue of \$5.39 million (net revenue of \$0.89 million) included in these estimates is based on a 30% reduction from originally projected enrolment. The actual tuition revenue and net revenue from international education may vary significantly from estimates due to the highly competitive nature of this market, changes in the global economy and/or political climate and the impacts of COVID-19 on the global economy. 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 \$1.34 million). Any negative variance from estimates will have to be funded from the contingency reserve.

Expense

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 2020/21.

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 utilities budgets reflect the estimated savings associated with the implementation of the Energy Management Plan. Changes in weather patterns, delays in the implementation of the Energy Management Plan, and unexpected utilities cost increases may result in increased utilities 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 School District No. 42 facilities continues to grow and the facility condition index for school district facilities continues to deteriorate. Any major equipment failures during 2020/21 must be funded from the contingency reserve.

These estimates are based on the assumption that all costs related to the implementation of the restored MRTA collective agreement language will be fully funded by the Ministry of Education through the Classroom Enhancement Fund and that all costs related to labour settlements with MRTA will be fully funded by the Ministry of Education through the Operating Grant.

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 such as the c̓̓sq̓̓n̓̓l̓̓ elementary school project 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 for local capital of \$1.53 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 funding envelope.

Contingency

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, which has a remaining estimated balance available of \$1.53 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

** Include Certificate of Graduation and Adult Graduation Diploma*

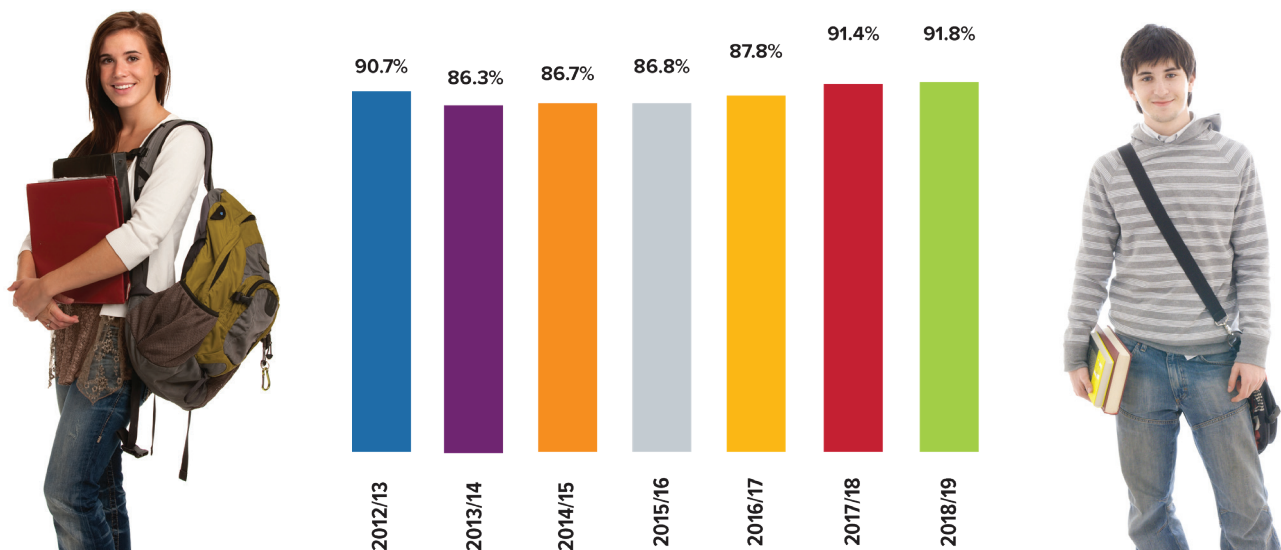
We are pleased that once again our six-year school completion rate data continues to improve with positive trends for All Students. The graphs below show the 6-year graduation rates for all students, Aboriginal students, and students with special needs. For 2018/19, the Maple Ridge - Pitt Meadows School District 6-year graduation rates for all three categories were above the provincial average: all students 91.8% (provincial average 85%), Aboriginal students 81.2% (provincial average 69%), and students with special needs 82.5% (provincial average 72 %).

All Students

The six-year completion rate for All Students for the 2018/2019 school year was 91.8% - exceeding the provincial average and within the range of the highest performing school districts in the province with regard to school completion. In fact, the school district results now place us in the top three districts in the province with a graduating class in excess of 1000 students.

Six years ago, in 2013/2014, the school district overall six year completion rate was 86.3%. Considerable focus and effort has been dedicated to improving both the numbers of students completing high school and the quality of the programming that students have encountered during their high school experience. There continues to be about a 1.5% gap between the overall performance of female to male students, with the females completing high school more often. This gap, however, has also improved from six years ago, at which time the performance gap between females and males was approximately 8%, and even from last year, when the gap was 4%.

2018/19 6-YEAR GRADUATION RATES ALL STUDENTS



** 2018/19 provincial average 85%*



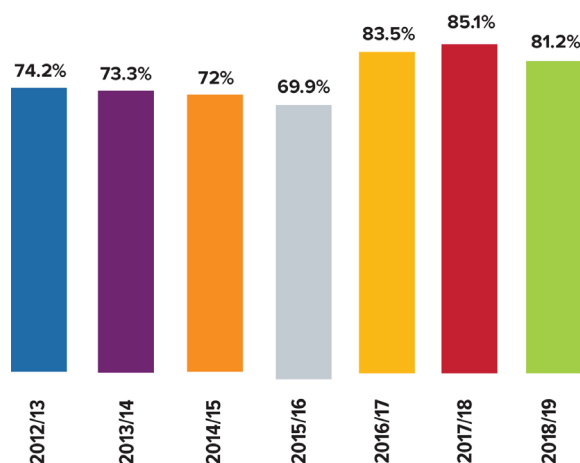
Students with Aboriginal Ancestry

In 2013/14, the six year completion rate for Students with Aboriginal Ancestry was 73.3%. For 2018/19, this completion rate is 81.2%. While this is a modest drop from last year's completion rate of 85.1%, our school district continues to now achieve the highest results in the province for a graduation cohort of students with Aboriginal ancestry exceeding 100 students. 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. We are proud that our students of Aboriginal ancestry complete high school with almost no gap between the performance of female to male students.

Students with Special Needs

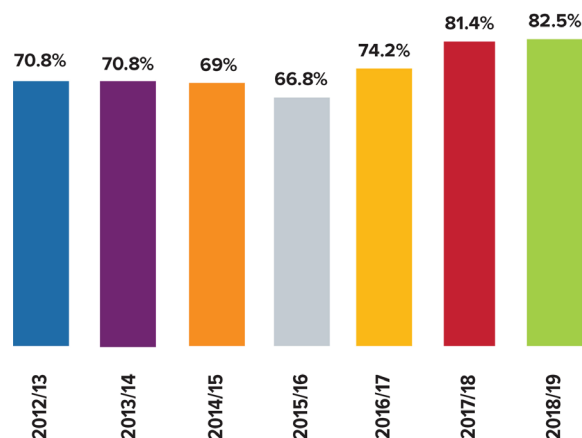
The six year completion rate for Students with Special Needs for 2018/2019 is 82.5%. This is an improvement from 70.8% in 2013/2014. This school district focuses on the inclusion of all students. We celebrate the success of the students with special needs and will continue to work hard to improve the outcomes for these students. There were 172 students with special needs in the graduation cohort this past year. We are one of the two school districts in the province with over 100 students in the graduation cohort achieving this level of result.

ABORIGINAL STUDENTS 6-YEAR GRADUATION RATES



* 2018/19 Provincial average: 69%

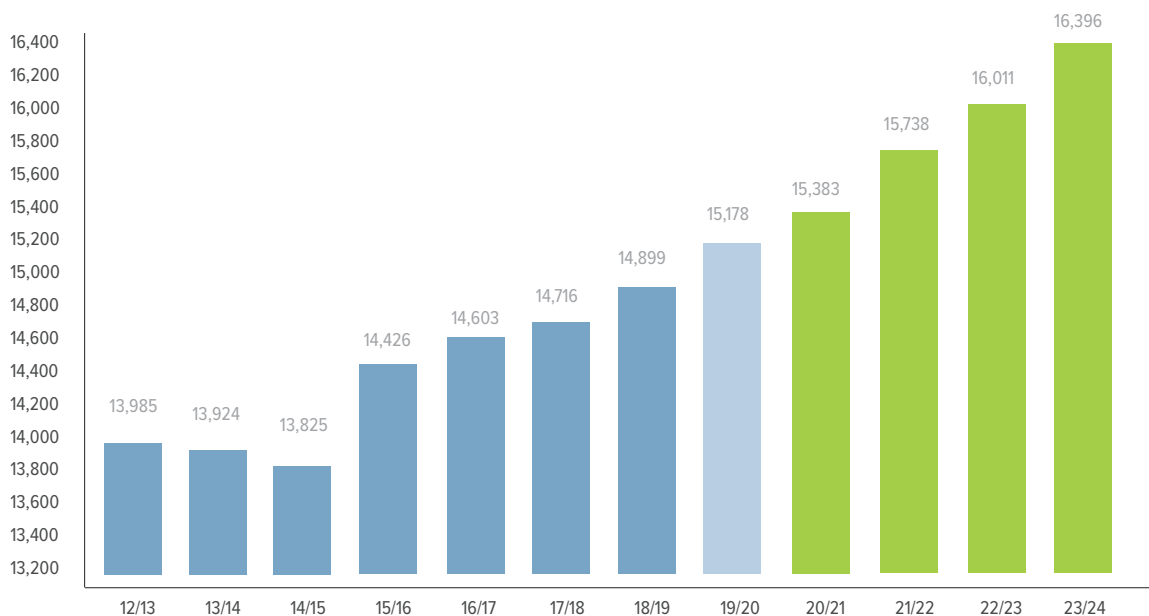
STUDENTS WITH SPECIAL NEEDS 6-YEAR GRADUATION RATES



* 2018/19 Provincial average: 72%

STUDENT ENROLMENT TRENDS AND FORECAST

The enrolment information presented below is based on actual full-year enrolment (regular, alternate, distributed learning, continuing education, summer school, and adult learners) for 2012/13 to 2018/19, actual enrolment for September and estimated February and May for 2019/20 and forecasted enrolment for 2020/21, 2021/22, 2022/23 and 2023/24.



For 2020/21, full-year enrolment is projected to increase by 205 FTE, followed by a projected enrolment decrease of 355 FTE in 2021/22, 273 FTE in 2022/23, and 385 FTE in 2023/24.

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

For 2020/21, 2021/22, 2022/23 and 2023/24 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 realized in 2019/20. The funding unit is full time equivalent student enrolment defined as a student enrolled in eight courses.

Births

The number of births over the last three years increased significantly. The children currently enrolled in grades K-12 were born between 2001 and 2013, during which time the number of births per year averaged 930. Over the last 4 years, the births have averaged 1053 per year, an increase of 123.

The estimated number of births is used to forecast the kindergarten cohort for future years.

Migration

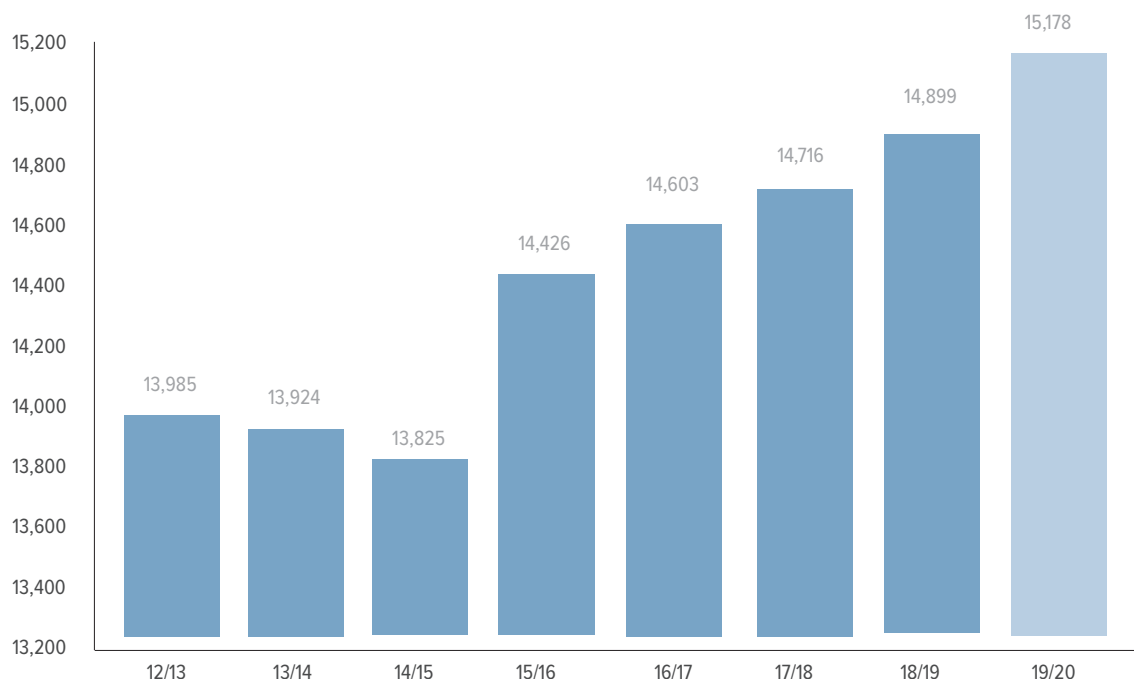
The net impact of youth moving in and out of the school district has been consistently positive over the last 10 years. The assumptions in this projection are for continued positive migration varying by age group and consistent with patterns experienced in prior years.



Enrolment History

The enrolment information presented in this section is based on actual full-year enrolment for 2012/13 to 2018/19, and actual enrolment for September and estimated February and May for 2019/20.

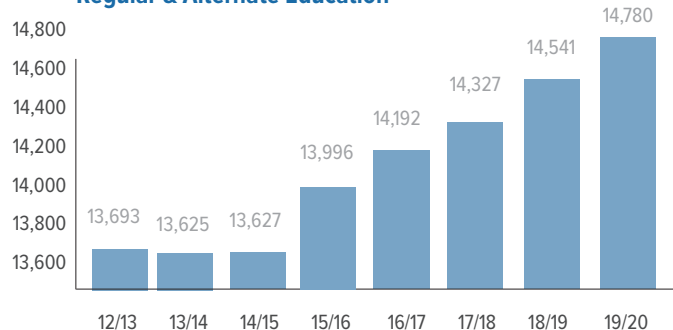
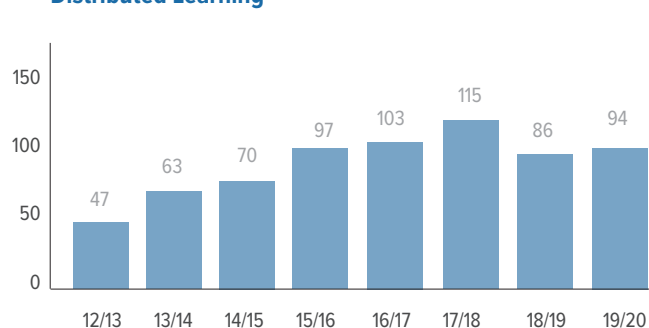
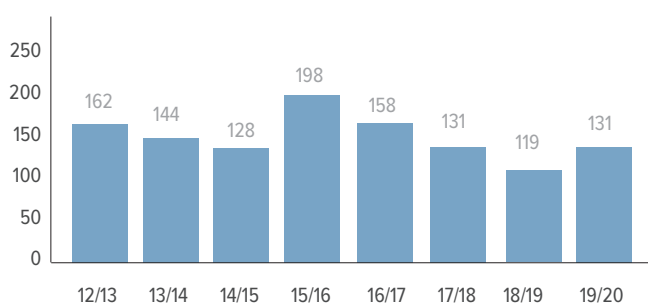
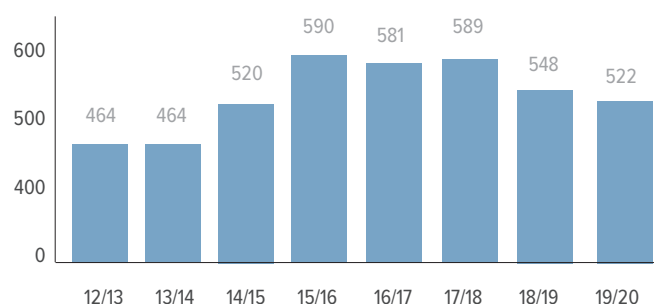
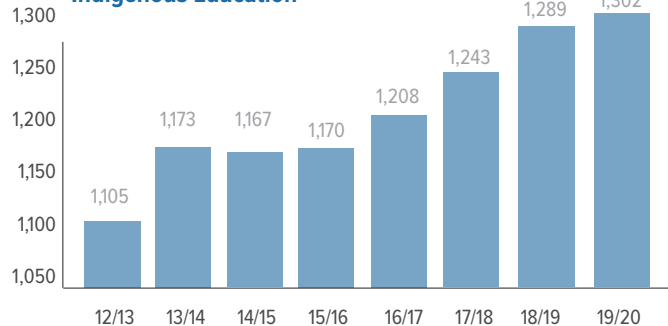
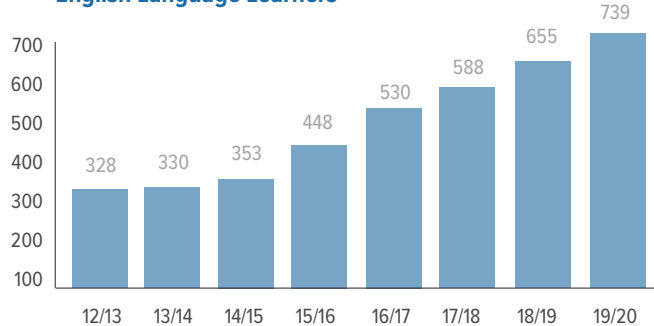
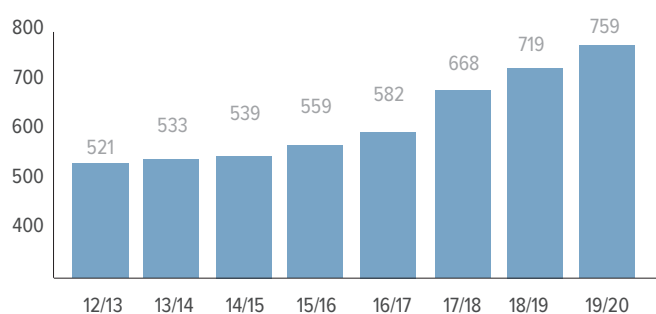
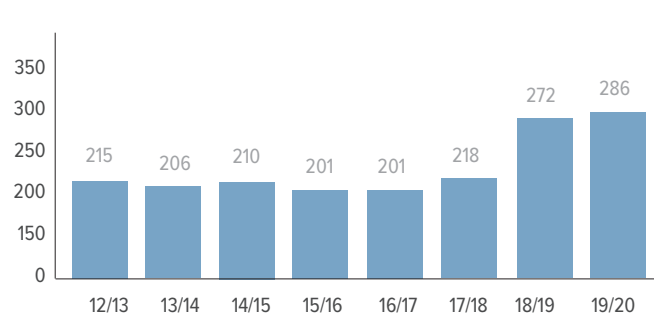
The enrolment history for regular, distributed learning, summer school, and adult learners is presented in the following chart. Since 2012/13, funded enrolment has increased by 1,193 full time equivalent (FTE).



In the same time period, there have been changes in subcategories of students. While students with special needs, English language learners, Indigenous education, distributed learning, and international education have increased, enrolment numbers for continuing education have declined.

- **Distributed Learning:** +47 FTE students or an 100% increase since 2012/13
- **Continuing Education:** -31 FTE students or a 19% decrease since 2012/13
- **International Education:** +58 students or a 13% increase since 2012/13
- **Indigenous Education:** +197 FTE students or a 18% increase since 2012/13
- **English Language Learners:** +411 FTE students or a 125% increase since 2012/13
- **Students with Special Needs:** (Levels 1 and 2) +238 FTE students; (Level 3) +71 FTE students. Total increase 309 FTE students (42% increase since 2012/13)

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

ENROLMENT HISTORY:**Regular & Alternate Education****ENROLMENT HISTORY:****Distributed Learning****ENROLMENT HISTORY:****Continuing Education****ENROLMENT HISTORY:****International Education****ENROLMENT HISTORY:****Indigenous Education****ENROLMENT HISTORY:****English Language Learners****ENROLMENT HISTORY:****Students with Special Needs (Level 1 & 2)****ENROLMENT HISTORY:****Students with Special Needs (Level 3)**

Source: 2012/13– 2018/19 Funding Allocation System – Full Year and 2019/20 Interim Operating Grants December 2019.
International education enrolment revised to reflect historical September 1701 counts.

OPERATING BUDGET BACKGROUND INFORMATION

The information presented in this section is based on comparative final operating budget information for the years 2012/13 to 2019/20.

Since 2012/13, both revenue and expenditures have increased due to labour settlement costs and a corresponding increase in provincial funding. In the same time period, expenditure reductions have been made to compensate for student enrolment decline and increased costs not funded by the province. The following table summarizes the revenues and expenditures submitted as part of the Amended (Final) Annual Budgets.

	2012/13 Final Budget	2013/14 Final Budget	2014/15 Final Budget	2015/16 Final Budget	2016/17 Final Budget	2017/18 Final Budget	2018/19 Final Budget	2019/20 Final Budget
Operating Revenues	126.10	126.29	126.38	134.09	138.47	142.34	147.42	155.32
Use of Prior Year Operating Surplus to Balance Budget	4.14	2.52	2.68	4.17	4.13	5.19	4.35	4.38
Operating Expenses	(128.41)	(127.30)	(125.18)	(134.19)	(139.00)	(142.39)	(148.59)	(156.96)
Transfers to Other Funds	(1.83)	(1.51)	(3.88)	(4.07)	(3.60)	(4.71)	(3.18)	(2.76)
Budgeted Surplus	0.00	0.00	0.00	0.00	0.00	0.43	0.00	0.00

Source: 2012/13 - 2019/20 Amended Annual Budget Submissions

2017/18 surplus reflects board approved use of surplus to fund one-time budget items approved in 2016/17.

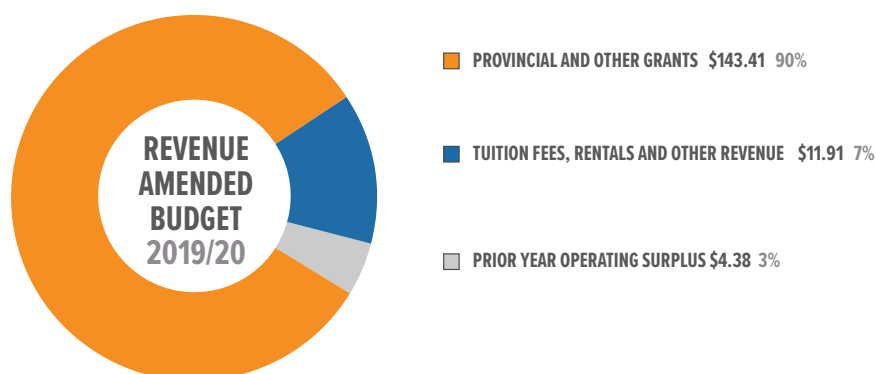
From 2012/13 to 2019/20, budgeted revenues have increased by \$29.22 million. This increase is mainly due to provincial grants received to fund negotiated labour settlement costs for all employee groups. Per pupil funding has increased from \$6,784 per student in 2012/13 to \$7,468 in 2019/20.

During this period, accounting changes to the treatment of international education fees have been made. Prior to 2012/13, monies collected for medical fees and homestay costs were treated as revenue when received and as an expense when paid; beginning in 2012/13, the money was treated as a liability and is now no longer recorded as either revenue or expense. Also, the revenue and expense estimates included in the 2014/15 final budget have been adjusted to reflect expense savings and the funding claw back related to the teachers' job action and are therefore not comparable with prior year revenue and expense budgets.

For 2015/16, revenue increased significantly due to the unanticipated Ministry of Education funded student enrolment increase of 418.5 FTE (\$2.99 million more than projected) and a significant increase in international education student enrolment. For 2016/17, revenue increased (\$2.54 million) due to increased Ministry of Education funded student enrolment of 172.9 FTE. Revenue continued to increase due to an increase in Ministry of Education funded student enrolment of in 2017/18 - 132 FTE (\$0.96 million), in 2018/19 - 178 FTE (\$1.33 million) and in 2019/20 248 FTE (\$1.83 million).

The 2019/20 budgeted revenue by type is shown in the graph below.

BUDGETED OPERATING REVENUE (\$ millions)



BUDGETED OPERATING REVENUE BY TYPE (\$ millions)

	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
Provincial Grants - Ministry of Education	117.54	117.54	116.54	123.55	127.20	130.93	135.51	143.08
Provincial Grants - Other	0.36	0.44	0.43	0.30	0.39	0.41	0.33	0.33
Federal Grants	0.14	0.10	0.14	0.14	0.16	0.16	0.26	0.24
Tuition	6.84	6.84	7.66	8.36	8.92	8.86	9.32	9.34
Other Revenue	0.60	0.69	0.82	0.89	0.99	0.97	0.91	0.92
Rentals and Leases	0.32	0.33	0.37	0.43	0.43	0.48	0.47	0.75
Investment Income	0.30	0.35	0.42	0.42	0.38	0.53	0.62	0.66
Total Revenue	126.10	126.29	126.38	134.09	138.47	142.34	147.42	155.32

BUDGETED OPERATING EXPENSES BY FUNCTION (\$ millions)

	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
Instruction	109.51	108.06	105.93	114.72	119.04	121.78	127.03	133.46
District Administration	4.56	5.06	5.03	4.82	5.17	5.39	5.77	6.29
Operations and Maintenance	13.08	13.00	13.13	13.78	14.25	14.57	15.11	16.57
Transportation	1.26	1.18	1.09	0.86	0.54	0.64	0.68	0.64
Other	1.83	1.51	3.88	4.07	3.60	4.72	3.18	2.76
Total	130.24	128.81	129.06	138.25	142.60	147.10	151.77	159.72

Source: 2012/13 - 2019/20 Amended Annual Budget Submissions

Each year, approximately 84% 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.

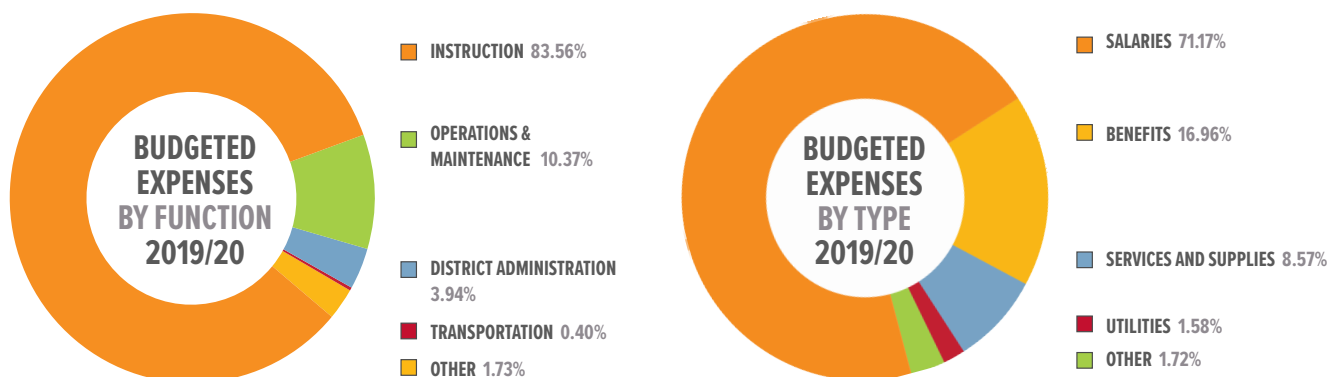
For the time shown, the school district has spent approximately 88% of its budget on salaries and benefits. The balance is used to cover supplies, utilities, services and other costs.

BUDGETED OPERATING EXPENSES BY OBJECT (\$ millions)

	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
Salaries and Benefits	114.13	113.55	111.43	120.76	124.78	126.85	132.51	140.73
Services and Supplies	14.28	13.76	13.75	13.43	14.23	15.54	16.08	16.23
Total Expenses	128.41	127.31	125.18	134.19	139.01	142.39	148.59	156.96
Capital Purchases and Other.	1.83	1.50	3.88	4.06	3.59	4.71	3.18	2.76
Total	130.24	128.81	129.06	138.25	142.60	147.10	151.77	159.72

Source: 2012/13 - 2019/20 Amended Annual Budget Submissions

The budgeted expenses by function and by type for 2019/20 are shown in the graphs below.



Staffing

From 2012/13, total operating staffing in the Maple Ridge – Pitt Meadows School District has increased by approximately 163 FTE. Also, there are an additional 108 FTE positions funded from the Classroom Enhancement Fund (CEF).

While teaching staff, principals/vice-principals and support staff have been reduced due to funding shortfalls and enrolment decline in some years, education assistants have increased, principally due to higher enrolment of students with special needs. Other professionals have increased to support the operations of the district.

	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2019/20 with CEF
	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	
Teachers	813.40	771.95	763.35	785.46	804.24	807.15	811.60	825.53	929.85
Principals/VPs - Admin	42.79	42.10	39.48	40.31	43.97	43.70	45.44	49.24	50.94
Principals/VPs - Teaching	13.31	11.90	10.70	10.82	10.00	9.40	11.40	13.60	11.90
Other Professionals	30.00	30.00	30.50	31.71	35.71	32.30	36.30	39.30	40.30
Education Assistants	285.32	293.34	300.81	317.91	337.60	343.08	368.43	418.43	418.43
Support Staff	323.17	316.22	297.14	302.62	308.66	310.23	313.18	325.26	328.55
Trustees	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Total	1,514.99	1,472.51	1,448.98	1,495.83	1,547.18	1,552.86	1,593.35	1,678.36	1,786.97

Source: 1530 report submissions for each year as restated to reflect calculation of budgeted hours per week divided by full time hours per week per position, child care worker FTE removed for all prior years as paid from Special Purpose Funds. 2013/14 has been restated to remove FTE attached to custodial and labourer banks as well as contract instructors at international education and Ridge Meadows College. Above teacher and educational assistant FTEs include Learning Support Communities bank of \$525,000/yr that is allocated between teachers and education assistants as required annually. Principal/VP FTEs have been split to show the admin and teaching components of the positions. 2016/17, 2017/18, 2018/19 and 2019/20 FTEs have been restated to reflect ongoing allocations only.

The following table provides a history of staffing changes by employee group from 2012/13 to 2019/20. 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 category includes administrators working in human resources, information technology, learning services, Aboriginal education, and confidential and management staff.

Since 2012/13, teacher staffing FTE has increased 14.32%, school based principals and vice principals have increased 11.56%, other professionals have increased 31.25%, education assistant staffing FTE has increased 46.65% and support staff has increased 1.66%.

	2012/13 FTE	2013/14 FTE	2014/15 FTE	2015/16 FTE	2016/17 FTE	2017/18 FTE	2018/19 FTE	2019/20 FTE	% change vs 12/13	2019/20 with CEF FTE	% change vs 12/13
Teachers	813.40	771.95	763.35	785.46	804.24	807.15	811.60	825.53	1.49%	929.85	14.32%
Principals/VPs - School	50.10	48.00	45.18	48.13	49.97	48.10	49.84	55.89	11.56%	55.89	11.56%
Other Professionals/ Exempt/District P/VPs	36.00	36.00	35.50	34.71	39.71	37.30	43.30	46.25	28.47%	47.25	31.25%
Education Assistants	285.32	293.34	300.81	317.91	337.60	343.08	368.43	418.43	46.65%	418.43	46.65%
Support Staff	323.17	316.22	297.14	302.62	308.66	310.23	313.18	325.26	0.65%	328.55	1.66%
Trustees	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	0.00%	7.00	0.00%
Total	1,514.99	1,472.51	1,448.98	1,495.83	1,547.18	1,552.86	1,593.35	1,678.36	10.78%	1,786.97	17.95%

Source: 1530 report submission for each year as restated.



As shown in the following table, all employee groups have increased since 2012/13. The increase in teacher staffing of 16.48% is due to the restoration of the collective agreement language regarding class size. The ongoing increase in CUPE staffing of 19.87% is principally due to the increased education assistant staffing (up 46.65%) required to support the increased enrolment of students with special needs. Principals have increased to support the needs in schools and other professionals have increased to support district operations in human resources, communications, finance and information technology (19.79%).

	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	% change vs 12/13	2019/20 with CEF FTE	% change vs 12/13
	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE			
MRTA	813.40	771.95	777.75	800.46	819.24	822.75	827.20	843.13	3.66%	947.45	16.48%
CUPE	608.49	609.56	583.55	605.53	631.26	637.71	666.02	726.09	19.33%	729.38	19.87%
Principals/VPs / Other Professionals	86.10	84.00	80.68	82.84	89.68	85.40	93.14	102.14	18.63%	103.14	19.79%
Trustees	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	0.00%	7.00	0.00%
Total	1,514.99	1,472.51	1,448.98	1,495.83	1,547.18	1,552.86	1,593.35	1,678.36	10.78%	1,786.97	17.95%

Source: 1530 report submission for each year as restated.

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.

	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2019/20 with CEF	% change vs 12/13
	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE		
Teachers	17.66	18.52	18.79	18.95	18.69	18.78	18.84	18.81	16.70	-5.44%
Principals/VPs - Admin	335.74	339.57	363.37	369.20	341.90	360.99	336.62	315.34	304.82	-9.21%
Principals/VPs - Teaching	1,079.48	1,201.34	1,340.37	1,375.52	1,503.33	1,365.89	1,341.62	1,141.72	1,304.82	20.88%
Other Professionals	478.89	476.53	470.32	469.25	420.98	469.39	421.33	395.10	385.29	-19.55%
Education Assistants	50.35	48.74	47.69	46.81	44.53	44.19	41.51	37.11	37.11	-26.30%
Support Staff	44.46	45.21	48.28	49.18	48.71	48.87	48.84	47.74	47.26	6.30%
Trustees	2,052.39	2,042.29	2,049.24	2,125.97	2,147.62	2,165.91	2,184.92	2,218.19	2,218.19	8.08%
Total	9.48	9.71	9.90	9.95	9.72	9.76	9.60	9.25	8.69	

The staff-to-student ratio has improved modestly during the period but the changes have not been equal across employee groups.

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

- **Teachers** (down 5.44%)
- **Other Professionals** (down 19.55%)
- **Education Assistants** (down 26.30%) This substantial improvement is mainly due to the increased number of education assistants employed to support students with special needs.
- **Principals and Vice-Principals** (down 9.21% in admin component and up 20.88% in teaching component)

Staff-to-student ratios have not improved for the following positions:

- **Support Staff** (up 6.30%)

The average class size in the Maple Ridge - Pitt Meadows school district decreased from 21.78 in 2012/13 to 21.62 in 2019/20 principally owing to the addition of the teacher staffing supported by the Classroom Enhancement Fund.

AVERAGE CLASS SIZE	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
Province of BC	22.20	22.38	22.45	22.73	21.73	20.63	20.98	20.98
Maple Ridge - Pitt Meadows School District	21.78	22.23	23.08	23.65	23.68	21.58	21.62	21.62

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
Amended Budget	For 2020/21, boards must prepare, have adopted by bylaw and submit to the Ministry of Education an amended (final) budget on or before February 28, 2021.
Annual Budget	For 2020/21, boards must prepare a preliminary budget and have it adopted by bylaw on or before June 30, 2020 as per section 113 of the School Act (Adoption of Budget), and submitted to the ministry by this date.
ASW	Aboriginal Support Worker
BCPSEA	British Columbia Public School Employers' Association
BCSTA	British Columbia School Trustees' Association
BCTF	British Columbia Teachers' Federation
Capital Fund	The capital fund includes capital expenditures related to facilities (purchases and enhancements) and equipment (purchases) that are funded by Ministry of Education capital grants, operating funds, and special purpose funds.
Casual Employee	Individuals who substitute for regular continuing staff other than teachers.
CCW	Child Care Worker
CEF	Classroom Enhancement Fund
CEO	Chief Executive Officer
CFO	Chief Financial Officer
Community LINK	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
Curriculum and Learning Support Fund	The Curriculum and Learning Support Fund is provided to assist boards of education as they implement the new curriculum.
DPAC	District Parent Advisory Committee
EA	Education Assistant
EDI	The Early Years Development Instrument (EDI) is a short questionnaire completed by kindergarten teachers across Canada and internationally which measures children's ability to meet age appropriate developmental expectations.



Education Assistants	Education assistants, teacher assistants and child care workers.
EHB	Extended Health Benefits
EHT	Employer Health Tax
EI	Employment Insurance
ELL	English Language Learners
Enrolment Count	School district submission of enrolment information to the Ministry of Education. 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.
FSL	French as a Second Language
FTE	Full Time Equivalent
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.
MDI	The Middle Years Development Instrument (MDI) is a self-report questionnaire completed by children in Grade 4 and Grade 7. It asks them how they think and feel about their experiences both inside and outside of school.
MOE	Ministry of Education
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
NGN	Next Generation Network
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 operations, maintenance and transportation.



Operating Grant	The Operating Grant represents the amount of operating funding allocated by the Ministry of Education 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.
Preliminary Budget	For 2019/20, boards must prepare, adopt by bylaw and submit to the Ministry of Education an annual (preliminary) budget on or before June 30, 2019 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, and directors of instruction).
PSAB	Public Sector Accounting Standards
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.
SD42	The Maple Ridge - Pitt Meadows School District
SLP	Speech and Language Pathologist
SEL	Social Emotional Learning
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 other sources that have restrictions on how they may be spent (e.g. Classroom Enhancement Fund, Annual Facilities Grant, Community LINK, Ready Set Learn and School Generated Funds).
SPF	Special Purpose Funds
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
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).
VOIP	Voice Over IP telephony
YMPE	Yearly Maximum Pensionable Earnings
YMIE	Yearly Maximum Insurable Earnings
YES Fund	Youth Education Support Fund







Maple Ridge - Pitt Meadows School District No. 42

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