



PROPOSED PRELIMINARY BUDGET 2021/22

APRIL 14, 2021

PROPOSED PRELIMINARY BUDGET 2021/22
MAPLE RIDGE - PITT MEADOWS SCHOOL DISTRICT NO. 42

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





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**ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL**

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 2020-2021.

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



A handwritten signature in black ink, reading 'Claire Hertz'.

**Claire Hertz, SFO
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 continue to find ourselves in an unusual and challenging time. In building the 2020/21 budget, we sought to think ahead and strategically build systems that both meet the needs of our school communities and mitigate the impact of external challenges. Because of the ongoing uncertainty in our new landscape, we must continue along this path as a part of the 2021/22 budget process.

The 2021/22 budget process must again respond to the ongoing increase in enrolment at the elementary level, a reduction in provincial funding, a reduction of international education revenue precipitated by a global health crisis, and the continued reorientation of school district services in response to COVID-19.

In preparing the 2021/22 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 social, emotional and learning needs of our learners. We also know that we must continue to invest in proactive, early intervention measures to address individual student needs 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 2021/22 Proposed Preliminary Budget. We welcome and look forward to your feedback on the Proposed Preliminary Budget for 2021/22.

BOARD *of* EDUCATION

SCHOOL DISTRICT NO.42



KORLEEN CARRERAS
CHAIRPERSON



ELAINE YAMAMOTO
VICE-CHAIRPERSON



KIM DUMORE
TRUSTEE



COLETTE TRUDEAU
TRUSTEE



KATHLEEN SULLIVAN
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TRUSTEE



MIKE MURRAY
TRUSTEE



HARRY DHILLON
SUPERINTENDENT / CEO



FLAVIA COUGHLAN
SECRETARY TREASURER / CFO



BUDGET OVERVIEW

School District No. 42 meets the learning needs of over 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, six secondary schools and two alternate schools. It also provides a variety of certificate programs and relevant, quality, life-long learning opportunities through Ridge Meadows College and Continuing Education.

All decisions made by 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 \$1.74 million will have to be addressed in 2021/22. This is estimated to be followed by budget funding shortfalls of approximately \$1.43 million for 2022/23, \$0.58 million for 2023/24, and \$1.22 million for 2024/25.

The school district operates under authority of the School Act of British Columbia as a corporation and receives over 90% of revenue from the B.C. 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 for the 2021/22 fiscal year (July 1, 2021 - June 30, 2022) and submit it to the Ministry of Education by June 30, 2021. 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.

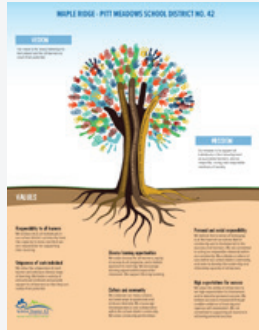
OPERATING FUND: The operating fund includes operating grants and other revenues used to fund instructional programs, school and district administration, facilities operations, maintenance, and transportation.

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.

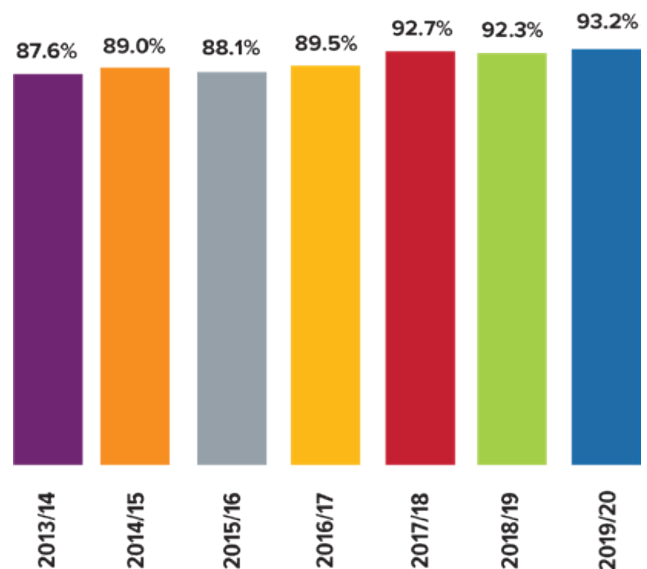
The board-approved budget supports the specific strategic goals identified in operational plans and school growth plans. Specifically, the board has made allocations that support collaborative teaching, safe and caring schools, social emotional learning, curriculum implementation, early learning, literacy, 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 B.C. students for the 2019/20 school year was 93.2% - 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 place us as one of the top districts in the province with a graduating class in excess of 1,000 students.

Six years ago, in 2014/2015, the school district overall six year completion rate was 89.0%. 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 2.4% 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 5.9%.

2019/20 6-YEAR GRADUATION RATES BC STUDENTS



* 2019/20 provincial average **89.6%**

BUDGET PROCESS

Wednesday, January 27, 2021	BOARD MEETING <ul style="list-style-type: none"> Presentation and approval of the Proposed Budget Process/Timeline.
Wednesday, January 27, 2021	BUDGET COMMITTEE OF THE WHOLE <ul style="list-style-type: none"> Partner groups presentation of impact on budget-driven changes implemented as part of the 2020/21 Preliminary Budget.
Wednesday, February 17, 2021	BOARD MEETING <ul style="list-style-type: none"> Presentation of projected enrolment for 2021/22, 2022/23, 2023/24, 2024/25.
Wednesday, February 17, 2021	BOARD MEETING <ul style="list-style-type: none"> Presentation and board approval of the 2020/21 Amended Annual Budget.
Wednesday, March 31, 2021	BUDGET COMMITTEE OF THE WHOLE <ul style="list-style-type: none"> Presentation of the 2021/22 preliminary budget estimates to partner groups
Wednesday, April 7, 2021	BUDGET COMMITTEE OF THE WHOLE <ul style="list-style-type: none"> Partner groups individual presentations to the board of the 2021/22 budget considerations.
Wednesday, April 14, 2021	BOARD MEETING <ul style="list-style-type: none"> Presentation of the Proposed 2021/22 Preliminary Budget.
Thursday, April 15 - Thursday, April 29, 2021	ONLINE BUDGET SURVEY <ul style="list-style-type: none"> Take the survey at https://letstalksd42.ca/2021-22-budget-process
Wednesday, April 20, 2021	PROVINCIAL BUDGET 2021 IS ANNOUNCED
Wednesday, April 28, 2021	BUDGET COMMITTEE OF THE WHOLE <ul style="list-style-type: none"> Public and partner group input on the Proposed 2021/22 Preliminary Budget.
Wednesday, May 5, 2021	BOARD MEETING <ul style="list-style-type: none"> Approval of 2021/22 Budget Balancing Proposals
Wednesday, June 16, 2021	BOARD MEETING <ul style="list-style-type: none"> Adoption of 2021/22 Preliminary Budget.

Individuals who wish to present their views on the Proposed Preliminary Budget at the April 28, 2021 Budget Committee-of-the-Whole meeting will need to register at budget@sd42.ca no later than April 26, 2021.

Please send written submissions no later than two (2) working days before the meeting. You may send your submissions through email budget@sd42.ca.

Individuals who wish to share their views on the Proposed Preliminary Budget are invited to participate in the online budget survey opened from April 15, 2021 to April 29, 2021.

Please note: All submissions to the board are considered public documents. The board, therefore, reserves the right to make any submissions available to public and to place them on the district website.



Take the survey at <https://letstalksd42.ca/2021-22-budget-process>

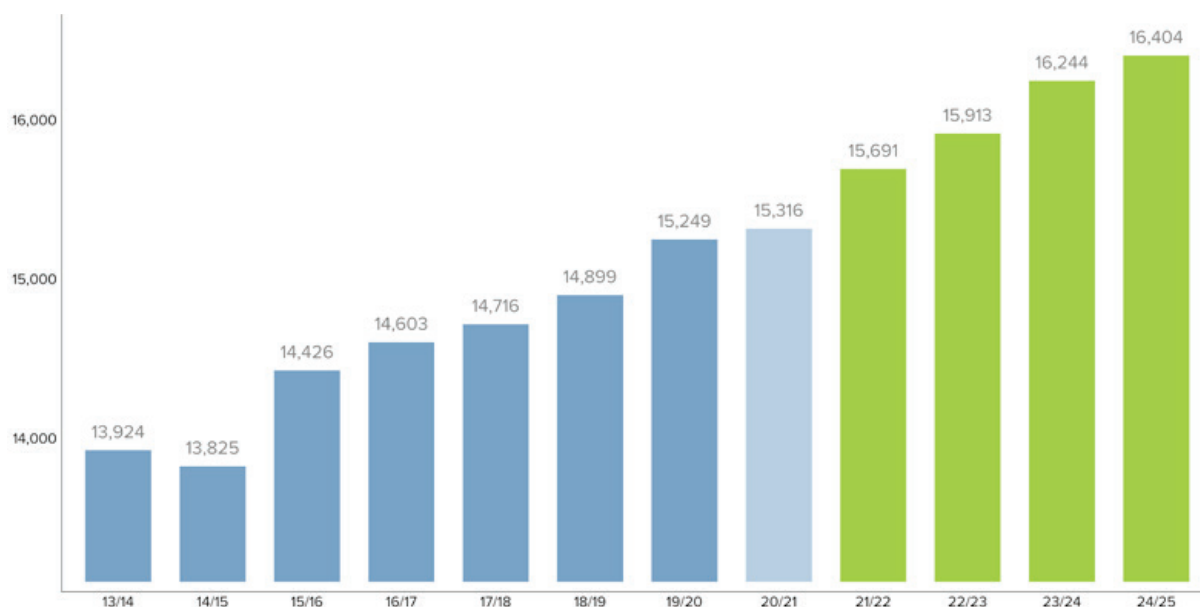


Download the budget document at:
<https://www.sd42.ca/board-of-education/budget-process/2021-budget-process/>



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 non-graduated adult learners) for 2013/14 to 2019/20, actual enrolment for September and estimated February and May for 2020/21, and forecasted enrolment for 2021/22, 2022/23, 2023/24, and 2024/25.



STAFFING

Since 2013/14, total operating staffing in the Maple Ridge – Pitt Meadows School District has increased by approximately 249 FTE. Also, there are an additional 122 FTE positions funded from the Classroom Enhancement Fund (CEF).

While teaching staff, principals/vice-principals, other professionals, 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. In recent years all categories of staffing have increased to support the operations of the district.

	2013/14 FTE	2014/15 FTE	2015/16 FTE	2016/17 FTE	2017/18 FTE	2018/19 FTE	2019/20 FTE	2020/21 FTE	2020/21 with CEF	2020/21 Student to staff ratio
Teachers	771.95	763.35	785.46	804.24	807.15	811.60	825.53	834.36	951.92	16.21
Principals/VPs - Admin	42.10	39.48	40.31	43.97	42.00	45.44	49.24	48.72	48.72	316.67
Principals/VPs - Teaching	11.90	10.70	10.82	10.00	11.10	11.40	13.60	14.20	14.20	1,086.48
Other Professionals	30.00	30.50	31.71	35.71	32.30	36.30	39.30	40.30	41.30	373.56
Education Assistants	293.34	300.81	317.91	337.60	343.08	368.43	418.43	446.91	446.91	34.52
Support Staff	316.22	297.14	302.62	308.66	310.23	313.18	325.26	329.99	333.28	46.29
Trustees	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	2,203.99
Total	1,472.51	1,448.98	1,495.83	1,547.18	1,552.86	1,593.35	1,678.36	1,721.48	1,843.33	8.37
Student to Staff Ratio	9.71	9.90	9.95	9.72	9.76	9.60	9.29	8.96	8.37	

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. 2016/17 to 2020/21 FTEs have been restated to reflect ongoing allocations only.



SUMMARY: PRELIMINARY OPERATING BUDGET 2021/22

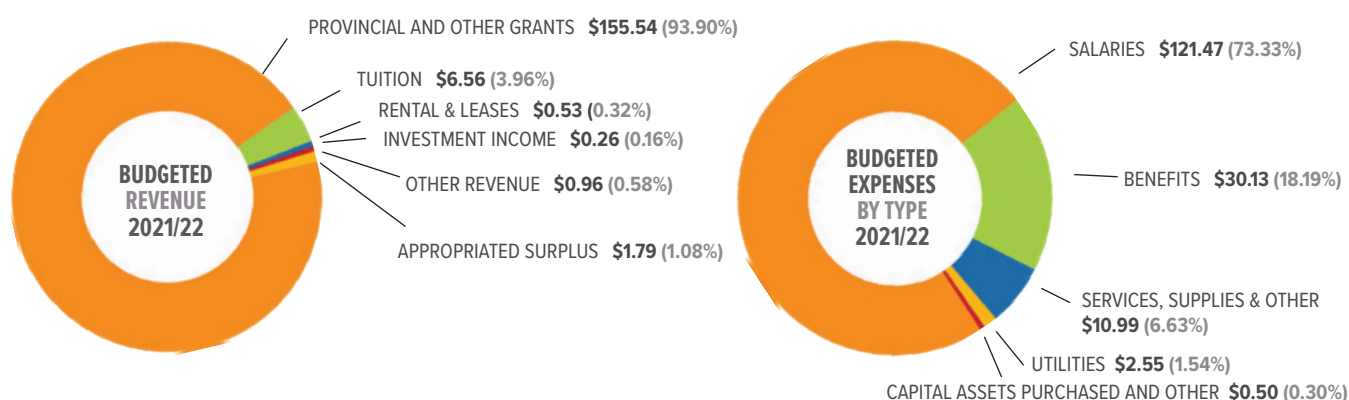
The operating fund includes operating grants and other revenues used to fund instructional programs, school and district administration, facilities operations, maintenance, and transportation.

The following table summarizes revenue and expenses by object for the Operating Fund: actual for 2019/20 and budgeted for fiscal years 2020/21 - 2024/25.

(\$millions)	2019/20 ACTUAL	2020/21 BUDGET	2021/22 BUDGET	2022/23 BUDGET	2023/24 BUDGET	2024/25 BUDGET
Revenues						
Provincial Grants - Ministry of Education	145.49	149.90	155.27	158.57	163.16	166.43
Provincial Grants - Other	0.33	0.26	0.23	0.23	0.23	0.23
Federal Grants	0.17	0.01	0.04	0.04	0.04	0.04
Tuition	9.10	4.38	6.56	8.17	9.69	10.27
Other Revenue	0.84	0.78	0.96	0.91	0.91	0.91
Rentals and Leases	0.64	0.55	0.53	0.63	0.63	0.63
Investment Income	0.63	0.33	0.26	0.26	0.26	0.26
Total Revenue	157.20	156.21	163.85	168.81	174.92	178.77
Expenses						
Salaries and Benefits	139.93	146.80	151.60	155.22	159.64	163.63
Services and Supplies	12.28	14.28	13.54	13.58	14.35	14.85
Total Expenses	152.21	161.08	165.14	168.80	173.99	178.48
Capital Purchases and Other	2.13	2.64	0.50	1.51	1.51	1.51
Surplus (Deficit) for the year	2.86	(7.51)	(1.79)	(1.50)	(0.58)	(1.22)
Accumulated Surplus (Deficit), beginning of year	4.65	7.51	-	-	-	-
Use of Prior Year Appropriated Surplus			1.79	-		
Accumulated Surplus (Deficit), end of year	7.51	(0.00)	0.00	(1.50)	(0.58)	(1.22)

Source: 2019/20 Annual Audited Financial Statements and 2020/21 Amended Annual Budget.

School District No. 42 (Maple Ridge - Pitt Meadows) is estimating to receive 93.90% of its operating revenue from province and other grants, 3.96% from tuition, 1.08% from prior year appropriated surplus, and 1.06% from other sources. The proposed operating budget for 2021/22 is allocated to be spent on salaries and benefits (91.52%); services, supplies and other (6.63%); utilities (1.54%); and capital assets purchased and other (0.30%).



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)	2021/22	2022/23	2023/24	2024/25
Incremental Cost Increases				
Changes in Salaries and Benefits				
Salary and benefit changes (excluding labour settlement)	(0.69)	(0.34)	(0.34)	(0.34)
Labour settlement cost	(2.69)			
Other benefit cost changes	(0.41)	(0.56)	(0.56)	(0.56)
Services, Supplies & Utilities	(0.09)	(0.25)	(0.25)	(0.25)
New School Operating Costs				(0.58)
	(3.88)	(1.15)	(1.15)	(1.73)
Enrolment Driven Changes	3.22	0.41	0.61	0.29
Ministry of Education Funding Changes	1.93			
Revenue and Expense Changes				
Impact of previous year's budget	(1.93)	(0.20)		
International education				0.22
Other ongoing revenue and expenses	(0.05)			
	(1.98)	(0.20)	-	0.22
Total Projected Surplus / (Shortfall) Before One-time Items	(0.71)	(0.94)	(0.54)	(1.22)
One-Time Revenue and Expenditures				
International education	(1.32)	(0.56)	(0.04)	
One-time revenue and expenses	0.29	(0.29)		
Total Projected Surplus / (Shortfall)	(1.74)	(1.79)	(0.58)	(1.22)
2020/21 Available Surplus and Contingency Reserve	1.79	(0.34)		
Total Projected Surplus / (Shortfall)	0.05	(2.13)	(0.58)	(1.22)
Proposed Ongoing Budget Changes	0.51			
Proposed One-Time Budget Changes	(0.56)	0.63		
Total Projected Surplus / (Shortfall)	-	(1.50)	(0.58)	(1.22)

BUDGET CHANGES 2021/22

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 Proposed 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.

**ONGOING PRELIMINARY BUDGET CHANGES 2021/22**

Support for School Growth Plans	
Educational Leadership - French Immersion and French Second Language	10,916
Educational Leadership - Elementary Administration Staffing	(21,832)
	(10,916)
Support for Operational Plans	
Human Resources Staff	(80,115)
Human Resources Services	(60,000)
Reallocation of Existing Budgets	83,845
Facilities - Operational Savings	98,053
Other Operational Savings	
Education Leadership	94,779
Business Operations and Governance	62,074
Secondary School Supplies	27,505
	226,141
Transportation	
Regular Student Transportation	297,950
Total Ongoing Changes	513,175

ONE-TIME PRELIMINARY BUDGET CHANGES 2021/22

COVID-19 Response	
Health and Safety	(104,500)
Enhanced Cleaning and Ventilation	(450,481)
	(554,981)
Support for School Growth Plans	
Literacy	(276,705)
Numeracy	(20,000)
Safe & Caring Schools	
Riverside Program	(155,143)
School Based Staffing	(280,987)
Anti-Racism	(94,688)
Early Learning	(62,346)
School Clerical Allocations	(16,821)
Reallocation of Existing Budgets	289,376
	(617,314)

ONE-TIME PRELIMINARY BUDGET CHANGES 2021/22

Support for Operational Plans	
Indigenous Education	(60,000)
International Education	
Vice Principal - International and English Language Learners	(142,528)
Helping Teacher - ELL	45,341
Human Resources	
Health and Safety Staff - Disability Management Administrator	(84,056)
Health and Safety Staff- HR Assistant	(80,115)
Health and Safety Staff -HR Manager, Projects	52,486
HR Services - Personal Growth Plans	(25,000)
HR Services - Principal/Vice-Principal Mentorship	(10,000)
HR - Operational Savings	21,174
Information Technology	
IT Capital Plan	827,039
Operational Savings	6,685
Facilities	
Equipment Replacement Plan	44,396
Vehicles Replacement Plan	134,477
Operational Savings	83,990
Other Operational Savings	
Education Leadership	82,432
Business Operations and Governance	30,900
	927,221
Learning Services	
Collaborative Teaching	(1,224,372)
Summer Assessments	(22,745)
Reallocation of Existing Budgets	1,224,372
	(22,745)
Transportation	
Regular Student Transportation	(297,950)
Use of Appropriated Surplus and Contingency Reserve	
	1,794,614
Total One-time Budget Changes	1,228,845
Total Proposed Budget Changes	1,742,020

SUMMARY: SPECIAL PURPOSE FUNDS BUDGET 2021/22

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 2021/22 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)	2019/20 ACTUAL	2020/21 BUDGET	2021/22 BUDGET	2022/23 BUDGET	2023/24 BUDGET	2024/25 BUDGET
Deferred Revenue, beginning of year	(2.38)	(1.38)	(0.26)	(0.26)	(0.26)	(0.26)
Received Contributions						
Provincial Grants - Ministry of Education	(15.14)	(22.05)	(13.28)	(13.28)	(13.28)	(13.28)
Other	(3.55)	(4.48)	(4.58)	(4.58)	(4.58)	(4.58)
Total Contributions Received	(18.69)	(26.53)	(17.86)	(17.86)	(17.86)	(17.86)
Less: Allocated to Revenue or Recovered by MOE	19.69	27.65	17.86	17.86	17.86	17.86
Deferred Revenue, end of year	(1.38)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)
Allocated to Revenue						
Provincial Grants	15.32	22.20	13.28	13.28	13.28	13.28
Other Revenue	3.82	5.43	4.58	4.58	4.58	4.58
Total Allocated to Revenue	19.14	27.63	17.86	17.86	17.86	17.86
Expenses						
Salaries and Benefits	12.96	18.06	12.78	12.78	12.78	12.78
Service and Supplies	4.80	6.82	4.77	4.77	4.77	4.77
Total Expenses	17.76	24.88	17.55	17.55	17.55	17.55
Capital Purchases and Other	1.38	2.75	0.31	0.31	0.31	0.31
Total Expenses and Capital Purchases	19.14	27.63	17.86	17.86	17.86	17.86
Net Revenue (Expense)	-	-	-	-	-	-



Classroom Enhancement Fund

For 2021/22, the Maple Ridge - Pitt Meadows School District has been provided with a preliminary CEF allocation of \$11.11 million, sufficient to fund an estimated 98.86 FTE teachers and overhead costs of \$0.73 million. It is estimated that an additional \$4.36 million will be required in order to fund the 140.27 FTE teachers needed to fulfill the collective agreement obligations funded under CEF.

USE OF CLASSROOM ENHANCEMENT FUND 2021/22		
	FTE	BUDGET
Classroom Enhancement Fund Grant		11,105,831
Estimated Additional Funding Required		4,358,956
Preliminary Staffing Plan	140.27	(14,737,978)
Additional New Teacher Supports		(354,942)
Educational Leadership	1.50	(221,945)
Human Resources Support	0.74	(44,030)
Facilities & Other Implementation Costs	1.55	(105,892)
Total Classroom Enhancement Fund	144.06	-

Annual Facilities Grant

For 2021/22, 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 annual facilities grant spending plan for 2021/22 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	60,000
Various schools	Interior painting	50,000
Various schools	Flooring	100,000
Various schools	Wall carpet removal	50,000
Various schools	Facilities upgrades	189,176
Blue Mountain Elementary	Exterior painting	29,780
Total Special Purpose Fund AFG		\$517,500
Riverside Centre	Facilities improvement	100,000
Garibaldi Secondary	Exterior painting and unit heater replacement	448,320
Samuel Robertson Technical	Portables upgrade	160,000
Davie Jones Elementary	Fire panel replacement	15,000
Thomas Haney Secondary, Laity View Elementary	Roofing	902,000
Various schools	Exterior painting	161,616
Maple Ridge Elementary	Skylight replacement	19,000
Westview Secondary	HVAC optimization	60,000
Various schools	Paving	110,400
Various schools	Asbestos abatement	50,000
Total Capital AFG		\$2,026,336

SUMMARY: CAPITAL FUND BUDGET 2021/22

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)	2019/20 ACTUAL	2020/21 BUDGET	2021/22 BUDGET	2022/23 BUDGET	2023/24 BUDGET	2024/25 BUDGET
Capital Surplus (Deficit), beginning of year	77.44	87.56	88.97	85.76	83.76	81.86
Revenues						
Provincial Grants - Ministry of Education	5.41	-				
School Site Acquisition Fees	4.96	0.16				
Investment Income	0.14	0.07	0.04	0.04	0.04	0.04
Other Revenue	0.24	-				
Loss on Disposal of Tangible Capital Assets	-	-				
Amortization of Deferred Capital Revenue	6.00	6.45	6.56	6.57	6.59	7.37
Total Revenue	16.75	6.68	6.60	6.61	6.63	7.41
Expenses						
Amortization of Tangible Capital Assets	(10.16)	(10.66)	(10.62)	(10.43)	(10.35)	(11.02)
Capital Lease Interest						
Total Expenses	(10.16)	(10.66)	(10.62)	(10.43)	(10.35)	(11.02)
Net Transfers (to) from other funds						
Tangible Capital Assets Purchased	3.30	5.36	0.78	0.78	0.78	0.78
Local Capital	0.23	0.03	0.03	1.04	1.04	1.04
Total Net Transfers	3.53	5.39	0.81	1.82	1.82	1.82
Total Capital Surplus (Deficit) for the year	10.12	1.41	(3.21)	(2.00)	(1.90)	(1.79)
Capital Surplus (Deficit), end of year	87.56	88.97	85.76	83.76	81.86	80.07

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 2021-2026 Capital Plan submission.

Facility Name	Project Description	Estimated Project Value	Amount Funded by Others	Local Funding	2021/22 Budget	2022/23 Budget	2023/24 Budget	2024/25 Budget
(\$ millions)								
Eric Langton Elementary	Seismic upgrade and addition	28.70	28.70		0.18	1.50	8.50	18.52
Pitt Meadows Secondary	Seismic upgrade	30.80	30.80		1.50	2.50	9.50	17.30
Davie Jones Elementary	Childcare new building	2.13	2.13		1.81			
Glenwood Elementary	Interior renovations - washroom upgrade	0.52	0.52		0.52			
Harry Hooge Elementary	Exterior wall systems - window upgrades	0.31	0.31		0.31			
Total		\$62.46	\$62.46	-	\$4.32	\$4.00	\$18.00	\$35.82



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 2020/21, the board approved the use of local capital to fund various projects as identified below. It is proposed that \$1.67 million from the local capital reserve fund be used to fund one-time IT staffing and infrastructure refresh (\$1.50 million) and the facilities equipment and vehicles purchases for 2021/22 (\$0.17 million).

Local Capital Budget Summary

(\$ millions)	2020/21 Budget	2020/21 Estimated Spending	2021/22 Budget	Total Local Capital Allocations
Uses of Local Capital				
Emergency preparedness	0.03	(0.03)		-
Energy management plan	0.61	(0.61)		-
New elementary school	0.84	(0.84)		-
New classrooms setup	0.98	(0.98)		-
MRSS Annex reconfiguration	0.29	(0.29)		-
Parent Portal upgrade	0.07	(0.07)		-
Boardroom setup for online meetings	0.02	(0.02)		-
IT Staffing and infrastructure refresh			1.50	
Facilities equipment and vehicles	-	-	0.17	-
Total Uses of Local Capital	2.84	(2.84)	1.67	1.67
Childcare capital	0.06	-	0.03	0.09
Contingency reserve for local capital	3.14	-	(1.67)	1.47
Total Local Capital	6.04	(2.84)	0.03	3.23

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 \$4.70 million). The current balance of \$3.39 million (\$3.14 million local capital and \$0.25 million operating) equates to 2.17% of operating expenditures. After the proposed use of \$1.67 million of the contingency reserve for local capital and \$0.25 million of the contingency reserve for operating, the estimated balance of the contingency reserve for local capital will be \$1.47 million, and it represents approximately 0.93% of operating expenditures.



Executive Summary



Organizational Section



Financial Section



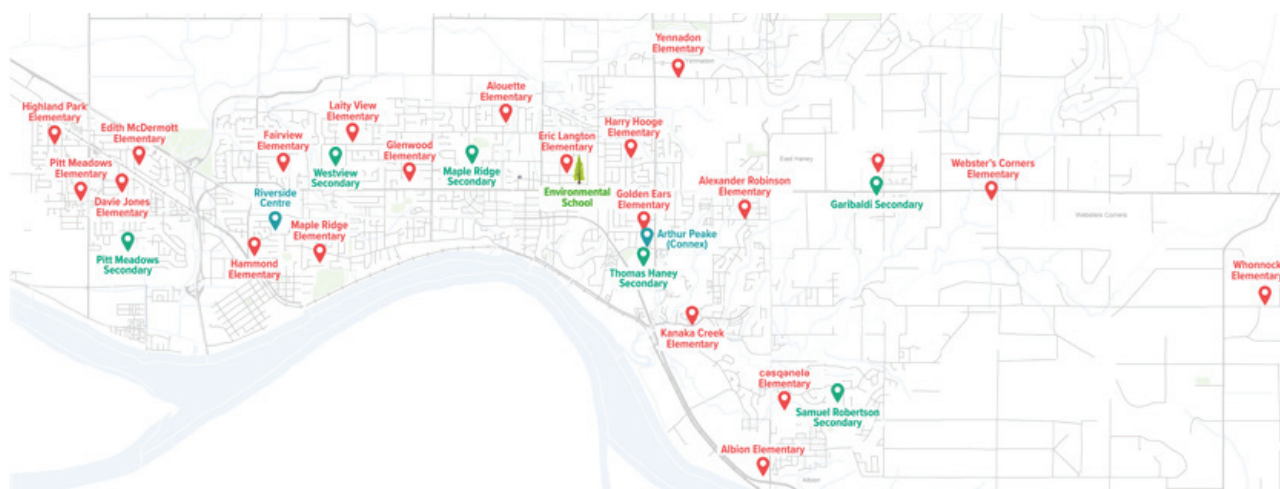
Informational Section

ORGANIZATIONAL SECTION



DISTRICT OVERVIEW

School District No. 42 meets the learning needs of over 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 \$1.74 million will have to be addressed in 2021/22. This is estimated to be followed by budget funding shortfalls of approximately \$1.43 million for 2022/23, \$0.58 million for 2023/24, and \$1.22 million for 2024/25.

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, 2021. The Maple Ridge – Pitt Meadows School District developed a proposed 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



Harry Dhillon
Superintendent/CEO



Flavia Coughlan
Secretary Treasurer/CFO

SENIOR LEADERSHIP



Shannon Derinzy
Deputy Superintendent



Jovo Bikic
Assistant Superintendent



Ken Cober
Assistant Superintendent



Michael Scarcella
Director Learning Services



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 Plan

In March 2020, after the adoption of the departmental operational plans, regular school district operations were suspended, and operational focus shifted to managing the COVID-19 pandemic district emergency response.

For the duration of the pandemic 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.

For the duration of the pandemic, the board and the school district's leadership team will:

- ☐ Ensure continuity of board operations during the pandemic
- ☐ Advocate for sufficient resources to support the implementation of the school district's COVID-19 health and safety plan
- ☐ Support the provincial COVID-19 response
- ☐ Ensure continuity of instruction during the pandemic
- ☐ Ensure school district facilities meet the health and safety standards in place during the pandemic
- ☐ Ensure continuity of business and board operations during the pandemic
- ☐ Support the school district's COVID-19 response by developing and implementing COVID-19 pandemic response plans and Health and Safety Plans

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 the BC School Trustees Association (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 learning by aligning our practices, resources, staffing, supports, and initiatives
- ☐ Continue to adopt innovative and effective district-wide assessment and reporting practices
- ☐ Identify and increase opportunities for students to engage in inclusive, innovative, purposeful, and personalized educational programs as outlined in the curriculum
- ☐ Implement and extend the district-wide literacy plan
- ☐ Facilitate and support the success of all Indigenous learners by embracing the Truth and Reconciliation Commission Calls to Action
- ☐ Ensure that all learners, regardless of ethnicity, sexual orientation, gender identity, ability, culture, religion, and family status have a voice and see themselves in our schools and our curriculum
- ☐ Promote cultures of caring and belonging through our district-wide approach to Social Emotional Learning (SEL) aligned with the Core Competencies through a universal, targeted, and intensive approach
- ☐ Create opportunities that support mentoring, staff development, and succession planning across the organization
- ☐ Identify opportunities, implement practices, and design strategic communications that build value and efficacy for individuals and groups
- ☐ Ensure that the use of school district facilities is optimized and that the educational programs of choice offered meet the needs of our learners
- ☐ Ensure that the strategic and operational planning process of the school district is aligned with the Ministry of Education Framework for Enhancing Student Learning Policy



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 resources (people, time, and budget) in a fiscally responsible manner and support the achievement of the Board's strategic objectives
- ☐ 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
- ☐ 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
- ☐ Ensure business continuity through effective risk management, succession planning, strategic recruitment, retention, and professional development
- ☐ Support our community of learners through effective communication that enables good decision making
- ☐ Effectively support the governance function of the Board of Education
- ☐ 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
- ☐ Develop and implement succession planning models to support continuity of key positions within the organization
- ☐ Promote joint initiatives, agreements, and collaborative problem-solving with local and provincial partner groups
- ☐ Prepare for and facilitate the school district's bargaining initiatives with the partner groups and effectively represent the school district perspective at the provincial level
- ☐ Continue to promote the health, safety, and well-being of our employees
- ☐ Foster leadership development, training, and mentorship throughout the school district
- ☐ Develop or revise and implement human resource related board policy and procedures
- ☐ Apply a continuous improvement culture within the HR department and maximize the utilization of technology to deliver human resource services
- ☐ Utilize human resource metrics to measure operational efficiency and effectiveness in order to plan for and support our school district's operational needs
- ☐ Continue to grow our human resource expertise within our HR department and our school district staff

Information Technology

- ☐ Ensure that the IT infrastructure is stable and reliable, supporting both education and business functions
- ☐ Ensure business continuity and continuity of instruction by developing and implementing IT continuity plans and disaster recovery plans and by implementing best practices for securing IT infrastructure and data
- ☐ Ensure that district IT service users fully adopt and utilize current information technology and systems
- ☐ Build capacity through targeted professional development and cross-training to develop and implement succession plans for critical positions
- ☐ Ensure that current information technology investments are fully utilized by staff
- ☐ Ensure that IT policies and investments are aligned with educational priorities and support innovative educational practices
- ☐ Support the implementation of effective and efficient information management practices and systems that better serve our staff, schools, parents, and students
- ☐ Continue to effectively represent the school district perspective to provincial partners on IT-related provincial initiatives

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	Big Ideas
SECONDARY SCHOOLS					
District Alternate					Community based on an ethic of care
Garibaldi Secondary					Middle years implementation; Career life education/connections; Creating connection during the pandemic
Maple Ridge Secondary					Focus on using proficiency scale at 8 and 9; Anti-racism; Focus on collaboration/collegial culture during the pandemic
Pitt Meadows Secondary					Learning in the quarter system; belonging for all during the pandemic
Samuel Robertson Technical					Create community during the pandemic
Thomas Haney Secondary					Careers and post-graduation; Care for mental health
Westview Secondary					Anti-racism; Promote engagement, place & purpose; Connection to school community
ELEMENTARY SCHOOLS					
Albion					Focus on wellbeing; Focus on reading and writing
Alexander Robinson					Focus on self-care; Focus on improving skills
Alouette					Focus on wellness during the pandemic; Focus on literacy (intermediate)
Blue Mountain					Focus on community during the pandemic; Focus on enjoyment of reading
c'usquela					Focus on relationships; Focus on reading
Davie Jones					Focus on creating community; Self-regulation during the pandemic; Self-regulated learners
Edith McDermott					Create community
Environmental School					Focus on community; Focus on integrating literacy into daily practice
Eric Langton					Focus on a culture of belonging; Focus on reading and writing
Fairview					Focus on creating community; focus on the joy of reading
Glenwood					Focus on community during the pandemic
Golden Ears					Focus on reading strategies with non-fiction books
Hammond					Fine arts to create community; Positive attitudes & increase competency
Harry Hooge					Focus on well-being
Highland Park					Sense of belonging & positive connections; Reading engagement
Kanaka Creek					Focus on connections; Focus on vulnerable students
Laity View					Focus on increasing empathy; Focus on reading for pleasure
Maple Ridge Elementary					Focus on adults & students; Focus on reading
Pitt Meadows Elementary					Mental health & wellbeing; Focus on reading
Webster's Corners					Focus on love of learning
Whonnock					Focus on belonging during the pandemic; Focus on reading comprehension
Yennadon					Focus on community during the pandemic; Focus on reading
CONTINUING EDUCATION					Alignment with redesigned curriculum
ABORIGINAL EDUCATION					Connection and belonging; Focus on transitions



BUDGET BACKGROUND

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

As required by the Ministry of Education and Canadian 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.

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.

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 \$4.70 million). The current balance of \$3.39 million (\$3.14 million local capital and \$0.25 million operating) equates to 2.17% of operating expenditures.

Budget Process

In accordance with the School Act, school districts in the province must approve a balanced budget and submit it to the Ministry of Education by June 30, 2021. 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*.

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

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

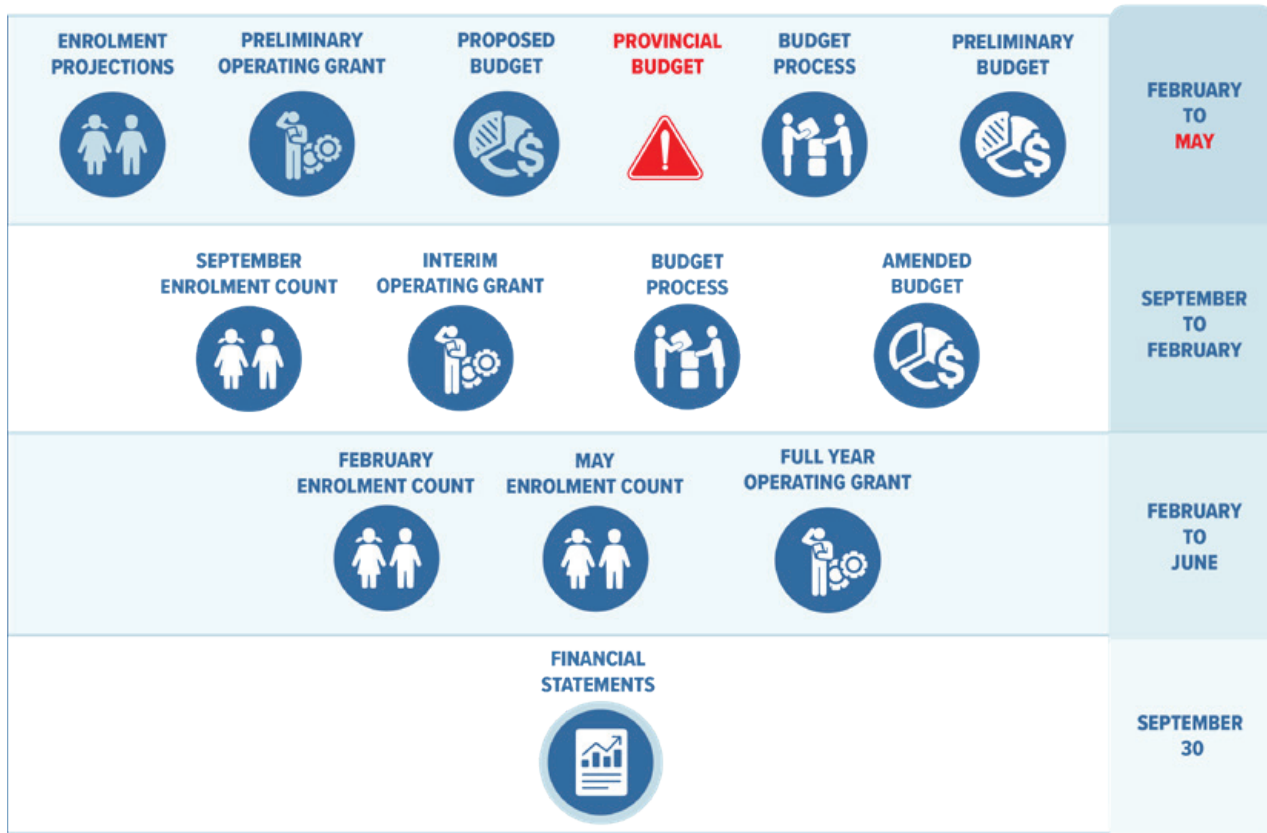
The budget is a “living” document. To this end, the board, through policy, intends to provide appropriate flexibility in budget management to enable management to maximize the use of fiscal resources while exercising effective budget control.

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

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

Wednesday, January 27, 2021	BOARD MEETING <ul style="list-style-type: none"> Presentation and approval of the Proposed Budget Process/Timeline.
Wednesday, January 27, 2021	BUDGET COMMITTEE OF THE WHOLE <ul style="list-style-type: none"> Partner groups presentation of impact on budget-driven changes implemented as part of the 2020/21 Preliminary Budget.
Wednesday, February 17, 2021	BOARD MEETING <ul style="list-style-type: none"> Presentation of projected enrolment for 2021/22, 2022/23, 2023/24, 2024/25.
Wednesday, February 17, 2021	BOARD MEETING <ul style="list-style-type: none"> Presentation and board approval of the 2020/21 Amended Annual Budget.
Wednesday, March 31, 2021	BUDGET COMMITTEE OF THE WHOLE <ul style="list-style-type: none"> Presentation of the 2021/22 preliminary budget estimates to partner groups
Wednesday, April 7, 2021	BUDGET COMMITTEE OF THE WHOLE <ul style="list-style-type: none"> Partner groups individual presentations to the board of the 2021/22 budget considerations.
Wednesday, April 14, 2021	BOARD MEETING <ul style="list-style-type: none"> Presentation of the Proposed 2021/22 Preliminary Budget.
Thursday, April 15 - Thursday, April 29, 2021	ONLINE BUDGET SURVEY <ul style="list-style-type: none"> Take the survey at https://letstalksd42.ca/2021-22-budget-process
Wednesday, April 20, 2021	PROVINCIAL BUDGET 2021 IS ANNOUNCED
Wednesday, April 28, 2021	BUDGET COMMITTEE OF THE WHOLE <ul style="list-style-type: none"> Public and partner group input on the Proposed 2021/22 Preliminary Budget.
Wednesday, May 5, 2021	BOARD MEETING <ul style="list-style-type: none"> Approval of 2021/22 Budget Balancing Proposals
Wednesday, June 16, 2021	BOARD MEETING <ul style="list-style-type: none"> Adoption of 2021/22 Preliminary Budget.

Individuals who wish to present their views on the Proposed Preliminary Budget at the April 28, 2021 Budget Committee-of-the-Whole meeting will need to register at budget@sd42.ca no later than April 26, 2021.

Please send written submissions no later than two (2) working days before the meeting. You may send your submissions through email budget@sd42.ca.

Individuals who wish to share their views on the Proposed Preliminary Budget are invited to participate in the online budget survey opened from April 15, 2021 to April 29, 2021.

Please note: All submissions to the board are considered public documents. The board, therefore, reserves the right to make any submissions available to public and to place them on the district website.



Take the survey at <https://letstalksd42.ca/2021-22-budget-process>



Executive Summary



Organizational Section



Financial Section



Informational Section

FINANCIAL SECTION

PROPOSED PRELIMINARY BUDGET 2021/22

This section includes the proposed preliminary (annual) budget for 2021/22, detailed information by fund for years 2017/18 to 2024/25, and the proposed preliminary budget changes for 2021/22.

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 2017/18 to 2019/20 and budgeted for 2020/21 to 2024/25.

(\$millions)	2017/18 ACTUAL	2018/19 ACTUAL	2019/20 ACTUAL	2020/21 BUDGET	2021/22 BUDGET	2022/23 BUDGET	2023/24 BUDGET	2024/25 BUDGET
Revenues								
Provincial Grants - Ministry of Education	143.73	151.01	166.21	172.10	168.55	171.85	176.44	179.71
Provincial Grants - Other	0.44	0.40	0.33	0.26	0.23	0.23	0.23	0.23
School Site Acquisition Fees	0.03	1.70	4.96	0.16	-	-	-	-
Federal Grants	0.25	0.28	0.17	0.01	0.04	0.04	0.04	0.04
Tuition	9.17	9.60	9.10	4.38	6.56	8.17	9.69	10.27
Other Revenue	5.83	5.82	4.87	6.21	5.54	5.49	5.49	5.49
Rentals and Leases	0.58	0.54	0.64	0.55	0.53	0.63	0.63	0.63
Investment Income	0.64	0.86	0.81	0.40	0.30	0.30	0.30	0.30
Amortization of Deferred Capital Contributions	5.38	5.48	6.00	6.45	6.56	6.57	6.59	7.37
Gain on Disposal of Tangible Capital Assets	-	(0.84)	-	-	-	-	-	-
Total Revenue	166.05	174.85	193.09	190.52	188.31	193.28	199.41	204.04
Expenses								
Salaries and Benefits	136.25	144.34	152.88	164.86	164.38	168.00	172.42	176.41
Services and Supplies	18.07	19.15	17.08	21.10	18.31	18.35	19.12	19.62
Amortization of Capital Assets	9.17	9.52	10.16	10.66	10.62	10.43	10.35	11.02
Total Expenses	163.49	173.01	180.12	196.62	193.31	196.78	201.89	207.05
Surplus (Deficit) for the year	2.56	1.84	12.97	(6.10)	(5.00)	(3.50)	(2.48)	(3.01)
Budgeted Use of Prior Year Surplus				7.51	1.79		1.50	0.58
Accumulated Surplus (Deficit), beginning of year	77.70	80.26	82.10	87.56	88.97	85.76	82.26	81.28
Surplus (Deficit) for the year	80.26	82.10	95.07	88.97	85.76	82.26	81.28	78.85

Source: 2017/18 - 2019/20 Annual Audited Financial Statements and 2020/21 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 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 2021/22, \$1.54 million of prior year surplus and \$0.25 million of operating contingency reserve is expected to be used to achieve a balanced operating budget; a deficit of \$3.24 million is projected for the capital fund. A detailed analysis by fund for 2021/22 to 2024/25 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 2021/22 Preliminary Operating Budget. In this section you will find:

- a summary of the 2021/22 operating base budget information;
- major assumptions made when building the 2021/22 base budget and the four-year projections;
- a summary of the 2021/22 revenue and expenditures by type and the projected 2021/22 operating budget balance;
- four-year operating budget projections for 2021/22 to 2024/25;
- and proposed ongoing and one-time budget changes for 2021/22.

The following table summarizes revenue and expense by object for the Operating Fund — actuals for years 2017/18 to 2019/20 and budgeted for 2020/21 to 2024/25.

(\$millions)	2017/18 ACTUAL	2018/19 ACTUAL	2019/20 ACTUAL	2020/21 BUDGET	2021/22 BUDGET	2022/23 BUDGET	2023/24 BUDGET	2024/25 BUDGET
Revenues								
Provincial Grants - Ministry of Education	131.13	136.26	145.49	149.90	155.27	158.57	163.16	166.43
Provincial Grants - Other	0.44	0.40	0.33	0.26	0.23	0.23	0.23	0.23
Federal Grants	0.25	0.28	0.17	0.01	0.04	0.04	0.04	0.04
Tuition	9.17	9.60	9.10	4.38	6.56	8.17	9.69	10.27
Other Revenue	0.85	0.84	0.84	0.78	0.96	0.91	0.91	0.91
Rentals and Leases	0.58	0.54	0.64	0.55	0.53	0.63	0.63	0.63
Investment Income	0.51	0.64	0.63	0.33	0.26	0.26	0.26	0.26
Total Revenue	142.93	148.56	157.20	156.21	163.85	168.81	174.92	178.77
Expenses								
Salaries and Benefits	124.80	131.52	139.93	146.80	151.60	155.22	159.64	163.63
Services and Supplies	12.87	13.29	12.28	14.28	13.54	13.58	14.35	14.85
Total Expenses	137.67	144.81	152.21	161.08	165.14	168.80	173.99	178.48
Capital Purchases and Other	6.09	3.45	2.13	2.64	0.50	1.51	1.51	1.51
Surplus (Deficit) for the year	(0.83)	0.30	2.86	(7.51)	(1.79)	(1.50)	(0.58)	(1.22)
Accumulated Surplus (Deficit), beginning of year	5.18	4.35	4.65	7.51	-	-	-	-
Use of Prior Year Appropriated Surplus					1.79	-		
Accumulated Surplus (Deficit), end of year	4.35	4.65	7.51	(0.00)	0.00	(1.50)	(0.58)	(1.22)

Source: 2017/18 - 2019/20 Annual Audited Financial Statements and 2020/21 Amended Annual Budget.

Operating Budget Estimates

The base operating budget reflects the estimated revenue and expenses for 2021/22. Revenue and expense estimates have been validated through a zero-based budget review process. The 2021/22 base budget reflects assumptions made for:

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

Operating Budget Assumptions

The operating budget estimates for 2021/22 to 2024/25 are based on the forecasts and assumptions that follow.

Enrolment

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

- K-12 enrolment is forecasted to increase by 328.25 FTE (15,062 FTE)
- Continuing Education is forecasted to remain unchanged (1.125 FTE)
- Alternate school enrolment is forecasted to decrease by 8 FTE (240 FTE)
- Distributed Learning enrolment is forecasted to increase by 6.96 FTE (32.78 FTE)
- Students with Special Needs enrolment is estimated to decrease by 1 FTE for Level 1 students (14 FTE), increase by 41 FTE for Level 2 students (836 FTE), and increase by 13 FTE for Level 3 students (316 FTE)
- English Language Learners enrolment is projected to increase by 47 FTE students (858 FTE)
- Indigenous Education student enrolment is estimated to increase by 14 FTE (1,328 FTE)
- Non-Graduated Adult enrolment is estimated to increase by 11.65 FTE (18.03 FTE)
- Graduated Adults enrolment is estimated to increase by 25.19 FTE (50.19 FTE)

International enrolment for 2021/22 is estimated to increase by 20 FTE at elementary (50 FTE) and to increase by 115 FTE at secondary (315 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 194 FTE (15,256 FTE)
- Students with Special Needs enrolment is estimated to increase by 1 FTE for Level 1 students (15 FTE), increase by 65 FTE for Level 2 students (901 FTE), and increase by 25 FTE for Level 3 students (341 FTE)
- English Language Learners enrolment is projected to remain unchanged (858 FTE)
- Indigenous Education student enrolment is estimated to increase by 13 FTE (1,341 FTE)
- All other enrolment is projected to remain unchanged

International enrolment for 2022/23 is expected to increase by 15 FTE at elementary (65 FTE) and by 60 FTE at secondary (375 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 331 FTE (15,587 FTE)
- Students with Special Needs enrolment is estimated to remain unchanged for Level 1 students (15 FTE), increase by 75 FTE for Level 2 students (976 FTE), and to increase by 30 FTE for Level 3 students (371 FTE)
- English Language Learners enrolment is projected to increase by 27 FTE students (885 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 increase by 10 FTE at elementary (75 FTE) and to increase by 65 FTE at secondary (440 FTE).

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

- K-12 enrolment is forecasted to increase by 160 FTE (15,747 FTE)
- Students with Special Needs enrolment is estimated to remain unchanged for Level 1 students (15 FTE), increase by 76 FTE for Level 2 students (1,052 FTE), and increase by 30 FTE for Level 3 students (401 FTE)
- English Language Learners enrolment is projected to increase by 31 FTE students (916 FTE)
- Indigenous Education student enrolment is estimated to increase by 14 FTE (1,368 FTE)
- All other enrolment is projected to remain unchanged

International enrolment for 2024/25 is expected to remain unchanged at elementary (75 FTE) and to increase by 35 FTE at secondary (475 FTE).

Operating Revenue

Operating Grant

Operating Grant calculations are based on the preliminary operating grants announced by the Ministry of Education on March 12, 2021.

In 2021/22, the Ministry of Education will be providing a total of \$5.76 billion in operating grants to boards of education. The table on the following page shows funding changes for 2021/22 for all enrolment counts and supplemental operating funding.

For 2021/22, the Ministry of Education has transferred the labour settlement grant into the operating block (2020/21 grant was \$4,173,875 and supported increase wage and benefit costs for all funds).

The impact of the 2021/22 Operating Grant formula changes is summarized in the following table:

OPERATING GRANT	
2020/21 Operating Grant	\$143,348,247
2021/22 Enrolment Changes	\$3,489,651
2020/21 Labour Settlement	\$3,660,875
2021/22 Labour Settlement	\$2,694,994
Estimated 2021/22 Operating Grant	\$153,193,767
Announced 2021/22 Operating Grant	\$153,096,305
Net Funding Shortfall	\$(97,462)

For 2022/23 to 2024/25, 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 \$3.30 million in 2022/23, \$4.59 million in 2023/24, and \$3.27 million in 2024/25.

Curriculum and Learning Support Fund

The Curriculum and Learning Support Fund is provided to assist districts with implementing initiatives as part of the new provincial curriculum. This \$4.98 million supplement is in place for 2021/22. Boards may consider ways to leverage these funds with other existing structures and initiatives to further the education programs and services in the school district. The Maple Ridge - Pitt Meadows School District will receive \$0.14 million for 2021/22 (\$0.13 million in 2020/21).

For 2022/23, 2023/24, and 2024/25, our assumption is that the supplement for the Curriculum and Learning Support Fund funding of \$0.14 million will continue to be provided for purposes specified by the province.

Other Ministry of Education Grants

In 2021/22, 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 2021/22	Funding Rate per FTE 2021/22	2021/22 Funding (\$)	Funding Change		
				Rate Change per FTE	Rate Change Total	Enrolment Change Total
Basic Allocation September						
Standard Schools	15,062.00	\$7,885	\$118,763,870	\$325	\$4,895,150	\$2,481,570
Continuing Education	1.13	\$7,885	\$8,871	\$325	\$366	-
Alternate Schools	240.00	\$7,885	\$1,892,400	\$325	\$78,000	\$(60,480)
Distributed Learning	32.78	\$6,360	\$208,449	\$260	\$8,522	\$42,471
Homeschoolers	15.00	\$250	\$3750	-	-	-
Course Challenges	44.00	\$246	\$10,824	\$10	\$440	-
Supplemental Funding September						
Unique Student Needs						
ELL	858.00	\$1,585	\$1,359,930	\$65	\$55,770	\$71,440
Indigenous	1,328.00	\$1,565	\$2,078,320	\$65	\$86,320	\$21,000
Special Education - Level 1	14.00	\$44,850	\$627,900	\$1,850	\$25,900	\$(43,000)
Special Education - Level 2	836.00	\$21,280	\$17,790,080	\$880	\$735,680	\$836,400
Special Education - Level 3	316.00	\$10,750	\$3,397,000	\$450	\$142,200	\$133,900
Adult Education	18.03	\$5,030	\$90,666	\$207	\$3,731	\$56,188
Summer School Funding						
Summer Learning Gr 1 - 7	531.00	\$224	\$118,944	\$9	\$4,779	\$42,355
Summer Learning Gr 8 - 9	152.00	\$224	\$34,048	\$9	\$1,368	-
Summer Learning Gr 10 - 12	488.00	\$448	\$218,624	\$18	\$8,784	\$12,470
Supplemental Summer			\$66,850	-	\$2,762	-
Cross-Enrolment (Gr 8 & 9)	-	-	-			
February Enrolment Count						
Continuing Education - school age	1.25	\$7,885	\$9,856	\$325	\$406	\$(6,615)
Continuing Education - adults	10.06	\$5,030	\$50,617	\$207	\$2,083	\$(67,218)
Distributed Learning - Gr K - 9	-	\$3,180	-	\$130	-	-
Distributed Learning - Gr 10 - 12	28.58	\$6,360	\$181,743	\$260	\$7,429	\$16,476
Distributed Learning - adults	5.40	\$5,030	\$27,162	\$207	\$1,117	\$(482)
Special Education - Level 1	-	\$22,425	-	\$925	-	-
Special Education - Level 2	20.00	\$10,640	\$212,800	\$440	\$8,800	\$153,000
Special Education - Level 3	5.00	\$5,375	\$26,875	\$225	\$1,125	-
Newcomer Refugees	-	\$3,943	-	\$163	-	-
ELL (Newcomer Refugees only)	-	\$793	-	\$33	-	-
May Enrolment Count						
Continuing Education - school age	1.25	\$7,885	\$9,856	\$325	\$406	\$(141,750)
Continuing Education - adults	17.50	\$5,030	\$88,025	\$207	\$3,623	\$(84,403)
Distributed Learning - Gr K - 9	-	\$2,120	-	\$87	-	-
Distributed Learning - Gr 10 - 12	24.00	\$6,360	\$152,640	\$260	\$6,240	\$24,400
Distributed Learning - adults	2.40	\$5,030	\$12,072	\$207	\$497	\$1,929
Equity of Opportunity Supplement			\$454,490		\$17,384	
Salary Differential			\$2,802,893		\$61,860	
Unique Geographic Factors			\$2,261,672		\$95,928	
Supplement for the Education Plan			\$135,078		\$1,737	
TOTAL			\$153,096,305		\$6,258,407	\$3,489,651

Indigenous Education

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

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

School age students of Indigenous ancestry participating in Indigenous education programs and services offered by the Maple Ridge – Pitt Meadows school district are eligible for Indigenous education funding of \$1,565. Adult students are not eligible.

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

	2021/22	2022/23	2023/24	2024/25
Enrolment	1,328	1,341	1,354	1,368
Funding Rate	\$1,565	\$1,565	\$1,565	\$1,565
Targeted Funding	\$2,078,320	\$2,098,665	\$2,119,010	\$2,140,920

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

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

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

The Aboriginal Education Advisory Committee met on March 30, 2021 to review current budget allocations and to provide input regarding 2021/22 budget priorities for the Indigenous education targeted funding.

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

- Support opportunities for student connections and celebration of student achievements
- Support leadership activities that empower students to learn about the history of Indigenous Peoples of Canada
- Early learning - requires a focus on literacy activities and targeted supports and to expand literacy activities into the community
- Aboriginal support workers (ASWs) play a valuable role in the educational experiences of students and the staffing allocations need to reflect the increased enrolment

The proposed 2021/22 Indigenous education targeted funding budget is summarized below.

Description	2021/22 Budget
Salaries and Benefits for 1 FTE Indigenous Education Principal, 1 FTE Clerical, 6.40 FTE teachers, 19.83 FTE ASWs (1 FTE equals 30 hours per week), and staff replacement costs	\$1,862,043
Mileage costs for staff, training to meet departmental goals, and professional development and travel to three annual regional sessions for indigenous education principal	\$21,500
Supplies, books, food for students and meetings	\$54,990
Fieldtrips, phone, professional services	\$23,020
Equipment for Aboriginal Education resource room (i.e. embossing dies for the die cutting machine to support cultural activities)	\$2,600
Awards program - annual event including supplies, professional services, and food	\$16,747
Cultural programs including artist in residence and Elder in residence professional services, cultural supplies	\$67,420
Professional services, field trips, and supplies for the leadership program	\$30,000
	\$2,078,320

International Education

The COVID-19 pandemic has had a significant impact on the district's International Education program. We developed an updated multi-year business plan to support the post-pandemic recovery of the International Education program. This business plan is built around the four main priorities for the International Education program: international recognition, outstanding educational experience, authentic Canadian cultural experience, and positive economic impact. It is believed that once countries open back up, the International Education program is in a strong position to recover quickly with incremental growth each year, reaching full program recovery by the 2024/25 school year. The enrolment and revenue estimates for the academic and cultural programs are summarized in the following table.

Revenue \$ millions	2019/20 ACTUAL	2020/21 BUDGET	2021/22 BUDGET	2022/23 BUDGET	2023/24 BUDGET	2024/25 BUDGET
Academic Program Enrolment						
Elementary (FTE)	76	30	50	65	75	75
Secondary (FTE)	445	200	315	375	440	475
Academic Program Revenue						
Elementary	\$1,082,200	\$420,000	\$700,000	\$942,500	\$1,087,500	\$1,087,500
Secondary	\$5,848,580	\$2,800,000	\$4,437,000	\$5,464,500	\$6,407,000	\$6,914,500
Admission Fees	\$194,433	\$76,400	\$76,503	\$92,223	\$107,942	\$115,278
Homestay Placement Fee	\$104,325	\$60,000	\$103,500	\$132,000	\$154,500	\$165,000
Medical Fees	\$448,800	\$266,200	\$401,500	\$528,000	\$618,000	\$660,000
TOTAL Academic Program	\$7,678,338	\$3,622,600	\$5,718,503	\$7,159,223	\$8,374,942	\$8,942,278
Cultural Program Revenue						
Tuition	\$423,750	-	\$153,961	\$283,140	\$283,140	\$283,140
Medical Fees	\$16,038	-	\$5,264	\$9,360	\$9,360	\$9,360
TOTAL Cultural Program	\$439,788	-	\$159,225	\$292,500	\$292,500	\$292,500
TOTAL Revenue	\$8,118,126	\$3,622,600	\$5,877,728	\$7,451,723	\$8,667,442	\$9,234,778

One of the unique strengths to the SD42 program is the quality educational experience, supported with educational and homestay resources.

In order to consistently deliver on marketed promises, the school district will allocate one block of international liaison teaching staffing at each secondary school that enrolls more than 30 international students and one additional block for each secondary school that enrolls more than 100 international students.

In addition, it is expected that the volume of work for homestay coordinators will increase significantly in 2021/22 as more international students return to the school district. For 2021/22, homestay staffing will be increased by 1.0 FTE, returning it to the 4.0 FTE level from the 2019/2020 school year.

The 1.0 FTE general clerk reduction implemented in 2020/21 will continue until enrolment levels increase to a level comparable to 2019/20. The estimated annual expenses for International Education are summarized below.

Expenses \$ millions	2019/20 ACTUAL	2020/21 BUDGET	2021/22 BUDGET	2022/23 BUDGET	2023/24 BUDGET	2024/25 BUDGET
Academic Program						
Salaries and Benefits	\$4,573,365	\$2,034,549	\$3,456,566	\$4,181,484	\$4,724,282	\$5,037,329
Services and Supplies	\$1,669,113	\$932,801	\$1,128,772	\$1,533,858	\$1,796,072	\$1,925,275
TOTAL Academic Program	\$6,242,478	\$2,967,350	\$4,585,338	\$5,715,342	\$6,520,354	\$6,962,604
Cultural Program Revenue						
Salaries and Benefits	\$74,340	-	\$22,672	\$108,188	\$108,188	\$108,188
Services and Supplies	\$191,112	-	\$319,820	\$316,732	\$322,916	\$329,225
TOTAL Cultural Program	\$265,452	-	\$342,492	\$424,920	\$431,104	\$437,413
TOTAL Expenses	\$6,507,930	\$2,967,350	\$4,927,830	\$6,140,262	\$6,951,458	\$7,400,017
Net Contribution	\$1,610,196	\$655,250	\$949,898	\$1,311,461	\$1,715,984	\$1,834,761

Ridge Meadows College Tuition Revenue

Ridge Meadows College (RMC) provides quality employment-focused educational opportunities. Unfortunately, the COVID-19 pandemic has had a significant impact on the various programs offered through RMC. We developed a multi-year business plan to support the post-pandemic recovery and the sustainable business operation and management of RMC. The RMC business plan is framed around four priorities: proud students, high-quality talent, connected community, and a self-sufficient college. The business plan has an initial focus to convert RMC towards operating more as a college rather than a K-12 educational program, with full consideration of the business model to be self-sufficient. The immediate steps in the business plan include stabilizing core course offerings and core programs, which includes maximizing enrollment and improving operational systems, including policies and procedures. The revenue estimates for RMC are summarized in the following table.

Revenue \$ millions	2019/20 ACTUAL	2020/21 BUDGET	2021/22 BUDGET	2022/23 BUDGET	2023/24 BUDGET	2024/25 BUDGET
Tuition	\$720,902	\$506,675	\$592,665	\$672,634	\$735,307	\$803,975
Federal Grants	\$173,402	\$7,500	\$43,600	\$43,600	\$43,600	\$43,600
Provincial Grants	\$13,450	-	\$25,000	\$25,000	\$25,000	\$25,000
Total Ridge Meadows College	\$907,754	\$514,175	\$661,265	\$741,234	\$803,907	\$872,575

Operating Expense

Salaries and Benefits

Staffing

Staffing allocations have been reviewed to ensure that the classroom teaching staffing allocated to schools from the Operating Fund is sufficient to support the creation of school organizations within the School Act-stipulated class-size limits by grade. Preliminary organizations have been created for all elementary schools based on estimated enrolment by school for 2021/22. The secondary staffing allocations have been reviewed to ensure accuracy of staffing allocations. For 2021/22, all classroom teacher allocations will be based on student FTE with no supplemental staffing for specialty courses. The classroom teaching staffing required is summarized in the table below.

Grade	School Act Class Size	2021/22 Enrolment	Teacher FTE	Teacher Allocation Ratio Operating
Kindergarten	1:22.00	1,253	60.00	1:21.00
Grade 1-3	1:24.00	3,538	154.00	1:23.00
Grade 4-7	1:30.00	4,602	159.00	1:29.00
Grade 8-12	1:30.00	5,909	190.80	1:30.97

The actual staffing required will not be confirmed until September 2021 when the actual student enrolment for 2021/22 is known and schools are re-organized to meet the collective agreement mandated class size and composition by grade and course type. The staffing required to meet collective agreement requirements is funded by the Ministry of Education under the Classroom Enhancement Fund. This funding is confirmed in December 2021. However, school staffing and organization must occur in May-June 2021. 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 2021/22.

For 2021/22, it is estimated that an additional 15.50 FTE educational assistants (includes education assistants and child care workers), and 1.51 FTE support staff (1.0 FTE lunch hour supervisors, 0.26 FTE data analyst, 0.04 FTE clerical and 0.21 FTE custodians) will be required to support increased enrolment.

It is expected 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 2021/22, salaries and benefits budgets are estimated to increase by \$3.79 million due to salary increments and related benefits for teaching and non-unionized staff, and for negotiated contractual increases.

The collective agreement with the Canadian Union of Public Employees (CUPE) was ratified in 2019. The collective agreement provides for general wage increases of 2% effective July 1, 2021. The contract will end June 30, 2022.

The 2021/22 estimated salary and benefits cost associated with this increase is \$0.73 million.

The collective agreement with the Maple Ridge Teachers' Association (MRTA) was ratified in 2020. The collective agreement provides for general wage increases of 2% effective July 1, 2021. The contract will end June 30, 2022. The 2021/22 estimated salary and benefits cost associated with this increase is \$1.96 million. In addition, grid increment costs offset by retirement savings are anticipated to result in salary and benefit cost increases of \$0.34 million.

Non-unionized staff wages had been frozen from 2009 to 2016. In 2016/17, the BC Public Schools Employers' Association (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 2021/22. The preliminary estimated cost for these increases is \$0.35 million.

Benefit costs are estimated to increase by \$0.41 million. The estimated increase is related to the following:

- **CPP:** Up \$302K due to a forecasted increase in the maximum pensionable earnings from \$58,700 to \$63,700 (YMPE) and a rate increase from 5.45% to 5.70%.
- **EI:** Up \$49K due to a forecasted increase in the maximum insurable earnings from \$54,000 to \$58,400 (YMIE).
- **Extended Health:** Up \$28K due to a 2.21% premium increase for CUPE.
- **Dental:** Down \$38K due to 1.58% premium decrease for teachers and a 1.75% premium decrease for CUPE.
- **Life Insurance:** Up \$34K due to increase in CUPE premium rates of 100%.
- **WorksafeBC:** Increase of \$41K due to an increase in premiums from \$0.91/100 to \$1.15/100 and an increase of maximum insurable earnings from \$87,100 to \$100K.

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.

Services, Supplies and Utilities

In 2021/22, services and supplies budgets have been increased by \$16K to reflect cost increases for contracted services and supplies. The cost of utilities is anticipated to increase by \$58K as water and sewer rates will increase by 2% (\$8K), federal carbon tax rate will increase from \$30 per tonne to \$40 per tonne (\$45K) as will the cost of carbon offsets related to increased natural gas use (\$5K). The software licenses budget has been increased by \$14K to reflect the current cost of software used by the school district.

Our estimates assume there will be a CPI inflation for supplies and services amounting to approximately \$0.25 million for 2022/23, 2023/24, and 2024/25 (2%). No changes to service levels and existing budget allocations are contemplated in these projections.

New Elementary School Operating Costs

By 2024/25, 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 2020/21 preliminary budget have been removed from the base budget (see Schedule 4 - 2021/22 Projected Other Changes to the Budget) along with one-time amended budget changes (\$0.74 million).

	(\$ millions)
International Education	0.61
Student Transportation Savings	(0.25)
Departmental Savings	(0.15)
Exempt Vacancy and Grid Savings	(0.66)
Long Service Leave Savings	(0.21)
CEF Labour Settlement Funded from Operating	0.50
Other One-time Revenue Changes	0.02
Use of One-time Funds for Ongoing Expenses	(0.60)
Total Other Changes	\$ (0.74)

2020/21 Available Surplus and Operating Contingency

The actual spending and revenue compared to the amended operating budgets for 2020/21 is estimated to yield a \$1.61 million operating surplus and \$0.25 million available operating contingency reserve that can be used to fund one-time expenditures in future years. This estimated available surplus is due to lower than anticipated exempt salary and benefits costs (\$0.16 million), dental benefits plan surplus (\$0.76 million), underspent departmental services and supplies (\$0.30 million), training and travel (\$0.13 million), board of education recommended professional development (\$32K), lower than budgeted provincial digital recovery (\$0.11 million), and additional Ministry of Education holdback funding (\$0.15 million).



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)	2021/22	2022/23	2023/24	2024/25
Incremental Cost Increases				
Changes in Salaries and Benefits				
Salary and benefit changes (excluding labour settlement)	(0.69)	(0.34)	(0.34)	(0.34)
Labour settlement cost	(2.69)			
Other benefit cost changes	(0.41)	(0.56)	(0.56)	(0.56)
Services, Supplies & Utilities	(0.09)	(0.25)	(0.25)	(0.25)
New School Operating Costs				(0.58)
	(3.88)	(1.15)	(1.15)	(1.73)
Enrolment Driven Changes	3.22	0.41	0.61	0.29
Ministry of Education Funding Changes	1.93			
Revenue and Expense Changes				
Impact of previous year's budget	(1.93)	(0.20)		
International education				0.22
Other ongoing revenue and expenses	(0.05)			
	(1.98)	(0.20)	-	0.22
Total Projected Surplus / (Shortfall) Before One-time Items	(0.71)	(0.94)	(0.54)	(1.22)
One-Time Revenue and Expenditures				
International education	(1.32)	(0.56)	(0.04)	
One-time revenue and expenses	0.29	(0.29)		
Total Projected Surplus / (Shortfall)	(1.74)	(1.79)	(0.58)	(1.22)
2020/21 Available Surplus and Contingency Reserve	1.79	(0.34)		
Total Projected Surplus / (Shortfall)	0.05	(2.13)	(0.58)	(1.22)
Proposed Ongoing Budget Changes	0.51			
Proposed One-Time Budget Changes	(0.56)	0.63		
Total Projected Surplus / (Shortfall)	-	(1.50)	(0.58)	(1.22)



2021/22 Projected Operating Base Budget

Based on projected cost increases and enrolment changes for 2021/22, the base operating budget shortfall is estimated to be \$1.74 million (\$0.71 million ongoing budget shortfall and \$1.03 million one-time budget shortfall). This is offset by using available 2020/21 surplus of \$1.54 million and \$0.25 million operating contingency reserve to fund 2021/22 expenses and by implementing proposed one-time and ongoing budget changes.

2021/22 PROJECTED OPERATING BUDGET BALANCE		
		(\$millions)
Salary and benefit changes	Schedule 1	\$ (3.79)
Inflation and other costs	Schedule 2	(0.09)
Enrolment driven changes	Schedule 3	3.22
Other factors	Schedule 4	(1.69)
International Education	Schedule 5	(1.32)
MOE Funding Changes		1.93
Projected Base Operating Budget Surplus / (Shortfall)		\$ (1.74)
2020/21 Available Surplus used to fund 2021/22 budget		1.54
Use of Operating Contingency Reserve		0.25
Ongoing Budget Changes		0.51
One-time Budget Changes		(0.56)
Total Projected Available Operating Budget Balance		\$ -

Schedule 1	2021/22 PROJECTED CHANGE IN SALARIES AND BENEFITS
	(\$millions)
Estimated increase in average teacher salaries ¹	\$ (0.34)
Negotiated MRTA contractual increases ²	(1.96)
Negotiated CUPE contractual increases ³	(0.73)
Additional compensation of non-unionized staff ⁴	(0.35)
	\$ (3.38)
Benefit changes:	
Increase in CPP ⁵	(0.30)
Increase in EI ⁶	(0.05)
Increase in non-statutory benefits ⁷	(0.02)
Increase in WorkSafeBC ⁸	(0.04)
	\$ (0.41)
Total Projected Change in Salaries and Benefits	\$ (3.79)

1. Estimated based on teacher salary increments and 15 retirements. Estimated average annual teacher salary for 2021/22 is \$85,200.
2. 2.0% general wage increase.
3. 2.0% general wage increase.
4. Increase to maximum grid rates of 2%.
5. YMPE increase from \$58,700 to \$63,700 and a rate increase from 5.25% to 5.70%.
6. YMIE increase from \$54,200 to \$58,400.
7. CUPE life 100% increase, EHB 2.21% increase, dental 1.75% decrease. Teachers EHB no change, dental 1.58% decrease.
8. Increase in maximum insurable earnings from \$87,100 to \$100,000 and the annualization of a 0.115% rate increase effective January 1, 2021

Schedule 2	2021/22 PROJECTED CHANGE IN SERVICES, SUPPLIES AND UTILITIES
	(\$ millions)
Contractual obligations	\$ (0.02)
Utilities	(0.06)
Software licenses	(0.01)
Total change in services, supplies and utilities	\$ (0.09)

Schedule 3

2021/22 PROJECTED ENROLMENT DRIVEN CHANGES

	2020/21 Rate	2021/22 Rate	2020/21 FTE	2021/22 FTE	Change FTE	Budget Change \$ millions
Projected Revenue Changes						
Regular and Continuing Education School Aged	\$7,560	\$7,885	14,982.88	15,303.13	320.25	\$2.53
Distributed Learning	\$6,100	\$6,360	25.81	32.78	6.96	\$0.04
Adults	\$4,823	\$5,030	6.38	18.03	11.65	\$0.06
Special Education - Level 1	\$43,000	\$44,850	15.00	14.00	(1.00)	\$(0.04)
Special Education - Level 2	\$20,400	\$21,280	795.00	836.00	41.00	\$0.87
Special Education - Level 3	\$10,300	\$10,750	303.00	316.00	13.00	\$0.14
English Language Learners	\$1,520	\$1,585	811.00	858.00	47.00	\$0.07
Indigenous Education	\$1,500	\$1,565	1,314.00	1,328.00	14.00	\$0.02
February Enrolment						
Continuing Education - School Aged FTE	\$7,560	\$7,885	2.13	1.25	(0.88)	\$(0.01)
Continuing Education - Adult FTE	\$4,823	\$5,030	24.00	10.06	(13.94)	\$(0.07)
Distributed Learning K-9	\$3,050	\$3,180	-	-	-	-
Distributed Learning 10-12	\$6,100	\$6,360	25.88	28.58	2.70	\$0.02
Distributed Learning Adult	\$4,823	\$5,030	5.50	5.40	(0.10)	-
Special Education - Level 1	\$21,500	\$22,425	-	-	-	-
Special Education - Level 2	\$10,200	\$10,640	5.00	20.00	15.00	\$0.16
Special Education - Level 3	\$5,150	\$5,375	5.00	5.00	-	-
May Enrolment						
Continuing Education - School Aged FTE	\$7,560	\$7,885	20.00	1.25	(18.75)	\$(0.15)
Continuing Education - Adult FTE	\$4,823	\$5,030	35.00	17.50	(17.50)	\$(0.09)
Distributed Learning K-9	\$2,033	\$2,120	-	-	-	-
Distributed Learning 10-12	\$6,100	\$6,360	20.00	24.00	4.00	\$0.03
Distributed Learning Adult FTE	\$4,823	\$5,030	2.00	2.40	0.40	-
Summer Learning						\$0.07
Total Changes in Operating Grant Funding						\$3.65
Graduated Adults	\$4,773	\$5,030	25.00	50.19	25.19	\$0.13
Total Projected Revenue Changes						\$3.78
Projected Expense Changes						
Enrolment Driven Staffing Changes						
Education Assistants					15.39	\$(0.75)
Teachers					(6.78)	\$0.74
Lunch Hour Supervisors					1.00	-
Custodial					0.21	\$(0.02)
Enrolment Driven Supply Changes						\$(0.09)
Indigenous Education Expenses						\$(0.11)
Supporting Students with Unique Needs						\$(0.33)
Total Projected Expense Changes						\$(0.56)
Total Enrolment Driven Changes						\$3.22

Schedule 4 2021/22 PROJECTED OTHER CHANGES TO THE BUDGET

	(\$ millions)
Ongoing Impact of One-Time Funding used in 2020/21 Preliminary Budget	\$ (1.19)
2020/21 One time amended budget revenue	2.03
2020/21 One time amended budget expenses	(2.77)
	\$ (0.74)
2021/22 Other Ongoing Revenue and Expense	
Interest Revenue	(0.07)
Miscellaneous Expense	0.02
	\$ (0.05)
2021/22 One-Time Revenue and Expenses	
Non-unionized staff wages savings	0.25
District school calendar	0.11
Impacts of COVID-19 on Community Rentals	(0.07)
	\$ 0.29
Total Other Changes	\$ (1.69)



Executive Summary



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Schedule 5 2021/22 PROJECTED INTERNATIONAL EDUCATION CHANGES

	2019/20 FTE	2021/22 FTE	One time change	
			FTE	\$ millions
ACADEMIC PROGRAM				
Revenue Changes				
Elementary	76.00	50.00	(26.00)	\$ (0.36)
Secondary	445.00	315.00	(130.00)	(1.82)
Admission Fees				(0.03)
Homestay Placement Fee				(0.06)
Medical Fees				(0.17)
Expense Changes				
Teachers			(8.57)	0.94
Clerical Staff			(1.00)	0.05
Medical Fees				0.10
Commission Fees				0.13
Other Expenses				0.07
TOTAL Academic Program				\$ (1.15)
CULTURAL PROGRAM				
Revenue Changes				
Tuition				(0.48)
Medical Fees				(0.01)
Expense Changes				
Staffing				0.08
Medical Fees				0.01
Commission Fees				0.04
Other Expenses				0.19
TOTAL Cultural Program				\$ (0.17)
Total International Education Changes				\$ (1.32)

Executive Summary

Organizational Section

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The budget changes presented in this section were developed through a zero-based review of all current school district budget allocations, 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.

The Proposed Preliminary Budget for 2021/22 is presented to the board for information and the initiation of the public consultation process.



1.0 COVID-19 Pandemic Response

In March 2020, COVID-19 pandemic was declared in British Columbia. The BC Ministry of Education identified the following priorities for school district operations during the pandemic:

- Maintain a healthy and safe environment for all students, families, and employees.
- Provide the services needed to support children of our essential workers.
- Support vulnerable students who may need special assistance.
- Provide continuity of educational opportunities for all students.

On July 29, 2020, the Ministry of Education announced the BC's Back to School Plan, which includes the *Five Stage Framework for K-12 Education*. Starting September 2020, all BC schools operated under Stage 2 of the framework. In Stage 2, 100% of students from K-12 attend in-class instruction in learning groups/cohorts.

During the pandemic, school district operations are guided by the *COVID-19 Safety Plan* prepared based on *Provincial COVID-19 Health & Safety Guidelines for K-12 Settings*. It is expected that pandemic response measures will have to be in place until January 2022. Following this Safety Plan in 2021/22 requires that one-time budget allocations be made as summarized in the table below.

	FTE	(\$millions)
Enhanced Cleaning - Custodial Staff - 12 custodians for 4 months	4.66	241,453
Enhanced Cleaning - Custodial Supplies		175,028
Enhanced Ventilation		36,500
Personal Protective Equipment for Staff		87,000
Health and Safety Posters and Floor Decals		15,000
TOTAL COVID-19 Response		554,981

It is proposed that \$0.55 million be allocated on a one-time basis to support the continued implementation of the school district *COVID-19 Safety Plan* until January 2022.

2.0 Support for School Growth Plans

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

Since 2015/16, our budgets have included allocations for the four themes identified in the school growth plans: social emotional learning, literacy, secondary innovation, and improved learning and assessment. The consistent support for these goals is now translating into significant improvements in student achievement 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 plan 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. This past year, literacy helping teachers expanded their roles to the intermediate level to support the improvement of literacy results and assessment practices in our K to Grade 7 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 support model 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 and more equitable outcomes both while students are in school and after graduation.



In order to maintain this support model, 2.0 FTE literacy helping teacher staffing at a cost of \$227K and a \$50K allocation for literacy resources and supplies to support literacy initiatives in schools are proposed to be funded on a one-time basis in 2021/22.

It is proposed that 2.0 FTE literacy helping teacher staffing for a cost of \$227K and \$50K for literacy resources and supplies to support literacy initiatives in schools be funded on a one-time basis in 2021/22 from available funds and reallocation of existing budgets (\$135K).

Supporting All Learners - Improving Student Engagement

Fine Arts Review

Five secondary schools currently receive an allocation of one block of teaching time to support band programs for students attending neighbouring elementary schools. This teaching staffing is in addition to the regular teaching allocation provided for elementary students in their home schools. This model requires elementary students to travel to a secondary school in order to participate in the band program. In 2021/22, we will complete a review of the fine arts programs in schools to determine the best use of resources to support fine arts programs for elementary students.

Numeracy

Intermediate teachers have identified the need to strengthen numeracy instruction through facilitated math workshops, updated resources and opportunity for teacher collaboration. In the 2019/20 and 2020/21 school years, the math series initiative targeted numeracy instruction in grades 4 and 5. For the 2021/22 school year, the district plans to expand the initiative to include numeracy instruction in grades 6 and 7.

It is proposed that \$20K be allocated on a one-time basis to support the third year of math series initiative.

Safe and Caring Schools

Mental Health Support Strategy

The School District 42 mental health strategy is a multi-pronged approach that focuses on a coordinated response to mental health literacy and interventions for mental health. It is aimed at supporting staff, engaging students, and working collaboratively with community partners. This year, due to COVID-19, both the community and school district have seen an increased need for mental health services, and this is likely to continue in 2021/22.

Over the next few months, we will work on outlining the mental health support strategy for 2021/22, building on the systems and structures we already have in place. The framework will outline supports available for staff and students in our schools and in our community, and will include the provision in 2021/22 of specific professional development and training. It is proposed that a one-time budget allocation of up to \$50K be made from available operating surplus to support the 2021/22 mental health support strategy.

Riverside Program

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 students while building a connection with them and helping them develop skills and strategies to manage their mental health. In the second phase, students transition to a more classroom-like educational program, where they 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.

The Integrated Child and Youth (ICY) Teams will be implemented in 2021/22. ICY teams will be located in up to four 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, 1.40 FTE teachers (\$153K) are proposed to again be funded on a one-time basis. As these teachers support students from all secondary schools, an additional 0.60 FTE teachers is already being funded from secondary staffing allocations.

School-Based Staffing

Our secondary schools continue to require additional staff to support our vulnerable and complex students. The pandemic has noticeably impacted student wellness and, as we transition back to a more normal school year, some students will require support transitioning from remote learning, blended schedules, and social isolation. We also know that regular attendance is essential to school success and staffing is required to monitor and encourage student attendance. It is proposed that 2.57 FTE (\$281K) 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 (\$217K) and available surplus (\$64K).

Anti-Racism

In November 2020, an anti-racism committee consisting of senior staff, principals, vice-principals and representatives from CUPE and MRTA was established. The purpose of the committee is to ensure resources, lessons, and interventions reflect the needs of a diverse population. The committee will gather baseline data for the development of a comprehensive anti-racism plan for the school district.

To support the work of the anti-racism committee, it is proposed that \$95K be allocated on a one-time basis to support 0.25 FTE admin (\$40K), 0.29 FTE helping teacher (\$32K) and a supply budget of \$23K.

It is proposed that \$153K be allocated from available funds to support 1.40 FTE teachers for the Riverside Program and that \$217K be allocated from the secondary instructional bank on a one-time basis along with \$64K from available funds to provide three additional blocks of safe and caring staffing at each secondary school (\$281K). It is further proposed that \$95K be allocated on a one-time basis to support 0.25 FTE admin (\$40K), 0.29 FTE helping teacher (\$32K) and a supply budget of \$23K. It is also proposed that a one-time budget allocation of up to \$50K be made from available operating surplus to support the 2021/22 mental health support strategy.

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 proposed that \$62K be allocated on a one-time basis to maintain the early learning helping teacher position (0.55 FTE) that supports the implementation of the Ministry of Education early learning framework, kindergarten and Grade 1 teachers, early learning programs, and literacy.

It is proposed that \$62K be allocated to support 0.55 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.

French Immersion and French as a Second Language Program Support

The French Immersion and the French as a Second Language (FSL) programs are currently supported at the district level by 0.50 FTE school-based principal and 1.0 FTE helping teacher. This structure was implemented in 2016/17 to enhance supports for French Immersion teachers across the district and in response to projected enrolment growth in French Immersion and FSL (increase from 0.40 FTE to the current 1.0 FTE helping teacher). The enrolment in the program has leveled off and we are recommending that, starting in 2021/22, district-wide administrative support and coordination be provided by 0.40 FTE school-based principal for savings of \$11K.



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 on a one-time basis from Classroom Enhancement Fund Overhead or contingency reserve.

It is proposed that the enhanced elementary administrative allocations shown in the following table be funded for 2021/22 from Classroom Enhancement Fund Overhead.

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

For 2021/22, Yennadon Elementary is projected to enrol 670 students in the main school building, Yennadon Annex, and two portable classrooms. The current admin allocation formula does not recognize the complexity of the Yennadon campus. It is proposed that additional 0.20 FTE admin time be provided to Yennadon Elementary on an ongoing basis for an estimated cost of \$22K.

It is proposed that admin time allocated to the French Immersion and the French as a Second Language programs be reduced by 0.10 FTE for ongoing savings of \$11K and that additional 0.20 FTE admin time be provided to Yennadon Elementary on an ongoing basis for an estimated cost of \$22K. It is further proposed that \$0.22 million be allocated from the Classroom Enhancement Fund Overhead to support improved administrative allocation formulas for elementary schools (1.50 FTE).

School Clerical Allocations

In 2021/22, Highland Park Elementary is projected to enrol 328 students, which would result in a decrease of clerical allocation time of 12 hours per week. The school serves a very diverse population and is expected to return to enrolment levels of over 350 students in the next three years. In order to maintain staffing stability and continue to support this highly vulnerable community, it is proposed that the additional 12 hours per week clerical time be funded on a one-time basis in 2021/22.

It is proposed that \$17K be allocated on a one-time basis to fund 0.34 FTE clerical time for Highland Park Elementary for 2021/22.

3.0 Support for Operational Plans

Indigenous Education

In 2020/21, the school district initiated the Equity Scan project, led by Dr. Amy Parent. The project will be completed in 2021/22 and will inform the development of a district action plan to better support Indigenous students and their families. During this second year, Dr. Parent and her team will conduct interviews and surveys of students, staff, parents and community members; analyze the data collected; and prepare recommendations. A one-time allocation of \$60K is proposed to fund the second year of the Equity Scan.

It is proposed that \$60K be allocated on a one-time basis to complete the Equity Scan project.

International Education and English Language Learners (ELL)

The COVID-19 pandemic has had a significant impact on the various district programs and services offered out of Riverside Centre. International Education, Ridge Meadows College, Continuing Education, Connected Learning Community and Summer School programs have all had to make significant adjustments and pivot services in response to the pandemic. In the 2020/2021 school year, we completed program reviews and developed business plans as guiding tools for district budget and program service decisions for the coming school years.

Historically, Riverside Centre has had a variety of leadership structures. Currently there are two principals responsible for the various programs at Riverside Centre. The two-principal structure was a temporary arrangement initiated in the 2019/2020 school year and is not sustainable for the system. A new, more permanent leadership structure is needed to better support the connection, purpose, and strength of the various programs operating out of Riverside Centre.

The proposed educational leadership structure for Riverside Centre includes one principal, one vice-principal, and one Ridge Meadows College manager. The principal will oversee the operations for International Education, district English Language Learners (ELL) services, Ridge Meadows College, Continuing Education, Summer School and Connected Learning Community. The vice-principal responsibilities will include International Education and ELL services, and will support the overall responsibilities of the principal.

It is proposed that, on a one-time basis, 1.0 FTE vice-principal for International Education/ELL (\$142K) be funded from existing salary and benefits budget for the 0.40 FTE ELL helping teacher (\$45K) and available surplus (\$97K).

It is proposed that, on a one-time basis, 1.0 FTE vice-principal for International Education/ELL (\$142K) be funded from existing salary and benefits budget for the 0.40 FTE ELL helping teacher (\$45K) and available surplus (\$97K).

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 its communication infrastructure, requiring ongoing maintenance and periodic upgrades. To ensure that upgrades and maintenance are completed in a timely fashion, in-house staffing must be maintained as a one-time funded item again next year. It is proposed that \$192K be allocated from the local capital contingency reserve to fund 1.0 FTE database developer (\$107K) and 1.0 FTE junior developer (\$85K) to support the redesign of the Parent Portal and the continued development of the Remedy Calculator.

IT Capital Plan

The expected information technology (IT) capital expenditures for the next four years in each product category and the current budget allocations are summarized below. Infrastructure cost projections are based on today's costs and with no additional services added to what our district already offers to our staff and students. Appropriate annual funding for infrastructure upgrades is part of a proactive strategy to prevent outages and funding shortages at certain years.

CAPITAL BUDGET	2021/22 BUDGET	2022/23 BUDGET	2023/24 BUDGET	2024/25 BUDGET
Laptops	\$161,238	\$242,830	\$439,926	\$544,174
Servers	\$40,000	\$110,000	\$54,000	\$54,000
Storage	\$0	\$300,000	\$0	\$0
Phone Systems	\$108,000	\$54,000	\$54,000	\$54,000
Wireless Systems	\$0	\$30,000	\$600,000	\$120,000
Switches	\$0	\$0	\$16,000	\$8,000
Other IT infrastructure	\$10,506	\$10,506	\$10,506	\$10,506
Photocopiers		\$226,731	\$226,731	\$226,731
TOTAL IT Capital Cost	\$319,744	\$974,067	\$1,401,163	\$1,017,411
Budget	\$805,469	\$805,469	\$805,469	\$805,469
Available/(Needed)	\$485,725	\$(168,598)	\$(595,694)	\$(211,942)

Over the next four years, the current budget allocations are not sufficient to ensure replacement of technology based on the recommended replacement schedules. Reliable technology is essential for our operations and additional allocations must be made to ensure that our infrastructure remains stable.

In 2021/22, it is proposed that \$1.30 million be allocated from the local capital contingency reserve to support the IT Plan. In future years, this will be supplemented by annual transfers of \$0.80 million from the operating fund to local capital. The following table summarizes the proposed IT Plan budget for the next four years.

CAPITAL BUDGET	2021/22 BUDGET	2022/23 BUDGET	2023/24 BUDGET	2024/25 BUDGET
IT Capital Cost	\$319,744	\$974,067	\$1,401,163	\$1,017,411
Operating Budget		\$805,469	\$805,469	\$805,469
Local Capital Allocation	\$1,295,978			
Local Capital - IT Plan Available/(Needed)	\$976,234	\$807,636	\$211,942	\$0

Operational Savings

IT supplies budgets have been reviewed and it was determined that a one-time reduction of \$7K can be implemented in budget 2021/22.

It is proposed that \$1.49 million be allocated from the local capital contingency reserve to support the technology purchases outlined in the IT capital budget (\$1.30 million) and 1.0 FTE database developer (\$107K) and 1.0 FTE junior developer (\$85K) to support the redesign of the parent portal (\$0.19 million). It is further proposed that IT capital assets purchased budgets be reduced by \$0.83 million and that supplies budget be reduced by \$7K on a one-time basis.

Human Resources

Human Resources Staff

Since 2016/17, a human resources assistant position has been funded on a temporary basis to address the increased HR support needs of the school district. With continued increases in school district staffing comes the need for permanent increases to HR staffing to support post-and-fill activities, leave processing requirements, staffing-related reports and reconciliations. This high-volume position is critical to maintain adequate service levels from the HR department. It is proposed that 1.0 FTE human resources assistant position be funded on an ongoing basis (\$80K) from existing budgets.

Health and Safety Staff

The human resources (HR) department is experiencing a high volume of work in the area of health and safety as a result of COVID-19, staff illness and injuries, WorkSafeBC compliance matters, disability management function, staff wellness, and related administrative duties. Two temporary positions, a 1.0 FTE disability management administrator and 1.0 FTE human resource assistant (health and safety), have been added to the department for the 2020/21 school year. This demanding workload will continue into the 2021/22 school year. Human resources currently has a vacant 1.0 FTE HR manager, projects position. Due to current budget limitations coupled with the need to prioritize additional health and safety support on a temporary basis, the HR department will reorganize temporarily to offset the costs associated with additional health and safety staffing.

A one-time reorganization utilizing the vacant HR manager projects position is proposed to help fund the 1.0 FTE disability management administrator and 1.0 FTE HR assistant (health and safety) for the 21/22 school year at a net one-time cost of \$112K.

Human Resources Services

For the last three years, the Maple Ridge Teachers' Association (MRTA) and the school district invited all teachers to develop and implement professional growth plans (PGP). The purpose of this initiative is to engage teachers in the professional growth planning process and support teachers as they examine specific areas of their teaching practice. It is proposed that \$25K be allocated on a one-time basis to support the PGP initiative.

For the last four years, we have been supporting a principal and vice principal mentorship program. We need to continue to provide our educational leaders with the means to collaborate, connect, and participate in mentorship activities. It is proposed that \$10K be allocated on a one-time basis to continue to support the principal and vice principal mentorship program.

The professional services budget allocated to the human resources department is not sufficient. It is proposed that \$60K be allocated on an ongoing basis to support the increased need for specialized human resources services.

Operational Savings

Human resources supplies budgets have been reviewed and it was determined that a one-time reduction of \$21K can be implemented in budget 2021/22.

It is proposed that \$112K be allocated to support the reorganization of human resources staffing on a one-time basis (1 FTE disability management administrator, 1 FTE human resources assistant, and a reduction of 1 FTE HR manager projects). It is further proposed that \$60K is allocated to support HR professional services, and that 1 FTE human resources assistant be funded on an ongoing basis from a reallocation of existing budgets.

It is also proposed that \$35K be allocated, on a one-time basis, from departmental savings (\$21K) and appropriated surplus (\$14K) to support the professional growth plans initiative (\$25K) and the principal and vice principal mentorship program (\$10K).

Facilities

Equipment and Vehicles Replacement Plan

The facilities department manages the replacement of end-of-life equipment for custodial and maintenance, and the maintenance vehicles fleet. It is proposed that in 2021/22 the replacement equipment (\$44K) and vehicles (\$135K) be purchased using contingency reserve for local capital funds and that the operating budget allocation of \$179K be eliminated for 2021/22.

Operational Savings

Facilities supplies budgets have been reviewed and it was determined that an ongoing reduction of \$98K and a one-time reduction of \$84K can be implemented in budget 2021/22.

It is proposed that \$179K be allocated from contingency reserve for local capital to support the custodial and maintenance equipment replacement program and the vehicle replacement program in 2021/22. It is further proposed that capital asset purchased, supplies and utilities budgets allocated to facilities be reduced by \$263K on a one-time basis and \$98K on an ongoing basis.

Other Operational Savings

Services, supplies, utilities, and release time for district initiatives budgets were reviewed, and savings were identified as follows:

- education leadership (\$95K ongoing and \$82K one-time)
- business operations and governance (\$62K ongoing and \$31K one-time)
- secondary school supplies allocation (\$27K ongoing)

It is proposed that operational savings of \$297K be achieved by reducing the budget allocations for education leadership (\$95K ongoing and \$82K one-time), business operations and governance (\$62K ongoing and \$31K one-time), and secondary school supplies (\$27K ongoing).

4.0 Learning Services

The budgets allocated to learning services include accounts to support student and school needs; funding for department wages and benefits; teachers teaching on call (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.

In 2021/22, learning services staffing allocations will include 409 FTE education assistants (including 4.0 FTE education assistant for the first eight weeks of the school year to support kindergarten transition), 24 FTE child care workers (14.35 FTE funded from operating and 9.65 FTE funded from Community LINK). This staffing represents an increase of 11 FTE education assistants and continuing the 4 FTE child care workers previously funded on a one-time basis from the instructional bank. This will ensure that all elementary schools will continue to have a minimum of 8 hours per week of child and youth care worker time.

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 for new positions until after the start of the school year. 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 1.72 FTE secondary co-teaching staffing and 9.50 FTE elementary co-teaching staffing costing \$1.22 million be funded on a one-time basis from the ongoing instructional bank to further support early intervention and inclusionary programming in our schools.

It is further proposed that the instructional bank be topped up from available surplus (up to \$250K) in order to support the allocation of education assistant and/or teacher staffing during the 2021/22 school year as needs emerge at both elementary and to further support students who return to in-class instruction in 2021/22.

It is proposed that 1.72 FTE secondary co-teaching staffing and 9.50 FTE elementary co-teaching staffing be funded on a one-time basis from the instructional bank (\$1.22 million). It is further proposed that up to \$0.25 million be allocated from available surplus to top up the instructional bank.



Summer Assessments

Ongoing staffing of 0.20 FTE school psychology, for completion of summer assessments, has been in place since the 2014/15. This allocation has been beneficial in addressing assessment needs in a context of enrolment growth, has allowed the school psychology team to target schools with assessment waitlists, and will permit timely completion of additional psych-educational assessments. Increasing the FTE dedicated to summer assessments to 0.40 FTE for July - August 2021 will permit timely completion of additional psych-educational assessments. It is proposed that 0.20 FTE school psychologists (\$23K) be funded on a one-time basis from appropriated surplus carried forward from 2020/21.

It is proposed that 0.20 FTE school psychologists (\$23K) be funded on a one-time basis from appropriated surplus carried forward from 2020/21.

5.0 Regular Student 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.

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

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

In 2019/20, the school district provided regular student transportation services to 379 students. 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.

Due to the COVID-19 pandemic, the number of students registered and using regular student transportation in 2020/21 was the lowest it had been in the past decade. The school district provided regular student transportation services to 131 eligible riders on four bus routes for an estimated cost of \$0.19 million or \$1,448 per student. An additional 19 eligible riders were transported on buses for students with special needs (40 students on 5 bus routes for an estimated cost of \$229K). The average cost for transporting a student on a bus for students with special needs was \$5,729.

Students registered for regular student transportation services do not use the service on a consistent basis, resulting in the underutilization of contracted bus services.

For 2021/22, we are estimating that up to 340 students will register for regular transportation services and that a minimum of seven bus routes will be required for an estimated annual cost of \$332K or \$977 per student. This cost is partially offset by the transportation administrative fees of \$315 for the first and second child and \$100 for third child+(\$46K).

Given the high fluctuation in ridership from year to year, is proposed that regular student transportation services be funded on a one-time basis in 2021/22 and that a full review be undertaken during the year to determine the need for and the long-term viability of regular student transportation services.

It is proposed that regular student transportation services be funded on a one-time basis in 2021/22 and that a full review be undertaken during the year to determine the need for and the long-term viability of regular student transportation services.

6.0 One-Time Use of Surplus and 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 \$4.70 million). The current balance of \$3.39 million (\$3.14 million local capital and \$0.25 million operating) equates to 2.17% of operating expenditures.

The COVID-19 pandemic has created a highly unpredictable environment in which the full impact on our operations and finances 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.

In order to allow for continued refresh of school district assets, it is proposed that \$1.67 million be used to fund one-time proposed capital spending for technology, equipment and vehicles in 2021/22. After the proposed allocation of \$1.67 million for the one-time budget proposals, the estimated balance of the contingency reserve for local capital will be \$1.47 million.

In order to achieve a balanced budget, it is proposed that \$1.54 million of 2020/21 available operating surplus and \$0.25 million of operating contingency reserve be used.

Any additional available surplus that will be realized in 2020/21 will be utilized first to fund the mental health support strategy framework (up to \$50K), second to top-up the instructional bank (up to \$250K), and then to replenish the contingency reserve.

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 \$0.20 million will be created through the 2021/22 budget.

It is proposed that \$1.67 million be allocated from the contingency reserve for local capital to fund one-time proposed capital spending for technology, equipment and vehicles in 2021/22. Any additional available surplus that will be realized in 2020/21 will be utilized first to fund the mental health support strategy framework (up to \$50K), second to top-up the instructional bank (up to \$250K), and then to replenish the contingency reserve.



FIGURE 1: Preliminary Budget Changes 2021/22

BUDGET CHANGES	2021/22 BUDGET IMPACT				
	FTE	Salaries & Benefits	Supplies, Services & Other	Revenue	Total
ONGOING BUDGET CHANGES					
Support for School Growth Plans					
Educational Leadership - French Immersion and FSL	0.10	10,916			10,916
Educational Leadership - Elementary Staffing	(0.20)	(21,832)			(21,832)
	(0.10)	(10,916)	-	-	(10,916)
Support for Operational Plans					
Human Resources					
Human Resources Staff	(1.00)	(79,215)	(900)		(80,115)
Human Resources Services			(60,000)		(60,000)
Reallocation of Existing Budgets			83,845		83,845
Facilities - Operational Savings			98,053		98,053
Other Operational Savings					
Education Leadership		43,859	50,920		94,779
Business Operations and Governance		30,820	31,254		62,074
Secondary School Supplies		3,747	23,758		27,505
	(1.00)	(789)	226,930	-	226,141
Transportation					
Regular Student Transportation			344,950	(47,000)	297,950
	-	-	344,950	(47,000)	297,950
Total Ongoing Budget Changes					
	(1.10)	(11,705)	571,880	(47,000)	513,175
ONE-TIME BUDGET CHANGES					
COVID-19 Response					
Health and Safety			(104,500)		(104,500)
Enhanced Cleaning and Ventilation	(4.67)	(241,453)	(209,028)		(450,481)
	(4.67)	(241,453)	(313,528)	-	(554,981)
Support for School Growth Plans					
Literacy	(2.00)	(226,705)	(50,000)		(276,705)
Numeracy			(20,000)		(20,000)
Safe & Caring Schools					
Riverside Program	(1.40)	(152,829)	(2,314)		(155,143)
School Based Staffing	(2.57)	(280,987)			(280,987)
Anti-Racism	(0.54)	(71,688)	(23,000)		(94,688)
Early Learning	(0.55)	(62,346)			(62,346)
School Clerical Allocations	(0.34)	(16,821)			(16,821)
Reallocation of Existing Budgets		154,298	135,078		289,376
	(7.40)	(657,078)	39,764	-	(617,314)

FIGURE 1: Preliminary Budget Changes 2021/22 *continued*

BUDGET CHANGES	2021/22 BUDGET IMPACT				
	FTE	Salaries & Benefits	Supplies, Services & Other	Revenue/ Surplus	Total
ONE-TIME BUDGET CHANGES <i>continued</i>					
Support for Operational Plans					
Indigenous Education			(60,000)		(60,000)
International Education					
Vice Principal - International and ELL	(1.00)	(142,528)			(142,528)
Helping Teacher - ELL	0.40	45,341			45,341
Human Resources					
Health and Safety Staff - Disability Management Administrator	(1.00)	(83,156)	(900)		(84,056)
Health and Safety Staff- HR Assistant	(1.00)	(79,215)	(900)		(80,115)
Health and Safety Staff -HR Manager, Projects	1.00	51,286	1,200		52,486
HR Services - Personal Growth Plans			(25,000)		(25,000)
HR Services - Principal/Vice-Principal Mentorship			(10,000)		(10,000)
HR - Operational Savings		3,323	17,851		21,174
Information Technology					
IT Capital Plan			827,039		827,039
Operational Savings			6,685		6,685
Facilities					
Equipment Replacement Plan			44,396		44,396
Vehicles Replacement Plan			134,477		134,477
Operational Savings		8,424	75,566		83,990
Other Operational Savings					
Education Leadership		36,646	45,786		82,432
Business Operations and Governance			30,900		30,900
	(1.60)	(159,879)	1,087,100	-	927,221
Learning Services					
Collaborative Teaching	(11.22)	(1,224,372)			(1,224,372)
Summer Assessments	(0.20)	(22,745)			(22,745)
Reallocation of Existing Budgets		1,224,372			1,224,372
	(11.42)	(22,745)	-	-	(22,745)
Transportation					
Regular Student Transportation			(344,950)	47,000	(297,950)
Use of Prior Year Surplus and Contingency Reserve				1,794,614	1,794,614
Total One-Time Budget Changes	(25.09)	(1,081,155)	468,386	1,841,614	1,228,845

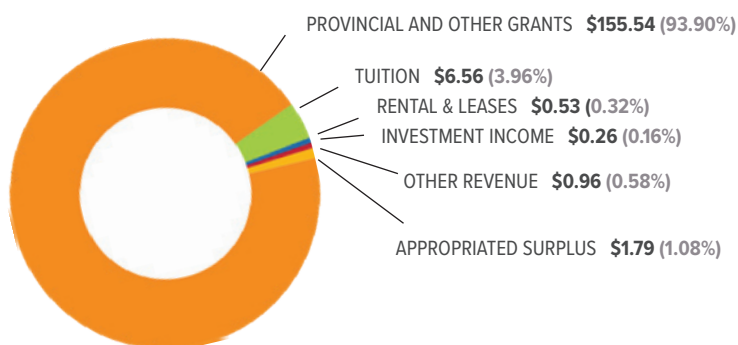


2021/22 Operating Budget Revenue

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 (93.90%). 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 3.96% of total revenue. The projected operating budget revenue for 2021/22 is \$163.85 million and the projected appropriated surplus to be used in 2021/22 is \$1.79 million for a total revenue available of \$165.64 million. See figure 2.

FIGURE 2 2021/22 OPERATING BUDGET REVENUE BY SOURCE (\$ millions)



2021/22 Operating Budget Expenditures

The projected expenditures, including proposed budget changes, total \$155.64 million, which results in a balanced operating budget.

85.23% 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 8.78%, district administration is 5.28%, and transportation is 0.41%. The remaining 0.30% is spent on capital asset purchases and other transfers to local capital.

91.52% of the budget is spent on salaries and benefits, while services, supplies, utilities, and capital assets purchased represent 8.48%. The graphs below show the allocation of expenses by function and type of expenditure.

FIGURE 3 2021/22 OPERATING BUDGET EXPENDITURES BY FUNCTION (\$ millions)

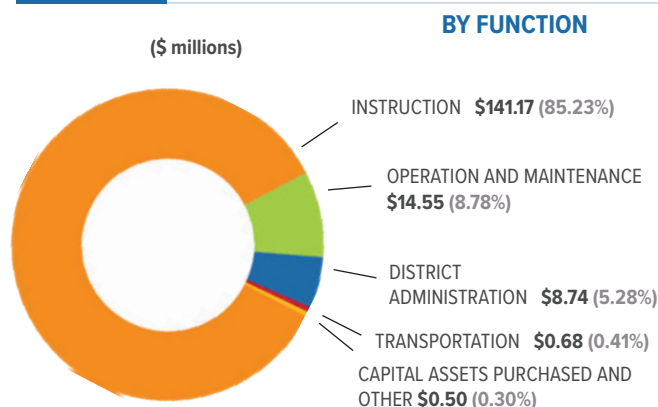


FIGURE 4 2021/22 OPERATING BUDGET EXPENDITURES BY TYPE (\$ millions)

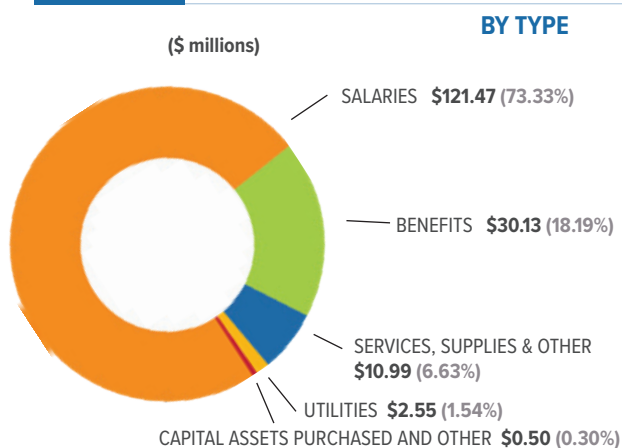


FIGURE 5: Summary of 2021/22 Operating Revenue and Expense

	BASE BUDGET	ONGOING BUDGET CHANGES	ONE-TIME BUDGET CHANGES	PRELIMINARY BUDGET	% CHANGE
Operating Revenue by Source					
Grants					
Provincial Grants - Ministry of Education	155,268,047			155,268,047	0.00%
Provincial Grants - Other	233,800			233,800	0.00%
Federal	43,600			43,600	0.00%
Total Grants	155,545,447	-	-	155,545,447	0.00%
Tuition	6,557,945			6,557,945	0.00%
Other Revenue	960,806	(47,000)	47,000	960,806	0.00%
Rentals and Leases	527,340			527,340	0.00%
Investment Income	257,043			257,043	0.00%
Total Operating Revenue	163,848,581	(47,000)	47,000	163,848,581	0.00%
Operating Expense by Type					
Salaries					
Teachers	72,303,334	(4,375)	729,927	73,028,886	1.00%
Principals and Vice-Principals	8,317,032		(32,525)	8,284,507	(0.39)%
Education Assistants	17,216,788	(10,888)	(98,707)	17,107,193	(0.64)%
Support Staff	12,711,095	(150)	208,725	12,919,670	1.64%
Other Professionals/Exempt	4,910,516	32,980	33,816	4,977,312	1.36%
Substitutes	5,085,857	(12,717)	82,637	5,155,777	1.37%
Total Salaries	120,544,622	4,850	923,873	121,473,345	0.77%
Employee Benefits	29,966,745	6,855	157,282	30,130,882	0.55%
Total Salaries and Benefits	150,511,367	11,705	1,081,155	151,604,227	0.73%
Services and Supplies					
Services	5,338,137	(33,471)	(8,046)	5,296,620	(0.78)%
Student Transportation	746,117	(348,949)	344,950	742,118	(0.54)%
Professional Development	828,985	(15,483)	(15,622)	797,880	(3.75)%
Rentals and Leases	2,000			2,000	0.00%
Dues and Fees	150,830	(5,524)	(1,500)	143,806	(4.66)%
Insurance	522,764	(12,400)	(20,000)	490,364	(6.20)%
Supplies	3,426,104	(124,055)	213,244	3,515,293	2.60%
Utilities	2,549,401	(25,000)	24,500	2,548,901	(0.02)%
Total Services and Supplies	13,564,338	(564,882)	537,526	13,536,982	(0.20)%
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	1,482,396	(6,998)	(1,005,912)	469,486	(68.33)%
Total Interfund and Capital Assets Purchased from Operating	1,514,896	(6,998)	(1,005,912)	501,986	(66.86)%
Total Expenses	165,590,601	(560,175)	612,769	165,643,195	0.03%
Use of Prior Year Surplus and Contingency Reserve			1,794,614	1,794,614	
Projected Operating Surplus/(Deficit)	(1,742,020)	513,175	1,228,845	-	



2021/22 Operating and CEF Budget Staffing

The projected full-time equivalent staffing, including proposed budget changes, totals 1,893.55 FTE, an increase of 26.20 FTE from the ongoing 2020/21 operating budget and 22.17 FTE from the 2020/21 actual CEF staffing. This increase is principally owed to the following:

- **Teachers:** A decrease of 6.78 FTE reflecting actual teacher staffing needed to support elementary school organizations within School Act class size limits, an increase of 22.67 FTE estimated teacher staffing required to meet collective agreement mandated non-enrolling ratios and class size and composition, a decrease of 8.57 FTE due to one-time reduction in international enrolment and an increase of 19.23 FTE due to proposed budget changes.
- **Principals/VPs:** A decrease of 0.08 FTE for VP summer school.
- **Other Professionals, Exempt, District P/VPs:** An ongoing increase of 1.0 FTE human resources assistant, an additional one-time 1.0 FTE due to Human Resources Health and Safety reorganization (1.0 FTE health and safety assistant, 1.0 FTE disability management coordinator offset by a reduction of 1.0 FTE human resources manager projects), and one-time 1.25 FTE Vice Principal.
- **Education Assistants:** An increase 11.90 FTE education assistants, 4.0 FTE child care workers and 0.83 FTE Aboriginal support workers.
- **Support Staff:** An increase of 0.51 FTE due to enrolment, (increase of 1.0 FTE lunch hour supervisors, decrease of 0.70 FTE clerical, and increase of 0.21 FTE custodial), and an increase of 5.22 FTE due to proposed budget changes.

FIGURE 6 OPERATING AND CEF BUDGET STAFFING

	2020/21 Ongoing Budget	2021/22 Base Operating Changes	2021/22 Base Operating Budget	Operating Budget Changes	2021/22 Preliminary Operating Budget	2021/22 CEF Budget	2021/22 Preliminary Budget
Teachers	834.36	(15.35)	819.01	19.23	838.24	140.27	978.51
Principals/Vice-Principals	56.57	(0.08)	56.49	(1.50)	54.99	1.50	56.49
Other Professionals, Exempt, District P/VPs	46.65		46.65	3.25	49.90		49.90
Education Assistants	446.91	15.90	462.81	0.83	463.64		463.64
Support Staff	329.99	0.51	330.50	5.22	335.72	2.29	338.01
Trustees	7.00		7.00		7.00		7.00
	1,721.48	0.98	1,722.46	27.03	1,749.49	144.06	1,893.55

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 expenses by object for special purpose funds — actuals for years 2017/18 to 2019/20 and budgeted for 2020/21 to 2024/25.

(\$millions)	2017/18 Actual	2018/19 Actual	2019/20 Actual	2020/21 Budget	2021/22 Budget	2022/23 Budget	2023/24 Budget	2024/25 Budget
Deferred Revenue, beginning of year	(2.47)	(2.80)	(2.38)	(1.38)	(0.26)	(0.26)	(0.26)	(0.26)
Received Contributions								
Provincial Grants - Ministry of Education	(13.03)	(15.05)	(15.14)	(22.05)	(13.28)	(13.28)	(13.28)	(13.28)
Other	(4.67)	(4.95)	(3.51)	(4.48)	(4.58)	(4.58)	(4.58)	(4.58)
Investment Income	(0.04)	(0.04)	(0.04)	-	-	-	-	-
Total Contributions Received	(17.74)	(20.04)	(18.69)	(26.53)	(17.86)	(17.86)	(17.86)	(17.86)
Less: Allocated to Revenue or Recovered by MOE	17.41	20.46	19.69	27.65	17.86	17.86	17.86	17.86
Deferred Revenue, end of year	(2.80)	(2.38)	(1.38)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)
Allocated to Revenue								
Provincial Grants	12.54	14.69	15.32	22.20	13.28	13.28	13.28	13.28
Other Revenue	4.83	4.91	3.79	5.43	4.58	4.58	4.58	4.58
Investment Income	0.04	0.05	0.03	-	-	-	-	-
Total Allocated to Revenue	17.41	19.65	19.14	27.63	17.86	17.86	17.86	17.86
Expenses								
Salaries and Benefits	11.46	12.84	12.96	18.06	12.78	12.78	12.78	12.78
Service and Supplies	5.20	5.85	4.80	6.82	4.77	4.77	4.77	4.77
Total Expenses	16.66	18.69	17.76	24.88	17.55	17.55	17.55	17.55
Capital Purchases and Other	0.75	0.96	1.38	2.75	0.31	0.31	0.31	0.31
Total Expenses and Capital Purchases	17.41	19.65	19.14	27.63	17.86	17.86	17.86	17.86
Net Revenue (Expense)	-	-	-	-	-	-	-	-

Source: 2016/17 to 2018/19 Audited Financial Statements, Amended Budget for 2019/20, and annual budgets for 2021/22 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. The following table summarizes the CEF allocations received by the Maple Ridge – Pitt Meadows School District from 2017/18 to 2020/21.

\$ millions	2017/18	2018/19	2019/20	2020/21
CEF - Teachers FTE	96.28	101.10	104.30	117.60
CEF - Teachers Funding	\$9.17	\$9.85	\$10.14	\$11.53
CEF - Overhead	\$1.17	\$0.82	\$0.82	\$0.73
CEF - Remedy	\$0.87	\$1.36	\$1.75	\$0.92
TOTAL CEF Funding	\$11.21	\$12.03	\$12.71	\$13.18

For 2021/22, the Maple Ridge - Pitt Meadows School District has been provided with a preliminary CEF allocation of \$11.11 million sufficient to fund an estimated 98.86 FTE teachers (\$10.38 million) and overhead costs (\$0.73 million).

Adjustments to district allocations may be made once final fall 2021 staffing is known and/or after the 2021/22 school year, especially if it is determined that a particular school district received more funding than was required. Final 2021/22 allocations will be confirmed at the same time as the operating grant recalculation in December 2021.

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	School Act Class Size	Collective Agreement Restored Class Size
Kindergarten	1:22.00	1:20
Grade 1-3	1:24.00	1:22
Grade 4-7	1:30.00	1:28
Grade 8-12	1:30.00	Varies

The actual staffing required will not be confirmed until September 2021 when the actual student enrolment for 2021/22 is known. However, school staffing and organization must occur in May-June 2021. 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 2021/22.

The changes to non-enrolling ratios result in an additional estimated 27.30 FTE non-enrolling teachers. This is comprised of increased teacher librarian, counselling, ELL, and support staffing. It is also estimated that an additional 112.97 FTE teachers will need to be funded from the Classroom Enhancement Fund to support the implementation of the lower class sizes. However, 41.40 FTE will only be funded by the Ministry of Education after enrolment changes and school organizations are confirmed in the fall.

For 2021/22, the teacher salary and benefits portion of the classroom enhancement fund will be used to fund 79.62 FTE classroom teachers and 19.24 FTE non-enrolling teachers (\$10.38 million). An additional allocation of \$4.36 million is necessary (33.44 FTE classroom teachers and 8.06 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 2021.

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 substitute budgets are required.

Additional New Teacher Supports

\$0.35 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.

Educational Leadership

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

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

An additional 1.50 FTE principal/vice-principal administrative time continues to be allocated on a one-time basis to elementary school-based administration staffing for the 2021/22 school year at a cost of \$0.22 million in support of managing restored collective agreement provisions.

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 2021/22 we will continue to allocate \$0.04 million from the overhead portion of the Classroom Enhancement Fund to fund an 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.

Summary of 2021/22 Classroom Enhancement Fund Revenue and Expense

	FTE	Salaries & Benefits	Supplies, Services & Other	Revenue	Total
Classroom Enhancement Fund Grant				11,105,831	11,105,831
Estimated Additional Funding Required				4,358,956	4,358,956
Preliminary Staffing Plan	(140.27)	(14,737,978)			(14,737,978)
Additional New Teacher Supports		(354,942)			(354,942)
Educational Leadership	(1.50)	(221,945)			(221,945)
Human Resources Support	(0.74)	(44,030)			(44,030)
Facilities & Other Implementation Costs	(1.55)	(105,892)			(105,892)
Total Classroom Enhancement Fund	(144.06)	(15,464,787)	-	15,464,787	-

Classroom Enhancement Fund 2017/18 to 2024/25

For 2021/22, the Maple Ridge - Pitt Meadows School District has been provided with a preliminary CEF allocation of \$11.11 million, sufficient to fund an estimated 108.31 FTE teachers and overhead costs of \$0.73 million. It is estimated that an additional \$4.36 million will be required in order to fund the 140.27 FTE teachers needed to fulfill the collective agreement obligations funded under CEF.

The table below summarizes the actual CEF revenue and expense for 2017/18 to 2019/20 and projected revenue and expense for 2020/21 to 2024/25. No changes are projected at this time.

(\$ millions)	2017/18 Actual	2018/19 Actual	2019/20 Actual	2020/21 Budget	2021/22 Budget	2022/23 Budget	2023/24 Budget	2024/25 Budget
Deferred Revenue, beginning of year	-	0.82	0.55	-	-	-	-	-
Contributions Received	10.94	12.97	12.96	13.17	11.11	11.11	11.11	11.11
Allocated to Revenue	(10.12)	(12.42)	(12.96)	(13.17)	(11.11)	(11.11)	(11.11)	(11.11)
Recovered		(0.82)	(0.55)					
Deferred Revenue, end of year	0.82	0.55	-	-	-	-	-	-
Revenues								
Provincial Grants - Ministry of Education	10.11	12.40	12.94	13.17	11.11	11.11	11.11	11.11
Investment Income	0.01	0.02	0.02					
Total Revenue	10.12	12.42	12.96	13.17	11.11	11.11	11.11	11.11
Expenses								
Salaries and Benefits	9.53	11.15	11.33	13.15	11.11	11.11	11.11	11.11
Service and Supplies	0.09	1.00	0.97	0.01	-	-	-	-
Total Expenses	9.62	12.15	12.30	13.16	11.11	11.11	11.11	11.11
Capital Purchases and Other	0.50	0.27	0.66	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 with only the support staff component. For 2021/22, the LIF support staff component is \$533,036 and no changes are projected for future years. The funding is typically used to increase hours of work for education assistants.

(\$ millions)	2017/18 Actual	2018/19 Actual	2019/20 Actual	2020/21 Budget	2021/22 Budget	2022/23 Budget	2023/24 Budget	2024/25 Budget
Deferred Revenue, beginning of year	0.17	0.03	0.03	0.01	-	-	-	-
Contributions Received	0.51	0.52	0.52	0.52	0.53	0.53	0.53	0.53
Allocated to Revenue	(0.65)	(0.52)	(0.54)	(0.53)	(0.53)	(0.53)	(0.53)	(0.53)
Deferred Revenue, end of year	0.03	0.03	0.01	-	-	-	-	-
Revenues								
Provincial Grants - Ministry of Education	0.65	0.52	0.54	0.53	0.53	0.53	0.53	0.53
Total Revenue	0.65	0.52	0.54	0.53	0.53	0.53	0.53	0.53
Expenses								
Salaries and Benefits	0.65	0.52	0.54	0.53	0.53	0.53	0.53	0.53
Service and Supplies								
Total Expenses	0.65	0.52	0.54	0.53	0.53	0.53	0.53	0.53
Net Revenue (Expense)	-	-	-	-	-	-	-	-

Annual Facility Grant (AFG)

The Annual Facility Grant was established to account for Ministry of Education grants and expenditures relating to annual facility maintenance projects. The province-wide Annual Facility Grant (AFG) allocation for 2021/22 is \$115.50 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 the 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 2021/22 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, 2021. The following plan includes the projects to be funded from the Annual Facilities Grant and completed between April 1, 2021 and March 31, 2022.

Summary of 2021/22 Annual Facilities Grant Spending Plan

LOCATION	PROJECT DESCRIPTION	BUDGET 2021/22
District	Capital asset management system	38,544
Various schools	Duct cleaning	60,000
Various schools	Interior painting	50,000
Various schools	Flooring	100,000
Various schools	Wall carpet removal	50,000
Various schools	Facilities upgrades	189,176
Blue Mountain Elementary	Exterior painting	29,780
Total Special Purpose Fund AFG		\$517,500
Riverside Centre	Facilities improvement	100,000
Garibaldi Secondary	Exterior painting	140,320
Garibaldi Secondary	Unit heater replacement	308,000
Samuel Robertson Technical	Portables exterior upgrade	100,000
Samuel Robertson Technical	Portables interior upgrade	60,000
Davie Jones Elementary	Fire panel replacement	15,000
Thomas Haney Secondary	Roofing	506,000
Thomas Haney Secondary	Exterior painting	31,000
Glenwood Elementary	Exterior painting	61,000
Laity View Elementary	Roofing	396,000
Maple Ridge Elementary	Skylight replacement	19,000
Westview Secondary	HVAC optimization	60,000
Various schools	Paving	110,400
Various schools	Exterior painting	69,616
Various schools	Asbestos abatement	50,000
Total Capital AFG		\$2,026,336

For budgeting purposes it is estimated that the Annual Facilities Grant will remain unchanged for the years 2022/23 to 2024/25.

(\$ millions)	2017/18 Actual	2018/19 Actual	2019/20 Actual	2020/21 Budget	2021/22 Budget	2022/23 Budget	2023/24 Budget	2024/25 Budget
Deferred Revenue, beginning of year	0.17	0.40	0.25	-	-	-	-	-
Contributions Received	0.53	0.53	0.53	0.52	0.52	0.52	0.52	0.52
Allocated to Revenue	(0.30)	(0.67)	(0.78)	(0.52)	(0.52)	(0.52)	(0.52)	(0.52)
Deferred Revenue, end of year	0.40	0.26	-	-	-	-	-	-
Revenues								
Provincial Grants - Ministry of Education	0.30	0.66	0.77	0.52	0.52	0.52	0.52	0.52
Interest Income		0.01	0.01					
Total Revenue	0.30	0.67	0.78	0.52	0.52	0.52	0.52	0.52
Expenses								
Salaries and Benefits	0.06	0.11	0.13	0.12	0.12	0.12	0.12	0.12
Service and Supplies	0.10	0.11	0.11	0.10	0.10	0.10	0.10	0.10
Total Expenses	0.16	0.22	0.24	0.22	0.22	0.22	0.22	0.22
Capital Purchases and Other	0.14	0.45	0.54	0.30	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 B.C. 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.

We are currently waiting to receive information from the Ministry of Education regarding the funding the district will receive for future years. These projections are based on the assumption that there will be no changes to OLEP funding until 2024/25.

(\$ millions)	2017/18 Actual	2018/19 Actual	2019/20 Actual	2020/21 Budget	2021/22 Budget	2022/23 Budget	2023/24 Budget	2024/25 Budget
Deferred Revenue, beginning of year	-	-	-	0.05	-	-	-	-
Contributions Received	0.23	0.21	0.26	0.23	0.23	0.23	0.23	0.23
Allocated to Revenue	(0.23)	(0.21)	(0.21)	(0.28)	(0.23)	(0.23)	(0.23)	(0.23)
Deferred Revenue, end of year	-	-	0.05	-	-	-	-	-
Revenues								
Provincial Grants - Ministry of Education	0.23	0.21	0.21	0.28	0.23	0.23	0.23	0.23
Total Revenue	0.23	0.21	0.21	0.28	0.23	0.23	0.23	0.23
Expenses								
Salaries and Benefits	0.09	0.11	0.12	0.11	0.11	0.11	0.11	0.11
Service and Supplies	0.13	0.09	0.09	0.16	0.11	0.11	0.11	0.11
Total Expenses	0.22	0.20	0.21	0.27	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 2021/22 will be \$577,430 and is projected to remain unchanged until 2024/25.

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

(\$ millions)	2017/18 Actual	2018/19 Actual	2019/20 Actual	2020/21 Budget	2021/22 Budget	2022/23 Budget	2023/24 Budget	2024/25 Budget
Deferred Revenue, beginning of year	0.03	-	0.02	0.04	-	-	-	-
Contributions Received	0.54	0.55	0.55	0.57	0.58	0.58	0.58	0.58
Allocated to Revenue	(0.57)	(0.53)	(0.53)	(0.61)	(0.58)	(0.58)	(0.58)	(0.58)
Deferred Revenue, end of year	-	0.02	0.04	-	-	-	-	-
Revenues								
Provincial Grants - Ministry of Education	0.57	0.53	0.53	0.61	0.58	0.58	0.58	0.58
Total Revenue	0.57	0.53	0.53	0.61	0.58	0.58	0.58	0.58
Expenses								
Salaries and Benefits	0.52	0.48	0.48	0.58	0.53	0.53	0.53	0.53
Service and Supplies	0.05	0.05	0.05	0.03	0.05	0.05	0.05	0.05
Total Expenses	0.57	0.53	0.53	0.61	0.58	0.58	0.58	0.58
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 eight StrongStart centres, located at the following schools: Davie Jones, Eric Langton, Fairview, còsqənelə, Hammond, Harry Hooqe, Highland Park, and Webster's Corners (operating at Garibaldi Secondary in 2020/21).

The total StrongStart funding for 2020/21 was \$256,000. The funding for future years has not been announced, however a change in funding is not expected. In order to continue to offer StrongStart programs within the provincially provided funding, operational changes will have to be implemented. These may include changes in the days and/or hours of operation for each centre.

(\$ millions)	2017/18 Actual	2018/19 Actual	2019/20 Actual	2020/21 Budget	2021/22 Budget	2022/23 Budget	2023/24 Budget	2024/25 Budget
Deferred Revenue, beginning of year	0.04	0.02	-	-	-	-	-	-
Contributions Received	0.26	0.26	0.27	0.26	0.26	0.26	0.26	0.26
Allocated to Revenue	(0.28)	(0.28)	(0.27)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)
Deferred Revenue, end of year	0.02	-	-	-	-	-	-	-
Revenues								
Provincial Grants - Ministry of Education	0.26	0.28	0.27	0.26	0.26	0.26	0.26	0.26
Total Revenue	0.26	0.28	0.27	0.26	0.26	0.26	0.26	0.26
Expenses								
Salaries and Benefits	0.24	0.26	0.26	0.23	0.26	0.26	0.26	0.26
Service and Supplies	0.02	0.02	0.01	0.03				
Total Expenses	0.26	0.28	0.27	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 three-year-old children. The events are about providing good information on how to support a young child's early learning and development, and how to help develop positive connections between families, the school system, and local community agencies. The total Ready Set Learn funding for 2020/21 was \$49,000. The funding for future years has not been announced, however a change in funding is not expected.

(\$ millions)	2017/18 Actual	2018/19 Actual	2019/20 Actual	2020/21 Budget	2021/22 Budget	2022/23 Budget	2023/24 Budget	2024/25 Budget
Deferred Revenue, beginning of year	0.01	0.03	0.03	0.02	-	-	-	-
Contributions Received	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05
Allocated to Revenue	(0.03)	(0.05)	(0.06)	(0.07)	(0.05)	(0.05)	(0.05)	(0.05)
Deferred Revenue, end of year	0.03	0.03	0.02	-	-	-	-	-
Revenues								
Provincial Grants - Ministry of Education	0.03	0.05	0.06	0.07	0.05	0.05	0.05	0.05
Total Revenue	0.03	0.05	0.06	0.07	0.05	0.05	0.05	0.05
Expenses								
Salaries and Benefits	0.03	0.03	0.02	0.02	0.02	0.02	0.02	0.02
Service and Supplies		0.02	0.04	0.05	0.03	0.03	0.03	0.03
Total Expenses	0.03	0.05	0.06	0.07	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)	2017/18 Actual	2018/19 Actual	2019/20 Actual	2020/21 Budget	2021/22 Budget	2022/23 Budget	2023/24 Budget	2024/25 Budget
Deferred Revenue, beginning of year	0.11	0.14	0.17	0.15	0.10	0.10	0.10	0.10
Contributions Received	0.23	0.38	0.34	0.15	0.25	0.25	0.25	0.25
Allocated to Revenue	(0.20)	(0.35)	(0.36)	(0.20)	(0.25)	(0.25)	(0.25)	(0.25)
Deferred Revenue, end of year	0.14	0.17	0.15	0.10	0.10	0.10	0.10	0.10
Revenues								
Provincial Grants - Ministry of Education	0.01							
Other Revenue	0.19	0.35	0.35	0.20	0.25	0.25	0.25	0.25
Total Revenue	0.20	0.35	0.35	0.20	0.25	0.25	0.25	0.25
Expenses								
Salaries and Benefits	-	-						
Service and Supplies	0.13	0.15	0.21	0.10	0.25	0.25	0.25	0.25
Total Expenses	0.13	0.15	0.21	0.10	0.25	0.25	0.25	0.25
Capital Purchases and Other	0.07	0.20	0.14	0.10				
Net Revenue (Expense)	-	-	-	-	-	-	-	-

Scholarships and Bursaries

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

The Maple Ridge - Pitt Meadows School District administers over 25 different scholarships and bursaries. It is estimated that contributions received will remain the same in future years.

(\$ millions)	2017/18 Actual	2018/19 Actual	2019/20 Actual	2020/21 Budget	2021/22 Budget	2022/23 Budget	2023/24 Budget	2024/25 Budget
Deferred Revenue, beginning of year	0.14	0.14	0.18	0.16	0.16	0.16	0.16	0.16
Contributions Received	0.03	0.07	0.02	0.03	0.03	0.03	0.03	0.03
Allocated to Revenue	(0.03)	(0.03)	(0.04)	(0.03)	(0.03)	(0.03)	(0.03)	(0.03)
Deferred Revenue, end of year	0.14	0.18	0.16	0.16	0.16	0.16	0.16	0.16
Revenues								
Other Revenue	0.03	0.03	0.04	0.03	0.03	0.03	0.03	0.03
Total Revenue	0.03	0.03	0.04	0.03	0.03	0.03	0.03	0.03
Expenses								
Salaries and Benefits	-	-	-	-	-	-	-	-
Service and Supplies	0.03	0.03	0.04	0.03	0.03	0.03	0.03	0.03
Total Expenses	0.03	0.03	0.04	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)	2017/18 Actual	2018/19 Actual	2019/20 Actual	2020/21 Budget	2021/22 Budget	2022/23 Budget	2023/24 Budget	2024/25 Budget
Deferred Revenue, beginning of year	1.36	1.18	1.15	0.90	-	-	-	-
Contributions Received	4.44	4.51	3.15	4.30	4.30	4.30	4.30	4.30
Allocated to Revenue	(4.62)	(4.54)	(3.40)	(5.20)	(4.30)	(4.30)	(4.30)	(4.30)
Deferred Revenue, end of year	1.18	1.15	0.90	-	-	-	-	-
Revenues								
Other Revenue	4.62	4.54	3.40	5.20	4.30	4.30	4.30	4.30
Total Revenue	4.62	4.54	3.40	5.20	4.30	4.30	4.30	4.30
Expenses								
Salaries and Benefits	0.03	0.12	0.08	0.10	0.10	0.10	0.10	0.10
Service and Supplies	4.59	4.39	3.28	5.09	4.20	4.20	4.20	4.20
Total Expenses	4.62	4.51	3.36	5.19	4.30	4.30	4.30	4.30
Capital Purchases and Other	-	0.03	0.04	0.01	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-

Capital Fund Budget

The Capital Fund includes capital expenditures related to land, buildings (purchases and enhancements), computer hardware and software, vehicles and equipment that are funded from Ministry of Education 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 2017/18 to 2019/20 and budgeted for 2020/21 to 2024/25.

CAPITAL (\$ millions)	2017/18 Actual	2018/19 Actual	2019/20 Actual	2020/21 Budget	2021/22 Budget	2022/23 Budget	2023/24 Budget	2024/25 Budget
Capital Surplus (Deficit), beginning of year	72.51	75.89	77.44	87.56	88.97	85.76	83.76	81.86
Revenues								
Provincial Grants - Ministry of Education	0.05	0.07	5.41	-				
School Site Acquisition Fees	0.03	1.70	4.96	0.16				
Investment Income	0.09	0.18	0.14	0.07	0.04	0.04	0.04	0.04
Other Revenue	0.16	0.07	0.24	-				
Loss on Disposal of Tangible Capital Assets	-	(0.84)	-	-				
Amortization of Deferred Capital Revenue	5.38	5.48	6.00	6.45	6.56	6.57	6.59	7.37
Total Revenue	5.71	6.66	16.75	6.68	6.60	6.61	6.63	7.41
Expenses								
Amortization of Tangible Capital Assets	(9.17)	(9.52)	(10.16)	(10.66)	(10.62)	(10.43)	(10.35)	(11.02)
Capital Lease Interest	-	-						
Total Expenses	(9.17)	(9.52)	(10.16)	(10.66)	(10.62)	(10.43)	(10.35)	(11.02)
Net Transfers (to) from other funds								
Tangible Capital Assets Purchased	4.39	3.49	3.30	5.36	0.78	0.78	0.78	0.78
Tangible Capital Assets - Work in Progress	-	-	-	-	-	-	-	-
Local Capital	2.45	0.92	0.23	0.03	0.03	1.04	1.04	1.04
Capital Lease Payment	-	-	-	-	-	-	-	-
Total Net Transfers	6.84	4.41	3.53	5.39	0.81	1.82	1.82	1.82
Total Capital Surplus (Deficit) for the year	3.38	1.55	10.12	1.41	(3.21)	(2.00)	(1.90)	(1.79)
Capital Surplus (Deficit), end of year	75.89	77.44	87.56	88.97	85.76	83.76	81.86	80.07

* Source: 2017/18 - 2019/20 Audited Financial Statements, amended budget for 2020/21, 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 2021/22 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 2017/18 to 2019/20 and budgeted for 2020/21 to 2024/25 - are presented below.

INVESTED IN CAPITAL ASSETS (\$ millions)	2017/18 Actual	2018/19 Actual	2019/20 Actual	2020/21 Budget	2021/22 Budget	2022/23 Budget	2023/24 Budget	2024/25 Budget
Capital Surplus (Deficit), beginning of year	65.99	69.99	69.99	81.66	85.72	83.13	81.20	79.80
Revenues								
Provincial Grants - Ministry of Education	0.05	0.07	5.41	-	-	-	-	-
School Site Acquisition Fees	0.03	1.70	4.96	0.16	-	-	-	-
Gain (Loss) on Disposal of Tangible Capital Assets	-	(0.84)	-	-	-	-	-	-
Amortization of Deferred Capital Revenue	5.38	5.48	6.00	6.45	6.56	6.57	6.59	7.37
Total Revenue	5.46	6.41	16.37	6.61	6.56	6.57	6.59	7.37
Expenses								
Amortization of Tangible Capital Assets	(9.17)	(9.52)	(10.16)	(10.66)	(10.62)	(10.43)	(10.35)	(11.02)
Capital Lease Interest	-	-	-	-	-	-	-	-
Total Expenses	(9.17)	(9.52)	(10.16)	(10.66)	(10.62)	(10.43)	(10.35)	(11.02)
Net Transfers (to) from other funds								
Tangible Capital Assets Purchased	4.39	3.49	3.30	5.36	0.78	0.78	0.78	0.78
Tangible Capital Assets - Work in Progress	-	-	-	-	-	-	-	-
Local Capital								
Capital Lease Payment								
Total Net Transfers	4.39	3.49	3.30	5.36	0.78	0.78	0.78	0.78
Other Adjustments to Fund Balances								
District Portion of Proceeds on Disposal	-	(1.36)	-	-	-	-	-	-
Tangible Capital Assets Purchased from Local Capital	0.51	0.56	0.55	1.90	0.69	1.15	1.58	1.20
Tangible Capital Assets WIP Purchased from Local Capital	2.81	0.42	1.61	0.85	-	-	-	-
Capital Lease Principal Payment	-	-	-	-	-	-	-	-
Total Other Adjustments to Fund Balances	3.32	(0.38)	2.16	2.75	0.69	1.15	1.58	1.20
Total Capital Surplus (Deficit) for the year	4.00	0.00	11.67	4.06	(2.59)	(1.93)	(1.40)	(1.67)
Capital Surplus (Deficit), end of year	69.99	69.99	81.66	85.72	83.13	81.20	79.80	78.13

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 2020/21, the board approved the use of local capital to fund various projects as identified below. It is proposed that \$1.67 million from the local capital reserve fund be used to fund one-time IT staffing and infrastructure refresh (\$1.50 million) and the facilities equipment and vehicles purchases for 2021/22 (\$0.17 million).

Local Capital Budget Summary

(\$ millions)	2020/21 Budget	2020/21 Estimated Spending	2021/22 Budget	Total Local Capital Allocations
Uses of Local Capital				
Emergency preparedness	0.03	(0.03)	-	-
Energy management plan	0.61	(0.61)	-	-
New elementary school	0.84	(0.84)	-	-
New classrooms setup	0.98	(0.98)	-	-
MRSS Annex reconfiguration	0.29	(0.29)	-	-
Parent Portal upgrade	0.07	(0.07)	-	-
Boardroom setup for online meetings	0.02	(0.02)	-	-
IT Staffing and infrastructure refresh	-	-	1.50	-
Facilities equipment and vehicles	-	-	0.17	-
Total Uses of Local Capital	2.84	(2.84)	1.67	1.67
Childcare capital	0.06	-	0.03	0.09
Contingency reserve for local capital	3.14	-	(1.67)	1.47
Total Local Capital	6.04	(2.84)	0.03	3.23

The following table summarizes the local capital, revenue and expenditure by object - actuals for years 2017/18 to 2019/20 and budgeted for 2020/21 to 2024/25.

LOCAL CAPITAL (\$ millions)	2017/18 Actual	2018/19 Actual	2019/20 Actual	2020/21 Budget	2021/22 Budget	2022/23 Budget	2023/24 Budget	2024/25 Budget
Capital Surplus (Deficit), beginning of year	6.52	5.90	7.45	5.90	3.25	2.63	2.56	2.06
Revenues								
Investment Income	0.09	0.18	0.14	0.07	0.04	0.04	0.04	0.04
Other Revenue	0.16	0.07	0.24	-	-	-	-	-
Total Revenue	0.25	0.25	0.38	0.07	0.04	0.04	0.04	0.04
Expenses								
Capital Lease Interest	-	-	-	-	-	-	-	-
Total Expenses	-	-	-	-	-	-	-	-
Net Transfers (to) from other funds								
Local Capital	2.45	0.92	0.23	0.03	0.03	1.04	1.04	1.04
Capital Lease Payment	-	-	-	-	-	-	-	-
Total Net Transfers	2.45	0.92	0.23	0.03	0.03	1.04	1.04	1.04
Other Adjustments to Fund Balances								
District Portion of Proceeds on Disposal	-	1.36	-	-	-	-	-	-
Tangible Capital Assets Purchased from Local Capital	(0.51)	(0.56)	(0.55)	(1.90)	(0.69)	(1.15)	(1.58)	(1.20)
Tangible Capital Assets WIP Purchased from Local Capital	(2.81)	(0.42)	(1.61)	(0.85)	-	-	-	-
Capital Lease Principal Payment	-	-	-	-	-	-	-	-
Total Other Adjustments to Fund Balances	(3.32)	0.38	(2.16)	(2.75)	(0.69)	(1.15)	(1.58)	(1.20)
Total Capital Surplus (Deficit) for the year	(0.62)	1.55	(1.55)	(2.65)	(0.62)	(0.07)	(0.50)	(0.12)
Capital Surplus (Deficit), end of year	5.90	7.45	5.90	3.25	2.63	2.56	2.06	1.94

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 the district.

This means 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, and 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 \$4.70 million). The current balance of \$3.39 million (\$3.14 local capital and \$0.25 operating) equates to 2.17% of operating expenditures. After the proposed use of \$1.67 million of the contingency reserve for local capital and \$0.25 million of the contingency reserve for operating, the estimated balance of the contingency reserve for local capital will be \$1.47 million, and it represents approximately 0.93% of operating expenditures.

Bylaw Capital

Bylaw Capital includes the 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 Ministry of Education Restricted Capital includes the Ministry of Education portion (usually 75%) of the proceeds on disposal of land and buildings, and any bylaw project surpluses on completed projects. Ministry of Education permission must be received to spend these funds. The balance in the fund at June 30, 2020 was \$1.78 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, 2020 was \$1.31 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, and is currently under review.

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 2017/18 to 2020/21 are summarized in the table below.

Facility Name (\$ millions)	Project Description	Bylaw Funding	2017/18 Spending	2018/19 Spending	2019/20 Spending	2020/21 Budgeted	Total Bylaw Spending
Albion Elementary	Building envelope upgrade	1.11	0.03	0.94			0.97
čəsqənelə Elementary	New School - building	25.16		17.49	7.53	0.53	25.55
čəsqənelə Elementary	New School - school site acquisition & PDR	1.57	0.05	0.08			0.13
Eric Langton Elementary	Seismic upgrade and addition	22.00					-
Fairview Elementary	Seismic upgrade	1.97	0.11	0.95			1.06
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	0.63	0.05			0.68
Maple Ridge Elementary	Building envelope upgrade	0.44	0.20				0.20
Maple Ridge Elementary	Playground equipment	0.13				0.13	0.13
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	2.39	0.12	0.31		2.82
Multiple Schools	Boiler upgrade	1.94		0.05	1.42	0.47	1.94
Multiple Schools	Roof Replacements and other minor capital	10.04	2.15	2.21	2.95	1.49	8.80
Multiple Schools	Energy Management Program	2.16	0.31				0.31
Northeast Albion	Site Acquisition	5.41			5.41		5.41
Pitt Meadows Secondary	Seismic upgrade	30.86					-
Thomas Haney Secondary	Building envelope upgrade	1.47	0.87				0.87
Westview Secondary	HVAC and roof top units replacement	1.37	0.06	0.47			0.53
Westview Secondary	Seismic upgrade	1.01	0.01	0.40			0.41
School Bus	Bus acquisition Katzie First Nation	0.14				0.14	0.14
Total		111.67	6.92	23.80	17.73	2.76	51.21

The 2021-2026 Capital Plan was approved by the board in July 2020 and includes the capital projects summarized in the following table.



2021-2026 Capital Plan				
Year	Facility Name	Project Type	Project Description	Estimated Project Value
2021/22	Davie Jones Elementary	Playground Equipment Program	Universally accessible playground equipment	\$125,000
2021/22	Eric Langton Elementary	Replacement School	Increase capacity to 80K/600	\$28,700,035
2021/22	Garibaldi Secondary	Carbon Neutral Capital Program	Domestic hot water tank system & boiler upgrade	\$631,250
2021/22	Garibaldi Secondary	Carbon Neutral Capital Program	Boiler upgrade	\$412,500
2021/22	Glenwood Elementary	School Enhancement Program	Gender neutral washroom upgrade	\$520,000
2021/22	Harry Hooze Elementary	School Enhancement Program	Window Replacement	\$314,000
2021/22	Maple Ridge Secondary Annex	Replacement Program	Major renovation-conversion back to elementary	\$4,200,000
2021/22	Maple Ridge Secondary Annex	Seismic	Seismic upgrade	\$7,000,000
2021/22	Maple Ridge Secondary Annex	Expansion	Increase capacity to 60K/550	\$13,000,000
2021/22	Websters Corners Elementary	Playground Equipment Program	Universally accessible playground equipment	\$125,000
2021/22	Pitt Meadows Secondary	Seismic Mitigation Program	Seismic upgrade and major renovation	\$30,863,085
2021/22	Pitt Meadows Secondary	School Enhancement Program	Gender neutral washroom upgrade	\$1,971,504
2021/22	Pitt Meadows Secondary	CNCP	Boiler Upgrade Phase 3 & DDC Upgrade	\$1,250,625
2021/22	Silver Valley Central Elementary	Site Acquisition	Site acquisition for a new 80K/600 elementary school	\$15,136,550
2021/22	Westview Secondary	School Enhancement Program	Roof replacement	\$468,947
2021/22	Thomas Haney Secondary	CNCP	Boiler replacement	\$450,000
2021/22	Fairview Elementary	School Enhancement Program	Vinyl flooring replacement	\$188,000
2021/22	Highland Park Elementary	CNCP	Boiler upgrade	\$274,629
2021/22	Blue Mountain Elementary	Playground Equipment Program	Universally accessible playground equipment	\$125,000
2022/23	Harry Hooze Elementary	Expansion	Increase capacity to 80K/600	\$9,812,000
2022/23	Fairview Elementary	Building Envelope Program	Building envelope upgrade	\$1,375,760
2023/24	Highland Park Elementary	Expansion	Reno and addition - increase capacity to 80K/600	\$14,989,700
2023/24	Pitt Meadows Elementary	Replacement	Major renovation	\$4,200,000
2023/24	Pitt Meadows Elementary	Seismic	Seismic upgrade	\$2,500,000
2023/24	Pitt Meadows Elementary	Building Envelope Program	Building envelope upgrade	\$493,900
2024/25	Alouette Elementary	Building Envelope Program	Building envelope upgrade	\$778,800
2024/25	Alouette Elementary	Seismic	Seismic upgrade	\$6,000,000
2024/25	Blue Mountain Elementary	Expansion	Increase capacity to 80K/600	\$12,518,000
2024/25	Albion Elementary	Seismic	Seismic upgrade	\$5,400,000
2024/25	Glenwood Elementary	Seismic	Seismic upgrade	\$950,000
2024/25	Albion East Elementary	New School	New elementary school 60K/600	\$35,000,000
2025/26	Highland Park Elementary	Seismic	Seismic upgrade	\$1,250,000
2025/26	Harry Hooze Elementary	Seismic	Seismic upgrade	\$550,000
2025/26	Davie Jones Elementary	Seismic	Seismic upgrade	\$1,300,000
2025/26	Maple Ridge Elementary	Seismic	Seismic upgrade	\$6,500,000
2025/26	Maple Ridge Secondary	Seismic	Seismic upgrade	\$2,500,000
Total 2021-2026 Capital Plan				\$211,874,285

On March 6, 2020, the following major capital projects from the 2020-2025 Capital Plan 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
127806	Pitt Meadows Secondary	Seismic	Submit draft project definition report for multiple seismic upgrade options

On March 18, 2021, the Ministry of Education provided their stage one response to our capital plan submission and direction for advancing supported and approved capital projects. The following minor capital projects have been approved to proceed to design, tender, and construction. These projects must be completed by March 31, 2022.



Facility Name	Program Project Description	Amount Funded by Ministry of Education	Local Funds Allocated
Glenwood Elementary	School Enhancement Program - Interior renovations including washroom upgrade	\$520,000	0
Harry Hooqe Elementary	School Enhancement Program - Exterior wall system including window upgrades	\$314,000	0

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 2021-2026 Capital Plan submission.

Facility Name	Project Description	Estimated Project Value	Amount Funded by Others	Local Funding	2021/22 Budget	2022/23 Budget	2023/24 Budget	2024/25 Budget
		(\$ millions)						
Eric Langton Elementary	Seismic upgrade and addition	28.70	28.70		0.18	1.50	8.50	18.52
Pitt Meadows Secondary	Seismic upgrade	30.80	30.80		1.50	2.50	9.50	17.30
Davie Jones Elementary	Childcare new building	2.13	2.13		1.81			
Glenwood Elementary	Interior renovations - washroom upgrade	0.52	0.52		0.52			
Harry Hooqe Elementary	Exterior wall systems - window upgrades	0.31	0.31		0.31			
Total		\$62.46	\$62.46	\$-	\$4.32	\$4.00	\$18.00	\$35.82



2021/22 Risk to the Preliminary Budget Estimates

Events Related to COVID-19

Potential revenue loss related to the COVID-19 pandemic:

- 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 pandemic:

- Replacement costs may be higher due to increased utilization of sick leave 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, 2021. The main factors that create variances of provincial funding are actual funded enrolment as at September 30, 2021, and other provincial funding announcements made during the remainder of 2020/21 and into 2021/22.

The international education revenue of \$5.88 million (net revenue of \$0.69 million) included in these estimates is based on a 30% reduction from the ongoing estimated program enrolment of 521 students. The actual 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 \$4.36 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 2021/22.

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 utility-cost increases may result in increased utility costs that would have to be funded from existing budgets.

The existing school district budget allocations are not sufficient to support the procurement, maintenance or timely replacement of school district assets. This means that IT hardware is not refreshed on a regular basis, the deferred maintenance for district facilities continues to grow, and the facility condition index for school district facilities continues to deteriorate. Any major equipment failures during 2021/22 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 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 \$1.47 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 \$1.47 million.





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*

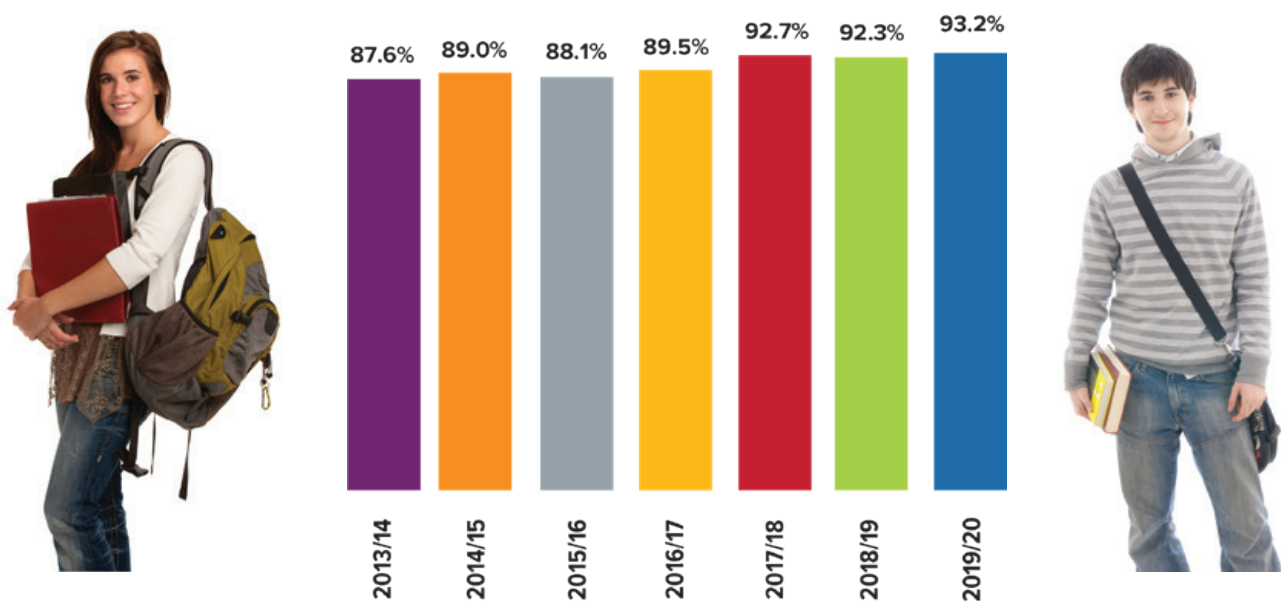
We are pleased that once again our six-year school completion rate data continues to increase. The graphs below show the six-year graduation rates for all B.C. students, Aboriginal students, and students with special needs. For 2019/20, the Maple Ridge - Pitt Meadows School District 6-year graduation rates for all three categories were above the provincial average: B.C. students 93.2% (provincial average 89.6%), Aboriginal students 86.2% (provincial average 71.1%), and students with special needs 81.2% (provincial average 73.9 %).

All Students

The six-year completion rate for all B.C. students for the 2019/2020 school year was 93.2% — 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 place us as one of the top districts in the province with a graduating class in excess of 1,000 students.

Six years ago, in 2014/2015, the school district overall six year completion rate was 89.0%. 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 2.4% 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 5.9%.

2019/20 6-YEAR GRADUATION RATES BC STUDENTS



* 2019/20 provincial average **89.6%**



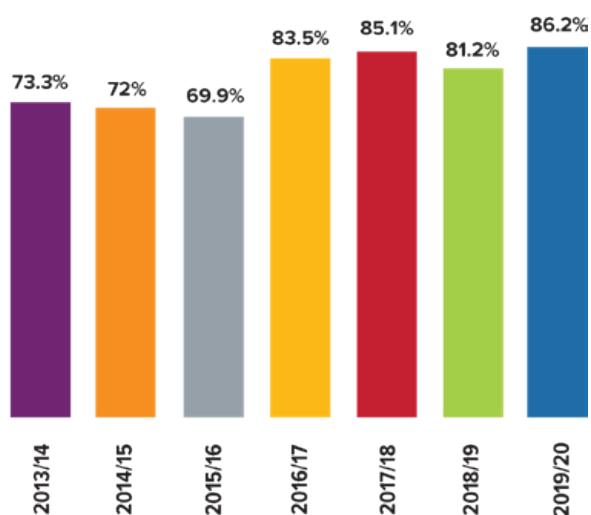
Students with Aboriginal Ancestry

In 2014/15, the six year completion rate for students with Aboriginal ancestry was 72%. For 2019/20, this completion rate is 86.2%. The increase over last year's figures demonstrates our school district's commitment to achieving 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

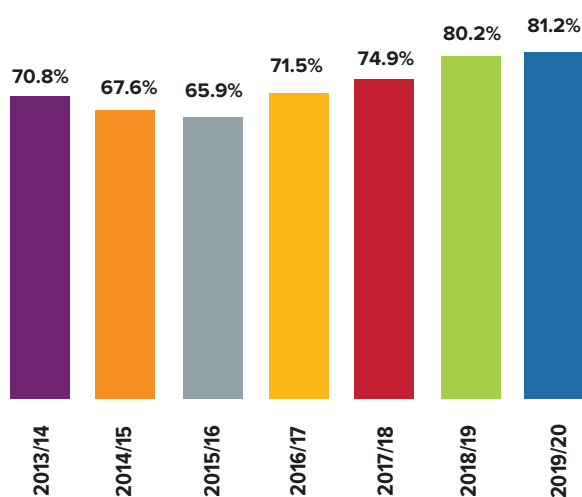
The six year completion rate for Students with Special Needs for 2019/2020 is 81.2%. This is an improvement from 67.6% in 2014/2015. School District 42 focuses on the inclusion of all students. We celebrate the success of the students with special needs and will continue to work hard to improve the outcomes for these students. There were 171 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 result.

ABORIGINAL STUDENTS 6-YEAR GRADUATION RATES



* 2019/20 provincial average **71.1%**

STUDENTS WITH SPECIAL NEEDS 6-YEAR GRADUATION RATES

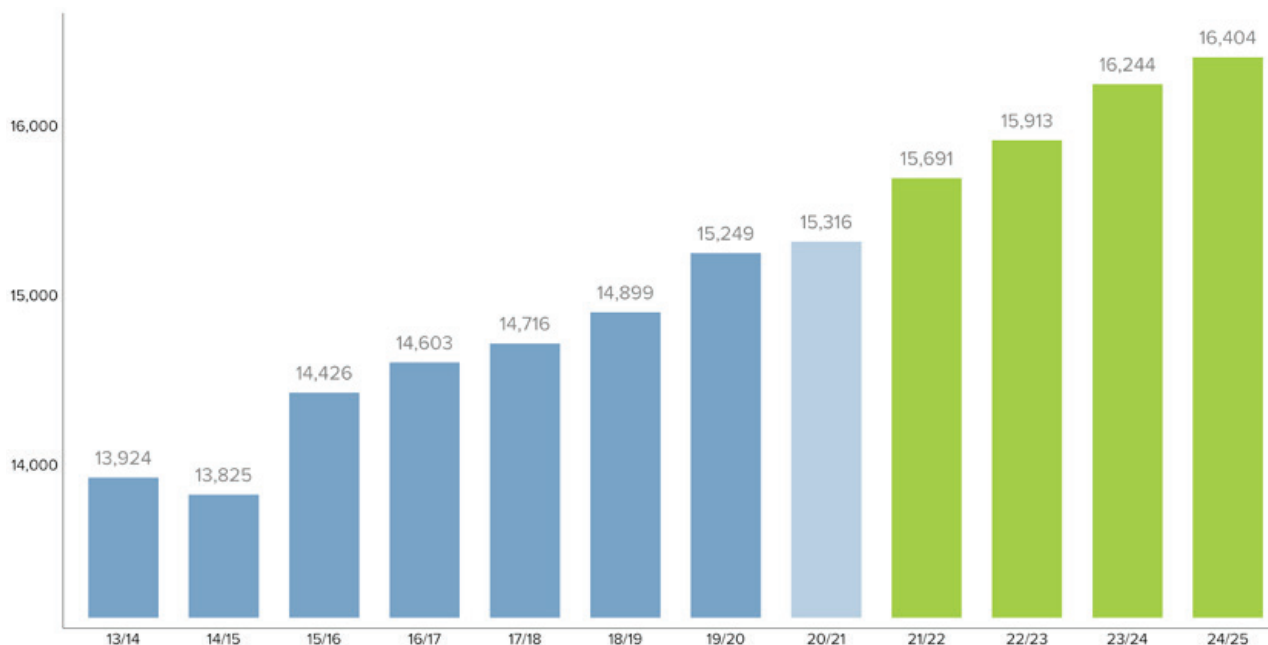


* 2019/20 provincial average **73.9%**



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 non-graduated adult learners) for 2013/14 to 2019/20, actual enrolment for September and estimated February and May for 2020/21 and forecasted enrolment for 2021/22, 2022/23, 2023/24 and 2024/25.



For 2021/22, full-year enrolment is projected to increase by 375 FTE, followed by a projected enrolment increase of 222 FTE in 2022/23, 331 FTE in 2023/24, and 160 FTE in 2024/25.

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 2021/22, 2022/23, 2023/24 and 2024/25 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 2020/21. 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 2003 and 2015, 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.

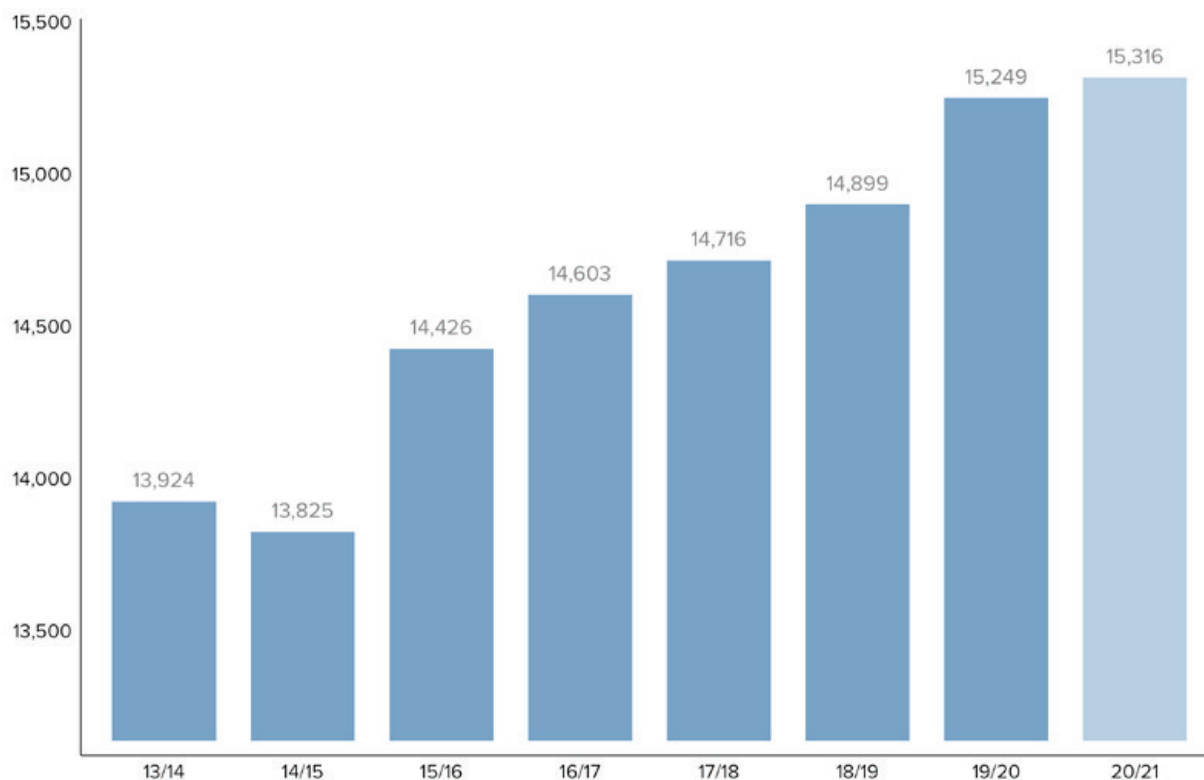
Migration

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 2013/14 to 2019/20, and actual enrolment for September and estimated February and May for 2020/21.

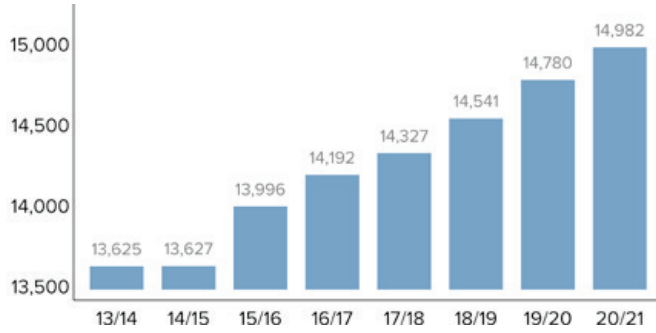
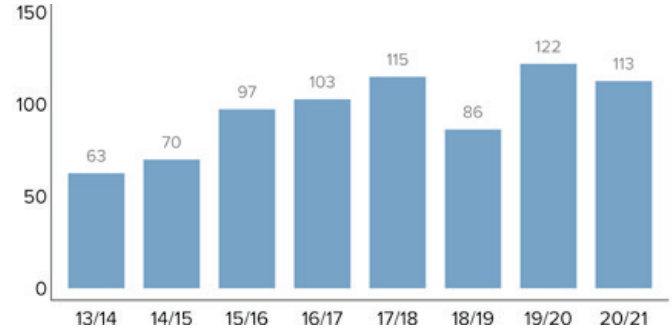
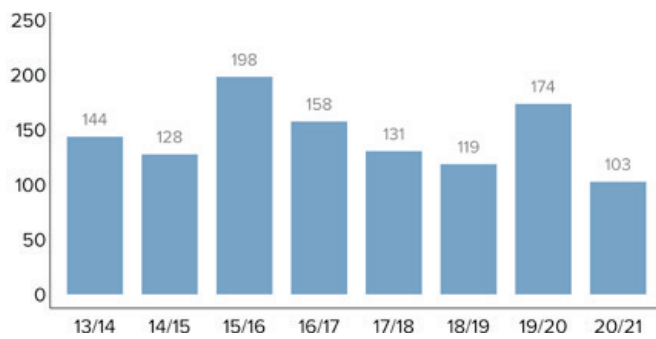
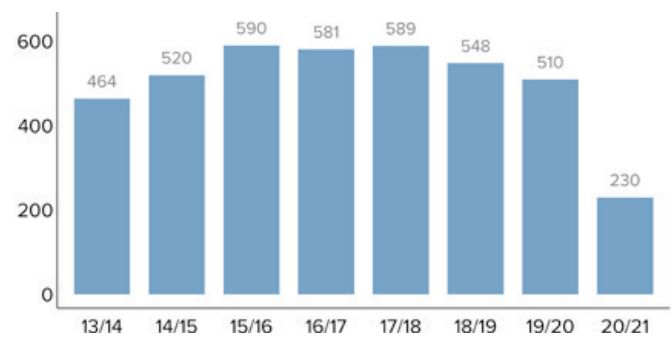
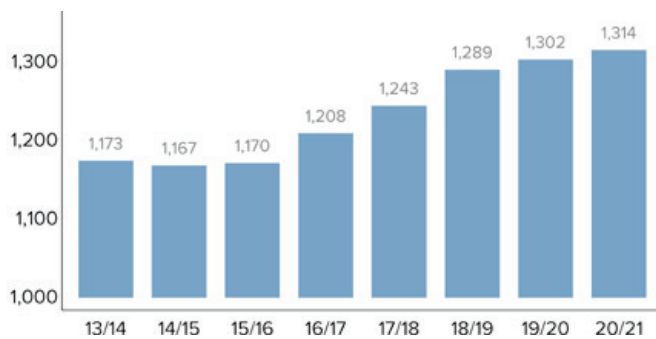
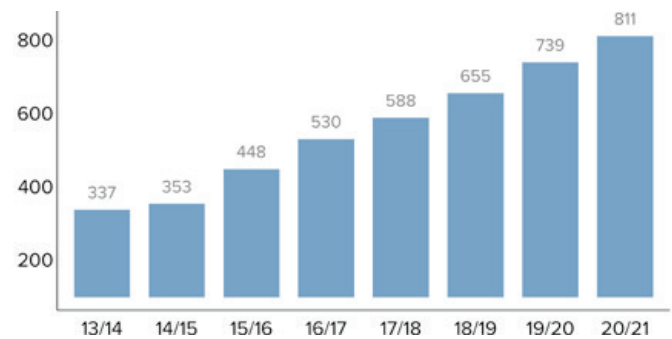
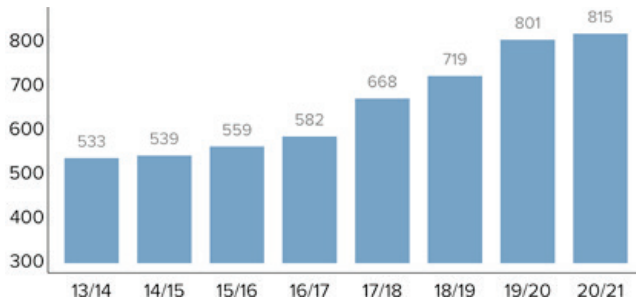
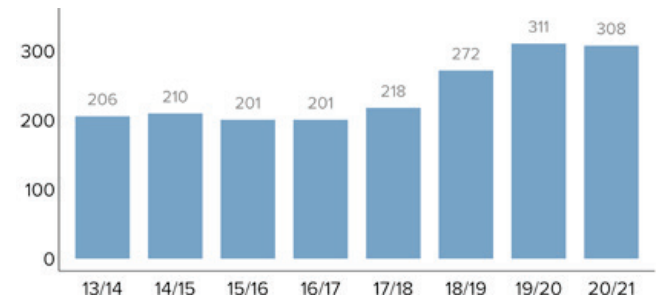
The enrolment history for regular, alternate, distributed learning, continuing education, summer school, and non-graduated adult learners is presented in the following chart. Since 2013/14, funded enrolment has increased by 1,392 full time equivalent (FTE).



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:** +50 FTE students or an 80% increase since 2013/14
- **Continuing Education:** -41 FTE students or a 29% decrease since 2013/14
- **International Education:** -234 students or a 50% increase since 2013/14
- **Indigenous Education:** +141 FTE students or a 12% increase since 2013/14
- **English Language Learners:** +474 FTE students or a 141% increase since 2013/14
- **Students with Special Needs:** (Levels 1 and 2) +282 FTE students; (Level 3) +102 FTE students. Total increase 384 FTE students (52% increase since 2013/14)

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: 2013/14– 2019/20 Funding Allocation System – Full Year and 2020/21 Interim Operating Grants December 2020.
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 2013/14 to 2020/21.

Since 2013/14, 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.

	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	2020/21 Final Budget
Operating Revenues	126.29	126.38	134.09	138.47	142.34	147.42	155.32	156.21
Use of Prior Year Operating Surplus to Balance Budget	2.52	2.68	4.17	4.13	5.19	4.35	4.38	7.51
Operating Expenses	(127.30)	(125.18)	(134.19)	(139.00)	(142.39)	(148.59)	(156.96)	(161.08)
Transfers to Other Funds	(1.51)	(3.88)	(4.07)	(3.60)	(4.71)	(3.18)	(2.76)	(2.64)
Budgeted Surplus	0.00	0.00	0.00	0.00	0.43	0.00	0.00	0.00

Source: 2013/14 - 2020/21 Amended Annual Budget Submissions

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

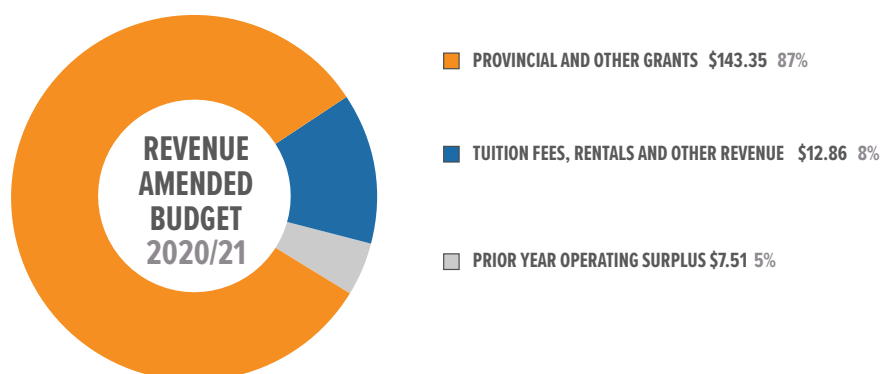
From 2013/14 to 2020/21, budgeted revenues have increased by \$29.93 million. This increase is mainly due to provincial grants received to fund negotiated labour settlement costs for all employee groups. Per pupil funding has increased from \$6,900 per student in 2013/14 to \$7,560 in 2020/21.

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), in 2019/20 248 FTE (\$1.83 million) and in 2020/21 - 199 FTE (\$1.50 million).

The 2020/21 budgeted revenue by type is shown in the graph below.

BUDGETED OPERATING REVENUE (\$ millions)



BUDGETED OPERATING REVENUE BY TYPE (\$ millions)

	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
Provincial Grants - Ministry of Education	117.54	116.54	123.55	127.20	130.93	135.51	143.08	149.90
Provincial Grants - Other	0.44	0.43	0.30	0.39	0.41	0.33	0.33	0.26
Federal Grants	0.10	0.14	0.14	0.16	0.16	0.26	0.24	0.01
Tuition	6.84	7.66	8.36	8.92	8.86	9.32	9.34	4.38
Other Revenue	0.69	0.82	0.89	0.99	0.97	0.91	0.92	0.78
Rentals and Leases	0.33	0.37	0.43	0.43	0.48	0.47	0.75	0.55
Investment Income	0.35	0.42	0.42	0.38	0.53	0.62	0.66	0.33
Total Revenue	126.29	126.38	134.09	138.47	142.34	147.42	155.32	156.21

BUDGETED OPERATING EXPENSES BY FUNCTION (\$ millions)

	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
Instruction	108.06	105.93	114.72	119.04	121.78	127.03	133.46	137.58
District Administration	5.06	5.03	4.82	5.17	5.39	5.77	6.29	6.33
Operations and Maintenance	13.00	13.13	13.78	14.25	14.57	15.11	16.57	16.83
Transportation	1.18	1.09	0.86	0.54	0.64	0.68	0.64	0.34
Other	1.51	3.88	4.07	3.60	4.72	3.18	2.76	2.64
Total	128.81	129.06	138.25	142.60	147.10	151.77	159.72	163.72

Source: 2013/14 - 2020/21 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.

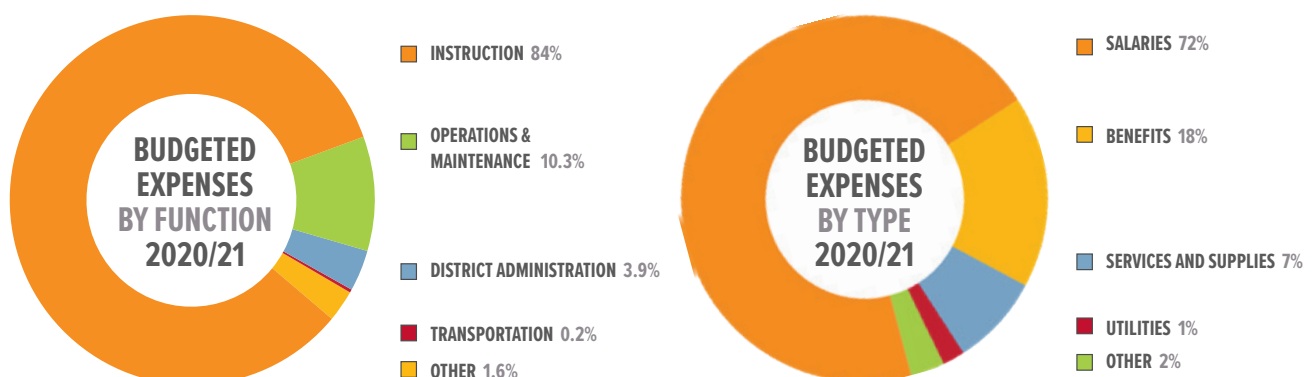
For the time shown, the school district has spent approximately 88% of its budget on salaries and benefits. The balance is used to cover supplies, utilities, services and other costs.

BUDGETED OPERATING EXPENSES BY OBJECT (\$ millions)

	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
Salaries and Benefits	113.55	111.43	120.76	124.78	126.85	132.51	140.73	146.80
Services and Supplies	13.76	13.75	13.43	14.23	15.54	16.08	16.23	14.28
Total Expenses	127.31	125.18	134.19	139.01	142.39	148.59	156.96	161.08
Capital Purchases and Other.	1.50	3.88	4.06	3.59	4.71	3.18	2.76	2.64
Total	128.81	129.06	138.25	142.60	147.10	151.77	159.72	163.72

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

The budgeted expenses by function and by type for 2020/21 are shown in the graphs below.



Staffing

From 2013/14, total operating staffing in the Maple Ridge – Pitt Meadows School District has increased by approximately 249 FTE. Also, there are an additional 122 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.

	2013/14 FTE	2014/15 FTE	2015/16 FTE	2016/17 FTE	2017/18 FTE	2018/19 FTE	2019/20 FTE	2020/21 FTE	2020/21 with CEF
Teachers	771.95	763.35	785.46	804.24	807.15	811.60	825.53	834.36	951.92
Principals/VPs - Admin	42.10	39.48	40.31	43.97	43.70	45.44	49.24	48.72	48.72
Principals/VPs - Teaching	11.90	10.70	10.82	10.00	9.40	11.40	13.60	14.20	14.20
Other Professionals	30.00	30.50	31.71	35.71	32.30	36.30	39.30	40.30	41.30
Education Assistants	293.34	300.81	317.91	337.60	343.08	368.43	418.43	446.91	446.91
Support Staff	316.22	297.14	302.62	308.66	310.23	313.18	325.26	329.99	333.28
Trustees	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Total	1,472.51	1,448.98	1,495.83	1,547.18	1,552.86	1,593.35	1,678.36	1,721.48	1,843.33

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. Principal/VP FTEs have been split to show the admin and teaching components of the positions. 2016/17 to 2020/21 FTEs have been restated to reflect ongoing allocations only.

The following table provides a history of staffing changes by employee group from 2013/14 to 2020/21. 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 2013/14, teacher staffing FTE has increased 23.31%, school based principals and vice principals have increased 17.85%, other professionals have increased 32.36%, education assistant staffing FTE has increased 52.35% and support staff has increased 5.39%.

	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	% change	2020/21 with CEF	% change
Teachers	771.95	763.35	785.46	804.24	807.15	811.60	825.53	834.36	8.08%	951.92	23.31%
Principals/VPs - School	48.00	45.18	48.13	49.97	48.10	49.84	55.89	56.57	17.85%	56.57	17.85%
Other Professionals/ Exempt/District P/VPs	36.00	35.50	34.71	39.71	37.30	43.30	46.25	46.65	29.58%	47.65	32.36%
Education Assistants	293.34	300.81	317.91	337.60	343.08	368.43	418.43	446.91	52.35%	446.91	52.35%
Support Staff	316.22	297.14	302.62	308.66	310.23	313.18	325.26	329.99	4.35%	333.28	5.39%
Trustees	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	0.00%	7.00	0.00%
Total	1,472.51	1,448.98	1,495.83	1,547.18	1,552.86	1,593.35	1,678.36	1,721.48	16.91%	1,843.33	25.18%

Source: 1530 report submission for each year as restated.



As shown in the following table, all employee groups have increased since 2013/14. The increase in teacher staffing of 25.57% is due to the restoration of the collective agreement language regarding class size. The ongoing increase in CUPE staffing of 25.14% is principally due to the increased education assistant staffing (up 52.35%) 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 (24.07%).

	2013/14 FTE	2014/15 FTE	2015/16 FTE	2016/17 FTE	2017/18 FTE	2018/19 FTE	2019/20 FTE	2020/21 FTE	% change vs 13/14	2020/21 with CEF FTE	% change vs 13/14
MRTA	771.95	777.75	800.46	819.24	822.75	827.20	842.93	851.76	10.34%	969.32	25.57%
CUPE	609.56	583.55	605.53	631.26	637.71	666.01	726.29	759.50	24.60%	762.79	25.14%
Principals/VPs / Other Professionals	84.00	80.68	82.84	89.68	85.40	93.14	102.14	103.22	22.88%	104.22	24.07%
Trustees	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	0.00%	7.00	0.00%
Total	1,472.51	1,448.98	1,495.83	1,547.18	1,552.86	1,593.35	1,678.36	1,721.48	16.91%	1,843.33	25.18%

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.

	2013/14 FTE	2014/15 FTE	2015/16 FTE	2016/17 FTE	2017/18 FTE	2018/19 FTE	2019/20 FTE	2020/21 FTE	2020/21 with CEF	% change vs 13/14
Teachers	18.52	18.79	18.95	18.69	18.78	18.84	18.88	18.49	16.21	(12.47)%
Principals/VPs - Admin	339.57	363.37	369.20	341.90	360.99	336.59	316.52	316.67	316.67	(6.74)%
Principals/VPs - Teaching	1,201.34	1,340.37	1,375.52	1,503.33	1,365.89	1,341.62	1,146.00	1,086.48	1,086.48	(9.56)%
Other Professionals	476.53	470.32	469.25	420.98	469.39	421.33	396.58	382.83	373.56	(21.61)%
Education Assistants	48.74	47.69	46.81	44.53	44.19	41.51	37.25	34.52	34.52	(29.18)%
Support Staff	45.21	48.28	49.18	48.71	48.87	48.84	47.92	46.72	46.26	2.32%
Trustees	2,042.29	2,049.24	2,125.97	2,147.62	2,165.91	2,184.92	2,226.52	2,203.99	2,203.99	7.92%
Total	9.87	9.59	9.62	9.68	9.52	9.11	8.80	8.37	8.96	

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 12.47%)
- **Other Professionals** (down 21.61%)
- **Education Assistants** (down 29.18%) 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 6.74% in admin component and down 9.56% in teaching component)

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

- **Support Staff** (up 2.32%)

The average class size in the Maple Ridge - Pitt Meadows school district decreased from 22.23 in 2013/14 to 21.25 in 2020/21 principally owing to the addition of the teacher staffing supported by the Classroom Enhancement Fund.

AVERAGE CLASS SIZE	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
Province of BC	22.38	22.45	22.73	21.73	20.63	20.98	20.80	20.30
Maple Ridge - Pitt Meadows School District	22.23	23.08	23.65	23.68	21.58	21.63	21.73	21.25

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.
Amortization	The cost of a tangible capital asset with a limited life less any residual value is amortized over the assets useful life. Amortization is recognized as an expense in the Statement of Operations.
Annual Budget	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
Budget Year	July 1 to June 30
Capital Fund	The capital fund includes capital expenditures related to facilities (purchases and enhancements) and equipment (purchases) that are funded by Ministry of Education capital grants, operating funds, and special purpose funds.
Capital Bylaw	If the Minister of Education approves a capital plan the board must prepare a capital bylaw in a form specified by the minister. The capital bylaw must be adopted by a majority of the board and the board may not amend a capital bylaw except as approved in writing by the minister.
Casual Employee	Individuals who substitute for regular continuing staff other than teachers.
CCW	Child 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.
Deferred Revenue	Deferred revenue includes contributions received with stipulations that meet the description of restricted contributions in the Restricted Contributions Regulation 198/2011 issued by Treasury Board. When restrictions are met, deferred revenue is recognized as revenue.
Deferred Capital Contribution	Funding received for the acquisition of depreciable tangible capital assets is recorded as deferred capital contribution and amortized over the life of the asset acquired as revenue in the statement of operations.
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.
FCI	The Facility Condition Index is a comparative index allowing the Ministry of Education to rank each school against all others in the province and is expressed as a decimal percentage of the cost to remediate maintenance deficiencies divided by the current replacement value i.e. 0.26.
FSL	French as a Second Language
FTE	Full Time Equivalent
IT	Information Technology
K	Thousand
LCR	Local Capital Reserve
LIF	Learning Improvement Fund
M	Million
Memorandum of Agreement	In March 2017, the Ministry of Education, the BC Public Schools Employers' Association and the BC Teachers' Federation ratified a Memorandum of Agreement that fully and finally resolved all matters related to the implementation of the Supreme Court of Canada decision from the fall of 2016.
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
MRPVA	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	Boards must prepare, adopt by bylaw, and submit to the Ministry of Education an annual (preliminary) budget on or before June 30 as per section 113 of the School Act (Adoption of Budget).
Principal and Vice-Principal	Certified teachers (or teachers with a letter of permission) employed by a school district on a continuous basis, full-time or part-time, under contract (i.e., principals, vice-principals, 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
Unearned Revenue	Unearned revenue includes tuition fees received for courses to be delivered in future periods and receipt of proceeds for services to be delivered in a future period. Revenue will be recognized in that future period when the services are provided.
Utilities	Costs incurred by the school district for the consumption of heat, light, and water, as well as expenditures on garbage, sewer, conservation measures, recycling programs and internet/telephone providers (this would include all costs related to the Next Generation Network).
VOIP	Voice Over IP telephony
YMPE	Yearly Maximum Pensionable Earnings
YMIE	Yearly Maximum Insurable Earnings
YES Fund	Youth Education Support Fund





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