



PRELIMINARY BUDGET 2022/23

APRIL 27, 2022

PRELIMINARY BUDGET 2022/23

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 42

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2021–2022.

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



A handwritten signature in black ink, reading 'William A. Sutter'.

William A. Sutter
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

In preparing the 2022/23 Preliminary Budget, we have been guided by our school district's vision, mission and values, and have relied on school growth plans, operational plans, and the strategic priorities and goals of the district to further inform our work. We have endeavored to protect the structures and supports that best serve our students even as we implement reductions in some areas, as required in our current deficit context.

As we work through the budget process for the 2022/23 school year, we must remain mindful of the enrolment growth that is projected for next year and beyond, and consider as well the shifting demographics in our community. We must also be responsive to reductions in locally generated revenues, which have not quite fully rebounded to pre-pandemic levels.

Within a context of enrolment growth and recovery from the impacts of the COVID-19 pandemic, we know that we must continue to build skillful supports across each of our schools to address the needs of our learners. We know that we must invest in proactive, early intervention measures to address complex learning and developmental needs in the formative years when these investments will have the greatest impact. These and many other considerations have shaped the thoughtful development of this proposed budget, which attempt to balance the needs of the system against the demands of our context.

Thank you for taking the time to review and provide feedback on our 2022/23 Proposed Preliminary Budget. A summary of the feedback received is available on the school district website in the *2022/23 Proposed Preliminary Budget Consultation Summary* document.

BOARD *of* EDUCATION

SCHOOL DISTRICT NO.42



KORLEEN CARRERAS
CHAIRPERSON



ELAINE YAMAMOTO
VICE-CHAIRPERSON



KIM DUMORE
TRUSTEE



COLETTE TRUDEAU
TRUSTEE



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TRUSTEE



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 an operating funding shortfall of \$0.23 million will have to be addressed in 2022/23. This is estimated to be followed by budget funding shortfalls of approximately \$0.07 million for 2023/24, \$0.79 million for 2024/25, and \$0.70 million for 2025/26.

The Strategic Facilities Plan adopted by the board in March 2022 clearly identifies capital needs that are not funded by the province as part of the capital plan. These include new temporary classroom spaces, sustainability upgrades and the renewal of facilities other than schools. The estimated capital investment required over the next four years is \$6.03 million. An estimated \$0.03 million is also required to expand the electric vehicle charging infrastructure. In addition, the Ministry of Education advised that in order for the Eric Langton Elementary seismic upgrade and expansion project to be approved to proceed a school district contribution of \$2.50 million is required. Also, by board policy a contingency reserve of minimum 1% of budgeted operating expenses (\$1.74 million) must be maintained to address financial risks that materialize after the budget is adopted. The available capital funds total \$4.62 million (\$2.82 million local capital and \$1.80 million Ministry of Education restricted capital), which means that the capital funding shortfall over four years is \$5.68 million. This funding shortfall can be addressed by securing funding from the provincial government for eligible capital projects and by allocating future available operating surplus funds to local capital.

The school district operates under the authority of the School Act of British Columbia as a corporation and receives over 90% of revenue from the 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 2022/23 fiscal year (July 1, 2022 - June 30, 2023) and submit it to the Ministry of Education by June 30, 2022. The Maple Ridge – Pitt Meadows School District aims to develop a preliminary budget that supports its vision, and considers its shared priorities and the needs of its community of learners.

This budget has been prepared in accordance with Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia supplemented by Regulations 257/2010 and 198/2011 issued by the Province of British Columbia Treasury Board.

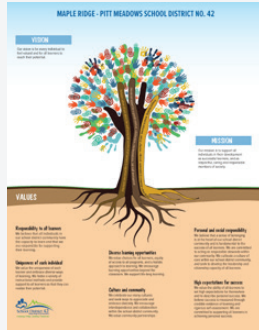
As required by the Ministry of Education and Public Sector Accounting Standards (PSAB), the Maple Ridge - Pitt Meadows School District tracks and reports revenue and expenditures under three separate funds: the operating fund, the special purpose fund, and the capital fund.

OPERATING FUND: The operating fund includes operating grants and other revenue 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.

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 PRIORITIES AND GOALS

The strategic priorities and 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, early learning, literacy, educational leadership, and technology infrastructure. For additional information on these allocations, please refer to the budget changes table on page 9.

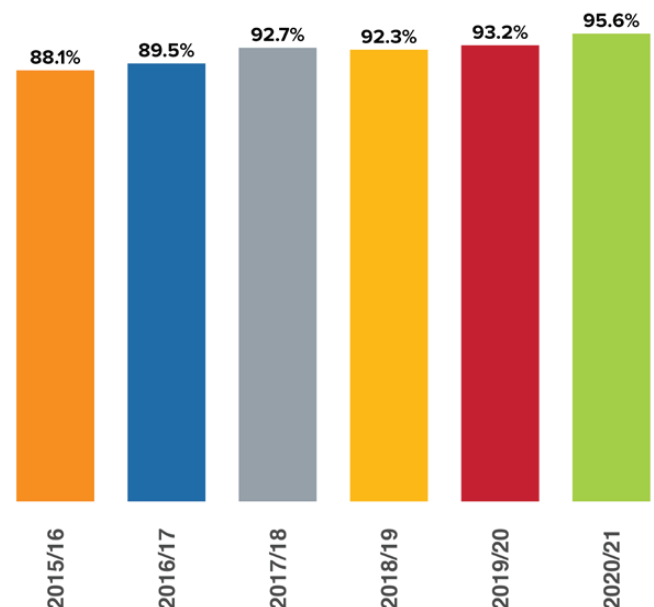
STUDENT ACHIEVEMENT

The six-year completion rate for B.C. students for the 2020/21 school year was 95.6% - exceeding the provincial average of 90% and within the range of the highest performing school districts in the province with regard to school completion. These results place us as one of the top districts in the province with a graduating class in excess of 1,000 students.

Six years ago, in 2015/2016, the school district's overall six-year completion rate was 88.1%. We have dedicated considerable attention and effort to providing engaging and inclusive programming for students, focussing both on improving graduation rates and the quality of graduation. Our graduation rates for students of Aboriginal ancestry and our students with diverse needs also show favourable trends. For 2020/21 our six year completion rate for students of aboriginal ancestry is 84.1% which compares favourably with the provincial average of 72%. Similarly, our completion rate for students in the diverse learners/special needs sub-group is 85.3% for 2020/21 which also compares favourably with the provincial average of 74%.

A comprehensive review and analysis of student achievement is provided in the *Supporting All Learners: Enhancing Student Learning Report (September, 2021)*.

2020/21 SIX-YEAR GRADUATION RATES BC STUDENTS



* 2020/21 provincial average 90%

BUDGET PROCESS

Wednesday, December 8, 2021	BOARD MEETING <ul style="list-style-type: none"> Presentation and approval of the Proposed Budget Process/Timeline.
Wednesday, February 2, 2022	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 2021/22 Preliminary Budget.
Wednesday, February 23, 2022	BOARD MEETING <ul style="list-style-type: none"> Presentation of projected enrolment for 2022/23, 2023/24, 2024/25, 2025/26.
Wednesday, February 23, 2022	BOARD MEETING <ul style="list-style-type: none"> Presentation and board approval of the 2021/22 Amended Annual Budget.
Tuesday, March 29, 2022	ABORIGINAL EDUCATION ADVISORY <ul style="list-style-type: none"> Presentation of the 2022/23 preliminary budget estimates and consultation on budget priorities
Wednesday, March 30, 2022	BUDGET COMMITTEE OF THE WHOLE <ul style="list-style-type: none"> Partner groups individual presentations to the board of the 2022/23 budget considerations.
Wednesday, April 13, 2022	BOARD MEETING <ul style="list-style-type: none"> Presentation of the Proposed 2022/23 Preliminary Budget
Tuesday, April 19, 2022	ABORIGINAL EDUCATION ADVISORY <ul style="list-style-type: none"> Feedback on the Proposed 2022/23 Preliminary Budget
Wednesday, April 20, 2022	BUDGET COMMITTEE OF THE WHOLE <ul style="list-style-type: none"> Public and partner group input on the Proposed 2022/23 Preliminary Budget
Wednesday, April 27, 2022	BOARD MEETING <ul style="list-style-type: none"> Approval of 2022/23 Budget Balancing Proposals and Adoption of 2022/23 Preliminary Budget

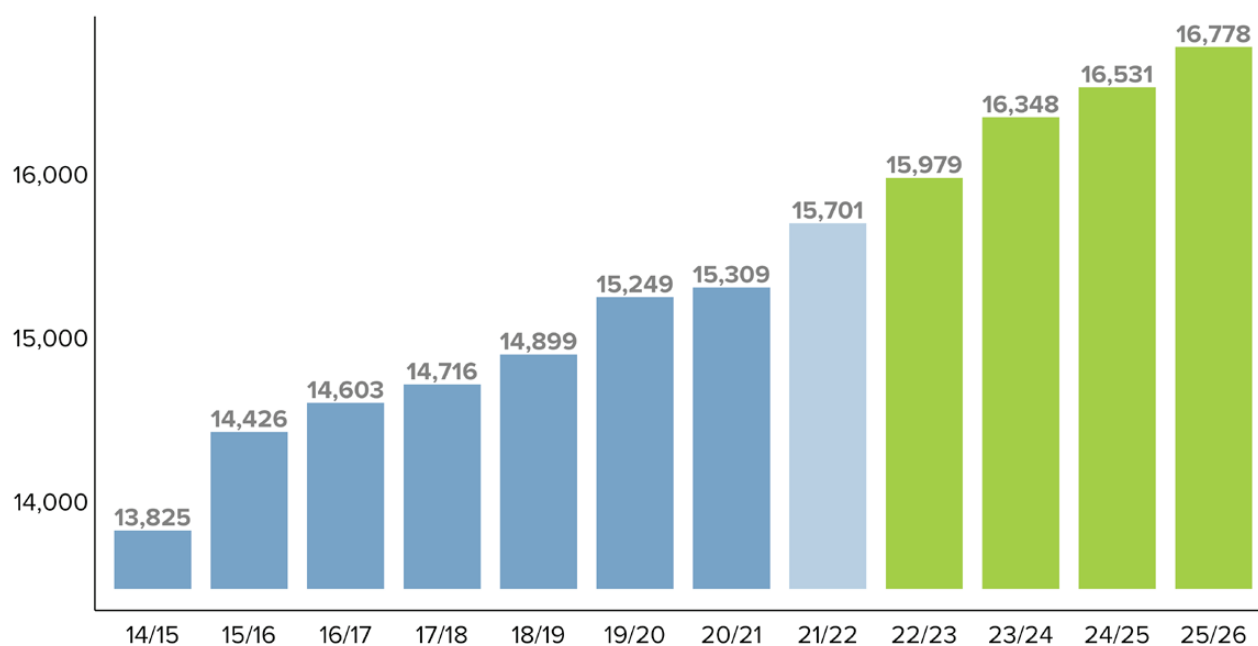


Download the budget document at:
<https://www.sd42.ca/board-of-education/budget-process/2022-budget-process/>



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 2014/15 to 2020/21, actual enrolment for September and estimated February and May for 2021/22, and forecasted enrolment for 2022/23, 2023/24, 2024/25, and 2025/26.



STAFFING

Since 2014/15, total operating staffing in the Maple Ridge – Pitt Meadows School District has increased by approximately 309 FTE, primarily to support increased enrolment. Also, there are an additional 160 FTE positions funded from the Classroom Enhancement Fund (CEF).

The table below summarizes staffing levels by type for the years 2014/15 to 2021/22.

	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2021/22 with CEF	2021/22 Student to staff ratio
Teachers	763.35	785.46	804.24	807.15	811.60	825.53	834.36	833.53	989.30	16.22
Principals/VPs - Admin	39.48	40.31	43.97	42.00	45.44	49.24	48.72	48.70	50.20	319.61
Principals/VPs - Teaching	10.70	10.82	10.00	11.10	11.40	13.60	14.20	14.20	14.20	1,129.78
Other Professionals	30.50	31.71	35.71	32.30	36.30	39.30	40.30	43.30	43.30	370.51
Education Assistants	300.81	317.91	337.60	343.08	368.43	418.43	446.91	478.44	478.44	33.53
Support Staff	297.14	302.62	308.66	310.23	313.18	325.26	329.99	332.54	334.83	47.91
Trustees	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	2,291.85
Total	1,448.98	1,495.83	1,547.18	1,552.86	1,593.35	1,678.36	1,721.48	1,757.70	1,917.26	8.37
Student to Staff Ratio	9.90	9.95	9.72	9.76	9.60	9.29	8.96	9.13	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. Principal/VP FTEs have been split to show the admin and teaching components of the positions. 2016/17 to 2021/22 FTEs have been restated to reflect ongoing allocations only.

SUMMARY: PRELIMINARY OPERATING BUDGET 2022/23

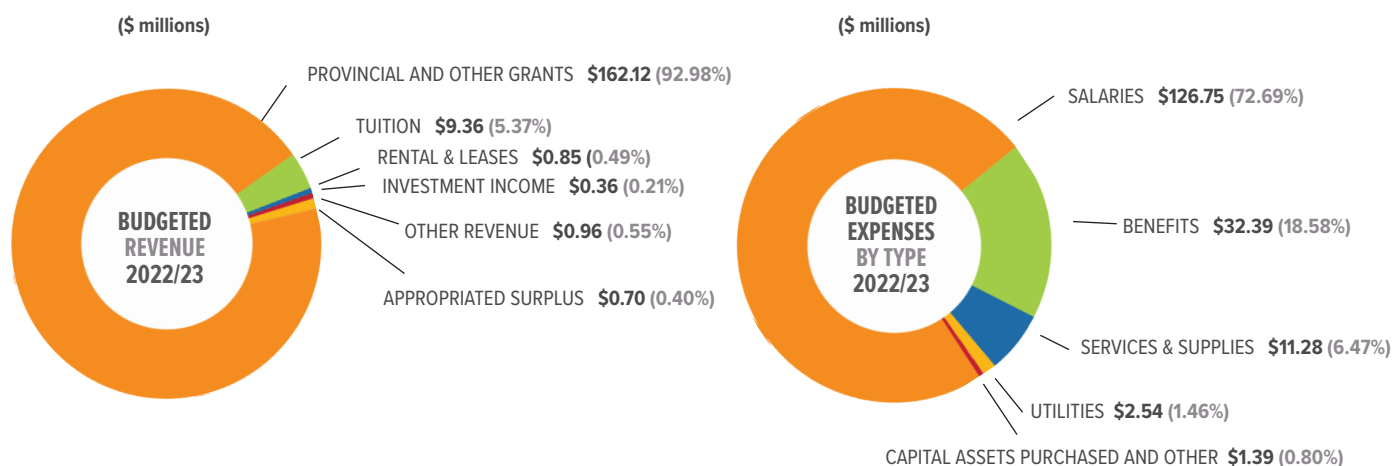
The operating fund includes operating grants and other revenues used to fund instructional programs, school and district administration, facilities operations, maintenance, and transportation.

The following table summarizes revenue and expenses by object for the Operating Fund: actual for 2020/21 and budgeted for fiscal years 2021/22 - 2025/26.

(\$millions)	2020/21 ACTUAL	2021/22 BUDGET	2022/23 BUDGET	2023/24 BUDGET	2024/25 BUDGET	2025/26 BUDGET
Revenues						
Provincial Grants - Ministry of Education	150.64	157.26	161.57	167.06	171.38	176.37
Provincial Grants - Other	0.30	0.31	0.28	0.28	0.28	0.28
Federal Grants	-	0.17	0.27	0.27	0.27	0.27
Tuition	4.61	8.33	9.36	10.57	10.65	10.65
Other Revenue	0.89	0.86	0.96	0.88	0.88	0.88
Rentals and Leases	0.49	0.61	0.85	0.85	0.85	0.85
Investment Income	0.35	0.24	0.36	0.36	0.36	0.36
Total Revenue	157.28	167.78	173.65	180.27	184.67	189.66
Expenses						
Salaries and Benefits	144.50	155.94	159.14	164.74	169.66	174.63
Services and Supplies	11.18	15.49	13.82	14.17	14.37	14.30
Total Expenses	155.68	171.43	172.96	178.91	184.03	188.93
Capital Purchases and Other	2.74	2.53	1.39	1.43	1.43	1.43
Surplus (Deficit) for the year	(1.14)	(6.18)	(0.70)	(0.07)	(0.79)	(0.70)
Accumulated Surplus (Deficit), beginning of year			0.19			
Use of Prior Year Appropriated Surplus	7.51	6.37	0.51			
Accumulated Surplus (Deficit), end of year	6.37	0.19	0.00	(0.07)	(0.79)	(0.70)

Source: 2020/21 Annual Audited Financial Statements and 2021/22 Amended Annual Budget.

School District No. 42 (Maple Ridge - Pitt Meadows) is estimating to receive 92.98% of its operating revenue from the province and other grants, 5.37% from tuition, 0.40% from prior year appropriated surplus, and 1.25% from other sources. The proposed operating budget for 2022/23 is allocated for salaries and benefits (91.27%); services and supplies (6.47%); utilities (1.46%); and capital assets purchased and other (0.80%).



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

OPERATING BUDGET FOUR-YEAR PROJECTIONS (\$ millions)		2022/23	2023/24	2024/25	2025/26
Incremental Cost Increases					
Changes in Salaries and Benefits					
Salary and benefit changes (excluding labour settlement)		(0.92)	(0.34)	(0.34)	(0.34)
Other benefit cost changes		(0.74)	(0.60)	(0.60)	(0.60)
Services, Supplies & Utilities		0.06	(0.25)	(0.22)	(0.22)
		(1.60)	(1.19)	(1.16)	(1.16)
Enrolment Driven Changes		1.16	0.67	0.34	0.46
Ministry of Education Funding Changes		0.16			
Revenue and Expense Changes					
Impact of previous year's budget		(0.38)	0.12		
International education		0.09	0.21	0.03	
Other ongoing revenue and expenses		0.25			
		(0.04)	0.33	0.03	-
Total Projected Surplus / (Shortfall) Before One-time Items		(0.32)	(0.19)	(0.79)	(0.70)
One-Time Revenue and Expenditures					
International education		(0.10)	0.10		
One-time revenue and expenses		0.19	(0.19)		
Total Projected Surplus / (Shortfall)		(0.23)	(0.28)	(0.79)	(0.70)
Use of Prior Year Surplus		0.70	(0.70)		
Total Projected Surplus / (Shortfall)		0.47	(0.98)	(0.79)	(0.70)
Ongoing Budget Changes		0.44			
One-Time Budget Changes		(0.91)	0.91		
Total Projected Surplus / (Shortfall)		-	(0.07)	(0.79)	(0.70)

BUDGET CHANGES

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

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

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

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

**ONGOING PRELIMINARY BUDGET CHANGES 2022/23**

Support for School Growth Plans	
Education Leadership	
French Immersion and FSL Support	11,080
Secondary Administration Staffing	74,778
Secondary Staffing Bank	26,453
	112,311
Learning Services	
Collaborative Teaching	190,567
Support for Operational Plans	
Riverside Centre	
Vice Principal - International and ELL	(151,295)
Helping Teacher - ELL	46,008
Assistant Manager, International Education	122,215
Business Operations and Governance	
Procurement Software	(14,157)
Reallocations of Existing Budgets	14,157
Other Operational Savings	
Education Leadership	4,784
International Education and Ridge Meadows College	13,662
Information Technology	18,762
Human Resources	29,787
Business Operations and Governance	4,247
Emergent Expenditures Fund	50,000
	138,170
Implementation of Strategic Facilities Plan	
Sustainability - Electric Vehicle Charging Infrastructure	3,775
Total Ongoing Budget Changes	\$444,823

ONE-TIME PRELIMINARY BUDGET CHANGES 2022/23

Support for School Growth Plans	
Literacy	(154,993)
Numeracy	(20,000)
Early Learning	(63,247)
Safe & Caring Schools	
School Based Staffing at Secondary	(285,216)
School Based Staffing at Elementary	(78,031)
Racial Inclusivity and Equity	(82,220)
Reallocation of Existing Budgets	221,826
Education Leadership	
Elementary Administration Staffing	74,096
	(387,785)
Learning Services	
Collaborative Teaching-Supporting Early Intervention Inclusionary Programming	(886,431)
Inclusion Support Consultation Services	(69,000)
Instructional Bank	(200,000)
Reallocation of Existing Budgets	955,431
	(200,000)
Support for Operational Plans	
Indigenous Education	(154,516)
Reallocation of Existing Budgets	139,355
Human Resources	
Human Resources Staff	(45,585)
Health and Safety Staff - Disability Management Administrator	(85,445)
Health and Safety Staff- HR Assistant	(79,930)
HR Manager, Projects	56,334
Succession Planning	(20,000)
Technology Support - IT Staffing	(190,361)
Other Operational Savings	
Education Leadership	137,044
International Education and English Language Learners	36,100
Communications	15,000
Business Operations and Governance	12,185
Human Resources	4,040
Facilities Vehicles	39,022
Secondary Equipment Grant	97,000
	(39,757)
Transportation	
Regular Student Transportation	(280,708)
Use of Prior Year Surplus	696,691
Total One-time Budget Changes	(211,559)
Total Budget Changes	\$233,264

SUMMARY: SPECIAL PURPOSE FUNDS BUDGET 2022/23

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 the funds are spent. The following special purpose funds have been included in the 2022/23 preliminary budget:

- Classroom Enhancement Fund (CEF)
- Learning Improvement Fund (LIF)
- Annual Facility Grants (AFG) (excluding amounts paid via bylaw certificates of approval)
- Official Languages in Education French Programs Grants (OLEP)
- Community LINK Grants
- StrongStart Centre Grants
- Ready Set Learn Grants
- Youth Education Support Fund
- Scholarships and Bursaries
- School Generated Funds

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

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

(\$ millions)	2020/21 Actual	2021/22 Budget	2022/23 Budget	2023/24 Budget	2024/25 Budget	2025/26 Budget
Deferred Revenue, beginning of year	(1.38)	(1.56)	(1.25)	(1.25)	(1.25)	(1.25)
Received Contributions						
Provincial Grants - Ministry of Education	(22.38)	(20.90)	(19.31)	(19.31)	(19.31)	(19.31)
Other	(2.24)	(2.07)	(4.58)	(4.58)	(4.58)	(4.58)
Investment Income	-	-	-	-	-	-
Total Contributions Received	(24.62)	(22.97)	(23.89)	(23.89)	(23.89)	(23.89)
Less: Allocated to Revenue or Recovered by MOE	24.44	23.28	23.89	23.89	23.89	23.89
Deferred Revenue, end of year	(1.56)	(1.25)	(1.25)	(1.25)	(1.25)	(1.25)
Allocated to Revenue						
Provincial Grants	22.30	21.14	19.31	19.31	19.31	19.31
Other Revenue	2.14	2.14	4.58	4.58	4.58	4.58
Investment Income	-	-	-	-	-	-
Total Allocated to Revenue	24.44	23.28	23.89	23.89	23.89	23.89
Expenses						
Salaries and Benefits	18.32	19.95	18.73	18.73	18.73	18.73
Service and Supplies	3.20	2.86	4.82	4.82	4.82	4.82
Total Expenses	21.52	22.81	23.55	23.55	23.55	23.55
Capital Purchases and Other	2.92	0.47	0.34	0.34	0.34	0.34
Total Expenses and Capital Purchases	24.44	23.28	23.89	23.89	23.89	23.89
Net Revenue (Expense)	-	-	-	-	-	-



Classroom Enhancement Fund

For 2022/23, the Maple Ridge - Pitt Meadows School District has been provided with a preliminary Classroom Enhancement Fund (CEF) allocation of \$17.09 million, sufficient to fund an estimated 153.36 FTE teachers and overhead costs of \$0.73 million. It is estimated that an additional \$0.85 million will be required in order to fund the 161.37 FTE teachers needed to fulfill the collective agreement obligations funded under CEF.

USE OF CLASSROOM ENHANCEMENT FUND 2022/23		
	FTE	BUDGET
Classroom Enhancement Fund Grant		\$ 17,091,726
Estimated Additional Funding Required		854,362
Preliminary Staffing Plan	161.37	(17,219,279)
CEF Substitutes		(356,761)
Educational Leadership	1.60	(244,825)
Facilities & Other Implementation Costs	1.55	(125,223)
Total Classroom Enhancement Fund	164.52	-

Annual Facilities Grant

For 2022/23, the Maple Ridge - Pitt Meadows School District has been provided with a special purpose annual facilities grant allocation of \$517,597 and a capital annual facilities grant allocation of \$2,136,463. The board-approved annual facilities grant spending plan for 2022/23 is presented in the following tables.

LOCATION	PROJECT DESCRIPTION	BUDGET	LOCATION	PROJECT DESCRIPTION	BUDGET
District	Capital asset management system	44,051	Albion Elementary	Fire alarm system upgrade	20,000
Blue Mountain Elementary	Roofing upgrades	9,000	Alouette Elementary	Roofing upgrades - section 9	382,234
Davie Jones Elementary	Power factor correction	7,000	District Education Office	Replace lighting control system at end of life	80,000
Eric Langton Elementary	Portable ramp repairs	10,000	District Education Office	HVAC upgrades - replace failed cooling tower	340,000
Eric Langton Elementary	Power factor correction	7,600	Edith McDermott Elementary	Roofing upgrades - sections 4,5,6,7	450,975
Fairview Elementary	Washroom upgrade	70,000	Fairview Elementary	Fire alarm full system replacement	20,000
Garibaldi Secondary	Power factor correction	10,000	Garibaldi Secondary	HVAC upgrades - rooftop units for theatre	204,000
Glenwood Elementary	Roofing upgrades	13,546	Garibaldi Secondary	HVAC upgrades - geo-loop renewal and for heat pump repairs	15,000
Laity View Elementary	Power factor correction	7,000	Glenwood Elementary	Parking lot paving renewal	60,000
Laity View Elementary	HVAC upgrades - rooftop units upgrade	40,000	Harry Hooze Elementary	Flooring upgrade	45,000
Maple Ridge Elementary	Power factor correction	7,000	Highland Park Elementary	Window shutter replacement	168,000
Maple Ridge Secondary	Ramp construction for portable cluster	40,000	Highland Park Elementary	Bathrooms upgrade	134,737
Maple Ridge Secondary	HVAC upgrades - domestic hot water upgrade	25,000	Maple Ridge Secondary	HVAC upgrades – partial upgrade of unit ventilators	56,517
Pitt Meadows Secondary	Power factor correction	8,400	Thomas Haney Secondary	Great hall flooring upgrade	80,000
Whonnock Elementary	Roofing upgrades	9,000	Thomas Haney Secondary	Paving and sidewalks upgrades	80,000
Yennadon Elementary	Key scan card installation	10,000	Total Capital AFG		\$2,136,463
Various	HVAC upgrades - duct cleaning and maintenance	100,000	TOTAL AFG		\$2,654,060
Various	Interior painting	50,000			
Various	Asbestos survey/inventory and asbestos abatement	50,000			
Total Special Purpose Fund AFG		\$517,597			

SUMMARY: CAPITAL FUND BUDGET 2022/23

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

CAPITAL (\$ millions)	2020/21 Actual	2021/22 Budget	2022/23 Budget	2023/24 Budget	2024/25 Budget	2025/26 Budget
Capital Surplus (Deficit), beginning of year	87.23	89.25	88.29	86.09	84.10	82.18
Revenues						
Provincial Grants - Ministry of Education	-					
School Site Acquisition Fees	0.19					
Investment Income	0.08	0.05	0.07	0.07	0.07	0.07
Other Revenue	0.16					
Loss on Disposal of Tangible Capital Assets	-					
Amortization of Deferred Capital Revenue	6.46	6.55	6.59	6.77	6.81	6.85
Total Revenue	6.89	6.60	6.66	6.84	6.88	6.92
Expenses						
Amortization of Tangible Capital Assets	(10.55)	(10.56)	(10.58)	(10.59)	(10.56)	(10.47)
Capital Lease Interest						
Total Expenses	(10.55)	(10.56)	(10.58)	(10.59)	(10.56)	(10.47)
Net Transfers (to) from other funds						
Tangible Capital Assets Purchased	4.96	2.14	0.70	0.70	0.70	0.70
Tangible Capital Assets - Work in Progress	-	-	-	-	-	-
Local Capital	0.72	0.86	1.02	1.06	1.06	1.06
Capital Lease Payment	-	-	-	-	-	-
Total Net Transfers	5.68	3.00	1.72	1.76	1.76	1.76
Total Capital Surplus (Deficit) for the year	2.02	(0.96)	(2.20)	(1.99)	(1.92)	(1.79)
Capital Surplus (Deficit), end of year	89.25	88.29	86.09	84.10	82.18	80.39

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 has not yet been confirmed by the Ministry of Education. The budgeted amounts for this project are based on the estimated costs included in the most recent business case submission to government.

Facility Name	Project Description	Estimated Project Value	Amount Funded by Others	Local Funding	2022/23 Budget	2023/24 Budget	2024/25 Budget	2025/26 Budget
(\$ millions)								
Eric Langton Elementary	Seismic upgrade and addition	\$46.15	\$43.65	\$2.50	\$0.20	\$1.80	\$9.20	\$23.00
Westview Secondary	SEP – Roofing Upgrades	\$0.54	\$0.54		\$0.54			
Alouette Elementary	SEP – Roofing Upgrades	\$0.93	\$0.93		\$0.93			
Webster's Corners Elementary	SEP – HVAC Upgrades	\$0.39	\$0.39		\$0.39			
Total		\$48.01	\$45.51	\$2.50	\$2.06	\$1.80	\$9.20	\$23.00



Local Capital

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

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

Local Capital Budget Summary

(\$millions)	2022/23 Base Budget	2022/23 Base Budget Changes	2022/23 Proposed Budget Changes	2022/23 Proposed Preliminary Budget	Funding Required 2023/24-2025/26
Contingency Reserve for Local Capital (1% minimum)	\$2.14	\$0.68	\$(1.85)	\$0.97	\$0.77
IT Capital Plan	0.98	0.83	-	1.81	-
Facilities Equipment and Vehicles	-	0.14	-	0.14	-
Childcare Capital	0.10	0.05	-	0.15	-
Student Information System RMC	0.10	-	-	0.10	-
Implementation of Strategic Facilities Plan					
New Elementary School	0.39	(0.39)	-	-	-
New Classroom Setup	0.83	-	0.66	1.49	2.05
MRSS Annex Reconfiguration	0.29	(0.29)	-	-	-
Capital Planning	0.14	-	-	0.14	-
Sustainability	-	-	-	-	-
Electric Vehicle Charging Stations	-	-	0.03	0.03	-
HVAC Upgrades	-	-	0.46	0.46	1.26
Other Facilities Capital	-	-	-	-	1.60
Capital Cost Share	-	-	0.70	0.70	-
Total Local Capital	\$4.97	\$1.02	-	\$5.99	\$5.68

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.

Also, the local capital investment priorities identified in the Strategic Facilities Plan far exceed the funds available under local capital.

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, 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 (\$1.74 million to \$5.22 million). The current balance of \$3.01 million (\$2.82 million local capital and \$0.19 million operating) equates to 1.73% of operating expenditures.

After the proposed use of \$1.85 million of the contingency reserve for local capital, the estimated balance of the contingency reserve will be \$0.97 million (\$0.97 million contingency reserve for local capital and \$0 million contingency reserve for operating), and it represents approximately 0.56% of operating expenditures.



Executive Summary



Organizational Section



Financial Section

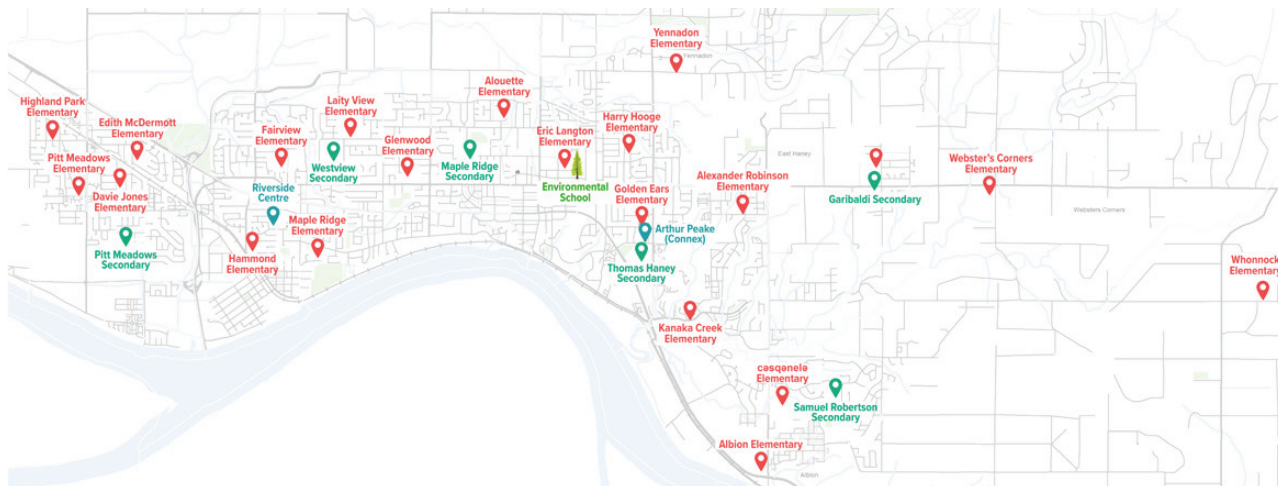


Informational Section

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, 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 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-informed, effective, efficient, sustainable, value-based, and connected organization.

School District No. 42 (Maple Ridge – Pitt Meadows) is estimating that an operating funding shortfall of \$0.23 million will have to be addressed in 2022/23. This is estimated to be followed by budget funding shortfalls of approximately \$0.07 million for 2023/24, \$0.79 million for 2024/25, and \$0.70 million for 2025/26.

The Strategic Facilities Plan adopted by the board in March 2022 clearly identifies capital needs that are not funded by the province as part of the capital plan. These include new temporary classroom spaces, sustainability upgrades and the renewal of facilities other than schools. The estimated capital investment required over the next four years is \$6.03 million. An estimated \$0.03 million is also required to expand the electric vehicle charging infrastructure. In addition, the Ministry of Education advised that in order for the Eric Langton Elementary seismic upgrade and expansion project to be approved to proceed a school district contribution of \$2.50 million is required. Also, by board policy a contingency reserve of minimum 1% of budgeted operating expenses (\$1.74 million) must be maintained to address financial risks that materialize after the budget is adopted. The available capital funds total \$4.62 million (\$2.82 million local capital and \$1.80 million Ministry of Education restricted capital), which means that the capital funding shortfall over four years is \$5.68 million. This funding shortfall can be addressed by securing funding from the provincial government for eligible capital projects and by allocating future available operating surplus funds to local capital.

The school district operates under the authority of the School Act of British Columbia as a corporation and receives over 90% of revenue from the BC provincial government through the Ministry of Education. 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, 2022. The Maple Ridge – Pitt Meadows School District developed a preliminary budget that supports its vision and considers its shared priorities and the needs of its community of learners.

Board of Education

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



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 Priorities and Goals

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

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

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

COVID-19 Response Plan

In March 2020, 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 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
- ☐ 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 grow our human resource expertise within our HR department and our school district staff
- ☐ Promote joint initiatives, agreements, and collaborative problem-solving with local and provincial partner groups
- ☐ 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



Information Technology

- ☐ Ensure that the IT infrastructure is stable and reliable, supporting both education and business functions
- ☐ Ensure IT policies and investments are aligned with educational priorities and support innovative educational practices
- ☐ 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 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
- ☐ 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					Through a First Peoples' lens and the Wheel of Courage
Garibaldi Secondary					Middle years implementation; career life education/connections; equity, diversity and inclusion
Maple Ridge Secondary					Standards based assessment; equity, diversity and inclusion
Pitt Meadows Secondary					Maximizing student learning; belonging for all during COVID
Samuel Robertson Technical					Assessment, review of awards; equity, diversity and inclusion
Thomas Haney Secondary					Indigenous education – increase student experience; care for mental health; anti-racism
Westview Secondary					Promote engagement; place and purpose; belonging and compassionate systems; equity, diversity and inclusion
ELEMENTARY SCHOOLS					
Albion					Sense of belonging; reading and writing
Alexander Robinson					Equity and social justice; improving skills
Alouette					Numeracy, community, connectedness; reading for enjoyment
Blue Mountain					Numeracy, self-regulation; enjoyment of reading
c'usqunela					Performing arts; relationships, reading
Davie Jones					Equity, diversity and inclusion; competency, regulation and joy
Edith McDermott					Belonging and connection; continue to focus on improved literacy
Environmental School					Connected to the 7 traditional laws that guide Kwantlen First Nations Teaching; literacy in placed based, experiential ways
Eric Langton					Focus on a culture of belonging; reading and writing
Fairview					Creating community; supporting all learners through SEL
Glenwood					A collaborative approach to teaching; feeling safe and supported
Golden Ears					Sense of belonging; love of reading and writing
Hammond					Fine arts and extra-curricular to create community; positive attitudes and increase competency
Harry Hooge					Students' emotional safety and academic engagement; reading and writing
Highland Park					Belonging and positive connections /self-regulation; joy and comprehension
Kanaka Creek					Numeracy; continued focus on building connections; enhanced focus on building tolerance
Laity View					Weaving Indigenous ways of knowing in the curriculum; mental health; Indigenous Ways of Knowing
Maple Ridge Elementary					Mental health and well being; meaningful goal/access to effective strategies
Pitt Meadows Elementary					Mental health and well being; write in rich, meaningful ways
Webster's Corners					Belonging; love of reading
Whonnock					Place-based learning; meaning making/primary
Yennadon					Self-regulation; reading/writing
ABORIGINAL EDUCATION					Connection and belonging; focus on transitions; family connections
CONTINUING EDUCATION					Reporting on learning; personal and district connections



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 Board (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 (\$1.74 million to \$5.22 million). The current balance of \$3.01 million (\$2.82 million local capital and \$0.19 million operating) equates to 1.73% 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, 2022. The Maple Ridge – Pitt Meadows School District has developed a preliminary budget that supports its vision, mission, and values, and considers its shared priorities and the needs of its community of learners. This budget was prepared in accordance with board *Policy 4203: Budget Planning and Reporting*.

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

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

Once the budget is adopted, the superintendent and secretary treasurer are delegated the responsibility for 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

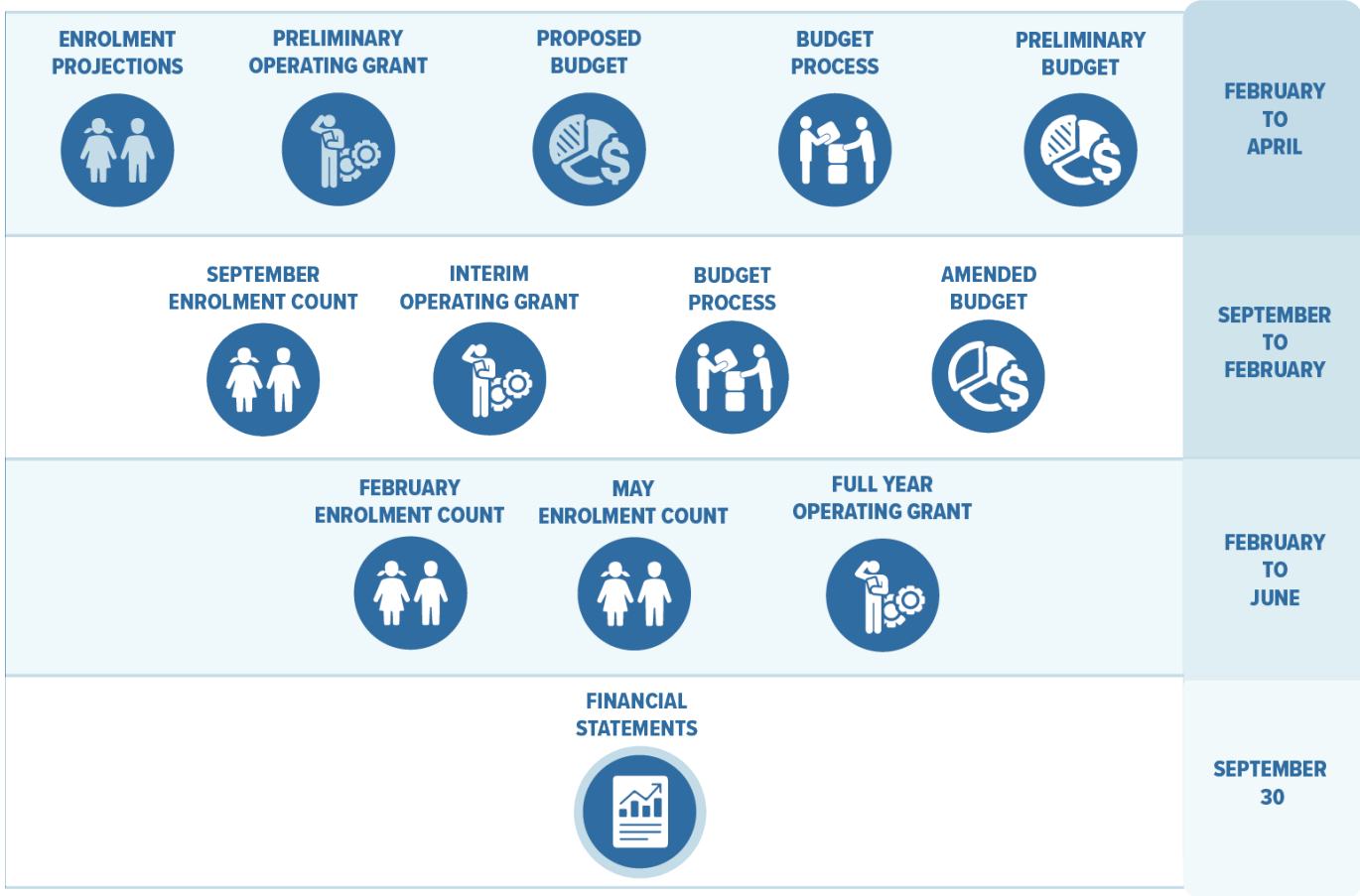
The budget is a “living” document. To this end, the board, through policy, intends to provide appropriate flexibility in budget management to enable management to maximize the use of fiscal resources while exercising effective budget control.

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 following infographic 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, December 8, 2021	BOARD MEETING <ul style="list-style-type: none">Presentation and approval of the Proposed Budget Process/Timeline.
Wednesday, February 2, 2022	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 2021/22 Preliminary Budget.
Wednesday, February 23, 2022	BOARD MEETING <ul style="list-style-type: none">Presentation of projected enrolment for 2022/23, 2023/24, 2024/25, 2025/26.
Wednesday, February 23, 2022	BOARD MEETING <ul style="list-style-type: none">Presentation and board approval of the 2021/22 Amended Annual Budget.
Tuesday, March 29, 2022	ABORIGINAL EDUCATION ADVISORY <ul style="list-style-type: none">Presentation of the 2022/23 preliminary budget estimates and consultation on budget priorities
Wednesday, March 30, 2022	BUDGET COMMITTEE OF THE WHOLE <ul style="list-style-type: none">Partner groups individual presentations to the board of the 2022/23 budget considerations.
Wednesday, April 13, 2022	BOARD MEETING <ul style="list-style-type: none">Presentation of the Proposed 2022/23 Preliminary Budget
Tuesday, April 19, 2022	ABORIGINAL EDUCATION ADVISORY <ul style="list-style-type: none">Feedback on the Proposed 2022/23 Preliminary Budget
Wednesday, April 20, 2022	BUDGET COMMITTEE OF THE WHOLE <ul style="list-style-type: none">Public and partner group input on the Proposed 2022/23 Preliminary Budget
Wednesday, April 27, 2022	BOARD MEETING <ul style="list-style-type: none">Approval of 2022/23 Budget Balancing Proposals and Adoption of 2022/23 Preliminary Budget



Download the budget document at:

<https://www.sd42.ca/board-of-education/budget-process/2022-budget-process/>



Executive Summary



Organizational Section



Financial Section



Informational Section

FINANCIAL SECTION

PRELIMINARY BUDGET 2022/23

This section includes the preliminary (annual) budget for 2022/23, detailed information by fund for years 2018/19 to 2025/26, and the proposed preliminary budget changes for 2022/23.

The projections in this section have been prepared in accordance with Public Sector Accounting Board (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 2018/19 to 2020/21 and budgeted for 2021/22 to 2025/26.

(\$millions)	2018/19 ACTUAL	2019/20 ACTUAL	2020/21 ACTUAL	2021/22 BUDGET	2022/23 BUDGET	2023/24 BUDGET	2024/25 BUDGET	2025/26 BUDGET
Revenues								
Provincial Grants - Ministry of Education	151.01	166.21	172.94	178.40	180.88	186.37	190.69	195.68
Provincial Grants - Other	0.40	0.33	0.30	0.31	0.28	0.28	0.28	0.28
School Site Acquisition Fees	1.70	4.96	0.19	-	-	-	-	-
Federal Grants	0.28	0.17	-	0.17	0.27	0.27	0.27	0.27
Tuition	9.60	9.10	4.61	8.33	9.36	10.57	10.65	10.65
Other Revenue	5.82	4.87	3.19	3.00	5.54	5.46	5.46	5.46
Rentals and Leases	0.54	0.64	0.49	0.61	0.85	0.85	0.85	0.85
Investment Income	0.86	0.81	0.43	0.29	0.43	0.43	0.43	0.43
Amortization of Deferred Capital Contributions	5.48	6.01	6.46	6.55	6.59	6.77	6.81	6.85
Gain on Disposal of Tangible Capital Assets	(0.84)	-	-	-	-	-	-	-
Total Revenue	174.85	193.10	188.61	197.66	204.20	211.00	215.44	220.47
Expenses								
Salaries and Benefits	144.34	153.24	162.82	175.88	177.88	183.48	188.40	193.37
Services and Supplies	19.15	17.08	14.38	18.35	18.64	18.99	19.19	19.12
Amortization of Capital Assets	9.52	10.13	10.55	10.56	10.58	10.59	10.56	10.47
Total Expenses	173.01	180.45	187.75	204.79	207.10	213.06	218.15	222.96
Surplus (Deficit) for the year	1.84	12.65	0.86	(7.13)	(2.90)	(2.06)	(2.71)	(2.49)
Budgeted Use of Prior Year Surplus			7.51	6.37	0.51		0.07	0.79
Accumulated Surplus (Deficit), beginning of year	80.26	82.10	87.24	89.24	88.48	86.09	84.03	81.39
Surplus (Deficit) for the year	82.10	94.75	95.61	88.48	86.09	84.03	81.39	79.69

Source: 2018/19 - 2020/21 Annual Audited Financial Statements and 2021/22 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.

While consolidated surpluses for the year were reported, operating fund deficits that were balanced using prior year accumulated surplus were \$1.12 million in 2018/19, \$1.12 million in 2019/20, \$3.34 million in 2020/21 and \$2.04 million in 2021/22.

For 2022/23, \$0.70 million of prior year surplus is expected to be used to achieve a balanced budget; a deficit of \$2.20 million is projected for the capital fund.

A detailed analysis by fund for 2022/23 to 2025/26 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 2022/23 Preliminary Operating Budget. In this section you will find:

- a summary of the 2022/23 operating base budget information;
- major assumptions made when building the 2022/23 base budget and the four-year projections;
- a summary of the 2022/23 revenue and expenditures by type and the projected 2022/23 operating budget balance;
- four-year operating budget projections for 2022/23 to 2025/26; and
- proposed ongoing and one-time budget changes for 2022/23.

The following table summarizes revenue and expense by object for the Operating Fund — actuals for years 2018/19 to 2020/21 and budgeted for 2021/22 to 2025/26.

(\$millions)	2018/19 ACTUAL	2019/20 ACTUAL	2020/21 ACTUAL	2021/22 BUDGET	2022/23 BUDGET	2023/24 BUDGET	2024/25 BUDGET	2025/26 BUDGET
Revenues								
Provincial Grants - Ministry of Education	136.26	145.49	150.64	157.26	161.57	167.06	171.38	176.37
Provincial Grants - Other	0.40	0.33	0.30	0.31	0.28	0.28	0.28	0.28
Federal Grants	0.28	0.17	-	0.17	0.27	0.27	0.27	0.27
Tuition	9.60	9.10	4.61	8.33	9.36	10.57	10.65	10.65
Other Revenue	0.84	0.84	0.89	0.86	0.96	0.88	0.88	0.88
Rentals and Leases	0.54	0.64	0.49	0.61	0.85	0.85	0.85	0.85
Investment Income	0.64	0.63	0.35	0.24	0.36	0.36	0.36	0.36
Total Revenue	148.56	157.20	157.28	167.78	173.65	180.27	184.67	189.66
Expenses								
Salaries and Benefits	131.52	139.93	144.50	155.94	159.14	164.74	169.66	174.63
Services and Supplies	13.29	12.28	11.18	15.49	13.82	14.17	14.37	14.30
Total Expenses	144.81	152.21	155.68	171.43	172.96	178.91	184.03	188.93
Capital Purchases and Other	3.45	2.13	2.74	2.53	1.39	1.43	1.43	1.43
Surplus (Deficit) for the year	0.30	2.86	(1.14)	(6.18)	(0.70)	(0.07)	(0.79)	(0.70)
Accumulated Surplus (Deficit), beginning of year					0.19			
Use of Prior Year Appropriated Surplus	4.35	4.65	7.51	6.37	0.51			
Accumulated Surplus (Deficit), end of year	4.65	7.51	6.37	0.19	0.00	(0.07)	(0.79)	(0.70)

Source: 2018/19 - 2020/21 Annual Audited Financial Statements and 2021/22 Amended Annual Budget.

Operating Budget Estimates

The base operating budget reflects the estimated revenue and expenses for 2022/23. Revenue and expense estimates have been validated through a zero-based budget review process. The 2022/23 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 2022/23 to 2025/26 are based on the forecasts and assumptions that follow.

Enrolment

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

- K-12 enrolment is forecasted to increase by 212 FTE (15,414.75 FTE)
- Continuing Education is forecasted to decrease 9.75 FTE (29.813 FTE)
- Alternate school enrolment is forecasted to decrease by 15 FTE (240 FTE)
- Distributed Learning enrolment is forecasted to increase by 10 FTE (96.876 FTE)
- Students with Special Needs enrolment is estimated to remain unchanged for Level 1 students (14 FTE), increase by 116 FTE for Level 2 students (1,008 FTE), and increase by 39 FTE for Level 3 students (354 FTE)
- English Language Learners enrolment is projected to increase by 185 FTE students (1,061 FTE)
- Indigenous Education student enrolment is estimated to increase by 12 FTE (1,341 FTE)
- Non-Graduated Adult enrolment is estimated to remain unchanged (11.625 FTE)
- Graduated Adults enrolment is estimated to decrease by 0.18 FTE (37.25 FTE)

International enrolment for 2022/23 is estimated to increase by 22 FTE at elementary (70 FTE) and to increase by 33 FTE at secondary (442 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 358 FTE (15,772.75 FTE)
- Students with Special Needs enrolment is estimated to remain unchanged for Level 1 students (14 FTE) increase by 108 FTE for Level 2 students (1,116 FTE), and increase by 28 FTE for Level 3 students (382 FTE)
- English Language Learners enrolment is projected to increase by 30 FTE (1,091 FTE)
- Indigenous Education student enrolment is estimated to increase by 13 FTE (1,354 FTE)
- All other student enrolment is projected to remain unchanged

International enrolment for 2023/24 is expected to increase by 5 FTE at elementary (75 FTE) and by 35 FTE at secondary (477 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 175 FTE (15,947.75 FTE)
- Students with Special Needs enrolment is estimated to remain unchanged for Level 1 students (14 FTE), increase by 115 FTE for Level 2 students (1,231 FTE), and to increase by 40 FTE for Level 3 students (422 FTE)
- English Language Learners enrolment is projected to increase by 57 FTE students (1,148 FTE)
- Indigenous Education student enrolment is estimated to increase by 14 FTE (1,368 FTE)
- All other student enrolment is projected to remain unchanged

International enrolment for 2024/25 is expected to remain unchanged at elementary (75 FTE) and to increase by 5 FTE at secondary (482 FTE).

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

- K-12 enrolment is forecasted to increase by 247 FTE (16,194.75 FTE)
- Students with Special Needs enrolment is estimated to remain unchanged for Level 1 students (14 FTE), increase by 119 FTE for Level 2 students (1,350 FTE), and increase by 42 FTE for Level 3 students (464 FTE)
- English Language Learners enrolment is projected to increase by 55 FTE students (1,203 FTE)
- Indigenous Education student enrolment is estimated to increase by 14 FTE (1,382 FTE)
- All other student enrolment is projected to remain unchanged

International enrolment for 2025/26 is expected to remain unchanged at elementary (75 FTE) and at secondary (482 FTE).

Operating Revenue

Operating Grant

Operating Grant calculations are based on the preliminary operating grants announced by the Ministry of Education on March 11, 2022.

In 2022/23, the Ministry of Education will be providing a total of \$5.89 billion in operating grants to boards of education. The table on the following page shows funding changes for 2022/23 for all enrolment counts and supplemental operating funding.

For 2023/24 to 2025/26, 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 \$5.49 million in 2023/24, \$4.32 million in 2024/25, and \$4.99 million in 2025/26.

Curriculum and Learning Support Fund

The Curriculum and Learning Support Fund is provided to assist districts with implementing initiatives as part of the new provincial curriculum. This \$5.06 million supplement is in place for 2022/23. Boards may consider ways to leverage these funds with other existing structures and initiatives to further the education programs and services in the school district. The Maple Ridge - Pitt Meadows School District will continue to receive \$0.14 million for 2022/23.

For 2023/24, 2024/25, and 2025/26, 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 2022/23, 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.

In 2022/23, a \$0.31 million benefits enhancement grant is expected to be provided to fund the increased costs associated with the support staff standardized extended health plan and no changes are estimated for future years.



FUNDING CATEGORY	Projected Student FTE 2022/23	Funding Rate per FTE 2022/23	2022/23 Funding (\$)	Funding Change		
				Rate Change per FTE	Rate Change Total	Enrolment Change Total
Basic Allocation September						
Standard Schools	15,414.75	\$7,885	\$121,545,304	-	-	\$1,671,620
Continuing Education	3.25	\$7,885	\$25,626	-	-	-
Alternate Schools	240.00	\$7,885	\$1,892,400	-	-	(\$118,275)
Distributed Learning	29.88	\$6,360	\$190,005	-	-	\$44,520
Home schoolers	9.00	\$250	\$2,250	-	-	
Course Challenges	30.00	\$246	\$7,380	-	-	-
Supplemental Funding September						
Unique Student Needs						
ELL	1,061.00	\$1,585	\$1,681,685	-	-	\$293,225
Indigenous	1,341.00	\$1,565	\$2,098,665	-	-	\$18,780
Special Education - Level 1	14.00	\$44,850	\$627,900	-	-	-
Special Education - Level 2	970.00	\$21,280	\$20,641,600	-	-	\$2,085,440
Special Education - Level 3	339.00	\$10,750	\$3,644,250	-	-	\$311,750
Adult Education	11.63	\$5,030	\$58,474	-	-	-
Summer School Funding						
Summer Learning Gr 1 - 7	420.00	\$224	\$94,080	-	-	\$5,824
Summer Learning Gr 8 - 9	130.00	\$224	\$29,120	-	-	\$448
Summer Learning Gr 10 - 12	425.00	\$448	\$190,400	-	-	\$14,336
Supplemental Summer			\$76,244	-	-	-
Cross-Enrolment (Gr 8 & 9)			-	-	-	(\$2,240)
February Enrolment Count						
Continuing Education - school age	2.25	\$7,885	\$17,741	-	-	\$7,885
Continuing Education - adults	15.06	\$5,030	\$75,767	-	-	\$25,150
Distributed Learning - Gr K - 9	-	\$3,180	-	-	-	-
Distributed Learning - Gr 10 - 12	34.58	\$6,360	\$219,903	-	-	\$38,160
Distributed Learning - adults	5.40	\$5,030	\$27,162	-	-	-
Special Education - Level 1	-	\$22,425	-	-	-	-
Special Education - Level 2	38.00	\$10,640	\$404,320	-	-	\$191,520
Special Education - Level 3	15.00	\$5,375	\$80,625	-	-	\$53,750
Newcomer Refugees	-	\$3,943	-	-	-	-
ELL (Newcomer Refugees only)	-	\$793	-	-	-	-
May Enrolment Count						
Continuing Education - school age	1.25	\$7,885	\$9,856	-	-	-
Continuing Education - adults	2.00	\$5,030	\$10,060	-	-	(\$77,965)
Distributed Learning - Gr K - 9	-	\$2,120	-	-	-	-
Distributed Learning - Gr 10 - 12	20.00	\$6,360	\$127,200	-	-	(\$25,440)
Distributed Learning - adults	2.40	\$5,030	\$12,072	-	-	-
Equity of Opportunity Supplement			\$443,217			(\$8,705)
Salary Differential			\$2,616,531			\$33,999
Unique Geographic Factors			\$2,388,102			\$126,430
Supplement for the Education Plan			\$139,355			\$4,277
TOTAL			\$159,377,294			\$4,694,489



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.

	2022/23 Budget	2023/24 Budget	2024/25 Budget	2025/26 Budget
Enrolment	1,341	1,354	1,368	1,382
Funding Rate	\$1,565	\$1,565	\$1,565	\$1,565
Targeted Funding	\$2,098,665	\$2,119,010	\$2,140,920	\$2,162,830

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 29, 2022, to review current budget allocations and to provide input regarding 2022/23 budget priorities for the Indigenous education targeted funding, and again on April 19, 2022, to review the proposed budget and provide further input.

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 their culture and that of local peoples
- Early learning - requires a focus on literacy and numeracy activities and to expand 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
- Support opportunities for families to connect with schools, the department, and the community
- The new Indigenous graduation requirement will put additional pressure on the Aboriginal education department; we need to ensure that leadership on the implementation of the new requirement is provided by the proposed vice principal Aboriginal education

The 2022/23 Preliminary Budget use of Indigenous education targeted funding budget is summarized below.

Description	2022/23 Budget
Salaries and Benefits for 1 FTE Indigenous Education Principal, 1 FTE Clerical, 6.40 FTE teachers, 20 FTE ASWs (1 FTE equals 30 hours per week), and staff replacement costs	\$1,885,216
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	\$41,026
Field trips, phone, professional services	\$24,020
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
Family events	\$10,136
Professional services, field trips, and supplies for the leadership program	\$30,000
	\$2,098,665

International Education

The COVID-19 pandemic has had a significant impact on the school district's International Education program. In 2021, 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. The program's strong reputation and position in the market has allowed us to recover quicker than anticipated with our projected academic program enrolment of 512 FTE in 2022/23 almost reaching pre-pandemic levels (521 FTE in 2019/20).

Revenue

For 2022/23, the annual tuition fee for the academic program will increase by \$500 (from \$14,000 to \$14,500) for an estimated revenue increase of \$261K, and the annual medical insurance fee will increase by \$100 (from \$1,100 to \$1,200) for an estimated revenue increase of \$52K.

The international cultural program continues to be significantly impacted by pandemic restrictions in places across the world. In 2022/23, revenue from cultural programs is estimated to be \$619K lower than pre-pandemic levels. For future years, the program is expected to return to pre-pandemic revenue levels.

The enrolment and revenue estimates for the academic and cultural programs are summarized in the following table.

REVENUE \$ millions	2020/21 ACTUAL	2021/22 AMENDED BUDGET	2022/23 BUDGETED	2023/24 BUDGETED	2024/25 BUDGETED	2025/26 BUDGETED
Academic Program Enrolment						
Elementary (FTE)	30	48	70	75	75	75
Secondary (FTE)	200	409	442	477	482	482
Academic Program Revenue						
Elementary	\$431,625	\$670,677	\$1,015,000	\$1,087,500	\$1,087,500	\$1,087,500
Secondary	\$2,877,500	\$5,714,723	\$6,409,000	\$6,916,500	\$6,989,000	\$6,989,000
Admission Fees	\$83,813	\$171,570	\$109,200	\$109,200	\$109,200	\$109,200
Homestay Placement Fee	\$69,750	\$141,600	\$163,800	\$163,800	\$163,800	\$163,800
Medical Fees	\$273,121	\$520,945	\$614,400	\$662,400	\$668,400	\$668,400
TOTAL Academic Program	\$3,735,809	\$7,219,515	\$8,311,400	\$8,939,400	\$9,017,900	\$9,017,900
Cultural Program Revenue						
Tuition	-	\$29,249	\$29,249	\$629,200	\$629,200	\$629,200
Medical Fees	-	\$1,360	\$1,360	\$20,800	\$20,800	\$20,800
TOTAL Cultural Program	-	\$30,609	\$30,609	\$650,000	\$650,000	\$650,000
TOTAL Revenue	\$3,735,809	\$7,250,124	\$8,342,009	\$9,589,400	\$9,667,900	\$9,667,900

Expense

Expenses for the International Education program were adjusted in the base budget to reflect enrolment driven changes and contractual obligations. Teacher liaison staffing increased by 0.29 FTE (\$31K), commissions increased by \$34K, medical insurance costs increased by \$169K and other supplies decreased by \$7K.

Cultural program expenses were adjusted one-time to reflect delayed recovery of the program: 1.0 FTE general clerk (\$49K), other staffing (\$107K), medical insurance (\$16K), commission fees (\$34K), and other service and supplies (\$262K).



The expense estimates for the academic and cultural programs are summarized in the following table.

Expenses \$ millions	2020/21 ACTUAL	2021/22 BUDGET	2022/23 BUDGET	2023/24 BUDGET	2024/25 BUDGET	2025/26 BUDGET
Academic Program						
Salaries and Benefits	\$1,715,734	\$3,799,089	\$4,112,735	\$4,525,437	\$4,555,354	\$4,555,354
Services and Supplies	\$756,586	\$1,695,281	\$1,792,150	\$1,899,441	\$1,914,541	\$1,914,541
TOTAL Academic Program	\$2,472,320	\$5,494,370	\$5,904,885	\$6,424,878	\$6,469,895	\$6,469,895
Cultural Program Revenue						
Salaries and Benefits	-	\$5,149	\$5,149	\$108,188	\$108,188	\$108,188
Services and Supplies	\$2,968	\$7,471	\$7,417	\$319,820	\$319,820	\$319,820
TOTAL Cultural Program	\$2,968	\$12,620	\$12,566	\$428,008	\$428,008	\$428,008
Homestay Program						
Salaries and Benefits	\$208,467	\$277,943	\$281,227	\$281,227	\$281,227	\$281,227
Services and Supplies	\$10,791	\$20,178	\$16,700	\$16,700	\$16,700	\$16,700
TOTAL Homestay Program	\$219,258	\$298,121	\$297,927	\$297,927	\$297,927	\$297,927
TOTAL Expenses	\$2,694,546	\$5,805,111	\$6,215,378	\$7,150,813	\$7,195,830	\$7,195,830
Net Contribution	\$1,041,263	\$1,445,013	\$2,126,631	\$2,438,587	\$2,472,070	\$2,472,070

Ridge Meadows College

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. In 2021, 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 enrolment and improving operational systems, including policies and procedures.

Revenue

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

REVENUE \$ millions	2020/21 ACTUAL	2021/22 BUDGET	2022/23 BUDGET	2023/24 BUDGET	2024/25 BUDGET	2025/26 BUDGET
Tuition	\$665,731	\$881,587	\$931,129	\$931,129	\$931,129	\$931,129
Federal Grants	\$3,396	\$171,006	\$266,315	\$266,315	\$266,315	\$266,315
Provincial Grants	\$2,903	\$15,460	\$44,250	\$44,250	\$44,250	\$44,250
Total Revenue	\$672,030	\$1,068,053	\$1,241,694	\$1,241,694	\$1,241,694	\$1,241,694

Expense

Ridge Meadows College expenses have been adjusted to reflect the programs expected to be offered each year. The expense estimates for RMC are summarized in the following table.

EXPENSES \$ millions	2020/21 ACTUAL	2021/22 BUDGET	2022/23 BUDGET	2023/24 BUDGET	2024/25 BUDGET	2025/26 BUDGET
Wages & Benefits	\$366,637	\$686,907	\$755,233	\$771,400	\$771,400	\$771,400
Service and Supplies	\$180,056	\$362,302	\$263,265	\$263,265	\$263,265	\$263,265
Total Expenses	\$546,693	\$1,049,209	\$1,018,498	\$1,034,665	\$1,034,665	\$1,034,665
Net Contribution	\$125,337	\$18,844	\$223,196	\$207,029	\$207,029	\$207,029

Operating Expense

Salaries and Benefits

Staffing

Staffing allocations have been reviewed to ensure the classroom teaching staffing allocated to schools from the operating fund is sufficient to support the creation of school organizations within the School Act-stipulated class-size limits by grade. Preliminary organizations have been created for all elementary schools based on estimated enrolment by school for 2022/23. The secondary staffing allocations have been reviewed to ensure accuracy of staffing allocations. For 2022/23, all classroom teacher allocations will be based on student FTE with no supplemental staffing for specialty courses. The classroom teaching staffing required is summarized in the table that follows.

Grade	School Act Class Size	2022/23 Enrolment	Teacher FTE
Kindergarten	1:22.00	1,200	63.91
Grade 1-3	1:24.00	3,696	175.47
Grade 4-7	1:30.00	4,686	177.64
Grade 8-12	1:30.00	6,073	236.98

The actual staffing required will not be confirmed until September 2022 when the actual student enrolment for 2022/23 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 2022; however, school staffing and organization must occur in May-June 2022. 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 2022/23.

For 2022/23, it is estimated that an additional 52.0 FTE educational assistants (includes education assistants and child care workers), 1.0 FTE vice-principal (0.20 FTE admin and 0.80 FTE teaching) and 3.48 FTE support staff (2.0 FTE lunch hour supervisors, 1.28 FTE clerical and 0.2 FTE school psychologist) will be required to support increased enrolment.

It is expected that the restored collective agreement language for the Maple Ridge Teachers' Association (MRTA) will continue to result in increased staffing allocations that are estimated to continue to be fully funded by the province under the Classroom Enhancement Fund for the next four years. Forecasted revenue and staffing costs are not included in these estimates.

Salary and Benefit Costs Changes

In 2022/23, salaries and benefits budgets are estimated to increase by \$1.66 million due to salary increments and related benefits for teaching and non-unionized staff. The current collective agreements expire June 30, 2022, and any wage and benefit changes that will be negotiated in this round of bargaining are not included in these estimates.

Teacher salary grid increment costs partially offset by retirement savings are anticipated to result in salary and benefit cost increases of \$0.52 million.

All salary grids and increments for non-unionized staff are managed by the Public Sector Employers' Council (PSEC). The BC Public Schools Employers' Association (BCPSEA) is currently undertaking a province-wide review of compensation for principals, vice-principals, and other non-unionized staff. The costs associated with the implementation of the new compensation models are not known at this time. It is estimated that increases of up to 2% will be approved for 2022/23. The preliminary estimated cost for these increases is \$0.33 million.

The estimated cost associated with adding the September 30 statutory holiday for 2022/23 is \$0.07 million.

Benefit costs are estimated to increase by \$0.74 million. The estimated increase is related to the following:

- **CPP:** Up \$226K due to a forecasted increase in the maximum pensionable earnings from \$64,900 to \$69,500 (YMPE).
- **EI:** Up \$57K due to a forecasted increase in the maximum insurable earnings from \$60,300 to \$64,300 (YMIE) and a rate increase from 1.58% to 1.63%.
- **Extended Health:** Up \$189K due to 9.04% premium increase for CUPE and increased enrolment in the plan.
- **Dental:** Up \$136K due to 2.75% premium increase for teachers, 1.80% premium increase for CUPE and anticipated increased enrolment in the plan.
- **Life Insurance:** Down \$11K due to a decrease in teacher premiums of 16.53% partially offset by an increase in CUPE premium rates of 100%.
- **WorksafeBC:** Increase of \$146K due to an estimated increase in premiums from 1.37% to 1.48% and an estimated increase of maximum insurable earnings from \$108,400 to \$113,800.

Effective March 31, 2022, the following amendments to the BC Employment Standards Act (ESA) must be implemented by the school district:

1. Annual entitlements for sick leave under the ESA are now based on the calendar year, rather than employment year.
2. Employees covered by collective agreement language that meets or exceeds the minimum entitlement paid illness and injury leave are no longer exempt from its application under Part 1, Section 3 Scope of the ESA.

The second change means that the five (5) days of annual paid illness and injury leave under the ESA are now available to all employees who do not already receive five (5) or more sick/injury days. For example, unionized casual employees and TTOCs are now eligible, regardless of whether the collective agreement meets or exceeds the provision of Section 49.1 (1) (a), (3) and (4). However, this ESA entitlement cannot be combined with already existing contract or collective agreement terms to provide the employee with more than five sick/injury days.

The budget impact of these ESA changes is difficult to accurately estimate at this time. In 2021/22 and 2022/23, the additional cost will be covered from existing budgets. The cost experience from 2021/22 and 2022/23 will be used to inform the 2023/24 base budget assumptions. To manage this risk, sufficient contingency reserves must be maintained for 2022/23.

For years 2023/24 to 2025/26, 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 2022/23, services and supplies budgets have decreased by \$62K due to the following known factors:

- Vehicle fuel cost will increase by 37.5% (\$35K increase)
- Propane usage will increase due to decreased temperatures (\$5K increase)
- Water and sewer rates will increase by 5.3% (\$19K increase)
- Electricity rates will decrease by 1.4% effective April 1, 2022, increase by 2% effective April 1, 2023, and electricity use will decrease due to lighting upgrades (\$19K decrease)

- Natural gas use will decrease due to the implementation of sustainability measures (\$61K decrease)
- Cost for waste disposal will increase due to the implementation of additional hazardous waste disposal services (\$37K increase)
- The cost of garbage removal will increase due to a 1.5% rate increase and anticipated increased waste volume (\$7K), the cost of organic waste removal will increase due to a 3.0% rate increase (\$1K), and the cost of recycling removal will increase due to anticipated increased volume (\$16K)
- The zero-based budget review identified departmental savings of \$102K.

Our estimates assume there will be a CPI inflation for supplies and services amounting to approximately \$0.25 million for 2023/24 (2.2%), \$0.22 million in 2024/25 and 2025/26 (2%). No changes to service levels and existing budget allocations are contemplated in these projections.

One-Time Items Removed from Base Budget

The following one-time budget changes approved by the board in 2021/22 have been removed from the 2022/23 base budget:

2021/22 Preliminary Budget Items Removed	(\$ millions)	2021/22 Amended Budget Items Removed	(\$ millions)
COVID-19 Response		International Education	\$(0.61)
Health and Safety	\$0.10	Student Transportation Savings	(0.12)
Enhance Cleaning and Ventilation	0.45	Departmental Savings	(0.14)
Transitioning Back to School	0.09	Exempt Vacancy and Grid Savings	(0.19)
Support for School Growth Plans		COVID-19 Expense Savings	(0.28)
Literacy	0.28	Long Service Leave Savings	(0.05)
Numeracy	0.02	Community Rentals - Daycares & Leases	(0.02)
Safe & Caring Schools	0.58	Portables and New Classroom Setup	0.83
Early Learning	0.06	Ridge Meadows College	0.13
School Clerical Allocations	0.02	Succession Planning	0.08
Support for Operational Plans		Other One-time Revenue and Expense Changes	(0.01)
Indigenous Education - Equity Scan	0.06	Total 2021/22 One-time Amended Items Removed	\$(0.38)
Information Technology	(0.83)		
International Education	0.10		
Human Resources	0.13		
Facilities	(0.26)		
Other Savings - Education Leadership & Business Operations	(0.12)		
Learning Services			
Collaborative Teaching	1.23		
Instructional Bank	0.25		
Summer Assessments	0.02		
Transportation	0.30		
2021/22 Reallocation of Existing Budgets	(1.52)		
2021/22 Use of Surplus and Reserves	(2.04)		
2021/22 One-time Costs	1.08		
Ongoing Impact of 2021/22 Preliminary Budget	-		

2021/22 Available Surplus

The actual spending and revenue compared to the amended operating budgets for 2021/22 is estimated to yield up to an additional \$0.51 million available operating surplus. This estimated available surplus is due to lower than anticipated salary and benefits costs related to vacancies and underspent departmental services and supplies budgets. The total available surplus of \$0.70 million (\$0.19 million contingency reserve for operating and \$0.51 million estimated additional available surplus) can be used to fund one-time expenditures in future years.

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)	2022/23	2023/24	2024/25	2025/26
Incremental Cost Increases				
Changes in Salaries and Benefits				
Salary and benefit changes (excluding labour settlement)	\$(0.92)	\$(0.34)	\$(0.34)	\$(0.34)
Other benefit cost changes	(0.74)	(0.60)	(0.60)	(0.60)
Services, Supplies & Utilities	0.06	(0.25)	(0.22)	(0.22)
	(1.60)	(1.19)	(1.16)	(1.16)
Enrolment Driven Changes	1.16	0.67	0.34	0.46
Ministry of Education Funding Changes	0.16			
Revenue and Expense Changes				
Impact of previous year's budget	(0.38)	0.12		
International education	0.09	0.21	0.03	
Other ongoing revenue and expenses	0.25			
	(0.04)	0.33	0.03	-
Total Projected Surplus / (Shortfall) Before One-time Items	(0.32)	(0.19)	(0.79)	(0.70)
One-Time Revenue and Expenditures				
International education	(0.10)	0.10		
One-time revenue and expenses	0.19	(0.19)		
Total Projected Surplus / (Shortfall)	(0.23)	(0.28)	(0.79)	(0.70)
Use of Prior Year Surplus	0.70	(0.70)		
Total Projected Surplus / (Shortfall)	0.47	(0.98)	(0.79)	(0.70)
Ongoing Budget Changes	0.44			
One-Time Budget Changes	(0.91)	0.91		
Total Projected Surplus / (Shortfall)	-	\$(0.07)	\$(0.79)	\$(0.70)



2022/23 Projected Operating Base Budget

Based on projected cost increases and enrolment changes for 2022/23, the base operating budget shortfall is estimated to be \$0.23 million (\$0.32 million ongoing budget shortfall and \$0.09 million one-time budget surplus). This is offset by using available 2021/22 surplus of \$0.70 million (\$0.19 million contingency reserve for operating and \$0.51 million estimated additional available surplus) to fund 2022/23 expenses and by implementing one-time and ongoing budget changes.

2022/23 PROJECTED OPERATING BUDGET BALANCE		
		(\$millions)
Salary and benefit changes	Schedule 1	\$(1.66)
Inflation and other costs	Schedule 2	0.06
Enrolment driven changes	Schedule 3	1.16
Other factors	Schedule 4	0.06
International Education	Schedule 5	(0.01)
MOE Funding Changes		0.16
Projected Base Operating Budget Surplus / (Shortfall)		\$(0.23)
2021/22 Available Surplus used to fund 2022/23 budget		\$0.70
Proposed Ongoing Budget Changes		\$0.44
Proposed One-Time Budget Changes		\$(0.91)
Total Projected Available Operating Budget Balance		-

Schedule 1

2022/23 PROJECTED CHANGE IN SALARIES AND BENEFITS

	(\$millions)
Estimated increase in average teacher salaries ¹	\$(0.52)
Additional compensation of non-unionized staff ²	(0.33)
September 30 statutory holiday ³	(0.07)
	\$ (0.92)
Benefit changes:	
Increase in CPP ⁴	(0.23)
Increase in EI ⁵	(0.06)
Increase in non-statutory benefits ⁶	(0.31)
Increase in WorkSafeBC ⁷	(0.14)
	\$ (0.74)
Total Projected Change in Salaries and Benefits	\$ (1.66)

1. Estimated teacher increments offset by anticipated 25 retirements. Estimated average teacher salary for 2022/23 is \$86,000.
2. Up to 2% salary grid increase.
3. Costs associated with adding the September 30 statutory holiday.
4. YMPE increase from \$64,900 to \$69,500.
5. YMPE increase from \$60,300 to \$64,300 and a rate increase from 1.58% to 1.63%.
6. Extended health 2.21% increase for CUPE, Dental 2.75% increase for teachers and 1.8% increase for CUPE, Life Insurance 16.53% decrease for teachers and 100% increase for CUPE.
7. Estimated increase in premiums from 1.37% to 1.48% and increase in maximum insurable earnings from \$108,400 to \$113,800.

Schedule 2

2022/23 PROJECTED CHANGE IN SERVICES, SUPPLIES AND UTILITIES

	(\$ millions)
Inflation	\$(0.06)
Utilities	0.02
Departmental budgets	0.10
Total change in services, supplies and utilities	\$0.06

	2021/22 Rate	2022/23 Rate	2021/22 FTE	2022/23 FTE	Change FTE	Budget Change \$ millions
Projected Revenue Changes						
Regular and Continuing Education School Aged	\$7,885	\$7,885	15,461.00	15,658.00	197.00	\$1.55
Distributed Learning	\$6,360	\$6,360	22.88	29.88	7.00	\$0.04
Adults	\$5,030	\$5,030	11.63	11.63	-	-
Special Education - Level 1	\$44,850	\$44,850	14.00	14.00	-	-
Special Education - Level 2	\$21,280	\$21,280	872.00	970.00	98.00	\$2.09
Special Education - Level 3	\$10,750	\$10,750	310.00	339.00	29.00	\$0.31
English Language Learners	\$1,585	\$1,585	876.00	1,061.00	185.00	\$0.29
Indigenous Education	\$1,565	\$1,565	1,329.00	1,341.00		\$0.02
February Enrolment						
Continuing Education - School Aged FTE	\$7,885	\$7,885	1.25	2.25	1.00	\$0.01
Continuing Education - Adult FTE	\$5,030	\$5,030	10.06	15.06	5.00	\$0.03
Distributed Learning K-9	\$3,180	\$3,180	-	-	-	-
Distributed Learning 10-12	\$6,360	\$6,360	28.58	34.58	6.00	\$0.04
Distributed Learning Adult	\$5,030	\$5,030	5.40	5.40	-	-
Special Education - Level 1	\$22,425	\$22,425	-	-	-	-
Special Education - Level 2	\$10,640	\$10,640	20.00	38.00	18.00	\$0.19
Special Education - Level 3	\$5,375	\$5,375	5.00	15.00	10.00	\$0.05
May Enrolment						
Continuing Education - School Aged FTE	\$7,885	\$7,885	1.25	1.25	-	-
Continuing Education - Adult FTE	\$5,030	\$5,030	17.50	2.00	(15.50)	\$(0.08)
Distributed Learning K-9	\$2,120	\$2,120			-	-
Distributed Learning 10-12	\$6,360	\$6,360	24.00	20.00	(4.00)	\$(0.03)
Distributed Learning Adult FTE	\$5,030	\$5,030	2.40	2.40	-	-
Summer Learning						\$0.02
Total Changes in Operating Grant Funding						\$4.53
Graduated Adults	\$5,030	\$5,030	37.43	37.25	(0.18)	-
Total Projected Revenue Changes						\$4.53
Projected Expense Changes						
Enrolment Driven Staffing Changes						
Education Assistants					52.00	\$(2.54)
Teachers					4.78	\$(0.53)
Vice-Principal - Admin					0.20	\$(0.03)
Vice-Principal - Teaching					0.80	\$(0.13)
School Psychologist					0.20	\$(0.02)
Clerical					1.28	\$(0.06)
Lunch Hour Supervisors					2.00	\$(0.01)
Enrolment Driven Supply Changes						\$(0.03)
Indigenous Education						\$(0.02)
Total Projected Expense Changes						\$(3.37)
Total Enrolment Driven Changes						\$1.16



Schedule 4 2022/23 PROJECTED OTHER CHANGES TO THE BUDGET

	(\$ millions)
2021/22 One-time amended budget revenue	\$(1.73)
2021/22 One-time amended budget expenses	1.35
	\$(0.38)
2022/23 Other Ongoing Revenue and Expense	
Community Rentals	0.04
Daycares	0.12
Ridge Meadows College	(0.01)
Interest Revenue	0.12
Miscellaneous Expense	(0.02)
	\$0.25
2021/22 One-Time Revenue and Expenses	
Non-unionized staff wages savings	0.28
Professional development	(0.09)
	\$0.19
Total Other Changes	\$ 0.06

	2021/22 RATE	2022/23 RATE	2019/20 FTE	2022/23 FTE	Staffing Change		Budget Change	
					Ongoing FTE	One-Time FTE	Ongoing \$ millions	One-Time \$ millions
ACADEMIC PROGRAM								
Revenue Changes								
Tuition Elementary	\$14,000	\$14,500	76.00	70.00		(6.00)	\$0.04	\$(0.09)
Tuition Secondary	\$14,000	\$14,500	445.00	442.00		(3.00)	0.22	(0.04)
Medical Fees	\$1,100	\$1,200					0.05	-
Expense Changes								
Teachers					0.29	(1.46)	(0.03)	0.16
Medical Insurance							(0.17)	-
Commission Fees							(0.03)	0.02
Other Expenses							0.01	
TOTAL Academic Program							\$0.09	\$0.05
CULTURAL PROGRAM¹								
Revenue Changes								
Tuition								(0.60)
Medical Fees								(0.02)
Expense Changes								
Staffing						(1.00)		0.16
Medical Insurance								0.02
Commission Fees								0.03
Other Expenses								0.26
TOTAL Cultural Program							-	\$(0.15)
Total International Education Changes							\$0.09	\$(0.10)

¹ Preacademic program August 2022.



Preliminary Budget Changes

The operating context for our school district has changed significantly in the past five 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.

In addition, 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. This resulted in increased funding for the implementation of the restored MRTA collective agreement language that has reduced class sizes at all grade levels and increased overall non-enrolling teacher staffing. This agreement has changed significantly the context for public education.

Finally, in March 2020, the World Health Organization declared COVID-19 a pandemic. The continued 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.

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. In 2021/22, we reviewed administrative levels in the school district and updated the school district succession plans for key personnel. Staffing changes arising from this work are presented as part of this budget.

The Proposed Preliminary Budget was presented to the board for information and initiation of the public consultation process on April 13, 2022. 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 the Aboriginal Education Advisory Committee, 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. A summary of the feedback received can be reviewed on the district website in the *2022/23 Proposed Preliminary Budget Consultation Summary*.

The operating budget changes presented in this section were developed based on the Proposed Preliminary Budget for 2022/23; feedback received from the Aboriginal Education Advisory Committee, partner groups, staff, parents/guardians, managers, administrators and the board; and the feedback received at the Budget Committee of the Whole public input meeting.





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.

During the pandemic, school district operations were guided by the COVID-19 Safety Plan prepared based on Provincial COVID-19 Health & Safety Guidelines for K-12 Settings.

On March 10, 2022, BCCDC updated the Public Health Communicable Disease Guidance for K-12 Schools and noted that COVID-19 will continue to circulate in our population, including within K-12 school settings, however, with high immunization rates in B.C., as well as emerging treatment options for people at higher risk of serious disease, there has been a shift to managing COVID-19 as we do other serious respiratory infections in the community. Public health continues to review emerging evidence and monitor cases and transmission trends of COVID-19 to determine if actions should be taken to prevent COVID-19. Guidance will continue to be modified as needed as we transition from emergency response to the pandemic to the recovery and readiness phases in the next few months.

It is expected that no pandemic response measures will have to be in place in 2022/23. If provincial guidance changes and new measures need to be implemented, it is expected that any cost increases will be fully funded by the province.

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.

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 continues to be a key school growth plan goal at many schools and a key skill in all students being able to access the curriculum and develop effective communication skills. We are currently in year four of providing literacy helping teacher support for instruction and assessment practices in our classrooms. We are in year seven of creating a literacy framework and for three years we have been providing literacy supports in all schools for all grades. The goal is for this support model to continue next year in collaboration with other helping teachers as they support teachers in their chosen literacy learning interests.

This literacy framework has taken a collaborative approach in providing effective literacy and assessment practices, as well as co-developing targeted intervention for specific students. Research shows that collaborative approaches to teaching (teachers working side-by-side rather than in isolation) have the most beneficial impact on student learning and staff development, and that improved literacy leads to higher student success rates and more equitable outcomes both while students are in school and after graduation. Librarians also continue to play an important role in supporting literacy skill development and supporting literacy practices in schools.

In order to maintain focussed support in the area of literacy, 1.0 FTE literacy helping teacher staffing at a cost of \$115K and a \$40K allocation for literacy resources and supplies to support literacy initiatives in schools are proposed to be funded on a one-time basis in 2022/23. As this is an adjustment of the number of literacy helping teacher positions, we will need to streamline the focus of the literacy framework as we plan for next school year. We will endeavor to enhance the opportunity to network and collaborate even more closely with the 13.73 FTE elementary librarians to support literacy in our schools.

It is proposed that 1.0 FTE literacy helping teacher staffing for a cost of \$115K and \$40K for literacy resources and supplies to support literacy initiatives in schools be funded on a one-time basis in 2022/23 from available funds.

Numeracy

Intermediate teachers continue to identify the need to strengthen numeracy instruction through facilitated math workshops, updated resources, and opportunities for teacher collaboration. Additionally, a number of schools identified numeracy as a goal in their school growth plans. 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 expanded the initiative to include numeracy instruction in grades 6 and 7. This expanded focus will continue as we further support the enhancement of numeracy instruction and assessment in the intermediate grades with a proposed one-time allocation of \$20K.

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

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 \$63K 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. This position will also support new provincial early learning initiatives.

It is proposed that \$63K be allocated to support 0.55 FTE early learning helping teacher on a one-time basis.

Safe and Caring Schools

Mental Health Strategy

In the 2021/2022 school year a District Mental Health Strategy was developed. In part this was to address the challenges that arose from the pandemic. Recognizing that schools are still experiencing the impact of these challenges we will continue to support the Mental Health Strategy through the Riverside Program and staffing added to both secondary and elementary schools. As well, any budgets supporting the Mental Health Strategy that could not be spent due to pandemic restrictions in place in the current year will be appropriated to support the continuation of Compassionate Systems, Mental Health First Aide, Capacity Building, and Mental Health in the Classrooms for the 2022/23 school year.

B.C.'s Integrated Child and Youth Teams (ICY) are part of B.C.'s strategy for mental health and substance use care. ICY teams bring services together in a multidisciplinary team setting, making it easier for children and youth to connect to the care they need, where and when they need it – at school and in the community. The intent of the teams is to fill gaps in the current system of mental health and substance use care. ICY Teams are in the initial stage of implementation. These teams are located in three of our schools and the Safe and Caring staff play an integral role for students in partnership with these added community supports in ensuring we are providing a collaborative system of care. When the ICY teams are completely established each hub will include: peer support workers, counsellors, concurrent disorder clinicians, family support workers, and lead counsellors.

Riverside Program

The Riverside Program, partnered with Child and Youth Mental Health, supports some of our most vulnerable youth who are at risk of 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.

This is a three-phase program with each phase supporting about 15 students. Phase one is the in-take phase that occurs three times per year. This phase focuses on building connections and strategies to manage their mental health. The second phase focuses on an educational program on the Riverside school site. The third phase supports the youth transitioning back to the students' home school. Additionally, the Riverside Program provides outreach support for secondary students that are not yet ready to transition to any school or program.

Overall, the Riverside Program supports approximately 60 students each year. As the Riverside staff supports students from all the secondary schools the staffing will be allocated based on student enrolment.

School-Based Staffing at Secondary

Our secondary schools continue to require additional staffing to support our vulnerable and complex students. The pandemic continues to noticeably impact student wellness. We also recognize that regular attendance is beneficial, and we need to continue to monitor and encourage student attendance. For the 2022/23 school year, it will be beneficial to continue to provide three blocks of safe and caring staffing to each secondary school. For future years, an ongoing reduction of \$26K is proposed for the secondary staffing bank, reducing the potential staffing allocation to two blocks per secondary. It is proposed that 2.57 FTE staffing (\$285K) 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 staffing bank (\$190K) and available surplus (\$95K).

School-Based Staffing at Elementary

The pandemic continues to noticeably impact student wellness - including providing social and emotional support and food security. In the 2021/22 budget, child care worker (CCW) time was added to each elementary school to ensure no school had less than 14 hours of support. On a one-time basis it is proposed that we continue with the addition of the 46 hours per week of CCW time (\$78K) again providing a minimum of 14 hours to each elementary school.

Racial Inclusivity and Equity

In 2020/21, an anti-racism committee consisting of senior staff, principals, vice principals, and representatives from CUPE and MRTA was established. In the current year, a one-time funded 0.25 FTE vice principal and a 0.29 FTE teacher support the work of the committee, provide professional development to district staff, directly engage with students, and assist senior staff and the board with the development and review of related policies. In the 2022/23 school year, this work will continue and school teams and social emotional learning (SEL) initiatives will also focus on racial inclusivity and equity, supported by the vice principal of racial inclusivity and the teacher of racial inclusivity and equity. It is expected that both the vice principal and teacher will work closely with the new Aboriginal education vice principal to continue educating all learners in our school district about racial equity and inclusivity, and to assist with the implementation of the new graduation requirement of Indigenous-focused coursework. It is therefore proposed that \$82K be allocated to fund on a one-time basis 0.25 FTE (\$40K) vice principal of racial inclusivity, 0.29 FTE (\$32K) teacher of racial inclusivity, and \$10K for supplies, books, resources, TTOCs, and presenters. Existing budgets totaling \$32K will be reallocated to support this initiative.

It is proposed that \$285K be allocated on a one-time basis to provide three blocks of staffing at each secondary school (2.57 FTE). This additional staffing will be funded from the secondary staffing bank (\$190K) and available surplus (\$95K). As well, it is proposed that the secondary staffing bank be reduced by \$26K on an ongoing basis. It is further proposed that \$78K be allocated on a one-time basis for 46 hours per week of child care worker time at elementary schools. Finally, it is also proposed that \$82K be allocated to fund on a one-time basis 0.25 FTE (\$40K) vice principal of racial inclusivity and equity, 0.29 FTE (\$32K) teacher of racial inclusivity and equity, and \$10K for supplies, books, resources, TTOCs, and presenters.

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 0.40 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. The enrolment in the program has leveled off and we are recommending that, starting in 2022/23, district-wide administrative support and coordination be provided by 0.30 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 have been 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 2022/23 from Classroom Enhancement Fund Overhead.

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

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

Secondary Administration Staffing

Within the current context, it is felt that some minor adjustments to secondary administration staffing allocations can be implemented to achieve ongoing savings. It is recommended that the allocation for secondary schools enrolling greater than 1,200 students be reduced from 3.0 FTE to 2.875 (\$28K savings) and that the allocation to secondary schools enrolling fewer than 899 students be rounded down to a teaching block equivalent of 2.125 FTE from 2.2 FTE (\$17K savings). It is further recommended that the administration staffing allocated for district-wide support of careers be rounded down to a teaching block equivalent of 0.125 FTE from 0.2 FTE (\$8K savings) and that the administration staffing allocated to District Alternate be reduced from 1.0 FTE to 0.8 FTE (\$22K savings).

SECONDARY ONGOING	
Enrolment	Admin Allocation
< 899	2.125 FTE
900-1199	2.500 FTE
Over 1200	2.875 FTE

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 \$245K be allocated from the Classroom Enhancement Fund Overhead on a one-time basis to support improved administrative allocation formulas for elementary schools (1.60 FTE). It is further proposed that the secondary administration staffing allocations be reduced for total ongoing savings of \$75K (0.68 FTE).



3.0 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 2022/23, learning services staffing allocations will include 475 FTE education assistants (including 4.0 FTE education assistant for the first eight weeks of the school year to support kindergarten transition) and 25 FTE childcare workers (15.35 FTE funded from operating and 9.65 FTE funded from Community LINK). This staffing represents an increase of 52 FTE education assistants. Other staffing supporting students with diverse needs include 6.9 FTE helping teachers, 2.0 FTE hearing resource teachers, 0.6 FTE vision teacher, 1.0 FTE home and hospital teacher, 3.0 FTE occupational therapists, 7.2 FTE speech and language therapists, and 7.4 FTE school psychologists. In order to support the increased assessment needs in context of enrolment growth, an additional 0.2 FTE school psychologist was incorporated in base budget staffing to double the staffing allocated for summer assessments. This will allow the school psychology team to target schools with assessment waitlists, permitting timely completion of additional psych-education assessments.

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 at the elementary level 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. In 2022/23 it is proposed that 8.0 FTE co-teaching staffing be allocated to elementary schools on a one-time basis from the instructional bank to further support early intervention and inclusionary programming in our schools (\$0.89 million). At the secondary level, based on our experience over the last four school years, and taking into consideration the levels of support and alternate programming options available, it is proposed that co-teaching allocations be discontinued for ongoing savings of \$190K.

It is further proposed that the instructional bank be topped up from available surplus (up to \$0.20 million) to support the allocation of additional education assistant staffing during the 2022/23 school year as needs emerge at the elementary level, focusing on the primary grades.

Inclusion Support Consultation Services

The professional staff at our Learning Services department is a highly skilled team that works collaboratively to support student programming and teaching at the school level. On occasion, situations arise in relation to highly complex and unique student needs that require the school district to retain specialized outside professional consultation services to assist with both program planning and associated training for school staff.

In 2021/22, the district used the services of a Board Certified Behaviour Analyst (BCBA). This individual has earned a doctorate-level certification in behaviour analysis and assists both the learning services and school-based support teams to provide strategies on how to support students in the primary grades who exhibit challenging behaviours. For the 2022/23 school year, we are proposing continuing to use the services of the BCBA for two days per week at a cost of \$69K funded on a one-time basis from the instructional bank.

The proposed allocations and one-time top up will bring the available instructional bank balance to \$0.28 million.

It is proposed that the instructional bank be reduced (\$0.19 million) on an ongoing basis. It is also proposed that 8.0 FTE elementary co-teaching staffing be funded on a one-time basis from the instructional bank (\$0.89 million), that \$69K from the instructional bank be allocated on a one-time basis to support complex student needs through capacity building and specialized professional consultation services, and that up to \$0.20 million be allocated from available surplus to top up the instructional bank on a one-time basis.

4.0 Support for Operational Plans

Indigenous Education

In 2020/21, the school district initiated the Equity in Action project, led by Dr. Amy Parent and her research team from UBC and SFU. The research project is scheduled to be completed in May/June, 2022. The report titled Deepening Indigenous Education and Equity: Supporting the Wholistic Success of Indigenous Learners, Families and Communities in Maple Ridge-Pitt Meadows School District No. 42 will include recommendations that will inform the development of a district action plan to better support Indigenous students and their families. To support the principal of Aboriginal education and district leadership with implementation of recommendations from this report, it recommended that \$154K in funding be allocated to fund the position of vice principal of Aboriginal education on a one-time basis spanning two school years (2022/23 and 2023/24). This proposed position will also support the principal of Aboriginal education and district leadership with Indigenous-focused curriculum (K-12) including the implementation of course requirement amendments to the provincial graduation program and with actioning education related items from the Truth and Reconciliation Commission of Canada and the education related items from the Declaration on the Rights of Indigenous Peoples Act (Declaration Action Plan). Under existing authorization by the Human Rights Commission of BC, the district will endeavor to hire a qualified person of ancestry to this proposed position.

It is proposed that \$154K be allocated on a one-time basis to fund the position of vice principal of Aboriginal education, funded from the curriculum and learning support budget (\$139K) and available surplus (\$15K).

Riverside Centre: International Education, English Language Learners (ELL), Continuing Education, Ridge Meadows College and Connected Learning Community

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 over the past two school years.

Historically, Riverside Centre has had a variety of leadership structures. The temporary administrative structure for Riverside for the 2021/22 school year includes: principal of Riverside, vice principal Riverside/ELL (one-time funded), manager of Ridge Meadows College, manager International Education and assistant manager International Education. In reviewing this temporary structure and after giving consideration to enrolment projections and the reduction of cultural programs offered through international education, it is proposed that both the assistant manager International Education (\$122K ongoing savings) and the 0.4 FTE ELL helping teacher (\$46K ongoing savings) be discontinued, and that the ongoing savings achieved be used to fund the position of vice principal Riverside Centre/ELL (\$151K) on an ongoing basis. Core to the duties of the vice principal Riverside Centre/ELL will be district-wide K-12 leadership and support for English Language Learner services, including services provided by elementary itinerant ELL teachers. It is further proposed that the balance of savings achieved with this restructure (\$17K ongoing) be utilized to address the projected funding shortfall.

It is proposed that the position of vice principal of Riverside/ELL be funded on an ongoing basis at a cost of \$151K and that this position be funded through savings achieved by discontinuing the assistant manager International Education position (\$122K) and discontinuing the 0.4 FTE ELL helping teacher position (\$46K). It is further recommended that the balance of savings achieved through these reductions (\$17K) be utilized to address the deficit.

Human Resources

Human Resources Staff

The temporary 0.74 FTE dispatch coordinator position within human resources supports the absence management system to facilitate staffing coverage in classrooms and equity in the distribution of casual staff across the school district. This position has been previously funded through the Classroom Enhancement Fund (CEF) overhead. It is proposed that the 0.74 FTE dispatch coordinator position be funded on a one-time basis from available operating surplus at a cost of \$46K.



Health and Safety Staff

Health and safety workload has increased significantly 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 in 2020/21 and 2021/22. It is expected that this demanding workload will continue in 2022/23. 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 continue with the temporary reorganization implemented during the 2021/22 school year to partially offset the costs associated with additional health and safety staffing.

A continuation of the temporary reorganization from 2021/22 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 2022/23 school year at a net one-time cost of \$109K.

Succession Planning

Human resources will develop and implement a succession planning process to ensure that the organization is prepared for any anticipated retirements or resignations from employees who occupy critical and difficult-to-fill positions. It is proposed that \$20K be allocated to support this process.

It is proposed that \$109K be allocated to support the reorganization of human resources staffing on a one-time basis (1.0 FTE disability management administrator, 1.0 FTE human resources assistant, and a reduction of 1.0 FTE HR manager projects). It is further proposed that \$65K be allocated on a one-time basis to fund the 0.74 FTE dispatch coordinator position and succession planning.

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 \$190K be allocated on a one-time basis for 1.0 FTE database developer (\$102K) and 1.0 FTE front-end developer (\$88K) to support the maintenance and redesign of the Parent Portal and the continued development of the Remedy Calculator.

It is proposed that \$190K be allocated on a one-time basis for 1.0 FTE database developer (\$102K) and 1.0 FTE front-end developer (\$88K) to support the maintenance and redesign of the parent portal.

Business Operations and Governance

Procurement

To meet the departmental objective to procure and implement software for streamlining the competitive process, it is proposed that a contract and bid management software solution be purchased and implemented. This software would replace the existing paper-based process and would increase efficiency, reduce risk, provide transparency, and improve the quality of bids received at an annual software license cost of \$14K to be funded from ongoing reallocation of existing departmental budgets.

It is proposed that \$14K be reallocated from existing budgets to support the annual license cost for contract and bid management software.

Other Operational Savings

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

- education leadership - services, supplies, and substitutes (\$5K ongoing and \$137K one-time)
- international education, ELL and RMC - services and supplies (\$14K ongoing and \$36K one-time)
- communications - advertising and supplies (\$15K one-time)
- information technology - software licenses and supplies (\$19K ongoing)
- business operations and governance - services and supplies (\$4K ongoing and \$12K one-time)
- human resources - services, supplies, and substitutes (\$30K ongoing and \$4K one-time)
- facilities vehicles (\$39K one-time)
- emergent expenditure fund (\$50K ongoing)
- secondary equipment grant allocation (\$97K one-time)

It is proposed that operational savings of \$0.46 million be achieved by reducing the budget allocations for education leadership (\$5K ongoing and \$137K one-time), international education, ELL and RMC (\$14K ongoing and \$36K one-time), communications (\$15K one-time), information technology (\$19K ongoing), business operations and governance (\$4K ongoing and \$12K one-time), human resources (\$30K ongoing and \$4K one-time), facilities vehicles (\$39K one-time), emergent expenditure fund (\$50K ongoing), and secondary equipment grant allocation (\$97K one-time).

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 372 students. There were 300 students registered for regular transportation services, 27 students registered for special needs transportation and 45 courtesy riders for an estimated cost of \$0.35 million.

Due to the COVID-19 pandemic, the number of students registered and using regular student transportation in 2020/21 was the lowest in this decade. The school district provided regular student transportation services to 159 eligible riders and 18 courtesy riders on four bus routes for an estimated cost of \$0.20 million (\$1,112 per student). An additional 29 eligible riders were transported on buses for students with special needs on five bus routes for an estimated cost of \$267K.

In 2021/22, the school district provided regular student transportation services to 179 eligible riders and 39 courtesy riders on four bus routes for a cost of \$0.27 million (\$1,253 per student). An additional 46 eligible riders and one courtesy rider were transported on buses for students with special needs on 5 bus routes for a cost of \$306K.

For 2022/23, it is estimated that seven buses for regular transportation (\$360K) and four buses for special needs transportation (\$215K) will be required. These costs will be partially offset by anticipated transportation fee revenue of \$315 for first and second child and \$100 for third child+ (\$79K) registered for transportation services. Given the high fluctuation in ridership from year to year, it is proposed that regular student transportation services be funded on a one-time basis in 2022/23 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 2022/23 at a cost of \$281K 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 Implementation of Strategic Facilities Plan

The Strategic Facilities Plan was adopted March 2022 and is the result of a comprehensive review and public engagement process. The Strategic Facilities Plan clearly identifies capital needs that are not funded by the province as part of the capital plan. These include temporary new classroom spaces, sustainability upgrades and the renewal of facilities other than schools. The board approved capital investment recommendations included in this plan should be considered for funding before any locally generated funds are allocated to support major capital projects that are fully eligible for provincial capital funding.

The first priority is to ensure that sufficient space is available for the projected increased student enrolment in the school district over the next four years. It is estimated that by 2025/26 the school district will have to spend \$2.71 million on new temporary classrooms (8 portable classrooms). The second priority is to implement the sustainability measures outlined in the plan (\$1.72 million). The third priority is to fund the renewal of other facilities (\$1.60 million).

(\$ millions)	2022/23	2023/24	2024/25	2025/26	Total
New Temporary Classroom Setup	\$0.66	\$1.35	\$0.35	\$0.35	\$2.71
Sustainability Upgrades	\$0.46	\$0.35	\$0.21	\$0.70	\$1.72
Other Facilities Renewal	\$0.40	\$0.40	\$0.40	\$0.40	\$1.60
Total Funding Required	\$1.52	\$2.10	\$0.96	\$1.45	\$6.03

New Facilities

New Temporary Classroom Space

The total elementary operating capacity in the district is currently 9,081 and elementary student enrolment is 9,467 (104% utilized) with the excess student enrolment being accommodated in portable classrooms. With an expected 895 additional spaces required in the elementary schools by 2030, a key part of the short-term plan will be to deploy additional portable classrooms as needed to support enrolment pressures. It is estimated that an additional eight temporary classrooms will be required by 2025/26.

Capital Cost Share

The 2022 provincial budget identified that capital infrastructure spending in BC will be financed through a combination of sources:

- direct borrowing (debt financing);
- operating cash surplus
- cost sharing with partners (e.g. federal government, regional hospital districts); and
- partnerships with the private sector (public-private partnerships)

The Ministry of Education *K-12 Public Education Accumulated Operating Surplus Policy* identifies that boards may restrict operating surplus to satisfy capital project cost share expectations at the time the project is brought forward for funding approval.

The board's five year capital plan includes the seismic upgrade and expansion of Eric Langton Elementary. The Ministry of Education authorized the Eric Langton business case development to proceed in October 2019. After multiple format change requests and submissions a final report was submitted to the Ministry of Education in January, 2022.

The board requested that: Option 3 – Replacement of the existing Eric Langton Elementary school and an addition of 215 spaces with neighbourhood learning centre space and a Green House Gas Reduction Strategy (cost of \$46,153,662) be brought forward for Treasury Board approval allowing the School Board to proceed to a capital project funding agreement.

The lowest cost option for this project is a seismic upgrade and addition at \$42,456,682.

The Ministry of Education advised school district staff that in order for the project to be approved to proceed, a school district contribution of \$2.50 million is required. The potential sources of funding identified by treasury board staff are Ministry of Education restricted capital (\$1.80 million) and contingency reserve for local capital (\$0.70 million).

In order to provide the capital cost share as outlined above the school district would have to delay funding some of the facilities priorities identified in the Strategic Facilities Plan (sustainability, other facilities renewal) or operate with lower than the contingency reserve policy requirement of 1% of operating expenses for 2022/23.

Sustainability

The school district has been carbon neutral for 10 years. This has been achieved through a combination of energy efficiency, increased use of renewable energy, and carbon offsets. As part of that carbon neutral commitment, the school district developed a Strategic Facilities Plan that includes environmental sustainability measures to further reduce emissions from facilities, school district operations, and vehicle fleet.

Electric Vehicle Charging Infrastructure

The CleanBC plan puts British Columbia on a path for all new light-duty car and truck sales to be zero-emission vehicles (ZEVs) by the year 2040. For the school district this means that more employees will require access to charging stations while at work and that future fleet vehicle purchases will include zero-emission vehicles. To support the increased use of ZEVs the school district needs to create a charging infrastructure for ZEVs at school district facilities. New facilities like, cəsqənelə Elementary (opened 2019), are being developed with EV charging stations on site.

As part of the provincial move to ZEVs, workplaces can get a rebate of up to \$5,000 per charger (limited-time increase, regularly \$2,000) to purchase and install eligible Level 2 networked EV chargers for employee use, to a maximum of \$25,000 (limited-time increase, regularly \$14,000). In order to continue building out the school district charging infrastructure and access available enhanced rebates, it is proposed that the school district pilot adding electric vehicle charging stations at the District Education Office. This site is centrally located in a high density, rapidly-developing area of Maple Ridge, where it is anticipated that the demand for charging stations will be high. The charging stations will be available to employees during business hours and to the public the rest of the time. The one time cost is estimated at \$34K and the use of the EV chargers will generate an annual net revenue of \$4K (\$6K revenue offset by \$2K cost). It is proposed that \$34K be allocated from the contingency reserve for local capital to fund the purchase and installation of two public electric vehicle chargers at District Education Office, which will generate annual net revenue of \$4K. If the pilot project is successful, it is proposed that the grants received and net revenue generated be invested in further building-out of EV charging infrastructure at other school district sites.

Sustainability Upgrades

The Maple Ridge - Pitt Meadows School District will continue to pursue capital investments that will result in reducing greenhouse gas emissions and support environmental sustainability education initiatives. The table below summarizes the Heating, Ventilation, and Air Conditioning (HVAC) energy efficiency measures to be implemented over the next four years. The HVAC upgrade projects are eligible for capital plan funding under the school enhancement program (SEP) and the carbon neutral capital program (CNCPP). It is proposed that planned HVAC upgrades be included in the annual capital plan submitted to the Ministry of Education and that projects not funded by the province be funded from available local capital funds.

YEAR PLANNED	SCHOOL	PROJECT NAME	COST	SAVINGS PER YEAR
2023	Westview Secondary	HVAC Upgrade	\$112,500	\$5,400
	Pitt Meadows Secondary	HVAC Upgrade	\$140,000	\$23,600
	Highland Park Elementary	HVAC Upgrade	\$87,500	\$6,000
	Webster's Corners Elementary	HVAC Upgrade	\$117,500	\$9,500
2024	Yennadon Elementary	HVAC Upgrade	\$140,000	\$8,900
	Albion Elementary	HVAC Upgrade	\$147,500	\$8,500
	Thomas Haney Secondary	HVAC Optimization	\$60,000	\$7,700
2025	Maple Ridge Elementary	HVAC Upgrade	\$115,000	\$7,200
	Samuel Robertson Technical	HVAC Upgrade w/o Boiler	\$90,000	\$7,100
2026	Davie Jones Elementary	HVAC Upgrade	\$112,500	\$7,600
	Maple Ridge Secondary	HVAC Upgrade	\$381,000	\$21,100
	Thomas Haney Secondary	HVAC Upgrade	\$211,500	\$16,900

Other Facilities

The Ministry of Education does not fund the construction or upgrades made to administrative and maintenance facilities. Over the next twenty years, all school district administrative buildings will require major renovations, expansion, and upgrades. In order to support this future capital need, it is recommended that the school district allocate funds, on an annual basis, within local capital reserve for this purpose. The current estimated deferred maintenance for these facilities and the Facilities Condition Index (FCI) is summarized in the following table.

	FCI	DEFERRED MAINTENANCE COST
District Education Office	0.80	\$3,116,449
District Maintenance Office	0.33	\$944,697
Riverside Centre	0.52	\$4,353,113
TOTAL		\$8,414,259

As part of the Strategic Facilities Plan the board approved a recommendation that the school district allocate funds, on an annual basis, within local capital reserve to fund major renovations, expansion, and upgrades for school district administrative buildings not funded by the Ministry of Education. It is proposed that up to \$1.60 million be allocated from future years available surplus, not needed for temporary new spaces and sustainability, to support the renewal of school district administrative buildings.

It is proposed that up to \$1.85 million be allocated from the contingency reserve for local capital to support the following investments in 2022/23: the purchase and outfitting of two portable classrooms for September 2023 (\$0.66 million), capital cost share for Eric Langton Elementary (\$0.70 million), and sustainability (electric vehicle charging stations \$34K and HVAC upgrades not funded by the province up to \$0.46 million). It is also proposed that the revenue generated from the EV charging stations pilot be used to further expand the charging infrastructure in the school district.

It is further proposed that for the next four years any available operating surplus be transferred to local capital to be allocated in accordance with the priority funding list noted below:

1. Contingency Reserve for Local Capital – maintain a minimum of 1% of budgeted operating expenditures (\$1.74 million);
2. New Temporary Classroom Setup – up to a maximum of \$2.71 million;
3. Sustainability Upgrades – up to a maximum of \$1.75 million; and
4. Other Facilities Renewal– any additional available operating surplus not required to fund the local capital funding needs identified up to a maximum of \$1.60 million.

7.0 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 (\$1.74 million to \$5.22 million). The current balance of \$3.01 million (\$2.82 million local capital and \$0.19 million operating) equates to 1.73% of operating expenditures.

In order to allow for the implementation of the priorities identified in the Strategic Facilities Plan, it is proposed that \$1.85 million be used to fund one-time proposed capital spending for new temporary space, sustainability, and other facilities renewal in 2022/23. After the proposed allocation of \$1.85 million for the one-time budget proposals, the estimated balance of the contingency reserve for local capital will be \$0.97 million (0.56%).

In order to achieve a balanced operating fund budget, it is proposed that \$0.70 million of 2021/22 available operating surplus be used (\$0.19 million contingency reserve for operating and \$0.51 million estimated additional available surplus). Any additional available surplus that will be realized in 2021/22 will be utilized to replenish the contingency reserve and fund the capital needs identified in this budget.

It is proposed that \$1.85 million be allocated from the contingency reserve for local capital to fund one-time proposed capital spending for new temporary space, capital cost share for Eric Langton Elementary seismic upgrade and addition, and sustainability in 2022/23. It is further proposed that \$0.70 million of 2021/22 available surplus be carried forward to 2022/23 to assist in funding the 2022/23 budget. Any additional available surplus that will be realized in 2021/22 will be first utilized to replenish the contingency reserve.

FIGURE 1: Preliminary Budget Changes 2022/23

BUDGET CHANGES	2022/23 BUDGET IMPACT				
	FTE	Salaries & Benefits	Supplies, Services & Other	Revenue/ Surplus	Total
Ongoing Budget Changes					
Support for School Growth Plans					
Safe and Caring Schools - Secondary Staffing Bank		\$26,453			\$26,453
Education Leadership					
French Immersion and French as a Second Language Program Support	0.10	11,080			11,080
Secondary Administration Staffing	0.68	74,778			74,778
	0.78	\$112,311	-	-	\$112,311
Learning Services					
Collaborative Teaching		190,567			190,567
		\$190,567	-	-	\$190,567
Support for Operational Plans					
Riverside Centre					
Vice Principal - International and ELL	(1.00)	(149,795)	(1,500)		(151,295)
Helping Teacher - ELL	0.40	46,008			46,008
Assistant Manger, International Education	1.00	121,015	1,200		122,215
Business Operations and Governance					
Procurement Software			(14,157)		(14,157)
Reallocations of Existing Budgets		5,000	9,157		14,157
Other Operational Savings					
Education Leadership		3,296	1,488		4,784
International Education and Ridge Meadows College			13,662		13,662
Information Technology			18,762		18,762
Human Resources		3,915	25,872		29,787
Business Operations & Governance			4,247		4,247
Emergent Expenditures Fund			50,000		50,000
	0.40	\$29,439	\$108,731	-	\$138,170
Implementation of the Strategic Facilities Plan					
Sustainability - Electric Vehicle Charging Infrastructure			(2,705)	6,480	3,775
		-	(2,705)	6,480	3,775
Total Ongoing Budget Changes	1.18	\$332,317	\$106,026	\$6,480	\$444,823

FIGURE 1: Preliminary Budget Changes 2022/23 *continued*

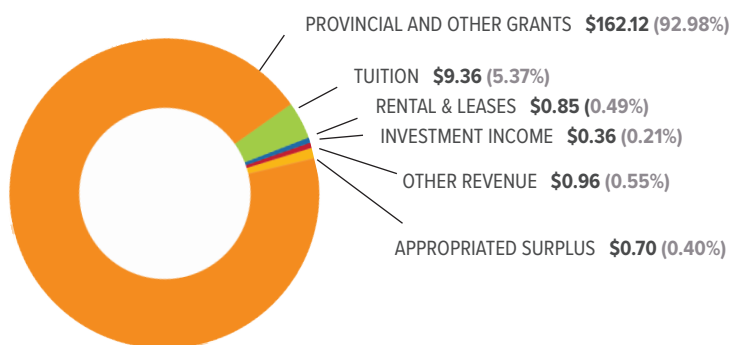
BUDGET CHANGES	2022/23 BUDGET IMPACT				
	FTE	Salaries & Benefits	Supplies, Services & Other	Revenue	Total
One-Time Budget Changes					
Support for School Growth Plans					
Literacy	(1.00)	\$(114,993)	\$(40,000)		\$(154,993)
Numeracy			(20,000)		(20,000)
Early Learning	(0.55)	(63,247)			(63,247)
Safe & Caring Schools					
School Based Staffing at Secondary	(2.58)	(285,216)			(285,216)
School Based Staffing at Elementary	(1.64)	(78,031)			(78,031)
Racial Inclusivity and Equity	(0.54)	(72,220)	(10,000)		(82,220)
Reallocation of Existing Budgets		195,139	26,687		221,826
Education Leadership					
Elementary Administration Staffing		74,096			74,096
	(6.31)	\$(344,472)	\$(43,313)	-	\$(387,785)
Learning Services					
Collaborative Teaching-Supporting Early Intervention Inclusionary Programming	(8.00)	(886,431)			(886,431)
Inclusion Support Consultation Services			(69,000)		(69,000)
Instructional Bank		(200,000)			(200,000)
Reallocation of Existing Budgets		955,431			955,431
	(8.00)	\$(131,000)	\$(69,000)	-	\$(200,000)
Support for Operational Plans					
Indigenous Education	(1.00)	(153,016)	(1,500)		(154,516)
Reallocation of Existing Budgets			139,355		139,355
Human Resources					
Human Resources Staff	(0.74)	(45,585)			(45,585)
Health and Safety Staff - Disability Management Administrator	(1.00)	(84,545)	(900)		(85,445)
Health and Safety Staff- HR Assistant	(1.00)	(79,030)	(900)		(79,930)
HR Manager, Projects	1.00	55,134	1,200		56,334
Succession Planning			(20,000)		(20,000)
Technology Support - IT Staffing	(2.00)	(189,161)	(1,200)		(190,361)
Other Operational Savings					
Education Leadership		61,987	75,057		137,044
International Education and English Language Learners			36,100		36,100
Communications			15,000		15,000
Business Operations and Governance			12,185		12,185
Human Resources			4,040		4,040
Facilities Vehicles			39,022		39,022
Secondary Equipment Grant			97,000		97,000
	(4.74)	\$(434,216)	\$394,459	-	\$(39,757)
Transportation					
Regular Student Transportation			(360,088)	79,380	(280,708)
Use of Prior Year Surplus				\$696,691	\$696,691
Total One-Time Budget Changes	(19.05)	\$(909,688)	\$(77,942)	\$776,071	\$(211,559)
Total Budget Changes	(17.87)	\$(577,371)	\$28,084	\$782,551	\$233,264

2022/23 Operating Budget Revenue

The majority of school district revenues are received from the provincial government in the form of the Ministry of Education operating grant and other provincial grants (92.98%). The level of provincial funding consequently has a significant impact on the educational services and programs that can be offered.

Because the primary determinant of provincial funding is enrolment, a forecasted decline or increase in enrolment affects programs and services. Outside of provincial grants, international education and other tuition fees are the primary source of revenue, which accounts for 5.37% of total revenue. The projected operating budget revenue for 2022/23 is \$173.65 million and the projected appropriated surplus to be used in 2022/23 is \$0.70 million for a total revenue available of \$174.35 million. See figure 2.

FIGURE 2 2022/23 OPERATING BUDGET REVENUE BY SOURCE (\$ millions)



2022/23 Operating Budget Expenditures

The projected expenditures, including proposed budget changes, total \$174.35 million, which results in a balanced operating budget.

85.48% of the operating budget will be spent on instruction-related costs. This includes school-based teachers, education assistants, school administrators, and school-based support staff and supplies.

Operations and maintenance accounts for 9.78%, district administration is 3.59%, and transportation is 0.35%. The remaining 0.80% is spent on capital asset purchases and other transfers to local capital for capital asset purchases.

91.27% of the budget is spent on salaries and benefits, while services, supplies, utilities, and capital assets purchased represent 8.73%. The graphs below show the allocation of expenses by function and type of expenditure.

FIGURE 3 2022/23 OPERATING BUDGET EXPENDITURES BY FUNCTION (\$ millions)

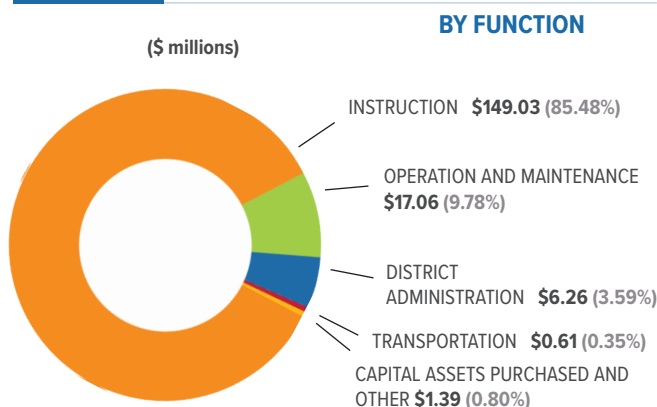


FIGURE 4 2022/23 OPERATING BUDGET EXPENDITURES BY TYPE (\$ millions)

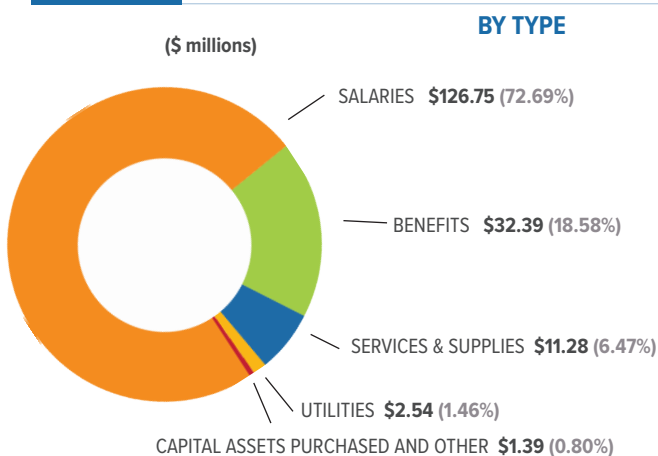


FIGURE 5: Summary of 2022/23 Operating Revenue and Expense

	BASE BUDGET	ONGOING BUDGET CHANGES	ONE-TIME BUDGET CHANGES	PRELIMINARY BUDGET	% CHANGE
Operating Revenue by Source					
Grants					
Provincial Grants - Ministry of Education	161,570,984			161,570,984	0.00%
Provincial Grants - Other	279,650			279,650	0.00%
Federal	266,315			266,315	0.00%
Total Grants	162,116,949	-	-	162,116,949	0.00%
Tuition	9,360,345			9,360,345	0.00%
Other Revenue	878,684	6,480	79,380	964,544	9.77%
Rentals and Leases	849,095			849,095	0.00%
Investment Income	362,866			362,866	0.00%
Total Operating Revenue	173,567,939	6,480	79,380	173,653,799	0.05%
Operating Expense by Type					
Salaries					
Teachers	74,516,221	(257,289)	458,351	74,717,283	0.27%
Principals and Vice-Principals	8,627,725	119,951	(41,060)	8,706,616	0.91%
Education Assistants	19,715,358		75,140	19,790,498	0.38%
Support Staff	12,861,224	(4,000)	102,618	12,959,842	0.77%
Other Professionals/Exempt	5,292,824	(96,465)	111,156	5,307,515	0.28%
Substitutes	5,239,645	(10,556)	38,872	5,267,961	0.54%
Total Salaries	126,252,997	(248,359)	745,077	126,749,715	0.39%
Employee Benefits	32,311,132	(83,958)	164,611	32,391,785	0.25%
Total Salaries and Benefits	158,564,129	(332,317)	909,688	159,141,500	0.36%
Services and Supplies					
Services	5,551,286	(14,793)	64,100	5,600,593	0.89%
Student Transportation	319,225		355,088	674,313	111.23%
Professional Development	941,171	(26,237)	(45,040)	869,894	(7.57%)
Rentals and Leases	2,000		-	2,000	0.00%
Dues and Fees	150,112	(8,404)	-	141,708	(5.60%)
Insurance	757,799		-	757,799	0.00%
Supplies	3,448,167	(58,877)	(153,825)	3,235,465	(6.17%)
Utilities	2,535,840	2,285		2,538,125	0.09%
Total Services and Supplies	13,705,600	(106,026)	220,323	13,819,897	0.83%
Interfund and Capital Assets Purchased from Operating					
Transfer to Local Capital Reserve	1,020,440			1,020,440	0.00%
Capital Assets Purchased from Operating	511,034		(142,381)	368,653	(27.86%)
Total Interfund and Capital Assets Purchased from Operating	1,531,474	-	(142,381)	1,389,093	(9.30%)
Total Expenses	173,801,203	(438,343)	987,630	174,350,490	0.32%
Use of Prior Year Surplus			696,691	696,691	
Projected Operating Surplus/(Deficit)	(233,264)	444,823	(211,559)	-	

2022/23 Operating and CEF Budget Staffing

The projected full-time equivalent staffing, including proposed budget changes, totals 1,999.36 FTE, an increase of 77.13 FTE from the ongoing 2021/22 operating budget and 4.97 FTE from the 2021/22 actual CEF staffing. This increase is principally owed to the following:

- **Teachers:** A decrease of 3.25 FTE reflecting actual teacher staffing needed to support elementary school organizations within School Act class size limits, an increase of 6.57 FTE estimated teacher staffing required to meet collective agreement mandated non-enrolling ratios and class size and composition, an increase of 0.29 FTE international liaison teachers, a decrease of 1.46 FTE due to one-time reduction in international enrolment and an increase of 12.84 FTE due to proposed budget changes.
- **Principals/Vice-Principals:** 1.0 FTE vice principal ongoing increase due to increased elementary student enrolment, proposed 0.20 FTE ongoing increase for vice principal Continuing Education and Connected Learning Community, and one-time 1.60 FTE vice principal elementary proposed to be funded from CEF overhead in 2022/23.
- **Other Professionals, Exempt, District P/VPs:** A one-time increase of 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 ongoing 0.8 FTE vice-principal and one-time 1.25 FTE vice-principal increases (Aboriginal education and racial inclusivity).
- **Education Assistants:** An ongoing increase 52.0 FTE education assistants and 0.17 FTE Aboriginal support workers, as well as a proposed one-time increase of 1.64 FTE child care workers.
- **Support Staff:** An increase of 2.48 FTE due to enrolment, (increase of 0.2 FTE school psychologist, increase of 2.0 FTE lunch hour supervisors and an increase of 0.28 FTE clerical), and proposed increases of 1.74 FTE.

FIGURE 6 OPERATING AND CEF BUDGET STAFFING

	2021/22 Ongoing Staffing	2022/23 Base Budget Changes	2022/23 Base Budget	Operating Budget Changes	2022/23 Preliminary Budget	2022/23 CEF Budget	2022/23 Preliminary Budget
Teachers	833.53	3.61	837.14	12.84	849.98	161.37	1,011.35
Principals/Vice-Principals	56.25	1.00	57.25	(1.40)	55.85	1.60	57.45
Other Professionals, Exempt, District P/VPs	49.95	0.00	49.95	3.05	53.00		53.00
Education Assistants	478.44	52.17	530.61	1.64	532.25		532.25
Support Staff	332.54	2.48	335.02	1.74	336.76	1.55	338.31
Trustees	7.00		7.00		7.00		7.00
	1,757.71	59.26	1,816.97	17.87	1,834.84	164.52	1,999.36



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 2018/19 to 2020/21 and budgeted for 2021/22 to 2025/26.

(\$millions)	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Budget	2022/23 Budget	2023/24 Budget	2024/25 Budget	2025/26 Budget
Deferred Revenue, beginning of year	(2.80)	(2.38)	(1.38)	(1.56)	(1.25)	(1.25)	(1.25)	(1.25)
Received Contributions								
Provincial Grants - Ministry of Education	(15.05)	(15.14)	(22.38)	(20.90)	(19.31)	(19.31)	(19.31)	(19.31)
Other	(4.95)	(3.51)	(2.24)	(2.07)	(4.58)	(4.58)	(4.58)	(4.58)
Investment Income	(0.04)	(0.04)	-	-	-	-	-	-
Total Contributions Received	(20.04)	(18.69)	(24.62)	(22.97)	(23.89)	(23.89)	(23.89)	(23.89)
Less: Allocated to Revenue or Recovered by MOE	20.46	19.69	24.44	23.28	23.89	23.89	23.89	23.89
Deferred Revenue, end of year	(2.38)	(1.38)	(1.56)	(1.25)	(1.25)	(1.25)	(1.25)	(1.25)
Allocated to Revenue								
Provincial Grants	14.69	15.32	22.30	21.14	19.31	19.31	19.31	19.31
Other Revenue	4.91	3.79	2.14	2.14	4.58	4.58	4.58	4.58
Investment Income	0.05	0.03	-	-	-	-	-	-
Total Allocated to Revenue	19.65	19.14	24.44	23.28	23.89	23.89	23.89	23.89
Expenses								
Salaries and Benefits	12.84	13.32	18.32	19.95	18.73	18.73	18.73	18.73
Service and Supplies	5.85	4.80	3.20	2.86	4.82	4.82	4.82	4.82
Total Expenses	18.69	18.12	21.52	22.81	23.55	23.55	23.55	23.55
Capital Purchases and Other	0.96	1.02	2.92	0.47	0.34	0.34	0.34	0.34
Total Expenses and Capital Purchases	19.65	19.14	24.44	23.28	23.89	23.89	23.89	23.89
Surplus (Deficit) for the year	-	-	-	-	-	-	-	-

2018/19 to 2020/21 Audited Financial Statements, amended budget for 2021/22, and annual budgets for 2022/23 to 2025/26.

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 significantly changed 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 2018/19 to 2021/22.

\$ millions	2017/18	2018/19	2019/20	2020/21	2021/22
CEF - Teachers FTE	96.28	101.1	104.3	117.6	155.76
CEF - Teachers Funding	\$9.17	\$9.85	\$10.14	\$11.53	\$16.36
CEF - Overhead	\$1.17	\$0.82	\$0.82	\$0.73	\$0.73
CEF - Remedy	\$0.87	\$1.36	\$1.75	\$1.18	\$1.14
TOTAL CEF Funding	\$11.21	\$12.03	\$12.71	\$13.44	\$18.23

For 2022/23, the Maple Ridge - Pitt Meadows School District has been provided with a preliminary CEF allocation of \$17.09 million sufficient to fund an estimated 153.36 FTE teachers (\$16.36 million) and overhead costs (\$0.73 million).

Adjustments to district allocations may be made once final fall 2022 staffing is known and/or after the 2022/23 school year, especially if it is determined that a particular school district received more funding than was required. Final 2022/23 allocations will be confirmed at the same time as the operating grant recalculation in December 2022.

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

Secondary	Restored Class Size
"Secondary" English	28
Home Economics	24
Junior Science	28
Senior Science	24
Computer	24
Life Skills	26
Technical 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 2022 when the actual student enrolment for 2022/23 is known. However, school staffing and organization must occur in May-June 2022. 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 2022/23.

The changes to non-enrolling ratios result in an additional estimated 30.97 FTE non-enrolling teachers. This is comprised of increased teacher librarian, counselling, ELL, and support staffing. It is also estimated that an additional 130.40 FTE teachers will need to be funded from the Classroom Enhancement Fund to support the implementation of the lower class sizes. However, 8.01 FTE will only be funded by the Ministry of Education after enrolment changes and school organizations are confirmed in the fall.

For 2022/23, the teacher salary and benefits portion of the classroom enhancement fund will be used to fund 124.75 FTE classroom teachers and 28.61 FTE non-enrolling teachers (\$16.36 million). An additional allocation of \$0.85 million is necessary (5.65 FTE classroom teachers and 2.36 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 2022.

Support for the Implementation of Restored Collective Agreement Language

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

CEF Substitutes

\$0.36 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 five years has shown that the added responsibilities associated with the restored provisions have been very challenging in our schools. The added responsibilities and workload include but are

not limited to school organization with respect to class size and class composition provisions along with the management of non-compliance/remedy provisions, non-enrolling staffing, and the restored provisions relating to staff committee and school-based team.

An additional 1.60 FTE principal/vice-principal administrative time continues to be allocated on a one-time basis to elementary school-based administration staffing for the 2022/23 school year at a cost of \$0.24 million in support of managing restored collective agreement provisions.

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. \$0.11 million will continue to be allocated from overhead portion of the Classroom Enhancement Fund to support 1.55 FTE custodial staff.

Summary of 2022/23 Classroom Enhancement Fund Revenue and Expense

	FTE	Salaries & Benefits	Supplies, Services & Other	Revenue	Total
Classroom Enhancement Fund Grant				\$17,091,726	\$17,091,726
Estimated Additional Funding Required				854,362	854,362
Preliminary Staffing Plan	161.37	\$(17,219,279)			(17,219,279)
CEF Substitutes		\$(356,761)			(356,761)
Educational Leadership	1.60	\$(244,825)			(244,825)
Facilities & Other Implementation Costs	1.55	\$(106,223)	\$(19,000)		(125,223)
Total Classroom Enhancement Fund	164.52	\$(17,927,088)	\$(19,000)	\$17,946,088	-

Classroom Enhancement Fund 2018/19 to 2025/26

For 2022/23, the Maple Ridge - Pitt Meadows School District has been provided with a preliminary CEF allocation of \$17.09 million, sufficient to fund an estimated 153.36 FTE teachers and overhead costs of \$0.73 million. It is estimated that an additional \$0.85 million will be required in order to fund the 161.37 FTE teachers needed to fulfill the collective agreement obligations funded under CEF.

The table below summarizes the actual CEF revenue and expense for 2018/19 to 2020/21 and projected revenue and expense for 2021/22 to 2025/26. No changes are projected at this time.

(\$ millions)	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Budget	2022/23 Budget	2023/24 Budget	2024/25 Budget	2025/26 Budget
Deferred Revenue, beginning of year	0.82	0.55	-	-	-	-	-	-
Contributions Received	12.97	12.96	13.44	18.23	17.09	17.09	17.09	17.09
Allocated to Revenue	(12.42)	(12.96)	(13.44)	(18.23)	(17.09)	(17.09)	(17.09)	(17.09)
Recovered	(0.82)	(0.55)						
Deferred Revenue, end of year	0.55	-	-	-	-	-	-	-
Revenues								
Provincial Grants - Ministry of Education	12.40	12.94	13.44	18.23	17.09	17.09	17.09	17.09
Investment Income	0.02	0.02						
Total Revenue	12.42	12.96	13.44	18.23	17.09	17.09	17.09	17.09
Expenses								
Salaries and Benefits	11.15	11.69	13.42	18.22	17.07	17.07	17.07	17.07
Service and Supplies	1.00	0.97	0.01	0.01	0.02	0.02	0.02	0.02
Total Expenses	12.15	12.66	13.43	18.23	17.09	17.09	17.09	17.09
Capital Purchases and Other	0.27	0.30	0.01	-	-	-	-	-
Surplus (Deficit) for the year	-	-	-	-	-	-	-	-

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 2018/19, the teacher portion of the fund was eliminated and the fund continues with only the support staff component. For 2022/23, the LIF support staff component is \$542,481 and no changes are projected for future years. The funding is typically used to increase hours of work for education assistants.

(\$ millions)	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Budget	2022/23 Budget	2023/24 Budget	2024/25 Budget	2025/26 Budget
Deferred Revenue, beginning of year	0.03	0.03	0.01	-	-	-	-	-
Contributions Received	0.52	0.52	0.52	0.53	0.54	0.54	0.54	0.54
Allocated to Revenue	(0.52)	(0.54)	(0.53)	(0.53)	(0.54)	(0.54)	(0.54)	(0.54)
Deferred Revenue, end of year	0.03	0.01	-	-	-	-	-	-
Revenues								
Provincial Grants - Ministry of Education	0.52	0.54	0.53	0.53	0.54	0.54	0.54	0.54
Other Revenue								
Investment Income								
Total Revenue	0.52	0.54	0.53	0.53	0.54	0.54	0.54	0.54
Expenses								
Salaries and Benefits	0.52	0.54	0.53	0.53	0.54	0.54	0.54	0.54
Service and Supplies								
Total Expenses	0.52	0.54	0.53	0.53	0.54	0.54	0.54	0.54
Surplus (Deficit) for the year	-	-	-	-	-	-	-	-



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 2022/23 is \$120.50 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 (\$2.00 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 2022/23 is \$517,597. The district's contribution for the Capital Asset Management System is \$44,051, leaving \$473,546 to be allocated by the board for facility maintenance projects. The AFG bylaw capital allocated to the Maple Ridge – Pitt Meadows School District for 2022/23 is \$2,136,463.

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, 2022. The following board-approved plan includes the projects to be funded from the Annual Facilities Grant and completed between April 1, 2022 and March 31, 2023.

Summary of 2022/23 Annual Facilities Grant Spending Plan

LOCATION	PROJECT DESCRIPTION	BUDGET	LOCATION	PROJECT DESCRIPTION	BUDGET
District	Capital asset management system	44,051	Albion Elementary	Fire alarm system upgrade	20,000
Blue Mountain Elementary	Roofing upgrades	9,000	Alouette Elementary	Roofing upgrades - section 9	382,234
Davie Jones Elementary	Power factor correction	7,000	District Education Office	Replace lighting control system at end of life	80,000
Eric Langton Elementary	Portable ramp repairs	10,000	District Education Office	HVAC upgrades - replace failed cooling tower	340,000
Eric Langton Elementary	Power factor correction	7,600	Edith McDermott Elementary	Roofing upgrades - sections 4,5,6,7	450,975
Fairview Elementary	Washroom upgrade	70,000	Fairview Elementary	Fire alarm full system replacement	20,000
Garibaldi Secondary	Power factor correction	10,000	Garibaldi Secondary	HVAC upgrades - rooftop units for theatre	204,000
Glenwood Elementary	Roofing upgrades	13,546	Garibaldi Secondary	HVAC upgrades - geo-loop renewal and for heat pump repairs	15,000
Laity View Elementary	Power factor correction	7,000	Glenwood Elementary	Parking lot paving renewal	60,000
Laity View Elementary	HVAC upgrades - rooftop units upgrade	40,000	Harry Hooe Elementary	Flooring upgrade	45,000
Maple Ridge Elementary	Power factor correction	7,000	Highland Park Elementary	Window shutter replacement	168,000
Maple Ridge Secondary	Ramp construction for portable cluster	40,000	Highland Park Elementary	Bathrooms upgrade	134,737
Maple Ridge Secondary	HVAC upgrades - domestic hot water upgrade	25,000	Maple Ridge Secondary	HVAC upgrades – partial upgrade of unit ventilators	56,517
Pitt Meadows Secondary	Power factor correction	8,400	Thomas Haney Secondary	Great hall flooring upgrade	80,000
Whonnock Elementary	Roofing upgrades	9,000	Thomas Haney Secondary	Paving and sidewalks upgrades	80,000
Yennadon Elementary	Key scan card installation	10,000	Total Capital AFG		\$2,136,463
Various	HVAC upgrades - duct cleaning and maintenance	100,000	TOTAL AFG		\$2,654,060
Various	Interior painting	50,000			
Various	Asbestos survey/inventory and asbestos abatement	50,000			
Total Special Purpose Fund AFG		\$517,597			

For budgeting purposes it is estimated that the Annual Facilities Grant will remain unchanged for the years 2023/24 to 2025/26.



(\$ millions)	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Budget	2022/23 Budget	2023/24 Budget	2024/25 Budget	2025/26 Budget
Deferred Revenue, beginning of year	0.40	0.25	-	-	-	-	-	-
Contributions Received	0.53	0.53	0.52	0.52	0.52	0.52	0.52	0.52
Allocated to Revenue	(0.67)	(0.78)	(0.52)	(0.52)	(0.52)	(0.52)	(0.52)	(0.52)
Deferred Revenue, end of year	0.26	-	-	-	-	-	-	-
Revenues								
Provincial Grants - Ministry of Education	0.66	0.77	0.52	0.52	0.52	0.52	0.52	0.52
Interest Income	0.01	0.01						
Total Revenue	0.67	0.78	0.52	0.52	0.52	0.52	0.52	0.52
Expenses								
Salaries and Benefits	0.11	0.13	0.08	0.07	0.10	0.10	0.10	0.10
Service and Supplies	0.11	0.11	0.06	0.05	0.14	0.14	0.14	0.14
Total Expenses	0.22	0.24	0.14	0.12	0.24	0.24	0.24	0.24
Capital Purchases and Other	0.45	0.54	0.38	0.40	0.28	0.28	0.28	0.28
Surplus (Deficit) for the year	-	-	-	-	-	-	-	-

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 2025/26.

(\$ millions)	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Budget	2022/23 Budget	2023/24 Budget	2024/25 Budget	2025/26 Budget
Deferred Revenue, beginning of year	-	-	0.05	0.05	-	-	-	-
Contributions Received	0.21	0.26	0.23	0.23	0.27	0.27	0.27	0.27
Allocated to Revenue	(0.21)	(0.21)	(0.23)	(0.28)	(0.27)	(0.27)	(0.27)	(0.27)
Deferred Revenue, end of year	-	0.05	0.05	-	-	-	-	-
Revenues								
Provincial Grants - Ministry of Education	0.21	0.21	0.23	0.28	0.27	0.27	0.27	0.27
Total Revenue	0.21	0.21	0.23	0.28	0.27	0.27	0.27	0.27
Expenses								
Salaries and Benefits	0.11	0.12	0.12	0.11	0.11	0.11	0.11	0.11
Service and Supplies	0.09	0.09	0.06	0.14	0.14	0.14	0.14	0.14
Total Expenses	0.20	0.21	0.18	0.25	0.25	0.25	0.25	0.25
Capital Purchases and Other	0.01	-	0.05	0.03	0.02	0.02	0.02	0.02
Surplus (Deficit) for the year	-	-	-	-	-	-	-	-

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 2022/23 will be \$577,430 and is projected to remain unchanged until 2025/26.

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)	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Budget	2022/23 Budget	2023/24 Budget	2024/25 Budget	2025/26 Budget
Deferred Revenue, beginning of year	-	0.02	0.04	0.07	-	-	-	-
Contributions Received	0.55	0.55	0.57	0.58	0.58	0.58	0.58	0.58
Allocated to Revenue	(0.53)	(0.53)	(0.54)	(0.65)	(0.58)	(0.58)	(0.58)	(0.58)
Deferred Revenue, end of year	0.02	0.04	0.07	-	-	-	-	-
Revenues								
Provincial Grants - Ministry of Education	0.53	0.53	0.54	0.65	0.58	0.58	0.58	0.58
Total Revenue	0.53	0.53	0.54	0.65	0.58	0.58	0.58	0.58
Expenses								
Salaries and Benefits	0.48	0.48	0.52	0.60	0.53	0.53	0.53	0.53
Service and Supplies	0.05	0.05	0.02	0.05	0.05	0.05	0.05	0.05
Total Expenses	0.53	0.53	0.54	0.65	0.58	0.58	0.58	0.58
Surplus (Deficit) for the year	-	-	-	-	-	-	-	-

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, c̓əs̓q̓ənəḷ, Hammond, Harry Hooze, Highland Park, and Webster's Corners.

The total StrongStart funding for 2021/22 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)	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Budget	2022/23 Budget	2023/24 Budget	2024/25 Budget	2025/26 Budget
Deferred Revenue, beginning of year	0.02	-	-	0.03	-	-	-	-
Contributions Received	0.26	0.27	0.26	0.26	0.26	0.26	0.26	0.26
Allocated to Revenue	(0.28)	(0.27)	(0.23)	(0.29)	(0.26)	(0.26)	(0.26)	(0.26)
Deferred Revenue, end of year	-	-	0.03	-	-	-	-	-
Revenues								
Provincial Grants - Ministry of Education	0.28	0.27	0.23	0.29	0.26	0.26	0.26	0.26
Total Revenue	0.28	0.27	0.23	0.29	0.26	0.26	0.26	0.26
Expenses								
Salaries and Benefits	0.26	0.26	0.22	0.27	0.26	0.26	0.26	0.26
Service and Supplies	0.02	0.01	0.01	0.02	-	-	-	-
Total Expenses	0.28	0.27	0.23	0.29	0.26	0.26	0.26	0.26
Surplus (Deficit) for the year	-	-	-	-	-	-	-	-

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 2021/22 was \$49,000. The funding for future years has not been announced, however a change in funding is not expected.

(\$ millions)	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Budget	2022/23 Budget	2023/24 Budget	2024/25 Budget	2025/26 Budget
Deferred Revenue, beginning of year	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	(0.05)	(0.06)	(0.07)	(0.05)	(0.05)	(0.05)	(0.05)	(0.05)
Deferred Revenue, end of year	0.03	0.02	-	-	-	-	-	-
Revenues								
Provincial Grants - Ministry of Education	0.05	0.06	0.07	0.05	0.05	0.05	0.05	0.05
Total Revenue	0.05	0.06	0.07	0.05	0.05	0.05	0.05	0.05
Expenses								
Salaries and Benefits	0.03	0.02	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	0.03
Total Expenses	0.05	0.06	0.07	0.05	0.05	0.05	0.05	0.05
Surplus (Deficit) for the year	-	-	-	-	-	-	-	-

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)	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Budget	2022/23 Budget	2023/24 Budget	2024/25 Budget	2025/26 Budget
Deferred Revenue, beginning of year	0.14	0.17	0.15	0.23	0.15	0.15	0.15	0.15
Contributions Received	0.38	0.34	0.36		0.25	0.25	0.25	0.25
Allocated to Revenue	(0.35)	(0.36)	(0.28)	(0.08)	(0.25)	(0.25)	(0.25)	(0.25)
Deferred Revenue, end of year	0.17	0.15	0.23	0.15	0.15	0.15	0.15	0.15
Revenues								
Provincial Grants - Ministry of Education	0.35	0.35	0.28	0.08	0.25	0.25	0.25	0.25
Total Revenue	0.35	0.35	0.28	0.08	0.25	0.25	0.25	0.25
Expenses								
Salaries and Benefits								
Service and Supplies	0.15	0.21	0.15	0.08	0.25	0.25	0.25	0.25
Total Expenses	0.15	0.21	0.15	0.08	0.25	0.25	0.25	0.25
Capital Purchases and Other	0.20	0.14	0.13					
Surplus (Deficit) for the year	-	-	-	-	-	-	-	-

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)	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Budget	2022/23 Budget	2023/24 Budget	2024/25 Budget	2025/26 Budget
Deferred Revenue, beginning of year	0.14	0.18	0.16	0.16	0.10	0.10	0.10	0.10
Contributions Received	0.07	0.02	0.03	-	0.03	0.03	0.03	0.03
Allocated to Revenue	(0.03)	(0.04)	(0.03)	(0.06)	(0.03)	(0.03)	(0.03)	(0.03)
Deferred Revenue, end of year	0.18	0.16	0.16	0.10	0.10	0.10	0.10	0.10
Revenues								
Other Revenue	0.03	0.04	0.03	0.06	0.03	0.03	0.03	0.03
Total Revenue	0.03	0.04	0.03	0.06	0.03	0.03	0.03	0.03
Expenses								
Salaries and Benefits	-	-	-	-	-	-	-	-
Service and Supplies	0.03	0.04	0.03	0.06	0.03	0.03	0.03	0.03
Total Expenses	0.03	0.04	0.03	0.06	0.03	0.03	0.03	0.03
Surplus (Deficit) for the year	-	-	-	-	-	-	-	-

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)	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Budget	2022/23 Budget	2023/24 Budget	2024/25 Budget	2025/26 Budget
Deferred Revenue, beginning of year	1.18	1.15	0.90	0.93	1.00	1.00	1.00	1.00
Contributions Received	4.51	3.15	1.86	2.07	4.30	4.30	4.30	4.30
Allocated to Revenue	(4.54)	(3.40)	(1.83)	(2.00)	(4.30)	(4.30)	(4.30)	(4.30)
Deferred Revenue, end of year	1.15	0.90	0.93	1.00	1.00	1.00	1.00	1.00
Revenues								
Other Revenue	4.54	3.40	1.83	2.00	4.30	4.30	4.30	4.30
Total Revenue	4.54	3.40	1.83	2.00	4.30	4.30	4.30	4.30
Expenses								
Salaries and Benefits	0.12	0.08	0.03	0.09	0.10	0.10	0.10	0.10
Service and Supplies	4.39	3.28	1.79	1.87	4.16	4.16	4.16	4.16
Total Expenses	4.51	3.36	1.82	1.96	4.26	4.26	4.26	4.26
Capital Purchases and Other	0.03	0.04	0.01	0.04	0.04	0.04	0.04	0.04
Surplus (Deficit) for the year	-	-	-	-	-	-	-	-

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 2018/19 to 2020/21 and budgeted for 2021/22 to 2025/26.

CAPITAL (\$ millions)	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Budget	2022/23 Budget	2023/24 Budget	2024/25 Budget	2025/26 Budget
Capital Surplus (Deficit), beginning of year	75.89	77.44	87.23	89.25	88.29	86.09	84.10	82.18
Revenues								
Provincial Grants - Ministry of Education	0.07	5.41	-					
School Site Acquisition Fees	1.70	4.96	0.19					
Investment Income	0.18	0.14	0.08	0.05	0.07	0.07	0.07	0.07
Other Revenue	0.07	0.24	0.16					
Loss on Disposal of Tangible Capital Assets	(0.84)	-	-					
Amortization of Deferred Capital Revenue	5.48	6.01	6.46	6.55	6.59	6.77	6.81	6.85
Total Revenue	6.66	16.76	6.89	6.60	6.66	6.84	6.88	6.92
Expenses								
Amortization of Tangible Capital Assets	(9.52)	(10.13)	(10.55)	(10.56)	(10.58)	(10.59)	(10.56)	(10.47)
Capital Lease Interest	-							
Total Expenses	(9.52)	(10.13)	(10.55)	(10.56)	(10.58)	(10.59)	(10.56)	(10.47)
Net Transfers (to) from other funds								
Tangible Capital Assets Purchased	3.49	2.93	4.96	2.14	0.70	0.70	0.70	0.70
Tangible Capital Assets - Work in Progress	-	-	-	-	-	-	-	-
Local Capital	0.92	0.23	0.72	0.86	1.02	1.06	1.06	1.06
Capital Lease Payment	-	-	-	-	-	-	-	-
Total Net Transfers	4.41	3.16	5.68	3.00	1.72	1.76	1.76	1.76
Total Capital Surplus (Deficit) for the year	1.55	9.79	2.02	(0.96)	(2.20)	(1.99)	(1.92)	(1.79)
Capital Surplus (Deficit), end of year	77.44	87.23	89.25	88.29	86.09	84.10	82.18	80.39

* Source: 2018/19 - 2020/21 Audited Financial Statements, amended budget for 2021/22, 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 2022/23 funding will be received and work will begin on the seismic upgrade and classroom addition at Eric Langton Elementary.

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 2018/19 to 2020/21 and budgeted for 2021/22 to 2025/26 - are presented below.

INVESTED IN CAPITAL ASSETS (\$ millions)	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Budget	2022/23 Budget	2023/24 Budget	2024/25 Budget	2025/26 Budget
Capital Surplus (Deficit), beginning of year	69.99	69.99	81.19	83.07	83.32	83.63	84.20	83.31
Revenues								
Provincial Grants - Ministry of Education	0.07	5.41	-	-	-	-	-	-
School Site Acquisition Fees	1.70	4.96	0.19	-	-	-	-	-
Gain (Loss) on Disposal of Tangible Capital Assets	(0.84)	-	-	-	-	-	-	-
Amortization of Deferred Capital Revenue	5.48	6.01	6.46	6.55	6.59	6.77	6.81	6.85
Total Revenue	6.41	16.38	6.65	6.55	6.59	6.77	6.81	6.85
Expenses								
Amortization of Tangible Capital Assets	(9.52)	(10.13)	(10.55)	(10.56)	(10.58)	(10.59)	(10.56)	(10.47)
Capital Lease Interest	-	-	-	-	-	-	-	-
Total Expenses	(9.52)	(10.13)	(10.55)	(10.56)	(10.58)	(10.59)	(10.56)	(10.47)
Net Transfers (to) from other funds								
Tangible Capital Assets Purchased	3.49	2.93	4.96	2.14	0.70	0.70	0.70	0.70
Tangible Capital Assets - Work in Progress	-	-	-	-	-	-	-	-
Local Capital								
Capital Lease Payment								
Total Net Transfers	3.49	2.93	4.96	2.14	0.70	0.70	0.70	0.70
Other Adjustments to Fund Balances								
District Portion of Proceeds on Disposal	(1.36)	-	-	-	-	-	-	-
Tangible Capital Assets Purchased from Local Capital	0.56	0.41	0.06	2.06	3.60	3.69	2.16	3.36
Tangible Capital Assets WIP Purchased from Local Capital	0.42	1.61	0.76	0.06	-	-	-	-
Capital Lease Principal Payment	-	-	-	-	-	-	-	-
Total Other Adjustments to Fund Balances	(0.38)	2.02	0.82	2.12	3.60	3.69	2.16	3.36
Total Capital Surplus (Deficit) for the year	0.00	11.20	1.88	0.25	0.31	0.57	(0.89)	0.44
Capital Surplus (Deficit), end of year	69.99	81.19	83.07	83.32	83.63	84.20	83.31	83.75

The following capital categories are reported within the capital fund:

- Local capital
- Bylaw capital
- Ministry of Education restricted capital
- Land capital

Strategic Facilities Plan

In order to ensure that future Capital Plan submissions to the Ministry of Education accurately reflect the priorities and needs of the Maple Ridge - Pitt Meadows School District, the board updated the comprehensive school district Strategic Facilities Plan in consultation with local First Nations, Métis community, urban Indigenous organizations, education partners, post-secondary institutions, stakeholders, people with diverse lived experiences, the public, and the two municipalities.

The 2022 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.

The completed plan provides the critical context for discussions with the municipalities regarding eligible school sites, the Ministry of Education regarding high priority project requests, and the community regarding the board's vision and priorities surrounding school district facilities. The plan also clearly identifies capital needs that are not funded by the province as part of the capital plan. These include temporary new classroom spaces, sustainability upgrades and the renewal of facilities other than schools.

Local Capital

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

The base local capital budget is comprised of the following:

- Contingency reserve for local capital (\$2.14 million);
- Available budgets for board approved multi-year initiatives: IT Capital Plan (\$0.98 million), childcare capital (\$0.10 million), student information system RMC (\$0.10 million), new classroom setup (\$0.83 million) and capital planning (\$0.14 million);
- Transfers from the operating fund for the IT Capital Plan (\$0.83 million), facilities equipment (\$44K), facilities vehicles (\$95K), and childcare capital (\$50K);
- The remaining budgets for the new elementary school (\$0.39 million) and the MRSS Annex reconfiguration (\$0.29 million) are no longer required and the balances have been used to top-up the contingency reserve for local capital (\$0.68 million increase to \$2.82 million)

Strategic Facilities Plan Implementation

The Strategic Facilities Plan clearly identifies capital needs that are not funded by the province as part of the capital plan. These include temporary new classroom spaces, sustainability upgrades and the renewal of facilities other than schools. The estimated local funding required for the next four years is summarized in the following table. If the entire contingency reserve for local capital was used to address the needs identified this will leave a funding shortfall of \$3.21 million that would have to be realized through operational savings over the next four years. This will also mean that the board would have no contingency reserve for local capital and that any emerging needs could not be addressed.

(\$ millions)	2022/23	2023/24	2024/25	2025/26	Total
New Temporary Classroom Setup	\$0.66	\$1.35	\$0.35	\$0.35	\$2.71
Sustainability Upgrades	\$0.46	\$0.35	\$0.21	\$0.70	\$1.72
Other Facilities Renewal	\$0.40	\$0.40	\$0.40	\$0.40	\$1.60
Total Funding Required	\$1.52	\$2.10	\$0.96	\$1.45	\$6.03

Capital Cost Share

The board's 5-year Capital Plan includes the seismic upgrade and expansion of Eric Langton Elementary. The Ministry of Education authorized the Eric Langton business case development to proceed in October 2019. After multiple format change requests and submissions a final report was submitted to the Ministry of Education in January 2022.

The board requested that: Option 3 – Replacement of the existing Eric Langton Elementary school and an addition of 215 spaces with a neighbourhood learning centre and a Green House Gases Reduction Strategy (cost of \$46,153,662) be brought forward for Treasury Board approval allowing the School Board to proceed to a capital project funding agreement.

The lowest cost option for this project is a seismic upgrade and addition at \$42,456,682.

The Ministry of Education advised school district staff that in order for the project to be approved to proceed a school district contribution of \$2.50 million is required. The potential sources of funding identified by treasury board staff are Ministry of Education restricted capital (\$1.80 million) and contingency reserve for local capital (\$0.70 million).

It is proposed that up to \$1.85 million be allocated from the contingency reserve for local capital to support the following investments in 2022/23: the purchase and outfitting of two portable classrooms for September 2023 (\$0.66 million), capital cost share for Eric Langton Elementary (\$0.70 million), and sustainability (electric vehicle charging stations \$34K and HVAC upgrades not funded by the province up to \$0.46 million). It is also proposed that the revenue generated from the EV charging stations pilot be used to further expand the charging infrastructure into the school district.

It is further proposed that for the next four years any available operating surplus be transferred to local capital to be allocated in accordance with the priority funding list noted below:

1. Contingency Reserve for Local Capital – maintain a minimum of 1% of budgeted operating expenditures (\$1.74 million);
2. New Temporary Classroom Setup – up to a maximum of \$2.71 million;
3. Sustainability Upgrades – up to a maximum of \$1.75 million; and
4. Other Facilities Renewal– any additional available operating surplus not required to fund the local capital funding needs identified up to a maximum of \$1.60 million.

Local Capital Budget Summary

(\$millions)	2022/23 Base Budget	2022/23 Base Budget Changes	2022/23 Proposed Budget Changes	2022/23 Proposed Preliminary Budget	Funding Required 2023/24-2025/26
Contingency Reserve for Local Capital (1% minimum)	\$2.14	\$0.68	\$(1.85)	\$0.97	\$0.77
IT Capital Plan	0.98	0.83	-	1.81	-
Facilities Equipment and Vehicles	-	0.14	-	0.14	-
Childcare Capital	0.10	0.05	-	0.15	-
Student Information System RMC	0.10	-	-	0.10	-
Implementation of Strategic Facilities Plan					
New Elementary School	0.39	(0.39)	-	-	-
New Classroom Setup	0.83	-	0.66	1.49	2.05
MRSS Annex Reconfiguration	0.29	(0.29)	-	-	-
Capital Planning	0.14	-	-	0.14	-
Sustainability	-	-	-	-	-
Electric Vehicle Charging Stations	-	-	0.03	0.03	-
HVAC Upgrades	-	-	0.46	0.46	1.26
Other Facilities Capital	-	-	-	-	1.60
Capital Cost Share	-	-	0.70	0.70	-
Total Local Capital	\$4.97	\$1.02	-	\$5.99	\$5.68



The following table summarizes the local capital, revenue and expenditure by object - actuals for years 2018/19 to 2020/21 and budgeted for 2021/22 to 2025/26.

LOCAL CAPITAL (\$ millions)	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Budget	2022/23 Budget	2023/24 Budget	2024/25 Budget	2025/26 Budget
Capital Surplus (Deficit), beginning of year	5.90	7.45	6.04	6.18	4.97	2.46	(0.10)	(1.13)
Revenues								
Investment Income	0.18	0.14	0.08	0.05	0.07	0.07	0.07	0.07
Other Revenue	0.07	0.24	0.16	-	-	-	-	-
Total Revenue	0.25	0.38	0.24	0.05	0.07	0.07	0.07	0.07
Expenses								
Capital Lease Interest	-	-	-	-	-	-	-	-
Total Expenses	-	-	-	-	-	-	-	-
Net Transfers (to) from other funds								
Local Capital	0.92	0.23	0.72	0.86	1.02	1.06	1.06	1.06
Capital Lease Payment	-	-	-	-	-	-	-	-
Total Net Transfers	0.92	0.23	0.72	0.86	1.02	1.06	1.06	1.06
Other Adjustments to Fund Balances								
District Portion of Proceeds on Disposal	1.36	-	-	-	-	-	-	-
Tangible Capital Assets Purchased from Local Capital	(0.56)	(0.41)	(0.06)	(2.06)	(3.60)	(3.69)	(2.16)	(3.36)
Tangible Capital Assets WIP Purchased from Local Capital	(0.42)	(1.61)	(0.76)	(0.06)	-	-	-	-
Capital Lease Principal Payment	-	-	-	-	-	-	-	-
Total Other Adjustments to Fund Balances	0.38	(2.02)	(0.82)	(2.12)	(3.60)	(3.69)	(2.16)	(3.36)
Total Capital Surplus (Deficit) for the year	1.55	(1.41)	0.14	(1.21)	(2.51)	(2.56)	(1.03)	(2.23)
Capital Surplus (Deficit), end of year	7.45	6.04	6.18	4.97	2.46	(0.10)	(1.13)	(3.36)

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 (\$1.74 million to \$5.22 million). The current balance of \$3.01 million (\$2.82 million local capital and \$0.19 million operating) equates to 1.73% of operating expenditures. After the proposed use of \$1.85 million of the contingency reserve for local capital and \$0.19 million of the contingency reserve for operating, the estimated balance of the contingency reserve will be \$0.97 million (\$0.97 million contingency reserve for local capital and \$0 million contingency reserve for operating), and it represents approximately 0.56% 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, 2021 was \$1.80 million.

It is proposed that \$1.80 million of Ministry of Education restricted capital be used to partially offset the capital cost share requirement for the Eric Langton Elementary seismic upgrade and addition project.

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, 2021 was \$1.37 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

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 Strategic Facilities Plan outlines how capital plan priorities are to be established for existing and new facilities.

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

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

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

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

Capital Projects

Capital projects funded by the Ministry of Education through bylaw capital for the period 2018/19 to 2021/22 are summarized in the table below.



Facility Name (\$ millions)	Project Description	Bylaw Funding	2018/19 Spending	2019/20 Spending	2020/21 Spending	2021/22 Budgeted	Total Bylaw Spending
Albion Elementary	Building envelope upgrade	1.11	0.94				0.94
čəsqənelə Elementary	New School - building	25.73	17.49	7.53	0.41	0.16	25.59
čəsqənelə Elementary	New School - school site acquisition & PDR	1.57	0.08				0.08
Davie Jones Elementary	Universally accessible playground equipment	0.17				0.17	0.17
Eric Langton Elementary	Seismic upgrade and addition	43.65					-
Fairview Elementary	Seismic upgrade	1.97	0.95				0.95
Garibaldi Secondary	Domestic hot water tank system & boiler upgrade	0.63				0.63	0.63
Glenwood Elementary	Playground equipment	0.11	0.11				0.11
Glenwood Elementary	Gender neutral washroom upgrade	0.52				0.52	0.52
Harry Hooqe Elementary	Window replacement	0.31				0.31	0.31
Highland Park Elementary	Playground equipment	0.11		0.11			0.11
Kanaka Creek Elementary	Mechanical upgrade	0.71	0.05				0.05
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	0.93				0.93
Multiple Schools	Additional education space	2.83	0.12	0.31			0.43
Multiple Schools	Boiler upgrade	1.94	0.05	1.42	0.47		1.94
Multiple Schools	Roof Replacements and other minor capital	8.79	2.21	2.95	1.53	2.10	8.79
Northeast Albion	Site Acquisition	5.41		5.41			5.41
Webster's Corner Elementary	Universally accessible playground equipment	0.17				0.17	0.17
Westview Secondary	HVAC and roof top units replacement	1.37	0.47				0.47
Westview Secondary	Seismic upgrade	1.01	0.40				0.40
School Bus	Bus Katzie First Nation	0.14			0.14		0.14
Total		99.51	23.80	17.73	2.68	4.06	48.27

The 2022-2027 Capital Plan was approved by the board in June 2021 and includes the capital projects summarized in the table that follows.

2022-2027 Capital Plan				
Year	Facility Name	Project Type	Project Description	Estimated Project Value
2022/23	Eric Langton Elementary	Seismic	Addition, seismic upgrade, replacement- 1 block H1, 3 blocks H2 & 1 block H3 P2	\$41,208,423
2022/23	Harry Hooqe Elementary	Seismic Expansion	Seismic upgrade 1 block H3 and increase capacity to 80K/600E	\$11,883,800
2022/23	Maple Ridge Annex	Seismic	Seismic upgrade 5 blocks H1, major renovation and addition P2-P3-P4	\$25,000,000
2022/23	Pitt Meadows Elementary	BEP	Building envelope upgrade 1993 addition	\$567,985
2022/23	Pitt Meadows Elementary	Seismic	Seismic upgrade of 2 block H1 -1 block H2 & 1 block H3 P2-P4 and major renovation	\$13,870,800
2022/23	Pitt Meadows Secondary	Seismic	Seismic upgrade & replacement -7 blocks H1 P2-P4	\$91,514,087
2022/23	Silver Valley Central Elementary	Site Acquisition	School site for new 660 capacity K to 7 Elementary school	\$14,151,005
2023/24	Albion East Area Elementary	Expansion	New K-7 Elementary School 60K/600E	\$45,000,000
2023/24	Fairview Elementary	BEP	Building envelope upgrade 1987 & 1989 additions	\$1,582,124
2023/24	Highland Park Elementary	Seismic	Seismic upgrade 2 blocks H2 & 1 block H3 & renovation and addition to increase capacity to 80K/600E	\$20,738,155
2023/24	Maple Ridge Secondary	Seismic	Seismic upgrade 1 block H1 P1	\$2,800,000
2024/25	Blue Mountain Elementary	Expansion	Increase capacity to 80K/600E	\$14,395,700
2024/25	Maple Ridge Elementary	Seismic	Seismic upgrade of 1 block H1 -2 blocks H2 & 1 block H3 P2	\$6,100,000
2024/25	Samuel Robertson Secondary	Expansion	Increase Capacity to 1,000	\$40,000,000
2025/26	Alouette Elementary	BEP	Building envelope upgrade 1992 & 1993 additions	\$895,620
2025/26	Alouette Elementary	Seismic	Seismic upgrade 1 block H1 & 1 block H2 P3	\$6,500,000
2025/26	Glenwood Elementary	Seismic	Seismic upgrade 1 block H1 P2	\$4,000,000

2022-2027 Capital Plan				
Year	Facility Name	Project Type	Project Description	Estimated Project Value
2026/27	Albion Elementary	Seismic	Seismic upgrade 4 blocks H2	\$5,800,000
2026/27	Davie Jones Elementary	Seismic	Seismic upgrade 1 block H2 & 1 block H3	\$1,500,000
Total 2022-27 Capital Plan				\$347,507,699

In our 5-Year Capital Plan submission, we have also identified a number of projects that will help us address required deferred maintenance items and realize our sustainability goals. Specifically, the projects outlined in the table that follows.

Year	Facility Name	Project Type	Project Description	Estimated Project Value
2022/23	Alouette Elementary	School Enhancement	Roof Replacement	\$930,000
2022/23	Westview Secondary	School Enhancement	Roof Replacement	\$539,290
2022/23	Fairview Elementary	School Enhancement	Vinyl flooring replacement	\$216,200
2022/23	Golden Ears Elementary	School Enhancement	Vinyl flooring replacement	\$203,258
2022/23	Garibaldi Secondary	School Enhancement	Vinyl flooring replacement	\$250,732
2022/23	Webster's Corners Elementary	CNCP	Boilers Replacement, Fan coils, Unit Ventilators, & Air Handling Units	\$282,580
2022/23	Garibaldi Secondary	CNCP	Domestic hot water boiler upgrade- boiler plant 2	\$474,375
2022/23	Highland Park Elementary	CNCP	Boiler replacement	\$315,823
2023/24	Thomas Haney Secondary	CNCP	Boiler replacement	\$517,500

On March 15, 2022, the Ministry of Education provided their response to our capital plan submission and direction for advancing supported and approved capital projects. The following major capital projects from the 2022-2027 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	Seismic upgrade and addition	Submit business case for funding approval as soon as finalized

The following minor capital projects have been approved to proceed to design, tender, and construction. These projects must be completed by March 31, 2023.

Facility Name	Program Project Description	Amount Funded by Ministry of Education
Westview Secondary	SEP – Roofing Upgrades	\$539,290
Alouette Elementary	SEP – Roofing Upgrades	\$930,000
Webster's Corners Elementary	SEP – HVAC Upgrades	\$392,250
Total		\$1,469,290

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 has not yet been confirmed by the Ministry of Education. The budgeted amounts for this project is based on the estimated costs included in the 2022-2027 Capital Plan submission.

Facility Name	Project Description	Estimated Project Value	Amount Funded by Others	Local Funding	2022/23 Budget	2023/24 Budget	2024/25 Budget	2025/26 Budget
		(\$ millions)						
Eric Langton Elementary	Seismic upgrade and addition	\$46.15	\$43.65	\$2.50	\$0.20	\$1.80	\$9.20	\$23.00
Westview Secondary	SEP – Roofing Upgrades	\$0.54	\$0.54		\$0.54			
Alouette Elementary	SEP – Roofing Upgrades	\$0.93	\$0.93		\$0.93			
Webster's Corners Elementary	SEP – HVAC Upgrades	\$0.39	\$0.39		\$0.39			
Total		\$48.01	\$45.51	\$2.50	\$2.06	\$1.80	\$9.20	\$23.00

2022/23 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 can not be offered due to unforeseen circumstances;

Potential additional costs related to the COVID-19 pandemic:

- Replacement costs may be higher due to increased utilization of sick leave;
- Supply costs may increase if products become more expensive or if competition for limited quantities increases;
- 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 11, 2022. The main factors that create variances of provincial funding are actual funded enrolment as at September 30, 2022, and other provincial funding announcements made during the remainder of 2021/22 and into 2022/23.

The international education revenue of \$8.34 million (net revenue of \$2.21 million) included in these estimates is based on a one time 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 \$0.85 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 2022/23.

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

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

Estimates for salary and benefit cost increases associated with the changes to the Employment Standards Act have not been included in this budget and are expected to be funded from existing budget allocations. Any major cost increases will have to be funded from the contingency reserve.

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

The existing school district budget allocations are not sufficient to support the procurement, maintenance or timely replacement of school district assets. This means that IT hardware is not refreshed on a regular basis, the deferred maintenance for district facilities continues to grow, and the facility condition index for school district facilities continues to deteriorate. Any major equipment failures during 2022/23 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 and CUPE will be fully funded by the Ministry of Education.

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 \$0.97 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 \$0.97 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

** Includes 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, Indigenous students, and students with diverse needs. For 2020/21, the Maple Ridge - Pitt Meadows School District six-year graduation rates for all three categories were above the provincial average: B.C. students 95.6% (provincial average 90%), students of Indigenous ancestry 84.1% (provincial average 72%), and students with diverse needs 85.3% (provincial average 74%).

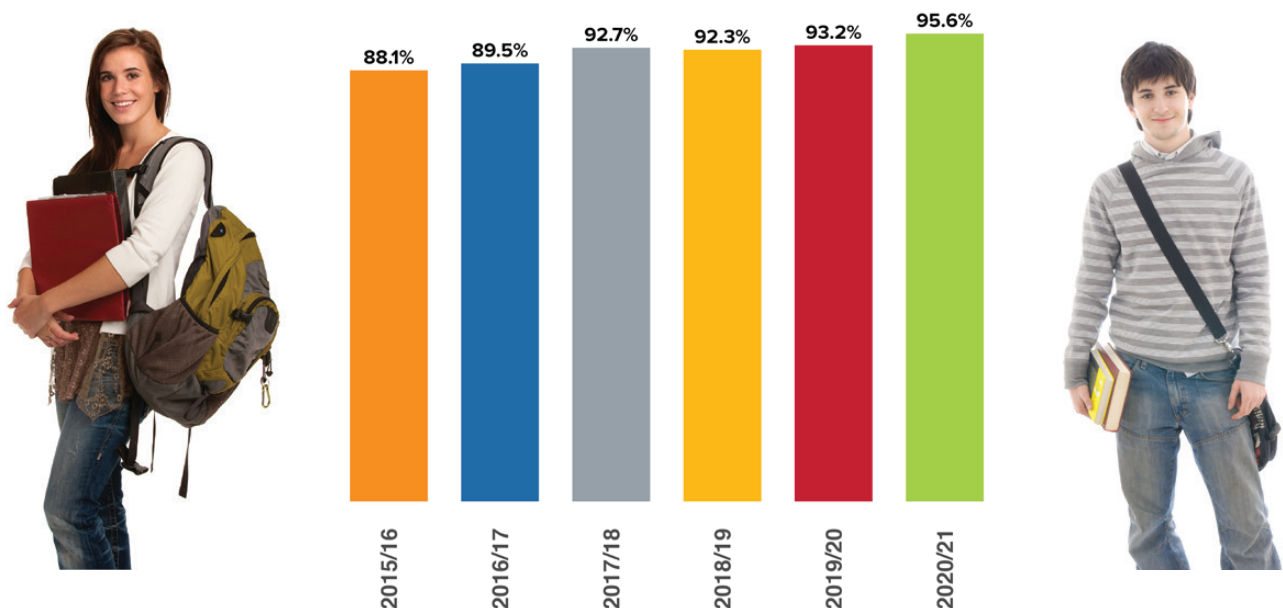
All Students

The six-year completion rate for B.C. students for the 2020/21 school year was 95.6% - exceeding the provincial average of 90% and within the range of the highest performing school districts in the province with regard to school completion. These results place us as one of the top districts in the province with a graduating class in excess of 1,000 students.

Six years ago, in 2015/2016, the school district's overall six-year completion rate was 88.1%. Considerable attention and effort has been dedicated to providing engaging and inclusive programming for students focussing both on improving graduation rates and the quality of graduation.

A comprehensive review and analysis of student achievement is provided in the [*Supporting All Learners: Enhancing Student Learning Report \(September, 2021\)*](#).

2020/21 SIX-YEAR GRADUATION RATES BC STUDENTS





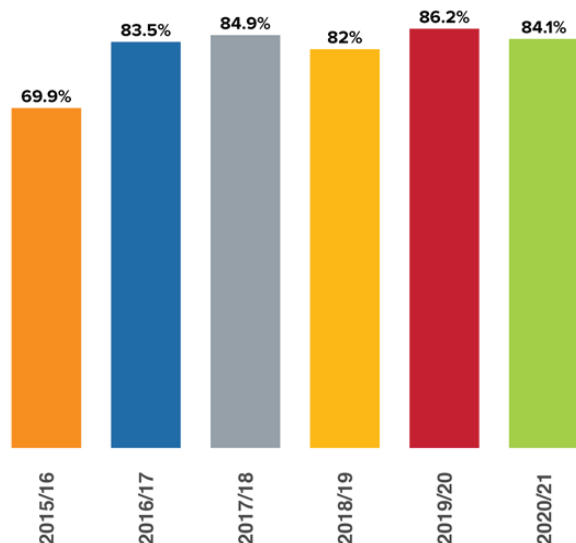
Students with Indigenous Ancestry

In 2015/16, the six-year completion rate for students with Indigenous ancestry was 69.9%. For 2020/21, this completion rate is 84.1%, which compares positively with the provincial average of 72%. It is our goal to continue to improve this good result. Our ultimate goal is to achieve the same rate of graduation for all of our graduating students, and we are close to achieving this goal.

Students with Diverse Needs

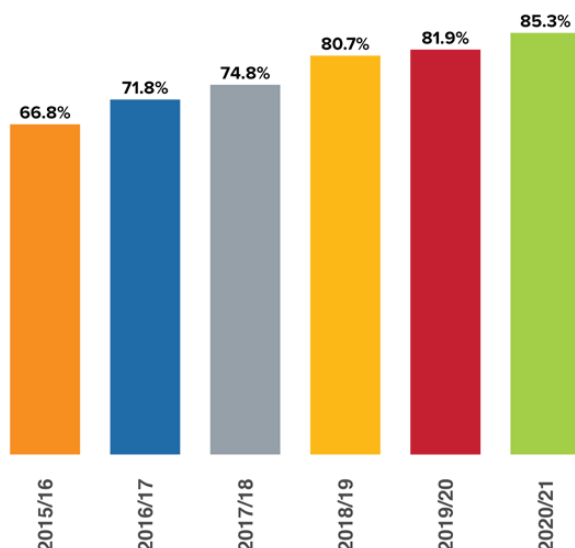
The six-year completion rate for students with diverse needs for 2020/21 is 85.3%. This is a significant improvement from 66.8% in 2015/16, and compares favourably with the provincial average of 74%. School District 42 focuses on the inclusion of all students. We celebrate the success of students with diverse needs and will continue to work hard to improve the outcomes for these students. There were 233 students with diverse needs in the graduation cohort this past year.

INDIGENOUS STUDENTS SIX-YEAR GRADUATION RATES



* 2020/21 provincial average **72%**

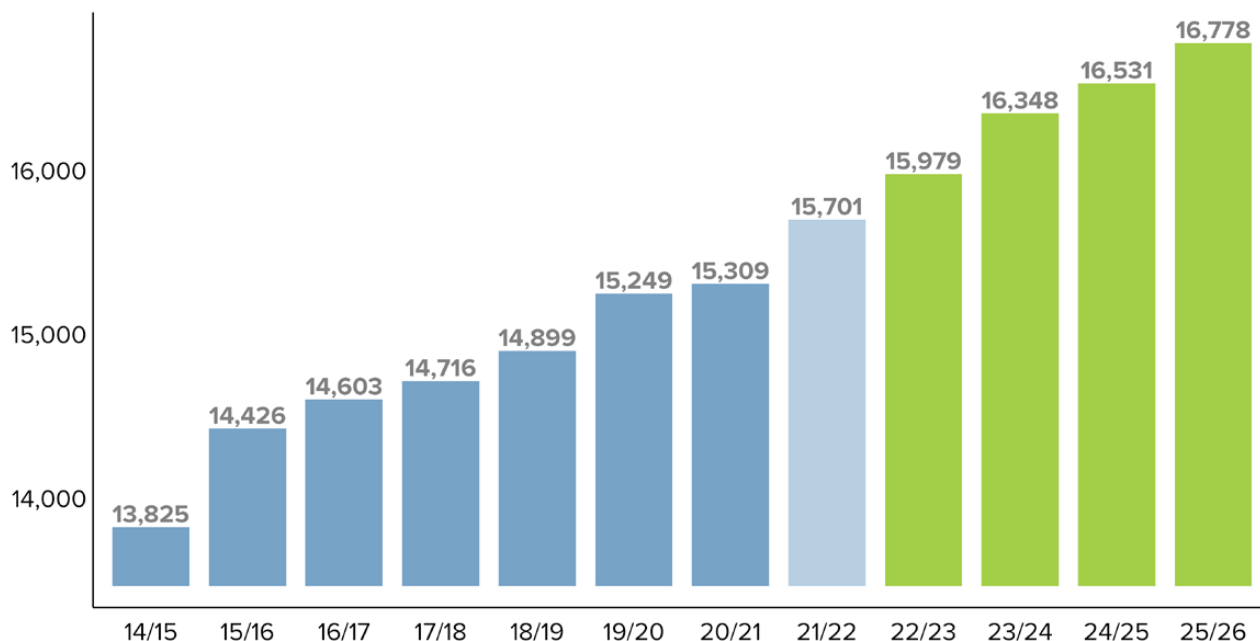
STUDENTS WITH DIVERSE NEEDS SIX-YEAR GRADUATION RATES



* 2020/21 provincial average **74%**

STUDENT ENROLMENT TRENDS AND FORECAST

The enrolment information presented below is based on actual full-year enrolment for 2014/15 to 2020/21, and actual enrolment for September and estimated February and May for 2021/22 and forecasted enrolment for 2022/23 to 2025/26. The enrolment history for regular, alternate, distributed learning, continuing education, summer school, and adult learners is presented in the following chart. Since 2014/15, funded enrolment has increased by 1,876 full time equivalent (FTE) and is projected to increase by another 1,077 FTE by 2025/26.



For 2022/23, full-year enrolment is projected to increase by 278 FTE, followed by a projected enrolment increase of 369 FTE in 2023/24, 183 FTE in 2024/25, and 247 FTE in 2025/26.

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.

The enrolment estimates include an adjustment for grades 10 to 12 where we estimated that the student full time equivalent (FTE) enrolment will exceed the estimated student headcount enrolment at the same rate as realized in 2021/22. 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 2004 and 2016, during which time the number of births per year averaged 1,035. Over the last four years, the births have averaged 1,100 per year, an increase of 65. The estimated number of births is used to forecast the kindergarten cohort for future years.

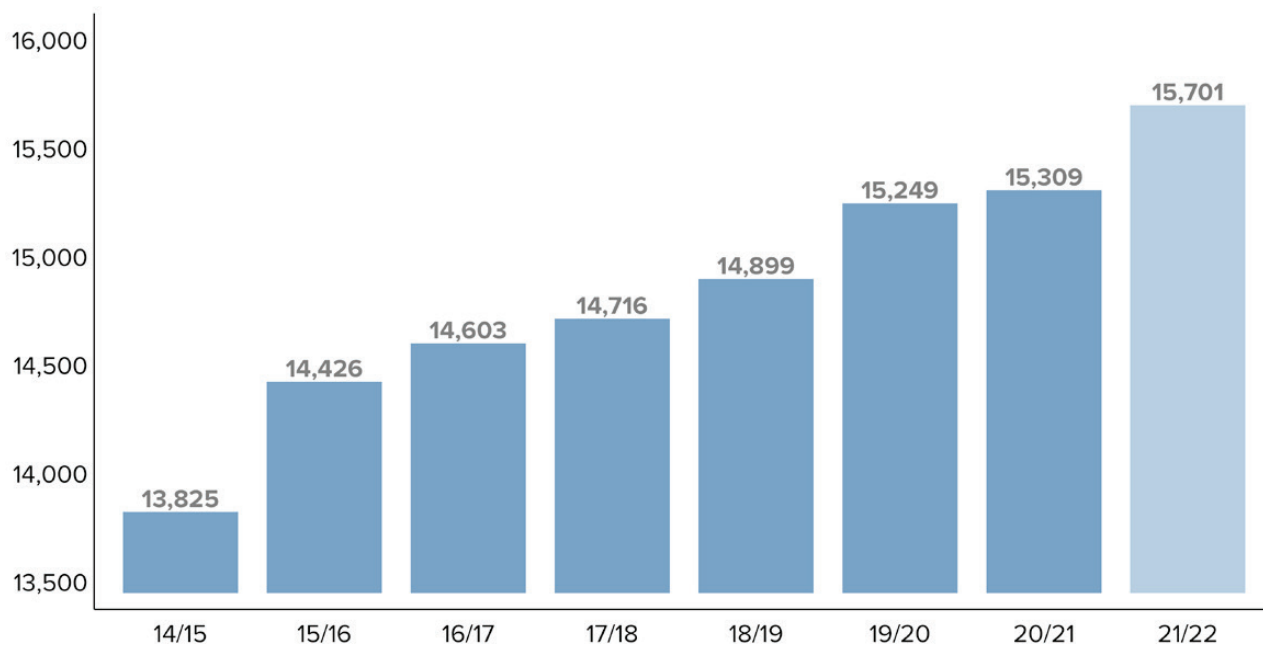
Migration

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 2014/15 to 2020/21, and actual enrolment for September and estimated February and May for 2021/22.

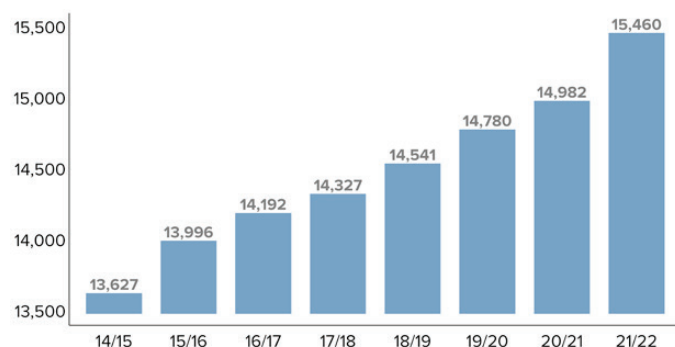
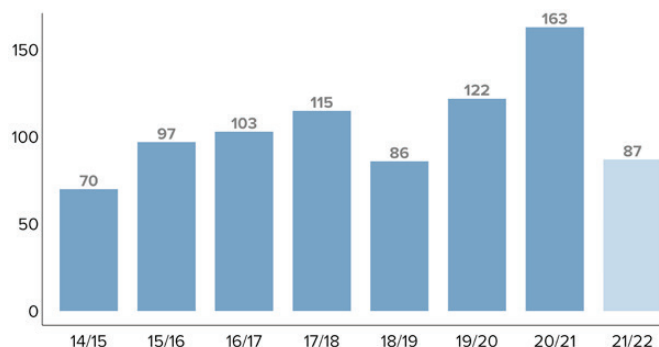
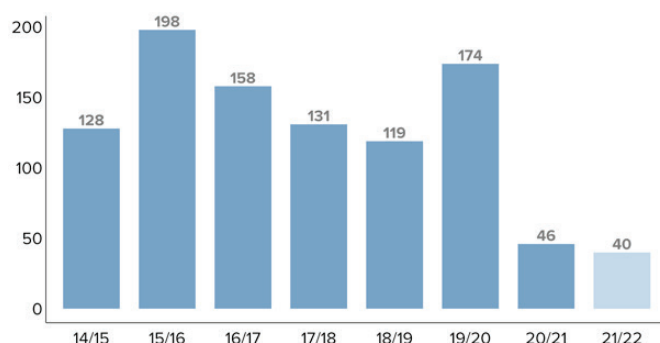
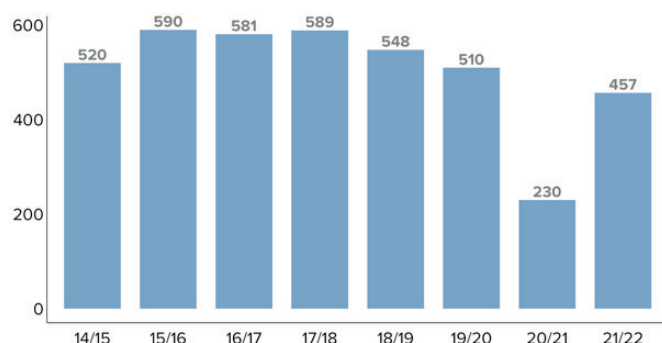
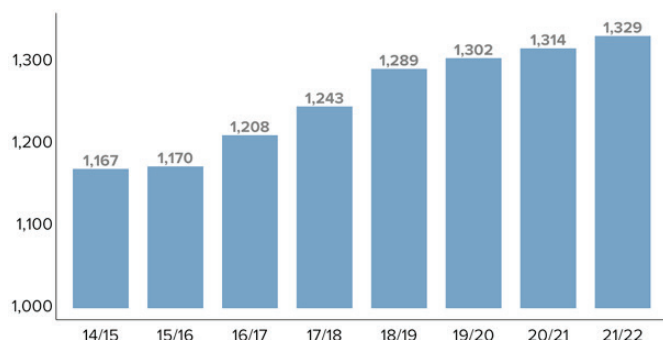
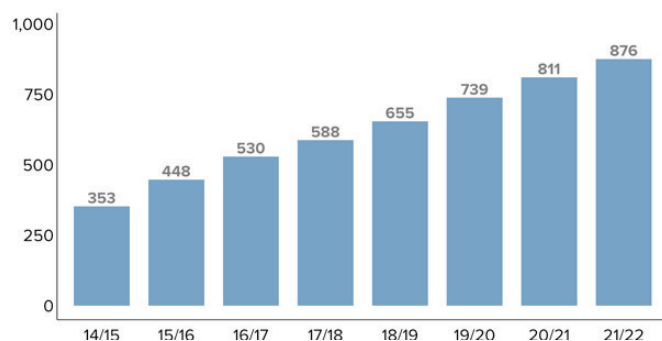
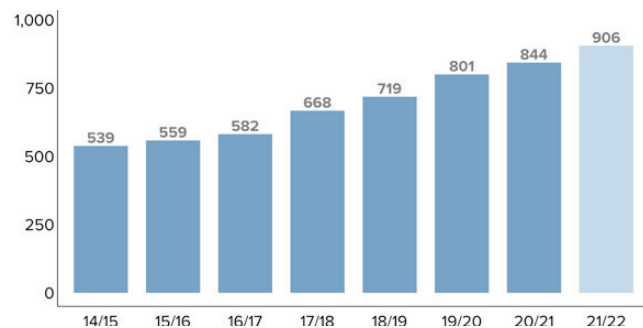
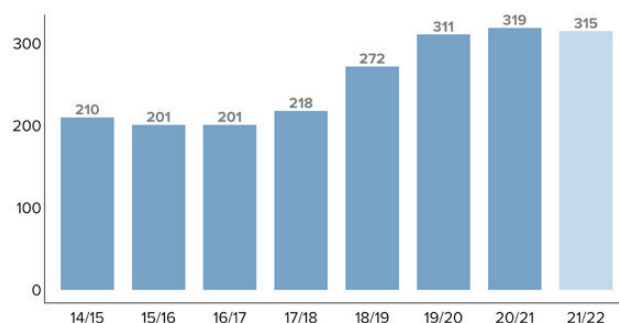
The enrolment history for regular, alternate, distributed learning, continuing education, summer school, and non-graduated adult learners is presented in the following chart. Since 2014/15, funded enrolment has increased by 1,833 full time equivalent (FTE).



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:** +17 FTE students or an 24% increase since 2014/15
- **Continuing Education:** -88 FTE students or a 69% decrease since 2014/15
- **International Education:** -63 students or a 12% decrease since 2014/15
- **Indigenous Education:** +162 FTE students or a 14% increase since 2014/15
- **English Language Learners:** +523 FTE students or a 148% increase since 2014/15
- **Students with Special Needs:** +367 FTE students; (Level 3) +105 FTE students for a total increase 472 FTE students (63% increase since 2014/15)

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 2014/15 to 2021/22.

Since 2014/15, 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.

	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	2021/22 Final Budget
Operating Revenues	126.38	134.09	138.47	142.34	147.42	155.32	156.21	167.78
Use of Prior Year Operating Surplus to Balance Budget	2.68	4.17	4.13	5.19	4.35	4.38	7.51	6.37
Operating Expenses	(125.18)	(134.19)	(139.00)	(142.39)	(148.59)	(156.96)	(161.08)	(171.43)
Transfers to Other Funds	(3.88)	(4.07)	(3.60)	(4.71)	(3.18)	(2.76)	(2.64)	(2.53)
Budgeted Surplus	0.00	0.00	0.00	0.43	0.00	0.00	0.00	0.19

Source: 2014/15 - 2021/22 amended annual budget submissions

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

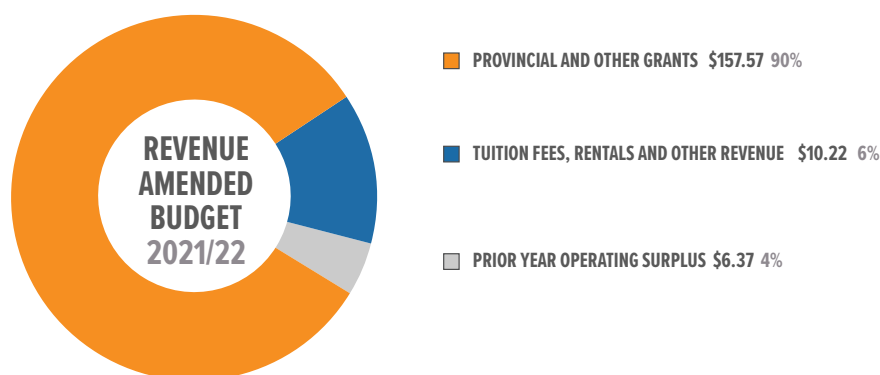
2021/22 surplus reflects provincial policy direction to show contingency reserves for operating as surplus

From 2014/15 to 2021/22, budgeted revenues have increased by \$41.4 million. This increase is mainly due to provincial grants received to fund negotiated labour settlement costs for all unionized employees. Per pupil funding has increased from \$6,900 per student in 2014/15 to \$7,885 in 2021/22.

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 future year revenue and expense budgets.

The 2021/22 budgeted revenue by type is shown in the graph below.

BUDGETED OPERATING REVENUE (\$ millions)



BUDGETED OPERATING REVENUE BY TYPE (\$ millions)

	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
Provincial Grants - Ministry of Education	116.54	123.55	127.20	130.93	135.51	143.08	149.90	157.26
Provincial Grants - Other	0.43	0.30	0.39	0.41	0.33	0.33	0.26	0.31
Federal Grants	0.14	0.14	0.16	0.16	0.26	0.24	0.01	0.17
Tuition	7.66	8.36	8.92	8.86	9.32	9.34	4.38	8.33
Other Revenue	0.82	0.89	0.99	0.97	0.91	0.92	0.78	0.86
Rentals and Leases	0.37	0.43	0.43	0.48	0.47	0.75	0.55	0.62
Investment Income	0.42	0.42	0.38	0.53	0.62	0.66	0.33	0.24
Total Revenue	126.38	134.09	138.47	142.34	147.42	155.32	156.21	167.79

BUDGETED OPERATING EXPENSES BY FUNCTION (\$ millions)

	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
Instruction	105.93	114.72	119.04	121.78	127.03	133.46	137.58	147.04
District Administration	5.03	4.82	5.17	5.39	5.77	6.29	6.33	6.41
Operations and Maintenance	13.13	13.78	14.25	14.57	15.11	16.57	16.83	17.40
Transportation	1.09	0.86	0.54	0.64	0.68	0.64	0.34	0.58
Other	3.88	4.07	3.60	4.72	3.18	2.76	2.64	2.53
Total	129.06	138.25	142.60	147.10	151.77	159.72	163.72	173.96

Source: 2014/15 - 2021/22 Amended Annual Budget Submissions

Each year, approximately 85% 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.

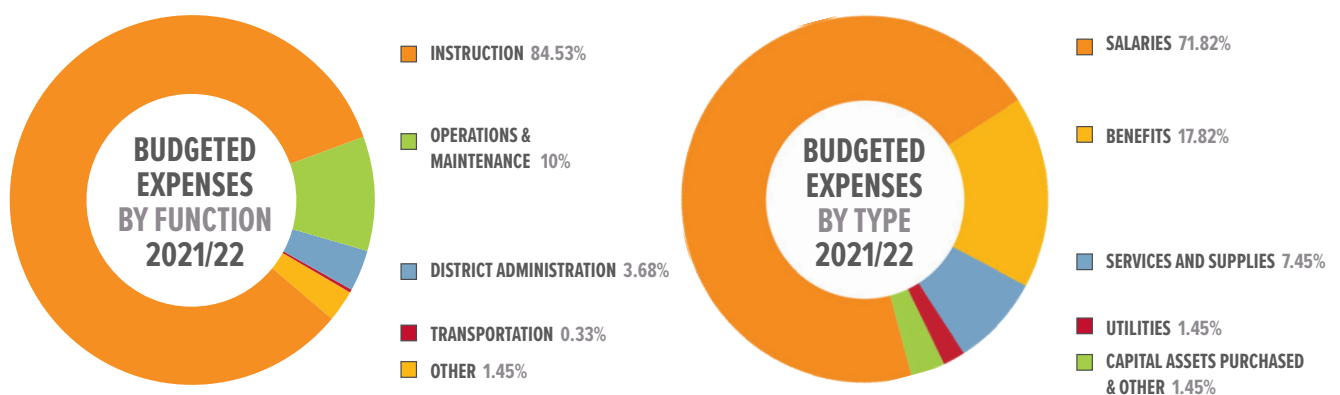
For the time shown, the school district has spent approximately 90% of its budget on salaries and benefits. The balance is used to cover supplies, utilities, services and other costs.

BUDGETED OPERATING EXPENSES BY OBJECT (\$ millions)

	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
Salaries and Benefits	111.43	120.76	124.78	126.85	132.51	140.73	146.80	155.94
Services and Supplies	13.75	13.43	14.23	15.54	16.08	16.23	14.28	15.49
Total Expenses	125.18	134.19	139.01	142.39	148.59	156.96	161.08	171.43
Capital Purchases and Other.	3.88	4.06	3.59	4.71	3.18	2.76	2.64	2.53
Total	129.06	138.25	142.60	147.10	151.77	159.72	163.72	173.96

Source: 2014/15 - 2021/22 Amended Annual Budget Submissions

The budgeted expenses by function and by type for 2021/22 are shown in the graphs below.





Staffing

From 2014/15, total operating staffing in the Maple Ridge – Pitt Meadows School District has increased by approximately 309 FTE. Also, there are an additional 160 FTE positions funded from the Classroom Enhancement Fund (CEF).

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

	2014/15 FTE	2015/16 FTE	2016/17 FTE	2017/18 FTE	2018/19 FTE	2019/20 FTE	2020/21 FTE	2021/22 FTE	2021/22 with CEF FTE
Teachers	763.35	785.46	804.24	807.15	811.60	825.53	834.36	833.53	989.30
Principals/VPs - Admin	39.48	40.31	43.97	43.70	45.44	49.24	48.72	48.70	50.20
Principals/VPs - Teaching	10.70	10.82	10.00	9.40	11.40	13.60	14.20	14.20	14.20
Other Professionals	30.50	31.71	35.71	32.30	36.30	39.30	40.30	43.30	43.30
Education Assistants	300.81	317.91	337.60	343.08	368.43	418.43	446.91	478.44	478.44
Support Staff	297.14	302.62	308.66	310.23	313.18	325.26	329.99	332.54	334.83
Trustees	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Total	1,448.98	1,495.83	1,547.18	1,552.86	1,593.35	1,678.36	1,721.48	1,757.70	1,917.26

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. Principal/VP FTEs have been split to show the admin and teaching components of the positions. 2016/17 to 2021/22 FTEs have been restated to reflect ongoing allocations only.

The following table provides a history of staffing changes by employee group from 2014/15 to 2021/22. 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 2014/15, teacher staffing has increased 29.60%, school-based principals and vice principals have increased 28.48%, other professionals have increased 39.86%, education assistant staffing has increased 59.05% and support staff has increased 12.68%.

	2014/15 FTE	2015/16 FTE	2016/17 FTE	2017/18 FTE	2018/19 FTE	2019/20 FTE	2020/21 FTE	2021/22 FTE	% change	2021/22 with CEF FTE	% change
Teachers	763.35	785.46	804.24	807.15	811.60	825.53	834.36	833.53	9.19%	989.30	29.60%
Principals/VPs - School	45.18	48.13	49.97	48.10	49.84	55.89	56.57	56.55	25.16%	58.05	28.48%
Other Professionals/ Exempt/District P/VPs	35.50	34.71	39.71	37.30	43.30	46.25	46.65	49.65	39.86%	49.65	39.86%
Education Assistants	300.81	317.91	337.60	343.08	368.43	418.43	446.91	478.44	59.05%	478.44	59.05%
Support Staff	297.14	302.62	308.66	310.23	313.18	325.26	329.99	332.54	11.91%	334.83	12.68%
Trustees	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	0.00%	7.00	0.00%
Total	1,448.98	1,495.83	1,547.18	1,552.86	1,593.35	1,678.36	1,721.48	1,757.70	21.31%	1,917.26	32.32%

Source: 1530 report submission for each year as restated.

As shown in the following table, all employee groups have increased since 2014/15. The increase in teacher staffing of 29.44% is primarily due to the restoration of the collective agreement language regarding class size. The ongoing increase in CUPE staffing of 36.38% is principally due to the increased education assistant staffing (up 59.05%) required to support the increased enrolment of students with diverse needs. Principal staffing increased to support the needs in schools and other professionals have increased to support district operations in human resources, communications, finance and information technology (33.49%).

	2014/15 FTE	2015/16 FTE	2016/17 FTE	2017/18 FTE	2018/19 FTE	2019/20 FTE	2020/21 FTE	2021/22 FTE	% change vs 14/15	2021/22 with CEF FTE	% change vs 14/15
MRTA	777.75	800.46	819.24	822.75	827.20	842.93	851.76	850.93	9.41%	1,006.70	29.44%
CUPE	583.55	605.53	631.26	637.71	666.01	726.29	759.50	793.57	35.99%	795.87	36.38%
Principals/VPs / Other Professionals	80.68	82.84	89.68	85.40	93.14	102.14	103.22	106.20	31.63%	107.70	33.49%
Trustees	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	0.00%	7.00	0.00%
Total	1,448.98	1,495.83	1,547.18	1,552.86	1,593.35	1,678.36	1,721.48	1,757.70	21.31%	1,917.26	32.32%

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.

	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2021/22 with CEF	% change vs 14/15
Teachers	18.79	18.95	18.69	18.78	18.84	18.88	18.48	19.25	16.22	(13.68%)
Principals/VPs - Admin	363.37	369.20	341.90	360.99	336.59	316.52	316.52	329.45	319.61	(12.04%)
Principals/VPs - Teaching	1,340.37	1,375.52	1,503.33	1,365.89	1,341.62	1,146.00	1,085.97	1,129.78	1,129.78	(15.71%)
Other Professionals	470.32	469.25	420.98	469.39	421.33	396.58	382.65	370.51	370.51	(21.22%)
Education Assistants	47.69	46.81	44.53	44.19	41.51	37.25	34.51	33.53	33.53	(29.69%)
Support Staff	48.28	49.18	48.71	48.87	48.84	47.92	46.73	48.24	47.91	(0.77%)
Trustees	2,049.24	2,125.97	2,147.62	2,165.91	2,184.92	2,226.52	2,202.97	2,291.85	2,291.85	11.84%
Total	9.90	9.95	9.72	9.76	9.60	9.29	8.96	9.13	8.37	

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 13.68%)
- **Principals and Vice-Principals** (down 12.04% in admin component and down 15.71% in teaching component)
- **Other Professionals** (down 21.22%)
- **Education Assistants** (down 29.69%) This substantial improvement is mainly due to the increased number of education assistants employed to support students with special needs.
- **Support Staff** (down 0.77%)

The average class size in the Maple Ridge - Pitt Meadows school district decreased from 23.08 in 2014/15 to 21.33 in 2021/22 principally owing to the addition of the teacher staffing supported by the Classroom Enhancement Fund.

AVERAGE CLASS SIZE	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
Province of BC	22.45	22.73	21.73	20.63	20.98	20.80	20.30	21.23
Maple Ridge - Pitt Meadows School District	23.08	23.65	23.68	21.58	21.63	21.73	21.25	21.33

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	Boards must prepare, have adopted by bylaw and submit to the Ministry of Education an amended (final) budget on or before February 28.
Amortization	The cost of a tangible capital asset with a limited life less any residual value is amortized over the assets useful life. Amortization is recognized as an expense in the Statement of Operations.
Annual Budget	Boards must prepare a preliminary budget and have it adopted by bylaw on or before June 30 as per section 113 of the School Act (Adoption of Budget), and submitted to the ministry by this date.
ASW	Aboriginal Support Worker
BCBA	Board Certified Behaviour Analyst
BCPSEA	British Columbia Public School Employers' Association
BCSTA	British Columbia School Trustees' Association
BCTF	British Columbia Teachers' Federation
Budget Year	July 1 to June 30
Capital Fund	The capital fund includes capital expenditures related to facilities (purchases and enhancements) and equipment (purchases) that are funded by Ministry of Education 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
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.
MOE	Ministry of Education
MPP	Municipal Pension Plan



MRPVPA	Maple Ridge Principals and Vice-Principals Association
MRTA	Maple Ridge Teachers' Association
MSP	Medical Services Plan
MyEd BC	Student information system
MyPortfolio	SharePoint platform for collecting and sharing a student's educational journey through portfolios
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).
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
SEP	School enhancement program is a category of funding under the Ministry of Education capital plan
SOGI	Sexual Orientation and Gender Identity Framework
Special Purpose Fund	The Special Purpose Fund is comprised of separate funds established to track revenue and expenditures received from the Ministry of Education and 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

Strategic Facilities Plan

To ensure future Capital Plan submissions to the Ministry of Education accurately reflect the priorities and needs of the school district, the board updated the comprehensive school district Strategic Facilities Plan in consultation with local First Nations, Métis community, urban Indigenous organizations, education partners, post-secondary institutions, stakeholders, people with diverse lived experiences, the public, and the two municipalities. The Strategic Facilities Plan is available on the district website at <https://www.sd42.ca/board-of-education/strategic-facilities-plan/>

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





Maple Ridge - Pitt Meadows School District No. 42

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