



PROPOSED PRELIMINARY BUDGET 2023/24

APRIL 12, 2023

PROPOSED PRELIMINARY BUDGET 2023/24
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 2022–2023.

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



A handwritten signature in black ink, reading 'Will 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 2023/24 Proposed 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 2023/24 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, 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 our 2023/24 Proposed Preliminary Budget and for your feedback on the Proposed Preliminary Budget for 2023/24.

BOARD *of* EDUCATION

SCHOOL DISTRICT NO.42



ELAINE YAMAMOTO
BOARD CHAIR



KIM DUMORE
VICE-CHAIR



HUDSON CAMPBELL
TRUSTEE



GABE LIOSIS
TRUSTEE



MIKE MURRAY
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PASCALE SHAW
TRUSTEE



KATIE SULLIVAN
TRUSTEE



HARRY DHILLON
SUPERINTENDENT / CEO



FLAVIA COUGHLAN
SECRETARY TREASURER / CFO



BUDGET OVERVIEW

School District No. 42 meets the learning needs of over 16,000 students of all ages in Maple Ridge and Pitt Meadows, and is defined by its determination to keep student learning and growth at the heart of all its decisions. The district provides K-12 educational services in 22 elementary schools, six secondary schools, and two alternate schools. It also provides a variety of certificate programs and relevant, quality, life-long learning opportunities through Ridge Meadows College and Continuing Education.

All decisions made by 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-informed, ethical, effective, efficient, sustainable, value-based, and connected organization.

For 2023/24, School District No. 42 (Maple Ridge – Pitt Meadows) is estimating that an ongoing operating funding shortfall of \$0.45 million will have to be addressed, offset by a one-time budget surplus of \$1.0 million that can be utilized to fund one-time initiatives in 2023/24. This is estimated to be followed by budget funding shortfalls of approximately \$1.65 million for 2024/25, \$1.26 million for 2025/26, and \$1.20 million for 2026/27.

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 from 2022/23 to 2026/27 is \$6.72 million. Also, by board policy a contingency reserve of minimum 1% of budgeted operating expenses (\$2.01 million) must be maintained to address financial risks that materialize after the budget is adopted. The capital funding shortfall over four years is estimated to be \$3.59 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 and Child Care. Any changes to provincial grants will consequently have a significant impact on the school district's budget. The school district is exempt from federal and provincial corporate income taxes.

In accordance with the School Act, school districts in the province must approve a balanced budget for the 2023/24 fiscal year (July 1, 2023 - June 30, 2024) and submit it to the Ministry of Education and Child Care by June 30, 2023. 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.

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

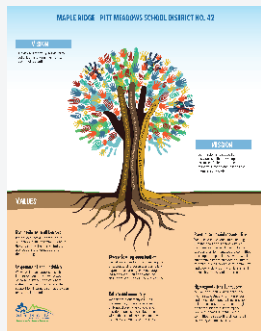
As required by the Ministry of Education and Child Care and Public Sector Accounting (PSA) Standards, the Maple Ridge - Pitt Meadows School District tracks and reports revenue and expenditures under three separate funds: the operating fund, the special purpose fund, and the capital fund.

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 Child Care and other sources that have restrictions on how they may be spent (e.g. Classroom Enhancement Fund, Annual Facilities Grant, Feeding Futures School Food Programs Fund, 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 and Child Care capital grants, operating funds, and special purpose funds. An annual deficit in the capital fund that is a result of amortization expense and budgeted capital assets purchased from operating and special purpose funds exceeding the amortization of deferred capital revenue plus budgeted local capital revenue is permitted under the Accounting Practices Order of the Ministry of Education and Child Care.

STRATEGIC DIRECTION



VISION

The district vision is for every individual to feel valued and for all learners to reach their potential.

MISSION

Our mission is to support all individuals in their development as successful learners, and as respectful, caring, and responsible members of society.

STRATEGIC DIRECTIONS

1. Inclusive culture of care and belonging where the well-being, diversity, identity, and success of all learners is supported and celebrated.
2. Intentional support for a growth mindset, collaboration, interdependence, and staff development.
3. Forward-thinking, research-informed, effective, efficient, sustainable, value-based, and connected school district.

STRATEGIC PRIORITIES AND GOALS

The strategic priorities and goals for the Maple Ridge - Pitt Meadows School District 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.

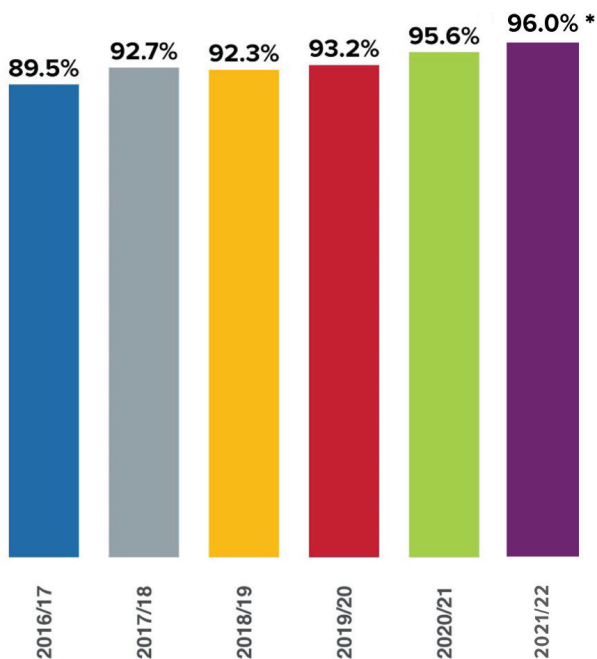
STUDENT ACHIEVEMENT

The six-year completion rate for B.C. students for the 2021/22 school year was 96% - exceeding the provincial range of 79-90% 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 2016/17 the school district's overall six-year completion rate was 89.5%. We have dedicated considerable attention and effort to providing engaging and inclusive programming for students, focusing both on improving graduation rates and the quality of graduation. Our graduation rates for students of Indigenous ancestry and our students with diverse needs also show favourable trends. For 2021/22, our six year completion rate for students of Indigenous ancestry is 90%, which is higher than the provincial range of 67-83%. Similarly, our completion rate for students in the diverse learners/special needs sub-group is 87% for 2021/22, which is also higher than the provincial range of 67-81%.

A comprehensive review and analysis of student achievement is provided in the *Supporting All Learners: Enhancing Student Learning Report (September, 2022)*.

2021/22 SIX-YEAR GRADUATION RATES BC STUDENTS



* 2021/22 provincial range 79-90%



BUDGET PROCESS AND CONSULTATION TIMELINE

Wednesday, January 18, 2023	BOARD MEETING <ul style="list-style-type: none"> Presentation and approval of the Proposed Budget Process/Timeline
Wednesday, February 15, 2023	BOARD MEETING <ul style="list-style-type: none"> Presentation of projected enrolment for 2023/24, 2024/25, 2025/26, 2026/27
Wednesday, March 1, 2023	BOARD MEETING <ul style="list-style-type: none"> Presentation and board approval of the 2022/23 Amended Annual Budget
Wednesday, March 1, 2023	BUDGET COMMITTEE OF THE WHOLE <ul style="list-style-type: none"> Presentation of the 2023/24 preliminary budget estimates to partner groups and preliminary feedback from partner groups on budget priorities
Tuesday, March 28, 2023	ABORIGINAL EDUCATION ADVISORY <ul style="list-style-type: none"> Presentation of the 2023/24 preliminary budget estimates and consultation on budget priorities
Wednesday, March 29, 2023	BUDGET COMMITTEE OF THE WHOLE <ul style="list-style-type: none"> Partner groups individual presentations to the board of the 2023/24 budget considerations
Wednesday, April 12, 2023	BOARD MEETING <ul style="list-style-type: none"> Presentation of the Proposed 2023/24 Preliminary Budget
Tuesday, April 18, 2023	ABORIGINAL EDUCATION ADVISORY <ul style="list-style-type: none"> Feedback on the Proposed 2023/24 Preliminary Budget
Wednesday, April 19, 2023	BUDGET COMMITTEE OF THE WHOLE <ul style="list-style-type: none"> Public and partner group input on the Proposed 2023/24 Preliminary Budget
Wednesday, April 26, 2023	BOARD MEETING <ul style="list-style-type: none"> Approval of 2023/24 Budget Balancing Proposals and Adoption of 2023/24 Preliminary Budget

Individuals who wish to present their views on the Proposed Preliminary Budget at the April 19, 2023 Budget Committee of the Whole meeting will need to register at budget@sd42.ca no later than **noon, April 18, 2023**.

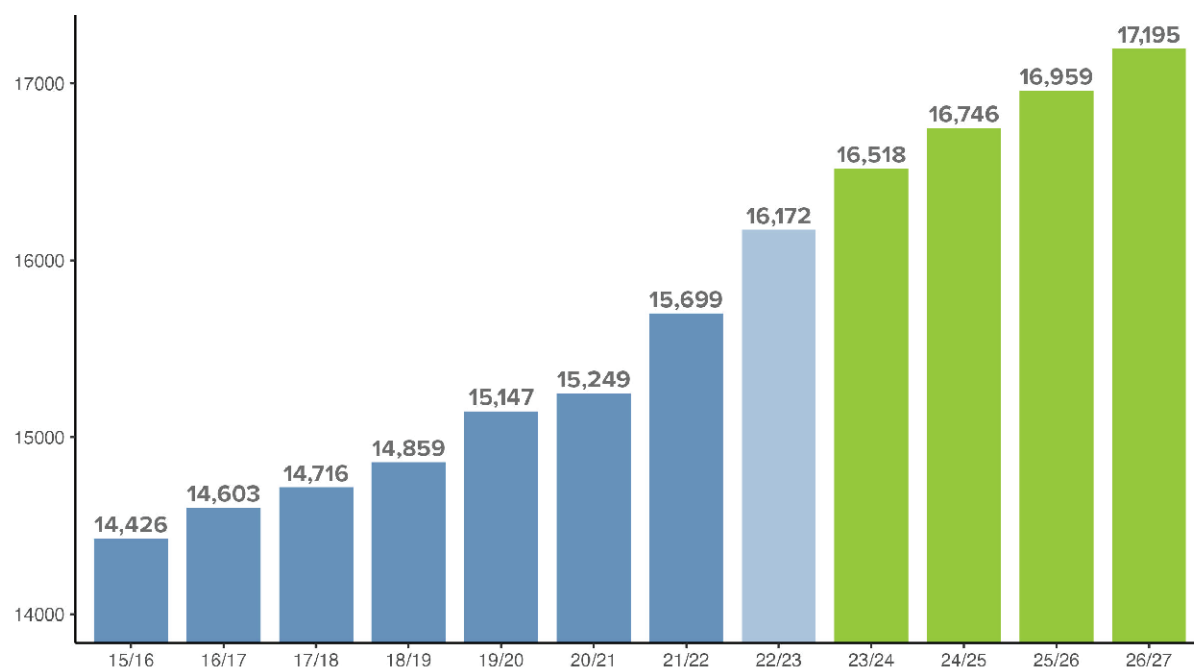
Please send written submissions no later than two (2) working days before the meeting. You may send your submissions through email budget@sd42.ca.

Individuals who wish to share their views on the Proposed Preliminary Budget are invited to participate in the online budget survey opened from April 13, 2023, to April 20, 2023.

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

STUDENT ENROLMENT TRENDS AND FORECAST

The enrolment information presented below is based on actual full-year enrolment (regular, alternate, online learning, continuing education, summer learning, and non-graduated adult learners) for 2015/16 to 2021/22, actual enrolment for September and February and estimated for May for 2022/23, and forecasted enrolment for 2023/24 to 2026/27.



STAFFING

Since 2015/16, total operating staffing in the Maple Ridge – Pitt Meadows School District has increased by approximately 493 FTE, primarily to support increased enrolment. Also, there are an additional 159 FTE positions funded from the Classroom Enhancement Fund (CEF).

The table below summarizes staffing levels by type for the years 2015/16 to 2022/23.

	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2022/23 with CEF	2022/23 Student to staff ratio
Teachers	785.46	804.24	807.15	811.60	825.53	834.36	833.53	847.36	1,002.97	16.58
Principals/VPs - Admin	40.31	43.97	42.00	45.44	49.24	48.72	48.70	49.70	51.30	324.12
Principals/VPs - Teaching	10.82	10.00	11.10	11.40	13.60	14.20	14.20	15.17	15.17	1,096.06
Other Professionals	31.71	35.71	32.30	36.30	39.30	40.30	43.30	46.30	46.30	359.12
Educational Assistants	317.91	337.60	343.08	368.43	418.43	446.91	478.44	529.36	529.36	31.41
Support Staff	302.62	308.66	310.23	313.18	325.26	329.99	332.54	335.24	336.79	49.37
Trustees	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	2,375.31
Total FTE	1,495.83	1,547.18	1,552.86	1,593.35	1,678.36	1,721.48	1,757.70	1,830.13	1,988.89	8.36
Student to Staff Ratio	9.95	9.72	9.76	9.60	9.29	8.96	9.14	9.09	8.36	

Source: 1530 report submissions for 2015/16 to 2019/20, restated to reflect ongoing allocations only and calculation of budgeted hours per week divided by full time hours per week per position; child and youth care worker FTE removed for all prior years as paid from Special Purpose Funds. Principal/VP FTEs have been split to show the admin and teaching components of the positions. Comparable information is presented for 2020/21 to 2022/23 for which 1530 report submissions not required.



SUMMARY: PRELIMINARY OPERATING BUDGET 2023/24

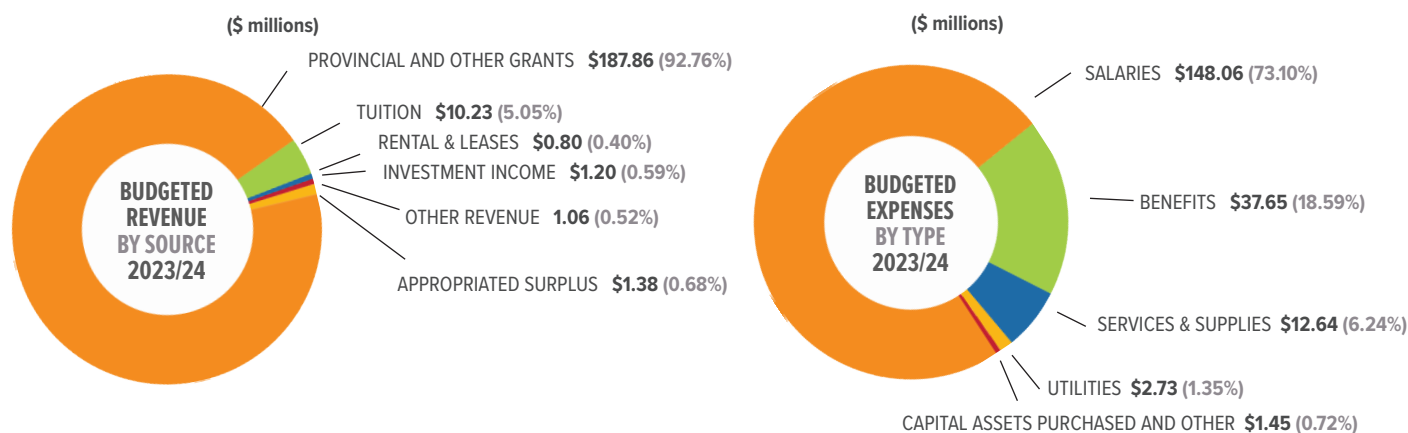
The operating fund includes operating grants and other revenues used to fund instructional programs, school and district administration, facilities operations, maintenance, and transportation.

The following table summarizes revenue and expense by object for the Operating Fund — actuals for years 2019/20 to 2021/22 and budgeted for 2022/23 to 2026/27.

(\$ millions)	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Budget	2024/25 Budget	2025/26 Budget	2026/27 Budget
Revenues								
Provincial Grants - MECC	\$145.49	\$150.64	\$157.36	\$170.37	\$187.20	\$195.83	\$201.15	\$206.69
Provincial Grants - Other	0.33	0.30	0.39	0.33	0.32	0.32	0.32	0.32
Federal Grants	0.17	0.00	0.07	0.28	0.34	0.34	0.34	0.34
Tuition	9.10	4.61	8.16	9.62	10.23	10.96	10.96	10.96
Other Revenue	0.84	0.89	0.89	1.03	1.06	0.98	0.98	0.98
Rentals and Leases	0.64	0.49	0.66	0.75	0.80	0.80	0.80	0.80
Investment Income	0.63	0.35	0.31	1.19	1.20	1.20	1.20	1.20
Total Revenue	157.20	157.28	167.84	183.57	201.15	210.43	215.75	221.29
Expenses								
Salaries and Benefits	139.93	144.50	153.53	168.40	185.71	195.28	199.85	205.00
Services and Supplies	12.28	11.18	13.07	16.47	15.37	15.35	15.71	16.04
Total Expenses	152.21	155.68	166.60	184.87	201.08	210.63	215.56	221.04
Capital Purchases and Other	2.13	2.74	3.13	3.18	1.45	1.45	1.45	1.45
Surplus (Deficit) for the year	2.86	(1.14)	(1.89)	(4.48)	(1.38)	(1.65)	(1.26)	(1.20)
Use of Prior Year Operating Surplus	4.65	7.51	6.37	4.48	1.38			
Operating Surplus (Deficit), end of year	\$7.51	\$6.37	\$4.48	\$-	\$-	\$(1.65)	\$(1.26)	\$(1.20)

Source: 2019/20 - 2021/22 Annual Audited Financial Statements and 2022/23 Amended Annual Budget.

School District No. 42 (Maple Ridge - Pitt Meadows) is estimating to receive 92.76% of its operating revenue from the province and other grants, 5.05% from tuition, 0.68% from prior year appropriated surplus, and 1.51% from other sources. The proposed operating budget for 2023/24 is allocated for salaries and benefits (91.69%); services and supplies (6.24%); utilities (1.35%); and capital assets purchased and other (0.72%).



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)	2023/24	2024/25	2025/26	2026/27
Incremental Cost Increases				
Changes in Salaries and Benefits				
Salary and benefit changes (excluding labour settlement)	\$(1.73)	\$(0.92)	\$(0.53)	\$(0.53)
Contractual changes for unionized staff (MRTA and CUPE)	(10.36)	(3.28)		
Other benefit cost changes	(0.77)	(0.71)	(0.71)	(0.71)
Services, Supplies and Utilities	(0.38)	(0.41)	(0.36)	(0.33)
	(13.24)	(5.32)	(1.60)	(1.57)
Enrolment Driven Changes	1.58	0.25	0.34	0.37
MECC Operating Grant Funding Changes	8.68	3.28		
MECC Estimated Labour Settlement COLA Funding	1.86			
Other Revenue and Expense Changes				
Impact of previous year's budget	0.57	(0.42)		
International Education	0.05	0.61		
Other ongoing revenue and expenses	0.05			
	0.67	0.19	-	-
Total Projected Surplus (Shortfall) Before One-time Items	(0.45)	(1.60)	(1.26)	(1.20)
One-Time Revenue and Expenses Included in Base Budget	1.00	(0.63)		
Total Projected Surplus (Shortfall)	0.55	(2.23)	(1.26)	(1.20)
Use of Prior Year Surplus	1.38	(1.38)		
Total Projected Surplus (Shortfall)	1.93	(3.61)	(1.26)	(1.20)
Ongoing Budget Changes	0.03			
One-Time Budget Changes	(1.96)	1.96		
Total Projected Surplus (Shortfall)	\$-	\$(1.65)	\$(1.26)	\$(1.20)

PROPOSED PRELIMINARY OPERATING BUDGET CHANGES

Since 2015/16 enrolment in the Maple Ridge – Pitt Meadows School District has been increasing every year, and this trend is projected to continue for the foreseeable future.

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

The proposed preliminary 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.



ONGOING PRELIMINARY BUDGET CHANGES 2023/24

Support for School Growth Plans	
Education Leadership	
Secondary Administration Staffing	\$15,472
	15,472
Support for Operational Plans	
International Education	
Staffing - General Clerk	59,999
Staffing - Program Coordinator	(106,443)
Short-Term Program	75,583
Ridge Meadows College	
Staffing - General Clerk	(9,542)
Staffing - Program Chair	(45,676)
Business Operations	
Senior Contracts Administrator	83,974
Assistant Procurement Manager	(118,158)
Other Operational Savings	
Education Leadership	3,048
Human Resources	27,900
Business Operations	6,700
Rentals	765
School Allocations	18,779
Transportation	13,000
	9,929
Transportation	
Student Transportation	4,900
	4,900
Total Ongoing Budget Changes	\$30,301

ONE-TIME PROPOSED PRELIMINARY BUDGET CHANGES 2023/24

Support for School Growth Plans	
Literacy	\$(148,428)
Numeracy	(20,000)
Early Learning - Strong Start	(59,883)
Secondary Assessment Committee	(18,000)
Safe and Caring Schools	
School Based Staffing at Riverside Centre	61,890
School Based Staffing at Secondary	(318,607)
Racial Inclusivity and Equity	(210,628)
Reallocation of Existing Budgets	190,139
Elementary Administration Staffing	60,635
	(462,882)
Learning Services	
Supporting Early Intervention Inclusionary Programming	
Collaborative Teaching	(990,229)
Instructional Bank	(820,000)
Education Assistant Training	(50,000)
Reallocation of Existing Budgets	990,229
	(870,000)
Support for Operational Plans	
Indigenous Education	(20,000)
Before and After School Programming	20,872
Human Resources	
Disability Management Administrator	(91,351)
Health and Safety HR Assistant	(80,907)
Dispatch Coordinator	(59,385)
Technology Support - IT Staffing	(203,670)
Business Operations	
Senior Accountant	(85,858)
Payroll Succession Planning	(20,016)
Other Operational Savings	
Education Leadership	70,311
International Education	20,000
Human Resources	2,480
School Supply Allocations	1,400
	(446,124)
Transportation	
Student Transportation	(188,600)
Use of Prior Year Surplus	1,381,978
Total One-time Budget Changes	(585,628)
TOTAL OPERATING BUDGET CHANGES	\$(555,327)

SUMMARY: SPECIAL PURPOSE FUNDS BUDGET 2023/24

The special purpose fund is comprised of separate funds established to track revenue and expenditures received from the Ministry of Education and Child Care and other sources that have restrictions on how the funds are spent. The following special purpose funds have been included in the 2023/24 preliminary budget:

- Classroom Enhancement Fund (CEF)
- Learning Improvement Fund (LIF)
- Annual Facility Grants (AFG) (excluding amounts paid via bylaw certificates of approval)
- Official Languages in Education Programs (OLEP)
- Feeding Futures School Food Programs (FFSFP or School Food Program)
- Community LINK
- Early Learning Programs and Projects, including StrongStart BC; Ready, Set, Learn; Changing Results for Young Children; Strengthening Early Years to Kindergarten Transitions; Early Care and Learning
- Mental Health in Schools
- First Nation Student Transportation
- Youth Education Support Fund
- Scholarships and Bursaries
- School Generated Funds (restricted contributions only)
- Earnings and disbursements of endowments (excluding capital)
- Investment income earned on any of the above funds

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

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

(\$ millions)	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Budget	2024/25 Budget	2025/26 Budget	2026/27 Budget
Deferred Revenue, beginning of year	\$2.38	\$1.38	\$1.56	\$1.76	\$1.23	\$1.23	\$1.23	\$1.23
Received Contributions								
Provincial Grants - MECC	15.14	22.37	21.65	24.56	23.59	23.59	23.59	23.59
Other	3.51	2.25	3.54	5.52	5.09	5.09	5.09	5.09
Investment Income	0.04		0.01					
Total Contributions Received	18.69	24.62	25.20	30.08	28.68	28.68	28.68	28.68
Less: Allocated to Revenue or Recovered by MECC	(19.69)	(24.44)	(25.00)	(30.61)	(28.68)	(28.68)	(28.68)	(28.68)
Deferred Revenue, end of year	1.38	1.56	1.76	1.23	1.23	1.23	1.23	1.23
Allocated to Revenue								
Provincial Grants	15.32	22.30	21.61	24.83	23.59	23.59	23.59	23.59
Other Revenue	3.79	2.14	3.38	5.78	5.09	5.09	5.09	5.09
Investment Income	0.03		0.01					
Total Allocated to Revenue	19.14	24.44	25.00	30.61	28.68	28.68	28.68	28.68
Expenses								
Salaries and Benefits	13.32	18.32	18.81	22.24	21.48	21.48	21.48	21.48
Service and Supplies	4.80	3.20	5.41	8.11	6.82	6.82	6.82	6.82
Total Expenses	18.12	21.52	24.22	30.35	28.30	28.30	28.30	28.30
Capital Purchases and Other	1.02	2.92	0.78	0.26	0.38	0.38	0.38	0.38
Total Expenses and Capital Purchases	19.14	24.44	25.00	30.61	28.68	28.68	28.68	28.68
Net Revenue (Expense)	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-

Classroom Enhancement Fund

For 2023/24, the Maple Ridge - Pitt Meadows School District has been provided with a preliminary Classroom Enhancement Fund (CEF) allocation of \$18.97 million, sufficient to fund an estimated 153.01 FTE teachers and overhead costs of \$0.80 million. It is estimated that an additional \$1.73 million will be required to fund the 167.55 FTE teachers needed to fulfill the collective agreement obligations funded under CEF.

	FTE	Salaries & Benefits	Supplies, Services & Other	Revenue	Total
Classroom Enhancement Fund Grant				\$18,969,373	\$18,969,373
Estimated Additional Funding Required				1,727,337	1,727,337
Preliminary Staffing Plan	167.55	\$(19,901,248)			(19,901,248)
CEF Substitutes		(388,035)			(388,035)
Educational Leadership	1.70	(271,060)			(271,060)
Facilities & Other Implementation Costs	1.55	(117,867)	\$(18,500)		(136,367)
Total Classroom Enhancement Fund	170.80	\$(20,678,210)	\$(18,500)	\$20,696,710	\$-

Annual Facilities Grant

For 2023/24, 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 \$2,722,339. The annual facilities grant spending plan for 2023/24 is presented in the following tables.

Location	Project Description	Budget	Location	Project Description	Budget
Blue Mountain Elementary	Phase 1 - Pretender Design - Boiler Plant Upgrade	\$43,000	Albion Elementary	Learning Environment Enhancement	\$21,000
Davie Jones Elementary	Phase 1 - Pretender Design - Unit Vent replacements (8)	36,000	Blue Mountain Elementary	Replace Flowguard DCW & DHW lines	138,000
District Wide	Capital Asset Management System	44,051	Blue Mountain Elementary	Fire Alarm System Replacement	35,000
District Wide	Phase 1 - Pretender Design - Exterior Painting	50,000	District Wide	Learning Environment Enhancement	181,000
Garibaldi Secondary	Refinish Gymnasium Floors	35,000	Garibaldi Secondary	Parking Lot Paving Repairs	65,000
Garibaldi Secondary	Replace Flooring & ACT in Cafeteria	38,000	Golden Ears Elementary	Wall Carpet Removal	50,000
Golden Ears Elementary	Phase 1 - Pretender Design - Boiler Plant Upgrade	68,000	Laity View Elementary	Roof Upgrade - Section 9	410,000
Highland Park Elementary	Phase 1 - Pretender Design - Unit Vent replacements (21)	90,000	Laity View Elementary	HVAC - Replace Roof Top Unit RTU-1	121,339
Maintenance Building	Phase 1 - Pretender Design - Boiler Plant Upgrade	40,000	Maple Ridge Secondary	Roof Upgrade - Sections 1-3 & 4	420,000
Maple Ridge Elementary	Phase 1 - Pretender Design - Boiler Plant Upgrade	43,000	Maple Ridge Secondary	Phase 2 - HVAC Unit Vent Replacement	593,000
Thomas Haney Secondary	Replace Exterior Sign	5,546	Thomas Haney Secondary	Great Hall Flooring Replacement	50,000
Webster's Corners Elementary	Metal Cladding Upgrade	25,000	Thomas Haney Secondary	Replace Sheet Flooring in Six Classrooms on Science Wing	110,000
Total Special Purpose Fund		\$517,597	Webster's Corners Elementary	Replace Sanitary Force Main	100,000
			Westview Secondary	Front Entrance Flooring	50,000
			Whonnock Elementary	Roof Upgrade - Sections 1-3-4 & 5	230,000
			Whonnock Elementary	Replace Flowguard DCW & DHW lines	100,000
			Yennadon Annex	Learning Environment Enhancement	48,000
			Total Capital Fund AFG		\$2,722,339
			TOTAL AFG		\$3,239,936

SUMMARY: CAPITAL FUND BUDGET 2023/24

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

CAPITAL (\$ millions)	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Budget	2024/25 Budget	2025/26 Budget	2026/27 Budget
Capital Surplus (Deficit), beginning of year	\$77.44	\$87.23	\$89.25	\$89.27	\$89.27	\$87.69	\$86.14	\$83.74
Revenues								
Provincial Grants - MECC	5.41	-						
School Site Acquisition Fees	4.96	0.19	-	-	-	-	-	-
Investment Income	0.14	0.08	0.06	0.47	0.47	0.47	0.47	0.47
Other Revenue	0.24	0.16	0.04	-	-	-	-	-
Amortization of Deferred Capital Revenue	6.01	6.46	6.55	6.68	6.76	6.85	7.69	9.94
Total Revenue	16.76	6.89	6.65	7.15	7.23	7.32	8.16	10.41
Expenses								
Amortization of Tangible Capital Assets	(10.13)	(10.55)	(10.55)	(10.59)	(10.64)	(10.70)	(11.37)	(13.33)
Total Expenses	(10.13)	(10.55)	(10.55)	(10.59)	(10.64)	(10.70)	(11.37)	(13.33)
Net Transfers from other funds								
Tangible Capital Assets Purchased	2.93	4.96	2.00	1.29	0.76	0.76	0.76	0.76
Local Capital	0.23	0.72	1.92	2.15	1.07	1.07	0.05	0.05
Total Net Transfers	3.16	5.68	3.92	3.44	1.83	1.83	0.81	0.81
Capital Surplus (Deficit) for the year	9.79	2.02	0.02	-	(1.58)	(1.55)	(2.40)	(2.11)
Accumulated Capital Surplus, end of year	\$87.23	\$89.25	\$89.27	\$89.27	\$87.69	\$86.14	\$83.74	\$81.63

The following table presents capital projects supported by the provincial government and the estimated capital spending associated with these projects over the next four years. The funding for Harry Hooe Elementary addition and seismic upgrade and Pitt Meadows Secondary replacement school projects have not yet been confirmed by the Ministry of Education and Child Care. The budgeted amounts for these two projects are the estimated costs included in the 2023-28 Capital Plan submissions.

Facility Name	Project Description	Estimated Project Value	Amount Funded by Others	Local Funding	2023/24 Budget	2024/25 Budget	2025/26 Budget	2026/27 Budget
		(\$ millions)						
Eric Langton Elementary	Seismic Replacement and Expansion	\$48.86	\$46.36	\$2.50	\$4.30	\$22.00	\$17.00	\$4.00
Harry Hooe Elementary	Addition / Seismic	17.21	17.21		0.20	1.45	15.56	
Pitt Meadows Secondary	Replacement School	113.35	113.35		4.50	45.00	50.00	13.85
Whonnock Elementary	SEP – HVAC Upgrades	1.06	1.06					
Whonnock Elementary	CNCP – HVAC Upgrades	0.41	0.41					
Total		\$180.89	\$178.39	\$2.50	\$9.00	\$68.45	\$82.56	\$17.85



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)	2023/24 Base Budget	2023/24 Proposed Budget Changes	2023/24 Proposed Preliminary Budget	Funding Requirements
Contingency Reserve for Local Capital	\$1.85	\$-	\$1.85	\$0.16
IT Capital Plan	1.66		1.66	-
Facilities Equipment and Vehicles	0.18		0.18	-
Child Care Capital	0.20		0.20	-
Parent Portal Upgrades	0.02		0.02	-
Implementation of Strategic Facilities Plan				
New Classroom Setup	2.11		2.11	1.40
Capital Planning	0.32		0.32	-
Sustainability				
HVAC Upgrades	0.58		0.58	0.03
Other Sustainability Upgrades	0.17		0.17	-
Other Facilities Capital	-		-	2.00
Capital Cost Share	0.70		0.70	-
Total Local Capital	\$7.79	\$-	\$7.79	\$3.59

Contingency Reserve for Local Capital

The Board of Education is responsible for ensuring the district is protected financially from extraordinary circumstances that would negatively impact school district operations and the education of students. To discharge this responsibility, the board has established a contingency reserve from available operating surplus, which will be used to mitigate any negative impact such circumstances might cause.

Existing school district budgets are not sufficient to support the procurement or timely replacement of school district assets. The budget required to complete the building maintenance projects identified through facility condition assessments far exceeds the annual facilities grant and the capital funding for building enhancement projects received by School District No. 42. This means that the deferred maintenance for school district facilities continues to grow and the facility condition index for school district facilities continues to deteriorate. Also, the local capital investment priorities identified in the Strategic Facilities Plan far exceed the funds available under local capital.

Major equipment failures must be covered from the contingency reserve. These include, but are not limited to, the following: building envelope remediation, roof repairs or replacement, boiler replacements, server replacements, and shop equipment replacements. In addition, the board is responsible for any cost overruns incurred on Ministry of Education and Child Care funded capital projects and this is the only fund available to cover such costs.

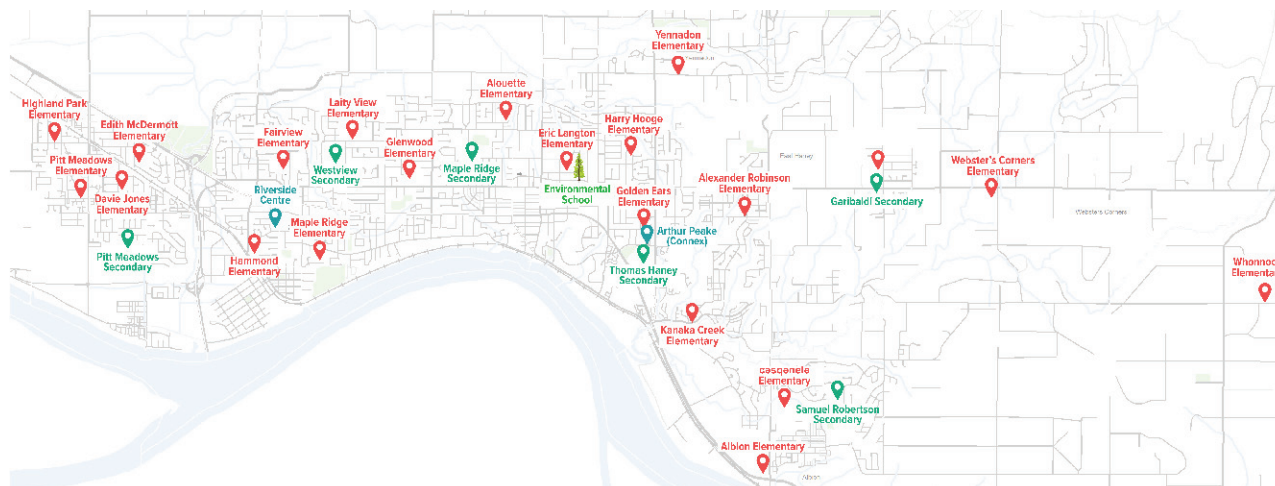
By board policy, a contingency reserve of at least 1% of operating expenditures and not exceeding 3% of operating expenditures shall be maintained (\$2.01 million to \$6.03 million of proposed 2023/24 operating expenditures). The current balance of \$1.85 million is held in local capital and equates to 0.92% of proposed 2023/24 operating expenditures. An increase to the contingency reserve of \$0.16 million is required to meet the 1% minimum.



ORGANIZATIONAL SECTION

DISTRICT OVERVIEW

School District No. 42 meets the learning needs of over 16,000 students of all ages in Maple Ridge and Pitt Meadows, and is defined by its determination to keep student learning and growth at the heart of all its decisions. The district provides K-12 educational services in 22 elementary schools, six secondary schools and two alternate schools. It also provides a variety of certificate programs and relevant quality life-long learning opportunities through Ridge Meadows College and Continuing Education.



All decisions made by 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.

For 2023/24, School District No. 42 (Maple Ridge – Pitt Meadows) is estimating that an ongoing operating funding shortfall of \$0.45 million will have to be addressed, offset by a one-time budget surplus of \$1.0 million that can be utilized to fund one-time initiatives in 2023/24. This is estimated to be followed by budget funding shortfalls of approximately \$1.65 million for 2024/25, \$1.26 million for 2025/26, and \$1.20 million for 2026/27.

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 from 2022/23 to 2026/27 is \$6.72 million. Also, by board policy a contingency reserve of minimum 1% of budgeted operating expenses (\$2.01 million) must be maintained to address financial risks that materialize after the budget is adopted. The capital funding shortfall over four years is estimated to be \$3.59 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 and Child Care. Any changes to provincial grants will consequently have a significant impact on the school district's budget. The School District is exempt from federal and provincial corporate income taxes.

In accordance with the School Act, school districts in the province must approve a balanced budget for the 2023/24 fiscal year (July 1, 2023 - June 30, 2024) and submit it to the Ministry of Education and Child Care by June 30, 2023. 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.



ELAINE YAMAMOTO
BOARD CHAIR



KIM DUMORE
VICE-CHAIR



HUDSON CAMPBELL
TRUSTEE



GABE LIOSIS
TRUSTEE



MIKE MURRAY
TRUSTEE



PASCALE SHAW
TRUSTEE



KATIE SULLIVAN
TRUSTEE

District Leadership

EXECUTIVE OFFICERS



Harry Dhillon
Superintendent/CEO



Flavia Coughlan
Secretary Treasurer/CFO

SENIOR LEADERSHIP



Cheryl Schwarz
Deputy
Superintendent



Jovo Bikic
Assistant
Superintendent



Ken Cober
Assistant
Superintendent



Michael Scarcella
Director
Learning Services



David Vandergugten
Assistant
Superintendent



Kevin Abma
Director
Information Technology



Dana Sirsiris
Director
Human Resources



Irena Pochop
Senior Manager
Communications



Richard Rennie
Assistant Secretary
Treasurer

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

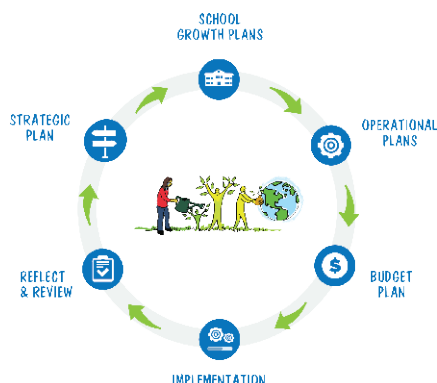
We believe that a sense of belonging is at the heart of our school district community and is fundamental to the success of all learners. We are committed to acting as responsible stewards within our community. We cultivate a culture of care within our school district community, and seek to develop the 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, DIVERSITY, IDENTITY, AND SUCCESS OF ALL LEARNERS IS SUPPORTED AND CELEBRATED.
- 2 INTENTIONAL SUPPORT FOR A GROWTH MINDSET, COLLABORATION, INTERDEPENDENCE, AND STAFF DEVELOPMENT.
- 3 FORWARD-THINKING, RESEARCH-INFORMED, EFFECTIVE, EFFICIENT, SUSTAINABLE, VALUE-BASED AND CONNECTED SCHOOL DISTRICT.

Strategic Priorities and Goals

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

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

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

Board of Education

- ☐ 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
- ☐ Advocate for the wellness, safety and success of all learners
- ☐ Collaborate with other boards through the BC School Trustees Association (BCSTA) on advocacy matters of mutual interest and on strengthening a meaningful co-governance model with the provincial government
- ☐ Assess board performance on an annual basis and support trustee professional development by providing ongoing educational opportunities for trustees and by encouraging trustees to take advantage of these learning opportunities
- ☐ Review, create, and update board policies and ensure that board policies meet legislative requirements and reflect school district values
- ☐ Continue to improve the board's communication plan to ensure increased awareness of the role and work of the board
- ☐ Support public engagement in school district governance
- ☐ Continue to celebrate success and recognize accomplishments and service of staff, students, and volunteers
- ☐ Supporting the superintendent by monitoring and providing feedback on their performance and growth planning
- ☐ Ensure continuity of leadership through robust succession planning for the superintendent and key leadership positions
- ☐ 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 research informed practices, initiatives, resources, staffing, and supports
- ☐ Continue to adopt meaningful and effective district-wide assessment and reporting practices
- ☐ Identify and increase opportunities for student engagement with inclusive, innovative, purposeful, and personalized educational experiences aligned with the curriculum
- ☐ Enhance literacy and numeracy outcomes for all learners
- ☐ Support the success and sense of belonging of every Indigenous learner as guided by the Declaration on the Rights of Indigenous Peoples Act (“DRIPA”) and informed by the Deepening Indigenous Education and Equity report
- ☐ Ensure that all learners, regardless of ethnicity, sexual orientation, gender identity, ability, culture, religion, and family status have a voice and see themselves in our schools and learning activities
- ☐ Promote cultures of caring and belonging through our district-wide approach to Social Emotional Learning (SEL)
- ☐ Nurture a culture of inclusion and engagement that empowers staff and enables them to grow and succeed
- ☐ Support inclusive and effective engagement to enhance relationships and collaboration that informs sound decision making
- ☐ Ensure that school district facilities best meet the educational needs of all learners

Business Operations

- ☐ Ensure that annual Capital Plan submissions and facilities spending plans reflect the priorities identified in the Strategic Facilities Plan and that facilities are strategically managed
- ☐ Continue to lower climate-changing emissions, build cleaner buildings and prepare for our future climate
- ☐ Support the achievement of the Board’s strategic objectives and the sustainable allocation and use of resources through budget reviews and comprehensive annual budget processes
- ☐ Design, review and implement adequate internal controls and processes that support continuous improvement and ensure school district assets are safeguarded and that its financial position is stable
- ☐ 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
- ☐ Ensure business continuity through succession planning, strategic recruitment, retention, professional development and effective risk management
- ☐ Nurture a culture of inclusion and engagement that empowers employees and enables them to grow and succeed
- ☐ Support our community of learners through inclusive and effective engagement that enables sound decision making, fosters collaboration, continuous improvement and learning
- ☐ Effectively support the governance function of the Board of Education
- ☐ Continue to effectively represent the district perspective to provincial government on business related initiatives

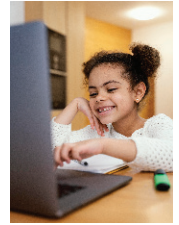
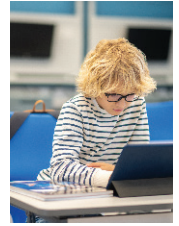
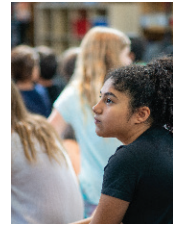
Human Resources

- ☐ Develop and implement best practices in recruitment and engagement strategies
- ☐ Continuously review and improve succession planning models to support continuity of key leadership positions within the organization
- ☐ 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 and ensure continued compliance with the Workers’ Compensation Act and Occupational Health and Safety regulations
- ☐ Continue to celebrate success through recognition of employee accomplishments and service





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



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					Community and Care - Indigenous embedded
Garibaldi Secondary					Anti-racism, First Peoples - Focus on wellness, SOGI
Maple Ridge Secondary					Culture and climate - Equity, diversity and inclusion
Pitt Meadows Secondary					Culturally responsible teaching practices - Positive connections
Samuel Robertson Technical					Anti-racism - sense of belonging
Thomas Haney Secondary					Self-directed learning - Community and culture - Mental health and wellness
Westview Secondary					Numeracy, create safe places for practice - Equity, community and connection - Trauma informed
ELEMENTARY SCHOOLS					
Albion					Resiliency - Better readers and writers
Alexander Robinson					Strengthen community - including all learners
Alouette					Embedding Indigenous ways of teaching and learning - Reading for fun
Blue Mountain					Growth in numeracy - self-regulation/emotional resiliency through a lens of Indigenous ways - Growth in literacy
c'usqunela					Performing and cultural arts, love of, incorporation of Indigenous ways - Relational - Reading success
Davie Jones					Numeracy, creating safe spaces to practice - Honour diversity of all - Increase ready fluency and comprehension
Edith McDermott					Numeracy, begin exploration - Sense of belonging, First People's - Continual improvement in area of literacy
Environmental School					Inclusive community rooted in place
Eric Langton					Belonging and self-reflection - Reading for joy
Fairview					Indigenous world views to create a sense of belonging - Focus on writing
Glenwood					Identifying laggings skills, creating interventions - Indigenous ways of knowing
Golden Ears					Belonging, inclusion, connection (equity) - Enjoyment of reading
Hammond					Resilience and wellness - Develop positive attitudes in reading
Harry Hooge					Sense of belonging (equity) - Targeted literacy instruction
Highland Park					Inclusive and welcoming community (equity) - Reading; comprehend, analyze and respond
Kanaka Creek					Numeracy for struggling students - Community - Literacy for struggling students
Laity View					Indigenous ways of knowing - Love of writing
Maple Ridge Elementary					Emotions and resilience - Focus on writing
Pitt Meadows Elementary					Welcoming, safe and caring community that supports diversity - Literacy; confident and capable learners
Webster's Corners					Well being - Joy of reading
Whonnock					Fostering connectedness using the outdoors - Reading comprehension
Yennadon					Students to feel safe and valued - Literacy assessment and intervention
ABORIGINAL EDUCATION					Connection and belonging; focus on key transitions; family connections
CONTINUING EDUCATION					Learning and assessment; culture and climate



BUDGET BACKGROUND

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

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

OPERATING FUND: The operating fund includes operating grants and other 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 Child Care and other sources that have restrictions on how they may be spent (e.g. Classroom Enhancement Fund, Annual Facilities Grant, Feeding Futures School Food Programs Fund, Community LINK, Feeding Futures School Food Programs 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 and Child Care capital grants, operating funds, and special purpose funds. An annual deficit in the capital fund that is a result of amortization expense and budgeted capital assets purchased from operating and special purpose funds exceeding the amortization of deferred capital revenue plus budgeted local capital revenue is permitted under the Accounting Practices Order of the Ministry of Education and Child Care.

REVENUE AND EXPENDITURES

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

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

CONTINGENCY RESERVE

The Board of Education is responsible for ensuring the district is protected financially from extraordinary circumstances that would negatively impact school district operations and the education of students. To discharge this responsibility, the board has established a contingency reserve from available operating surplus, which will be used to mitigate any negative impact such circumstances might cause.

By board policy, a contingency reserve of at least 1% of operating expenditures and not exceeding 3% of operating expenditures shall be maintained (\$2.01 million to \$6.03 million of proposed 2023/24 operating expenditures). The current balance of \$1.85 million is held in local capital and equates to 0.92% of proposed 2023/24 operating expenditures. An increase to the contingency reserve of \$0.16 million is required to meet the 1% minimum.

Budget Process

In accordance with the School Act, school districts in the province must approve a balanced budget and submit it to the Ministry of Education and Child Care by June 30, 2023. 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

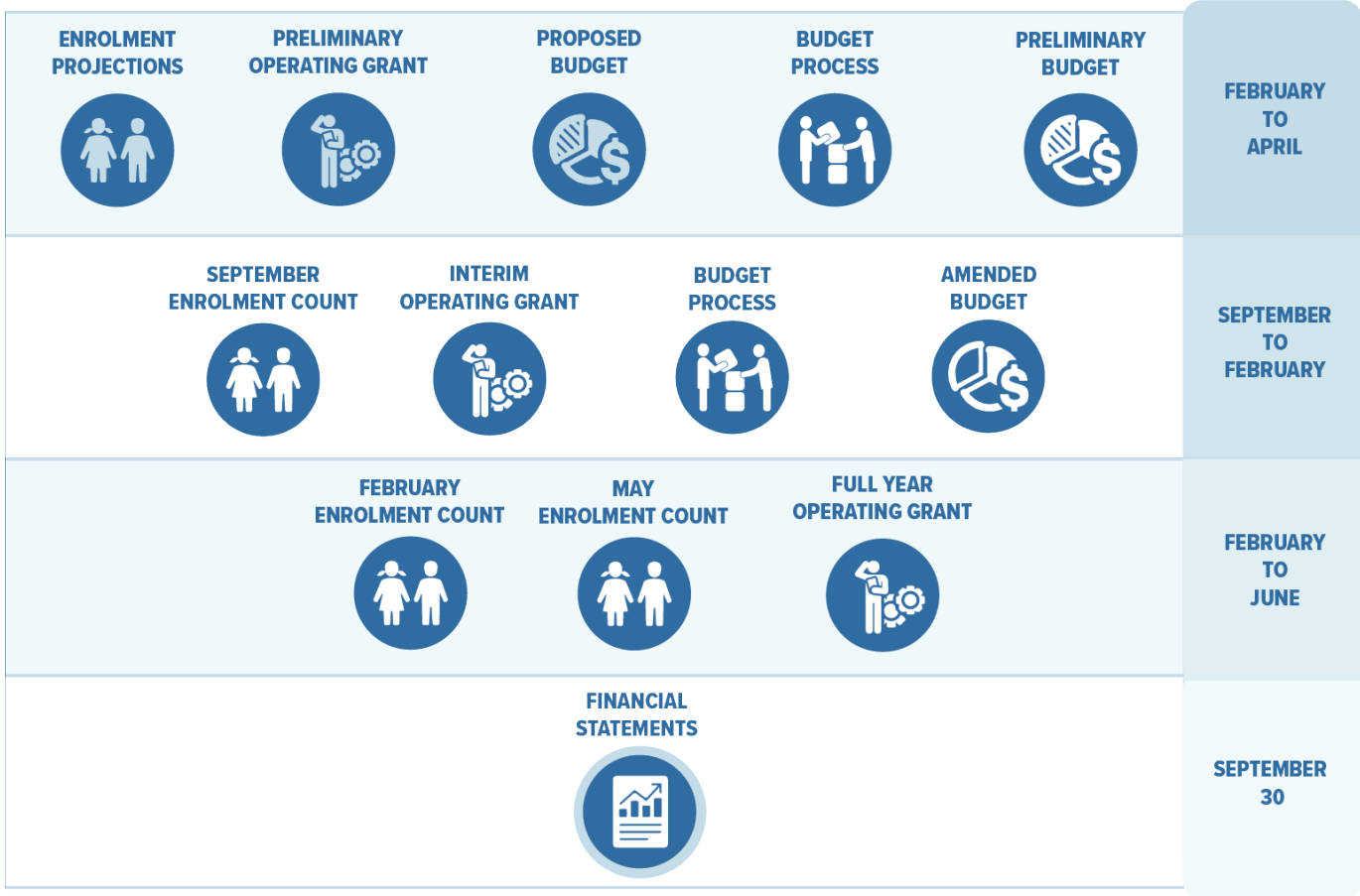
The budget is a “living” document. To this end, the board, through policy, intends to provide appropriate flexibility in budget management to enable management to maximize the use of fiscal resources while exercising effective budget control.

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, January 18, 2023	BOARD MEETING <ul style="list-style-type: none">Presentation and approval of the Proposed Budget Process/Timeline
Wednesday, February 15, 2023	BOARD MEETING <ul style="list-style-type: none">Presentation of projected enrolment for 2023/24, 2024/25, 2025/26, 2026/27
Wednesday, March 1, 2023	BOARD MEETING <ul style="list-style-type: none">Presentation and board approval of the 2022/23 Amended Annual Budget
Wednesday, March 1, 2023	BUDGET COMMITTEE OF THE WHOLE <ul style="list-style-type: none">Presentation of the 2023/24 preliminary budget estimates to partner groups and preliminary feedback from partner groups on budget priorities
Tuesday, March 28, 2023	ABORIGINAL EDUCATION ADVISORY <ul style="list-style-type: none">Presentation of the 2023/24 preliminary budget estimates and consultation on budget priorities
Wednesday, March 29, 2023	BUDGET COMMITTEE OF THE WHOLE <ul style="list-style-type: none">Partner groups individual presentations to the board of the 2023/24 budget considerations
Wednesday, April 12, 2023	BOARD MEETING <ul style="list-style-type: none">Presentation of the Proposed 2023/24 Preliminary Budget
Tuesday, April 18, 2023	ABORIGINAL EDUCATION ADVISORY <ul style="list-style-type: none">Feedback on the Proposed 2023/24 Preliminary Budget
Wednesday, April 19, 2023	BUDGET COMMITTEE OF THE WHOLE <ul style="list-style-type: none">Public and partner group input on the Proposed 2023/24 Preliminary Budget
Wednesday, April 26, 2023	BOARD MEETING <ul style="list-style-type: none">Approval of 2023/24 Budget Balancing Proposals and Adoption of 2023/24 Preliminary Budget

Individuals who wish to present their views on the Proposed Preliminary Budget at the April 19, 2023 Budget Committee of the Whole meeting will need to register at budget@sd42.ca no later than noon, April 18, 2023.

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

Individuals who wish to share their views on the Proposed Preliminary Budget are invited to participate in the online budget survey opened from April 13, 2023, to April 20, 2023.

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



Executive Summary



Organizational Section



Financial Section



Informational Section

FINANCIAL SECTION

PRELIMINARY BUDGET 2023/24

This section includes the preliminary (annual) budget for 2023/24, detailed information by fund for years 2019/20 to 2026/27, and the proposed preliminary budget changes for 2023/24.

The projections in this section have been prepared in accordance with Public Sector Accounting Board (PSAB) without not-for-profit provisions and Ministry of Education and Child Care annual budget instructions.

Revenue and Expense (All Funds Combined)

The following table summarizes revenue and expense by object for all funds — actuals for years 2019/20 to 2021/22 and budgeted for 2022/23 to 2026/27.

(\$ millions)	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Budget	2024/25 Budget	2025/26 Budget	2026/27 Budget
Revenues								
Provincial Grants - MECC	\$166.21	\$172.94	\$178.97	\$195.20	\$210.79	\$219.42	\$224.74	\$230.28
Provincial Grants - Other	0.33	0.30	0.39	0.33	0.32	0.32	0.32	0.32
School Site Acquisition Fees	4.96	0.19	-	-	-	-	-	-
Federal Grants	0.17	-	0.07	0.28	0.34	0.34	0.34	0.34
Tuition	9.10	4.61	8.16	9.62	10.23	10.96	10.96	10.96
Other Revenue	4.87	3.19	4.31	6.81	6.15	6.07	6.07	6.07
Rentals and Leases	0.64	0.49	0.66	0.75	0.80	0.80	0.80	0.80
Investment Income	0.81	0.43	0.38	1.66	1.67	1.67	1.67	1.67
Amortization of Deferred Capital Contributions	6.01	6.46	6.55	6.68	6.76	6.85	7.69	9.94
Total Revenue	193.10	188.61	199.49	221.33	237.06	246.43	252.59	260.38
Expenses								
Salaries and Benefits	153.24	162.82	172.33	190.64	207.19	216.76	221.33	226.48
Services and Supplies	17.08	14.38	18.48	24.58	22.19	22.17	22.53	22.86
Amortization of Capital Assets	10.13	10.55	10.55	10.59	10.64	10.70	11.37	13.33
Total Expenses	180.45	187.75	201.36	225.81	240.02	249.63	255.23	262.67
Surplus (Deficit) for the year	12.65	0.86	(1.87)	(4.48)	(2.96)	(3.20)	(2.64)	(2.29)
Budgeted Use of Prior Year Surplus	4.65	7.51	6.37	4.48	1.38	-	-	-
Accumulated Surplus, beginning of year	77.45	87.24	89.24	89.26	87.88	86.30	83.10	80.46
Accumulated Surplus, end of year	\$94.75	\$95.61	\$93.74	\$89.26	\$86.30	\$83.10	\$80.46	\$78.17

Source: 2019/20 - 2021/22 Annual Audited Financial Statements and 2022/23 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 in the preliminary budget using prior year accumulated surplus were \$1.12 million in 2019/20, \$3.34 million in 2020/21 \$2.04 million in 2021/22, and \$0.70M million in 2022/23.

For 2023/24, \$1.38 million of prior year surplus is expected to be used to achieve a balanced operating budget; a deficit of \$1.58 million is projected for the capital fund. Per Ministerial Order 033/09 "Accounting Practices Order," a capital fund deficit is permitted for the amount that amortization of tangible capital assets expense exceeds amortization of deferred capital revenue.

A detailed analysis by fund for 2023/24 to 2026/27 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 2023/24 Preliminary Operating Budget. In this section you will find:

- a summary of the 2023/24 operating base budget information;
- major assumptions made when building the 2023/24 base budget and the four-year projections;
- a summary of the 2023/24 revenue and expenditures by type and the projected 2023/24 operating budget balance;
- four-year operating budget projections for 2023/24 to 2026/27; and
- proposed ongoing and one-time budget changes for 2023/24.

The following table summarizes revenue and expense by object for the Operating Fund — actuals for years 2019/20 to 2021/22 and budgeted for 2022/23 to 2026/27.

(\$ millions)	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Budget	2024/25 Budget	2025/26 Budget	2026/27 Budget
Revenues								
Provincial Grants - MECC	\$145.49	\$150.64	\$157.36	\$170.37	\$187.20	\$195.83	\$201.15	\$206.69
Provincial Grants - Other	0.33	0.30	0.39	0.33	0.32	0.32	0.32	0.32
Federal Grants	0.17	0.00	0.07	0.28	0.34	0.34	0.34	0.34
Tuition	9.10	4.61	8.16	9.62	10.23	10.96	10.96	10.96
Other Revenue	0.84	0.89	0.89	1.03	1.06	0.98	0.98	0.98
Rentals and Leases	0.64	0.49	0.66	0.75	0.80	0.80	0.80	0.80
Investment Income	0.63	0.35	0.31	1.19	1.20	1.20	1.20	1.20
Total Revenue	157.20	157.28	167.84	183.57	201.15	210.43	215.75	221.29
Expenses								
Salaries and Benefits	139.93	144.50	153.53	168.40	185.71	195.28	199.85	205.00
Services and Supplies	12.28	11.18	13.07	16.47	15.37	15.35	15.71	16.04
Total Expenses	152.21	155.68	166.60	184.87	201.08	210.63	215.56	221.04
Capital Purchases and Other	2.13	2.74	3.13	3.18	1.45	1.45	1.45	1.45
Surplus (Deficit) for the year	2.86	(1.14)	(1.89)	(4.48)	(1.38)	(1.65)	(1.26)	(1.20)
Use of Prior Year Operating Surplus	4.65	7.51	6.37	4.48	1.38			
Operating Surplus (Deficit), end of year	\$7.51	\$6.37	\$4.48	\$-	\$-	\$(1.65)	\$(1.26)	\$(1.20)

Source: 2011/20 - 2021/22 Annual Audited Financial Statements and 2022/23 Amended Annual Budget.

Operating Budget Estimates

The base operating budget reflects the estimated revenue and expenses for 2023/24. Revenue and expense estimates have been validated through a zero-based budget review process. The 2023/24 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 2023/24 to 2026/27 are based on the forecasts and assumptions that follow.

Enrolment

In February 2023, the school district submitted its ministry-funded enrolment estimates to the Ministry of Education and Child Care. The enrolment forecast is used by the Ministry of Education and Child Care to determine funding for the school district.

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

- K-12 enrolment is projected to increase by 343 FTE (15,970 FTE)
- Continuing Education (School-Age) enrolment is projected to remain unchanged (6 FTE)
- Alternate school enrolment is projected to decrease by 19 FTE (250 FTE)
- Online Learning (School-Age) enrolment is projected to increase by 20 FTE (79 FTE)
- Students with Special Needs enrolment is projected to remain unchanged for Level 1 students (13 FTE), increase by 89 FTE for Level 2 students (1,090 FTE), and increase by 23 FTE for Level 3 students (406 FTE)
- English Language Learners enrolment is projected to increase by 149 FTE (1,304 FTE)
- Indigenous Education student enrolment is projected to increase by 30 FTE (1,385 FTE)
- Non-Graduate Adult enrolment is projected to decrease by 3 FTE (62 FTE)
- Summer Learning is projected to increase by 6 FTE (152 FTE)
- Graduate Adult enrolment is projected to decrease by 37 FTE (39 FTE)

International enrolment for 2023/24 is projected to increase by 13 FTE (539 FTE).

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

- K-12 enrolment is projected to increase by 226 FTE (16,196 FTE)
- Online Learning (School-Age) enrolment is projected to decrease by 5 FTE (74 FTE)
- Students with Special Needs enrolment is estimated to increase by 98 FTE for Level 2 students (1,188 FTE), and increase by 59 FTE for Level 3 students (465 FTE)
- English Language Learners enrolment is projected to increase by 242 FTE (1,546 FTE)
- Indigenous Education student enrolment is projected to increase by 14 FTE (1,399 FTE)
- Non-Graduate Adult enrolment is projected to increase by 3 FTE (65 FTE)
- Summer Learning is projected to increase by 3 FTE (155 FTE)
- All other enrolment is projected to remain unchanged

International enrolment for 2024/25 is projected to remain unchanged (539 FTE).

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

- K-12 enrolment is projected to increase by 213 FTE (16,409 FTE)
- Students with Special Needs enrolment is projected to increase by 104 FTE for Level 2 students (1,292 FTE), and to increase by 49 FTE for Level 3 students (514 FTE)
- English Language Learners enrolment is projected to increase by 288 FTE students (1,834 FTE)
- Indigenous Education student enrolment is projected to increase by 13 FTE (1,412 FTE)
- All other enrolment is projected to remain unchanged

International enrolment for 2025/26 is projected remain unchanged (539 FTE).

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

- K-12 enrolment is projected to increase by 230 FTE (16,639 FTE)
- Students with Special Needs enrolment is projected to increase by 110 FTE for Level 2 students (1,402 FTE), and increase by 52 FTE for Level 3 students (566 FTE)
- English Language Learners enrolment is projected to increase by 200 FTE students (2,034 FTE)
- Indigenous Education student enrolment is projected to increase by 14 FTE (1,426 FTE)
- Summer Learning is projected to increase by 6 FTE (161 FTE)
- All other enrolment is projected to remain unchanged

International enrolment for 2026/27 is projected to remain unchanged (539 FTE).

Operating Revenue

Operating Grant

Operating Grant calculations are based on the preliminary operating grants announced by the Ministry of Education and Child Care on March 15, 2023.

In 2023/24, the Ministry of Education and Child Care will be providing \$6.6 billion in operating grants to boards of education. This includes 2022/23 Labour Settlement Funding previously provided as an Other Ministry of Education and Child Care grant (provincial total \$250.02 million; SD42 allocation \$6.98 million). The table on the following page shows funding changes for 2023/24 for all enrolment counts and supplemental operating funding.

For 2024/25 to 2026/27, 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; and
- There will be no change in other provincial funding (e.g., Annual Facilities Grant, Feeding Futures School Food Programs, Community LINK, Pay Equity, Classroom Enhancement Fund).

Based on the projected enrolment changes, the Operating Grant from the Ministry of Education and Child Care is estimated to increase by \$5.35 million in 2024/25, \$5.32 million in 2025/26, and \$5.54 million in 2026/27.

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 \$5.16 million supplement is in place for 2023/24. 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 2023/24.

For 2024/25, 2025/26, and 2026/27, 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 and Child Care Grants

In 2023/24, the following grants are expected to be received:

- \$0.19 million student transportation fund - to support student transportation services in our school district and no changes are estimated for future years;
- \$0.31 million benefits enhancement grant to fund the increased costs associated with the support staff standardized extended health plan and no changes are estimated for future years;
- \$0.66 million Integrated Child and Youth (ICY) Teams grant to fund staffing and resources to our three ICY hubs. These teams connect children and youth in the community to the care they need to support mental health and substance use issues; and
- \$1.86 million estimated labour settlement funding for cost of living adjustment.





FUNDING CATEGORY	Projected Student FTE 2023/24	Funding Rate per FTE 2023/24	2023/24 Funding (\$)	Funding Change		
				Rate Change per FTE	Rate Change Total	Enrolment Change Total
Basic Allocation - September Enrolment						
Standard Schools	15,970.38	\$8,625	\$137,744,484	\$740	\$11,549,457	\$3,130,875
Continuing Education	2.25	\$8,625	\$19,406	\$740	\$1,665	\$-
Alternate Schools	250.00	\$8,625	\$2,156,250	\$740	\$199,060	\$(163,875)
Online Learning	17.88	\$6,960	\$124,410	\$600	\$10,725	\$-
Homeschoolers	19.00	\$250	\$4,750	\$-	\$-	\$-
Course Challenges	32.00	\$270	\$8,640	\$24	\$768	\$-
Supplemental Funding - September Enrolment						
Unique Student Needs						
English Language Learners	1,304.00	\$1,735	\$2,262,440	\$150	\$170,250	\$293,215
Indigenous	1,385.00	\$1,710	\$2,368,350	\$145	\$196,475	\$51,300
Special Education - Level 1	13.00	\$49,070	\$637,910	\$4,220	\$54,860	\$-
Special Education - Level 2	1,055.00	\$23,280	\$24,560,400	\$2,000	\$1,918,000	\$2,234,880
Special Education - Level 3	393.00	\$11,760	\$4,621,680	\$1,010	\$347,440	\$576,240
Adult Education	27.75	\$5,505	\$152,764	\$475	\$13,181	\$-
Summer School Funding - July Enrolment						
Summer Learning Grade 1 - 7	500.00	\$245	\$122,500	\$21	\$9,723	\$9,065
Summer Learning Grade 8 - 9	292.00	\$245	\$71,540	\$21	\$6,132	\$-
Summer Learning Grade 10 - 12	425.00	\$490	\$208,250	\$42	\$17,346	\$5,880
Supplemental Summer			\$123,467		\$10,599	\$-
Cross-Enrolment (Grade 8 & 9)	-	\$490	\$-	\$-	\$126	\$(1,470)
February Enrolment Count						
Continuing Education - School Age	2.25	\$8,625	\$19,406	\$740	\$1,572	\$1,078
Continuing Education - Adults	15.00	\$5,505	\$82,575	\$475	\$12,706	\$(64,684)
Online Learning - Grade K - 9	-	\$3,480	\$-	\$300	\$-	\$-
Online Learning - Grade 10 - 12	30.00	\$6,960	\$208,800	\$600	\$12,525	\$63,510
Online Learning - Adults	5.00	\$5,505	\$27,525	\$475	\$3,176	\$(9,292)
Special Education - Level 1	-	\$24,535	\$-	\$2,110	\$-	\$-
Special Education - Level 2	35.00	\$11,640	\$407,400	\$1,000	\$42,000	\$(81,480)
Special Education - Level 3	13.00	\$5,880	\$76,440	\$505	\$19,695	\$(152,880)
Newcomer Refugees	-	\$4,313	\$-	\$370	\$7,400	\$(86,260)
ELL - Newcomer Refugees only	-	\$868	\$-	\$75	\$1,500	\$(17,360)
May Enrolment Count						
Continuing Education - School Age	1.25	\$8,625	\$10,781	\$740	\$925	\$-
Continuing Education - Adults	12.00	\$5,505	\$66,060	\$475	\$950	\$55,050
Online Learning - Grade K - 9		\$2,320	\$-	\$200	\$-	\$-
Online Learning - Grade 10 - 12	31.00	\$6,960	\$215,760	\$600	\$12,000	\$76,560
Online Learning - Adults	2.00	\$5,505	\$11,010	\$475	\$1,140	\$(2,202)
Additional Supplemental Funding						
Equity of Opportunity Supplement			\$509,543		\$66,158	\$-
Unique Geographic Factors			\$2,542,464		\$154,362	\$-
Salary Differential			\$3,029,456		\$67,599	\$-
Curriculum and Learning Support Fund			\$143,069		\$3,714	\$-
TOTAL			\$182,537,530		\$14,913,229	\$5,918,150



Indigenous Education

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

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

School age students of Indigenous ancestry participating in Indigenous education programs and receiving services offered by the Maple Ridge – Pitt Meadows School District are eligible for Indigenous education funding of \$1,710. Adult students are not eligible for funding.

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

	2023/24 Budget	2024/25 Budget	2025/26 Budget	2026/27 Budget
Enrolment	1,385	1,399	1,412	1,426
Funding Rate	\$1,710	\$1,710	\$1,710	\$1,710
Targeted Funding	\$2,368,350	\$2,392,290	\$2,414,520	\$2,438,460

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 28, 2023, to review current budget allocations and to provide input regarding 2023/24 budget priorities for the Indigenous education targeted funding.

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

- Support opportunities for student connections and celebration of student achievements
- Support leadership activities that empower students to learn about their culture and that of local peoples
- Aboriginal support workers (ASWs) and Aboriginal resource teachers (ARTs) play a valuable role in the educational experiences of students, and staffing allocations need to reflect the increased enrolment
- Support opportunities for families to connect with schools, the department, and the community

The 2023/24 Proposed Preliminary Budget use of Indigenous education targeted funding budget is summarized below.

Description	2023/24 Budget
Salaries and benefits for 1.0 FTE Aboriginal education principal, 1.0 FTE clerical, 6.65 FTE ARTs, 21.0 FTE ASWs (1.0 FTE equals 30 hours per week), and staff replacement costs	\$2,146,321
Cultural Learning programs including artist in residence and Elder in residence professional services, cultural supplies and books	77,045
Honoraria and supplies including professional services, food for students and meetings, cultural supplies, office supplies, and phones	47,021
Transitions and Leadership programs including professional services, field trips, and supplies for leadership activities	41,000
Training and travel for staff to meet departmental goals, travel for itinerant staff, and travel to three annual regional sessions for Indigenous education principal	21,500
Family and community events including food and cultural supplies	18,716
Awards program (annual event including supplies, professional services, and food)	16,747
Total	\$2,368,350

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 program enrolment of 539 FTE in 2023/24 exceeding pre-pandemic levels.

Revenue

For 2023/24, the annual tuition fee for the academic program will remain unchanged from 2022/23 at \$14,500 while increased enrolment is estimated to increase revenue by \$242K. It is estimated that revenue will increase an additional \$730K in 2024/25 due to the annual tuition fee increasing to \$15,530 and custodian fees increasing to \$150. As well, a new orientation fee of \$150 and an annual homestay administration fee of \$350 will commence.

In 2023/24, international short-term programming is not estimated to return to pre-pandemic levels resulting in an ongoing revenue reduction of \$425K.

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

Revenue	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Budget	2024/25 Budget	2025/26 Budget	2026/27 Budget
Academic Program Enrolment								
Elementary (FTE)	76	30	48	68	60	50	50	50
Secondary (FTE)	445	200	405	458	479	489	489	489
Academic Program Revenue								
Tuition - Elementary	\$1,082,200	\$431,625	\$672,000	\$986,000	\$870,000	\$776,500	\$776,500	\$776,500
Tuition - Secondary	5,848,580	2,877,500	5,680,950	6,486,500	6,873,000	7,417,000	7,417,000	7,417,000
Application Fees	194,433	83,813	160,000	144,350	125,850	247,850	247,850	247,850
Homestay Placement Fees	104,325	69,750	132,984	145,250	169,500	327,000	327,000	327,000
Medical Fees	448,800	273,121	519,055	641,900	664,700	664,700	664,700	664,700
Total Academic Revenue	7,678,338	3,735,809	7,164,989	8,404,000	8,703,050	9,433,050	9,433,050	9,433,050
Short-Term Program Revenue								
Tuition	423,750	-	29,249	219,719	219,719	219,719	219,719	219,719
Medical Fees	16,038	-	1,360	5,433	5,433	5,433	5,433	5,433
Total Short-Term Revenue	439,788	-	30,609	225,152	225,152	225,152	225,152	225,152
Total Revenue	\$8,118,126	\$3,735,809	\$7,195,598	\$8,629,152	\$8,928,202	\$9,658,202	\$9,658,202	\$9,658,202

Expense

Expenses for the International Education program were adjusted in the base budget to reflect enrolment driven changes and contractual obligations. Commissions increased by \$24K and medical insurance costs increased by \$12K.

Short-term program expenses were adjusted to reflect the change in anticipated revenue, other staffing (\$79K), medical insurance (\$13K), commission fees (\$19K), and other services and supplies (\$160K).

For 2024/25 increased services and supplies expenses (\$120K) related to increased tuition and orientation fees are anticipated.

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



Expenses	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Budget	2024/25 Budget	2025/26 Budget	2026/27 Budget
Academic Program								
Salaries and Benefits	\$4,302,258	\$1,715,734	\$3,715,960	\$4,125,741	\$4,690,207	\$5,006,796	\$5,006,796	\$5,006,796
Services and Supplies	1,660,308	756,586	1,578,626	2,028,306	2,105,286	2,225,158	2,225,158	2,225,158
Total Academic Expenses	5,962,566	2,472,320	5,294,586	6,154,047	6,795,493	7,231,954	7,231,954	7,231,954
Short-Term Program								
Salaries and Benefits	74,340	-	5,149	24,583	29,583	31,580	31,580	31,580
Services and Supplies	191,112	2,968	7,470	90,674	127,034	127,034	127,034	127,034
Total Short-Term Expenses	265,452	2,968	12,619	115,257	156,617	158,614	158,614	158,614
Homestay Program								
Salaries and Benefits	271,109	208,467	280,012	291,496	311,452	332,475	332,475	332,475
Services and Supplies	8,803	10,791	21,851	18,732	19,320	19,320	19,320	19,320
Total Homestay Expenses	279,912	219,258	301,863	310,228	330,772	351,795	351,795	351,795
Total Expenses	6,507,930	2,694,546	5,609,068	6,579,532	7,282,882	7,742,363	7,742,363	7,742,363
NET CONTRIBUTION	\$1,610,196	\$1,041,263	\$1,586,530	\$2,049,620	\$1,645,320	\$1,915,839	\$1,915,839	\$1,915,839

Ridge Meadows College

Ridge Meadows College (RMC) provides quality employment-focused educational opportunities. Unfortunately, the COVID-19 pandemic 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. Priority was the stabilization of core course offerings and core programs, which included improving operational systems, including policies and procedures. The next phase is to grow enrolment and course programming to better service the community.

Revenue

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

Revenue	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Budget	2024/25 Budget	2025/26 Budget	2026/27 Budget
Tuition	\$720,902	\$665,731	\$775,227	\$850,428	\$1,091,953	\$1,091,953	\$1,091,953	\$1,091,953
Federal Grants	173,402	3,396	70,281	279,657	341,407	341,407	341,407	341,407
Provincial Grants and Contracts	13,450	2,903	-	23,500	24,400	24,400	24,400	24,400
Total Revenue	\$907,754	\$672,030	\$845,508	\$1,153,585	\$1,457,760	\$1,457,760	\$1,457,760	\$1,457,760

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	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Budget	2024/25 Budget	2025/26 Budget	2026/27 Budget
Salaries and Benefits	\$512,157	\$366,637	\$506,182	\$756,641	\$964,111	\$1,029,188	\$1,029,188	\$1,029,188
Service and Supplies	182,248	180,056	277,237	284,344	333,420	333,420	333,420	333,420
Total Expenses	694,405	546,693	783,419	1,040,985	1,297,531	1,362,608	1,362,608	1,362,608
NET CONTRIBUTION	\$213,349	\$125,337	\$62,089	\$112,600	\$160,229	\$95,152	\$95,152	\$95,152

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 2023/24. The secondary staffing allocations have been reviewed to ensure accuracy of staffing allocations. For 2023/24, 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	2023 /24 Enrolment	Classroom Teacher FTE
Kindergarten	1:22.00	1,247	65.48
Grade 1-3	1:24.00	3,840	182.25
Grade 4-7	1:30.00	4,820	183.34
Grade 8-12	1:30.00	6,313	228.49
Total		16,220	659.56

The actual staffing required will not be confirmed until September 2023 when the actual student enrolment for 2023/24 is known and schools are re-organized to meet the collective agreement mandated class size and composition by grade and course type. The staffing required to meet collective agreement requirements is funded by the Ministry of Education and Child Care under the Classroom Enhancement Fund. This funding is confirmed in December 2023; however, school staffing and organization must occur in May-June 2023. This means that the school district will have to employ additional teachers before the additional CEF allocation is confirmed by the Ministry of Education and Child Care. To manage this risk, a sufficient contingency reserve must be maintained for 2023/24.

For 2023/24, it is estimated that an additional 39.0 FTE educational assistants 1.0 FTE vice principal (0.30 FTE admin and 0.70 FTE teaching) and 1.0 FTE lunch hour supervisor 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 2023/24, salaries and benefits budgets are estimated to increase by \$12.86 million due to salary increments and related benefits for all staff.

Teacher salary grid increment costs partially offset by retirement savings are anticipated to result in salary and benefit cost increases of \$0.53 million.

The collective agreement with the Maple Ridge Teachers' Association (MRTA) was ratified in 2022. The collective agreement provides for a general wage increase (GWI) of 5.5% and up to 1.25% Cost of Living Adjustment (COLA), and an increase in full-time elementary teacher preparation of 10 minutes per week effective July 1, 2023. It further provides for a GWI of 2.0% and up to 1.0% COLA effective July 1, 2024. The estimated salary and benefits cost associated with these increases is \$7.19 million for 2023/24 including a 1.25% COLA, and \$2.27 million for 2024/25 assuming no COLA for 2024/25. This contract will end June 30, 2025 and projections for 2025/26 and 2026/27 assume no further wage increases.

The collective agreement with the Canadian Union of Public Employees (CUPE) was ratified in 2023. The collective agreement provides for a general wage increase (GWI) of 5.5% and up to 1.25% COLA effective July 1, 2023. It further provides for a GWI of 2.0% and up to 1.0% COLA adjustment effective July 1, 2024. The estimated salary and benefits cost associated with these increases is \$3.17 million for 2023/24 including a 1.25% COLA, and \$1.01 million for 2024/25 assuming no COLA for 2024/25. This contract will end June 30, 2025 and projections for 2025/26 and 2026/27 assume no further wage increases.

In 2022, the BC Public Schools Employers' Association (BCPSEA) reviewed the compensation models for principals, vice principals, and other non-unionized staff and provided the school district with new salary grids for all non-unionized staff. All salary changes for non-unionized staff are implemented based on policy directives provided by the Public Sector Employers' Council (PSEC) and BCPSEA. It is estimated that salary increases of up to 6.75% (\$1.20 million) will be approved for 2023/24 and up to 2.0% (\$0.40 million) will be approved for 2024/25. Projections for 2025/26 and 2026/27 assume no further wage increases.

Benefit costs are estimated to increase by \$0.77 million. The estimated increase is related to the following:

- **CPP:** Up \$231K due to a forecasted increase in the maximum pensionable earnings from \$65,700 to \$67,700 (YMPE) at the existing rate of 5.95% plus the addition of a second-tier rate for pensionable earnings between 67,700 and 72,400 at 4.00%
- **EI:** Up \$78K due to a forecasted increase in the maximum insurable earnings from \$61,500 to \$64,160 (YMIE) and a rate increase from 1.63% to 1.65%
- **Extended Health:** Up \$209K due to 9.39% premium increase for teachers, 4.83% premium increase for CUPE and increased enrolment in the plan
- **Dental:** Up \$169K due to 9.73% premium increase for teachers, 4.95% premium increase for CUPE and anticipated increased enrolment in the plan
- **Life Insurance:** Up \$30K due to 83.82% premium increase for CUPE
- **WorksafeBC:** Increase of \$49K due to an estimated increase in premiums from 1.57% to 1.64% and an estimated increase of maximum insurable earnings from \$112,800 to \$117,900

For years 2024/25 to 2026/27, the salaries and benefits budgets are estimated based on the following assumptions:

- Teacher increment costs will remain consistent with increment costs experienced in previous years and that these costs may be partially offset by a corresponding change to the Ministry of Education and Child Care salary differential grant
- Cost increases for employee benefits will not be provincially funded
- The BCPSEA approved grids for non-unionized staff will match the contractual general wage increase for unionized staff for 2024/25, and will remain unchanged for 2025/26 and 2026/27;
- That all costs related to the implementation of the restored MRTA collective agreement language will be fully funded by the Ministry of Education and Child Care through the Classroom Enhancement Fund
- That any negotiated labour settlements for MRTA and CUPE will be fully funded by the province; therefore, this is not included as increased costs or increased revenue

Services, Supplies and Utilities

In 2023/24, services and supplies budgets have increased by \$376K due to the following known factors:

- The zero-based budget review identified cost increases of \$122K
- Water and sewer cost increase of 4.5% (\$20K)
- Electricity cost increase of 2% effective April 1, 2023 and another 2.7% effective April 1, 2024 (\$22K)
- Natural gas cost increase of 16% (\$106K) due to decreased temperatures and increased consumption
- Waste removal will increase \$2K due to an increase of 2.25% of inorganic waste and 5% for organic waste
- Software licenses contractual cost increases of \$104K

Our estimates assume a CPI inflation for services and supplies of 2.50% (\$0.41M) in 2024/25, 2.20% (\$0.36M) in 2025/26, and 2.00% (\$0.33M) in 2026/27. No changes to service levels and existing budget allocations are contemplated in these projections.

One-Time Items Not Included in Base Budget

The following one-time budget items included in the 2022/23 budget are not included in the 2023/24 base budget:

2022/23 One-time Budget Items	(\$ millions)
One-Time Preliminary Budget Changes	
Support for School Growth Plans	
Literacy	\$0.16
Numeracy	0.02
Early Learning	0.06
Safe and Caring Schools	0.45
Education Leadership	(0.07)
Support for Operational Plans	
Indigenous Education	0.15
Human Resources	0.18
Information Technology	0.19
Other Operational Savings - Education and Business Operations	(0.35)
Learning Services	
Collaborative Teaching - Supporting Early Intervention Inclusionary Programming	1.09
Inclusion Support Consultation Services	0.07
Transportation	0.28
2022/23 Reallocation of Existing Budget	(1.32)
2022/23 Use of Surplus and Reserves	(0.70)
2022/23 One-Time Savings	(0.09)
	0.12
One-Time Amended Budget Changes	
Education Assistants Staffing	0.54
Other Revenue, Expenses, and Savings	(0.09)
	0.45
Total 2022/23 One-time Budget Items	\$0.57

2022/23 Available Surplus

The actual spending and revenue compared to the amended operating budgets for 2022/23 is estimated to yield up to an additional \$1.38 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 \$1.38 million can be used to fund one-time expenditures in 2023/24.

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)	2023/24	2024/25	2025/26	2026/27
Incremental Cost Increases				
Changes in Salaries and Benefits				
Salary and benefit changes (excluding labour settlement)	\$(1.73)	\$(0.92)	\$(0.53)	\$(0.53)
Contractual changes for unionized staff (MRTA and CUPE)	(10.36)	(3.28)		
Other benefit cost changes	(0.77)	(0.71)	(0.71)	(0.71)
Services, Supplies and Utilities	(0.38)	(0.41)	(0.36)	(0.33)
	(13.24)	(5.32)	(1.60)	(1.57)
Enrolment Driven Changes	1.58	0.25	0.34	0.37
MECC Operating Grant Funding Changes	8.68	3.28		
MECC Estimated Labour Settlement COLA Funding	1.86			
Other Revenue and Expense Changes				
Impact of previous year's budget	0.57	(0.42)		
International Education	0.05	0.61		
Other ongoing revenue and expenses	0.05			
	0.67	0.19	-	-
Total Projected Surplus (Shortfall) Before One-time Items	(0.45)	(1.60)	(1.26)	(1.20)
One-Time Revenue and Expenses Included in Base Budget	1.00	(0.63)		
Total Projected Surplus (Shortfall)	0.55	(2.23)	(1.26)	(1.20)
Use of Prior Year Surplus	1.38	(1.38)		
Total Projected Surplus (Shortfall)	1.93	(3.61)	(1.26)	(1.20)
Ongoing Budget Changes	0.03			
One-Time Budget Changes	(1.96)	1.96		
Total Projected Surplus (Shortfall)	\$-	\$(1.65)	\$(1.26)	\$(1.20)



2023/24 Projected Operating Base Budget

Based on projected cost increases and enrolment changes for 2023/24, the base operating budget surplus is estimated to be \$0.55 million (\$0.45 million ongoing budget shortfall and \$1.00 million one-time budget surplus). The estimated available 2023/24 surplus and the available 2022/23 surplus of \$1.38 million are proposed to be used to fund one-time and ongoing budget changes in 2023/24.

2023/24 PROJECTED OPERATING BUDGET BALANCE		
		(\$ millions)
Salary and benefit changes	Schedule 1	\$(12.86)
Services, supply, and utility changes	Schedule 2	(0.38)
Enrolment driven changes	Schedule 3	1.58
Other changes	Schedule 4	1.62
International Education changes	Schedule 5	0.05
MECC Operating Grant Funding Changes		8.68
MECC Estimated Labour Settlement COLA Funding		1.86
Projected Base Operating Budget Surplus		0.55
2022/23 Available Surplus used to fund 2023/24 budget		1.38
Proposed Ongoing Budget Changes		0.03
Proposed One-Time Budget Changes		(1.96)
Total Projected Available Operating Budget Balance		\$0.00

Schedule 1

2023/24 PROJECTED CHANGE IN SALARIES AND BENEFITS

	FTE	(\$ millions)
Estimated increase in average teacher salaries ¹		\$(0.53)
Contractual increase in salary rates for teachers ²		(6.79)
Contractual increase in elementary teacher preparation time ³	3.25	(0.40)
Contractual increase in salary rates for CUPE staff ⁴		(3.17)
Additional compensation of non-unionized staff ⁵		(1.20)
		(12.09)
Benefit changes		
Increase in CPP ⁶		(0.23)
Increase in EI ⁷		(0.08)
Increase in non-statutory benefits ⁸		(0.41)
Increase in WorkSafeBC ⁹		(0.05)
		(0.77)
Total Projected Change in Salaries and Benefits		\$(12.86)

1. Estimated teacher increments offset by anticipated 30 retirements. Estimated average salary for 2023/24 is \$95,920 per year.

2. 5.5% GWI and 1.25% COLA.

3. Cost associated with increasing full-time elementary teacher preparation time from 110 to 120 minutes per week.

4. 5.5% GWI and 1.25% COLA.

5. Up to 6.75% salary grid increase.

6. YMPE increase from \$65,700 to \$67,700 at the exiting rate of 5.95% plus the addition of a second-tier rate for pensionable earnings between \$67,700 and \$72,400 at 4.00%.

7. YMIE increase from \$61,500 to \$64,160 and a rate increase from 1.63% to 1.65%.

8. Extended health 9.39% premium increase for teachers and 4.83% premium increase for CUPE; Dental 9.73% premium increase for teachers and 4.95% premium increase for CUPE; Life Insurance 83.82% premium increase for CUPE.

9. Estimated increase in premiums from 1.57% to 1.64% and increase in maximum insurable earnings from \$112,800 to \$117,900.

Schedule 2

2023/24 PROJECTED CHANGE IN SERVICES, SUPPLIES AND UTILITIES

	(\$ millions)
Inflation	\$(0.12)
Utilities	(0.15)
Software licenses	(0.10)
Total Projected Change in Services, Supplies and Utilities	\$(0.38)

Schedule 3 2023/24 PROJECTED ENROLMENT DRIVEN CHANGES

September Enrolment	2022/23 Rate	2023/24 Rate	2022/23 FTE	2023/24 FTE	FTE Change	Budget Change (\$ millions)
PROJECTED REVENUE CHANGES						
September Enrolment						
Regular and Continuing Education - School Age	\$7,885	\$8,625	15,878.63	16,222.63	344.00	\$2.97
Online Learning	6,360	6,925	17.88	17.88	-	-
Adults	5,030	5,505	27.75	27.75	-	-
Special Education - Level 1	44,850	49,070	13.00	13.00	-	-
Special Education - Level 2	21,280	23,280	959.00	1,055.00	96.00	2.23
Special Education - Level 3	10,750	11,760	344.00	393.00	49.00	0.58
English Language Learners	1,585	1,735	1,135.00	1,304.00	169.00	0.29
Indigenous Education	1,565	1,710	1,355.00	1,385.00	30.00	0.05
February Enrolment						
Continuing Education - School Age	7,885	8,625	2.13	2.25	0.13	-
Continuing Education - Adult	5,030	5,505	26.75	15.00	(11.75)	(0.06)
Online Learning - Grade K-9	3,180	3,480	-	-	-	-
Online Learning - Grade 10-12	6,360	6,960	20.88	30.00	9.13	0.06
Online Learning - Adult	5,030	5,505	6.69	5.00	(1.69)	(0.01)
Special Education - Level 1	22,425	24,535	-	-	-	-
Special Education - Level 2	10,640	11,640	42.00	35.00	(7.00)	(0.08)
Special Education - Level 3	5,375	5,880	39.00	13.00	(26.00)	(0.15)
Newcomer Refugees	3,943	4,313	20.00	-	(20.00)	(0.09)
ELL Newcomer Refugees only	793	868	20.00	-	(20.00)	(0.02)
May Enrolment						
Continuing Education - School Age	7,885	8,625	1.25	1.25	-	-
Continuing Education - Adult	5,030	5,505	2.00	12.00	10.00	0.06
Online Learning - Grade K-9	2,120	2,320	-	-	-	-
Online Learning - Grade 10-12	6,360	6,960	20.00	31.00	11.00	0.08
Online Learning - Adult	5,030	5,505	2.40	2.00	(0.40)	-
Summer Learning						0.01
Total Changes in Operating Grant Funding						5.92
Graduated Adults	5,030	5,505	37.25	39.00	1.75	0.01
Total Projected Revenue Changes						5.93
PROJECTED EXPENSE CHANGES						
Enrolment Driven Staffing Changes						
Education Assistants					39.00	(1.91)
Teachers					15.15	(1.74)
Vice Principal - Admin					0.30	(0.05)
Vice Principal - Teaching					0.70	(0.12)
Lunch Hour Supervisors					1.00	-
Additional Enrolment Driven Expense Changes						
Additional support for students with special needs						(0.44)
Supplies						(0.04)
Indigenous Education						(0.05)
Total Projected Expense Changes						(4.35)
TOTAL ENROLMENT DRIVEN CHANGES						\$1.58



Schedule 4 2023/24 PROJECTED OTHER CHANGES TO THE BUDGET

(\$ millions)

Ongoing Impact of One-Time 2022/23 Budget Changes

Preliminary Budget Changes	\$0.12
Amended Budget Changes	0.45
	0.57

2023/24 Ongoing Revenue and Expenses

Ridge Meadows College	0.12
Community rentals	0.01
Child Care	0.03
Before and After School Programming	(0.05)
IT department reorganization	(0.03)
Miscellaneous expense	(0.03)
	0.05

2023/24 One-Time Revenue and Expenses

Non-unionized staff wages savings	0.99
Aboriginal education VP	(0.02)
CUPE work days	0.05
Miscellaneous expense	(0.02)
	1.00

Total Other Changes	\$1.62
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Schedule 5 2023/24 PROJECTED INTERNATIONAL EDUCATION CHANGES

	Student				Budget Change
	2022/23 Rate	2023/24 Rate	2022/23 FTE	2023/24 FTE	Ongoing (\$ millions)
ACADEMIC PROGRAM					
Revenue Changes					
Tuition - Elementary	\$14,500	\$14,500	76.00	60.00	\$(0.23)
Tuition - Secondary	\$14,500	\$14,500	445.00	474.00	0.42
Admission Fees					(0.02)
Homestay Placement Fees					0.02
Medical Fees	\$1,200	\$1,200			0.01
Other Revenue					0.03
Expense Changes					
Medical Fees					(0.01)
Commission Fees					(0.02)
					0.20
SHORT-TERM PROGRAMS					
Revenue Changes					
Tuition					(0.41)
Medical Fees					(0.01)
Expense Changes					
Staffing					0.08
Medical Insurance					0.01
Commission Fees					0.02
Other Expenses					0.16
					(0.15)
Total International Education Changes					\$0.05

Proposed Preliminary Budget Changes

Since 2015/16 enrolment in the Maple Ridge – Pitt Meadows School District has been increasing every year, 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.

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

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.

The Proposed Preliminary Budget for 2023/24 is presented to the board for information and the initiation of the public consultation process.



1.0 Support for School Growth Plans

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

Since 2015/16, our budgets have included allocations for the four themes identified in the school growth plans: social emotional learning, literacy, secondary innovation, and improved learning and assessment. 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 and Child Care.

Literacy

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

We are currently in year five of providing literacy helping teacher support for instruction and assessment practices in our classrooms. In the past year, we focused on supporting early-years literacy and working with new teachers. At the same time, after school, online and Spark literacy learning opportunities and resources were accessible to all teachers. 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.

Our 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 focused support in the area of literacy, 1.0 FTE literacy helping teacher staffing at a cost of \$128K and a \$20K allocation for literacy resources and supplies to support literacy initiatives in schools are proposed to be funded on a one-time basis in 2023/24. This reflects a continuation of having two elementary literacy helping teachers for our 22 elementary schools. In addition, we will continue to enhance the opportunity to network and collaborate even more closely with the elementary librarians to support literacy in our schools.

It is proposed that 1.0 FTE literacy helping teacher staffing for a cost of \$128K and \$20K for literacy resources and supplies to support literacy initiatives in schools be funded on a one-time basis in 2023/24.

Numeracy

Schools continue to identify numeracy as a goal in their school growth plans and teachers continue to identify the need to strengthen numeracy instruction through facilitated math workshops, updated resources, and opportunities for teacher collaboration. 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. During the 2022/23 school year, multiple after school and professional development day learning opportunities were provided with funding also supporting resource purchases. This year the numeracy instruction learning was enhanced with teachers collaborating, co-planning and co-teaching with a numeracy education consultant. This has been supported by our intermediate helping teacher and their responsibilities now include K to 7 numeracy. This expanded focus will continue as we further support the enhancement of numeracy instruction and assessment in elementary with a proposed one-time allocation of \$20K to fund professional development opportunities and purchase resources.

It is proposed that \$20K be allocated on a one-time basis to support numeracy.



Early Learning - StrongStart

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 \$60K be allocated on a one-time basis to fund 1.67 FTE early childhood educators currently being funded from the StrongStart Grant. This will support the continued operation of the eight StrongStart programs in the school district. This allocation is required because the Ministry of Education and Child Care is not providing sufficient funding to support the increased costs associated with staffing each of the eight programs.

It is proposed that \$60K be allocated on a one-time basis to support 1.67 FTE early childhood educators, previously funded under StrongStart.

Secondary Assessment

The mandate of the secondary assessment committee is to support secondary innovation in the areas of instruction and assessment. Each year the committee supports staff at all secondary school sites with the implementation of proficiency scale assessment, formative assessment strategies and inclusive approaches to instruction and descriptive feedback.

In the 2023/24 school year, we will be implementing the newly released 2023 Graduation Program and the new K–12 ministry reporting order. The secondary assessment committee has already begun work with secondary staff to support the changes needed to ensure student success and district compliance with these new requirements and the committee will continue to play a key role in their successful implementation. To support the continued work of the committee, a one-time allocation of \$18K is required in 2023/24.

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

Safe and Caring Schools

Mental Health Strategy

In the 2021/22 school year, a District Mental Health Strategy was developed. In part this strategy was meant 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. In addition, any budgets supporting the Mental Health Strategy that could not be spent during the current year will be carried forward to 2023/24 to support the continuation of Compassionate Systems, Mental Health First Aide, Capacity Building, and Mental Health in the Classroom. As of March 31, 2023, available funds total \$86K.

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. In the current year the ICY teams became operational in our school district. These teams are located at Westview Secondary, Davie Jones Elementary and Thomas Haney Secondary. The ICY teams at each hub include: peer support workers, clinical counsellors, child care coordinators, concurrent disorder clinicians, and program leads. The teams will be complete with the addition of family support workers and Indigenous support workers in the near future. Safe and Caring schools staff work with these added community supports to provide a collaborative system of care.

Riverside Program

The Riverside Program supports some of our most vulnerable youth at risk of not attending school because of 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 builds on the strategies and incorporates more of a focus on an educational programming. The third phase supports the youth transitioning back to the students' home school.

The safe and caring schools itinerant teacher provides outreach support for secondary students that are not yet ready to transition to any school or program. This work is done off site and supports individualized programming for our most vulnerable youth. The itinerant teacher also focuses on curriculum development and implementation for mental health, substance use, and sexual health.

Overall, the Riverside Program teachers and the safe and caring schools itinerant teacher support approximately 80 students each year. As the Riverside Program supports students from all the secondary schools, the staffing is being allocated based on student enrolment.

As the full implementation of the ICY model continues, it is proposed that 0.50 FTE of the current 1.0 FTE ongoing allocation for the safe and caring schools itinerant teacher be retained for the 2023/24 school year and that the savings of \$62K be used on a one-time basis to assist with the funding of safe and caring blocks in secondary schools.

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 as noted during our 2023 Student Forum. We also recognize that regular attendance is valuable, and we need to continue to monitor and encourage student attendance. For the 2023/24 school year, it will be beneficial to continue to provide three blocks of safe and caring staffing to each secondary school. It is proposed that 2.57 FTE staffing (\$319K) be allocated on a one-time basis to support student wellness at the secondary schools. This additional staffing will be funded from the secondary staffing bank (\$190K), reallocation of existing safe and caring itinerant teacher staffing (\$62K) and available surplus (\$67K).

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. It is proposed that we continue to fund on a one-time basis a 0.29 FTE teacher (\$35K) and increase the vice principal position to 0.38 FTE (\$65K) on a one-time basis for 2023/24. It is further proposed that \$10K be allocated on a one-time basis to support the purchase of authentic resources to support student learning related to racial inclusivity and equity.

In addition, with support from the vice principal and teacher Racial Inclusivity and Equity and the Aboriginal education vice principal, school teams and social emotional learning initiatives will also focus on racial inclusivity and equity.

The report Deepening Indigenous Education and Equity to Support the Wholistic Success of Indigenous Learners, Families and Communities was finalized in June 2022. In early 2023, the Ministry of Education and Child Care provided all school districts with the K-12 Anti-Racism Action Plan which is required to be implemented during the 2023/24 school year and includes the following six priority areas for action: community voice, removing barriers, raising awareness, collaborative change, capacity building and school support. In support of the work that has already been initiated by the district and to support the mandated implementation of the K-12 Anti-Racism Action Plan, it is proposed that \$100K be allocated on a one-time basis.

It is proposed that \$319K 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), the reallocation of 0.50 FTE safe and caring itinerant teachers (\$62K) and available surplus (\$67K). As well, it is proposed that \$110K be allocated on a one-time basis to support 0.38 FTE vice principal of racial inclusivity and equity, 0.29 FTE teacher of racial inclusivity and equity and the purchase of authentic resources to support student learning related to racial inclusivity and equity. It is also proposed that \$100K be allocated on a one-time basis to support the activities related to the implementation of the K-12 Anti-Racism Action Plan.

Educational Leadership

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

Elementary Administration Staffing

The implementation of the restored collective agreement language provisions has required significant time and attention on the part of school-based administrative staff. Our experience since the 2017/18 school year has shown that the added responsibilities associated with the restored provisions have been very challenging in our schools. Added workload and responsibilities include school organization (class size and composition) provisions, management of non-compliance/remedy provisions, non-enrolling staffing, and the restored provisions relating to staff committee and school-based teams. In previous years, enhanced administrative staffing allocations for elementary schools 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 2023/24 from Classroom Enhancement Fund Overhead.

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

For the 2023/24 school year, the projected student enrolment for Yennadon Elementary is 730 students. The Yennadon campus includes the main school building, Yennadon Annex, and three portable classrooms. Recognizing that the current school administration allocation formula does not account for the unique complexity of the Yennadon campus, a special allocation of 0.30 FTE was added for the 2022/23 school year. It is proposed that an additional 0.10 FTE administration time be provided to Yennadon Elementary on a one-time basis for 2023/24 from available operating funds. This would increase the admin allocation for Yennadon to 1.90 FTE for 2023/24.

Secondary Administration Staffing

Since 2019/20 our district has designated an on-going allocation of secondary administrative time to oversee the development, coordination, and implementation of the career education changes introduced by the redesigned provincial curriculum. This past year, the allocation was for 0.13 FTE.

This district-wide support has been helpful in moving our schools forward in ways that better meet students' needs and learning expectations. This administrative allocation has successfully developed and implemented updated career life programming, capstone, work experience, and trades partnerships learning at each secondary school. As a result of the work that has been done in career education our district no longer has a need to continue this specific district-wide support.

It is proposed that the district-wide administrative support for careers education be discontinued for an ongoing savings of \$15K.

It is proposed that \$271K be allocated from the Classroom Enhancement Fund Overhead on a one-time basis to support improved administrative allocation formulas for elementary schools (1.70 FTE) and that available operating surplus be used to fund a one-time increase of 0.10 FTE to the administrative allocation for Yennadon Elementary. It is further proposed that the 0.13 FTE career education allocation be discontinued (\$15K).

School Food Programs

The Ministry of Education and Child Care has announced ongoing special purpose funding for school districts to support school food programs. Our school district will receive \$1.90 million in 2023/24. Our experience from the 2022/23 school year with the Student and Family Affordability Fund has demonstrated the critical need for infrastructure inclusive of centralized management and the need for staff to deliver food programs at the school level. In our school district we are especially challenged when it comes to adequately staffing our schools for food programs due to the very low/inequitable allocation that we receive for Community LINK funding compared to many other school districts.

It is proposed that \$100K be allocated on an ongoing basis to fund the program manager position from this grant. It is also proposed that 180 hrs/wk of child and youth care worker (CCW) staffing at a cost of \$336K be funded from this grant on an ongoing basis to supplement limited funding for CCW positions from Community LINK and existing district operating funds to ensure that each elementary school is allocated a minimum of 28 hrs/wk to support the coordination/delivery of food programs at each school. It is further proposed that 10 hrs/wk of additional cafeteria aide staffing be allocated from this grant on an ongoing basis at a cost of \$29K to both Westview Secondary and Pitt Meadows Secondary to support food/meal programs as these two schools do not have teaching kitchens. The School Food Program Plan will inform the allocation of the remaining \$1.43 million, which is currently proposed to be allocated to services and supplies.

It is proposed that \$465K be allocated on an ongoing basis from the Feeding Futures School Food Programs special purpose fund to support 1.0 FTE program manager, 180 hrs/wk of CCW staffing, and 10 hrs/wk cafeteria aide staffing at each Westview Secondary and Pitt Meadows Secondary. The School Food Program Plan will inform the allocation of the remaining \$1.43M, which is currently proposed to be allocated to services and supplies.

2.0 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 and Child Care 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 and youth care workers, district itinerant learning services staffing, specialized supplies, transportation and teacher release time to support collaborative planning.

In 2023/24, learning services staffing allocations will include 508 FTE education assistants (including 4.13 FTE education assistants for the first eight weeks of the school year to support kindergarten transition) and 26.0 FTE child and youth care workers (16.65 FTE funded from operating and 9.65 FTE funded from Community LINK). This staffing represents an increase of 39.0 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 (including 0.4 FTE allocated for summer assessments to assist in reducing the waitlists). Due to the continued shortage and challenges associated with the recruitment of school psychologists, it is proposed on a one-time basis to reduce the FTE allocated to school psychology by the equivalent of 1.5 FTE (\$171K) and utilize the funds to secure contracted school psychology services to complete psychoeducational assessments for students throughout the district.

Supporting Early Intervention and Inclusionary Programming

Collaborative Teaching

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. Our experience over the 2017/18 school year led to our decision in future years to allocate co-teaching staffing from the instructional bank at the beginning of the school year to further support early intervention and inclusionary programming at the elementary level. In 2023/24 it is proposed that 8.0 FTE co-teaching staffing be allocated to elementary schools on a one-time basis from the ongoing instructional bank to further support early intervention and inclusionary programming in our schools (\$990K).

Instructional Bank

Our experience over the past two years and coming out of the COVID context has shown that the level of support that students with diverse needs have required has been extraordinary, particularly at the early primary level. Many early primary students are awaiting medically based assessments due to long wait lists. While many of these students will eventually receive a diagnosis which both provides programming recommendations/guidance and allows the school district to claim supplemental funding to support programming needs, we will continue to support these students to ensure that they are experiencing success in our schools. As such, based on our experience and the current context, it is proposed that the instructional bank be topped up by an additional \$820K (for a total of \$1.11 million) on a one-time basis to support the allocation of education assistant staffing as needs emerge throughout the year.



District Working Group Recommendations

In the fall of 2021, a working group was formed to collaboratively review both programming supports for students demonstrating complex needs/behaviours and employee safety, recognizing that successful programming for students would also better ensure safety for staff as these two priorities are inextricably linked.

In addition to enhanced levels of education assistant staffing, the recommendations of the group include the need for creating additional learning spaces within schools to meet the diverse learning needs of students in alignment with Individual Education Plan goals/strategies. The working group has also identified the need to create down-regulating/calming spaces for students focusing on schools where such spaces currently do not exist. As such, it is proposed that \$250K be allocated on a one-time basis within the Annual Facilities Grant (AFG) to fund renovations to create flexible learning environment enhancements where prioritized and possible.

Another recommendation of the working group is to provide educational assistants with extensive and personalized training focusing on the skills and strategies required to support students in the early primary grades who exhibit significant complexity of needs and/or behaviours. The Learning Services team will lead the planning and delivery of these training sessions on professional development days in consultation with partner group representatives. It is proposed that \$50K be allocated on a one-time basis to support training for education assistant staff in the 2023/24 school year.

It is proposed that 8.0 FTE elementary co-teaching staffing be funded on a one-time basis from the instructional bank (\$990K), and that \$820K of the available surplus be used one-time to top up the instructional bank along with \$50K to fund education assistant training. It is also proposed that the equivalent of 1.5 FTE (\$171K), which cannot be staffed, be utilized to secure contracted school psychology services to complete psychoeducational assessments for students throughout the district. It is further proposed that \$250K be allocated on a one-time basis within the AFG to fund renovations to create flexible learning environment enhancements.

3.0 Support for Operational Plans

Indigenous Education

In 2022, funding was 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). The vice principal supports the principal of Aboriginal education and district leadership with implementation of recommendations from the Deepening Indigenous Education and Equity report and 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). The vice principal works with the vice principal of Equity and Racial Inclusivity and district helping teacher of Equity and Racial Inclusivity to create professional development opportunities for staff. In support of the review and acquisition of authentic resources to support learning for both staff and students district-wide, it is proposed that \$20K be allocated on a one-time basis to the Aboriginal education district library.

It is proposed that \$20K be allocated on a one-time basis to fund the purchase of authentic learning resources.

Ridge Meadows College

Ridge Meadows College has developed a comprehensive business plan which outlines a path for transformation and includes both the expansion of existing programs and services and the development of new programs and services available for community members looking for post-secondary opportunities. In the past year, the college has demonstrated growth in student enrolment and achievement in several areas. These positive changes are placing workload pressures and revealing service restrictions that need to be addressed to allow the college to continue growing and improving. It is proposed that \$10K be allocated on an ongoing basis to fund an increase of 0.14 FTE general clerk, which will allow the extension of college office hours. This increase will increase staff availability for students and increase the office capacity to provide student support.

Over the past year the college has initiated several changes and additions to student programs and services that reside within the portfolio of the 0.50 FTE administrative and trades program chair position. The increased workload, student support needs and the need to ensure the capacity to support continued growth require the increase of this position to 1.0 FTE on an ongoing basis (\$46K).

It is proposed that \$56K be allocated on an ongoing basis to fund 0.14 FTE general clerk and 0.50 FTE administrative and trades program chair.

International Education

Our district has a well-established and successful International Education program. This program has secured a positive local and global reputation in the International Education industry. Our district and schools benefit directly from the staffing and other resources made available to our students as a direct result of the success achieved by the International Education program. The pandemic negatively impacted both long-term and short-term international programs. As a district we had to make structural and staffing adjustments in response to the rapid changes we experienced. As we see our local and global communities returning to a more typical operational pattern, we have been able to return to the pre-pandemic level of success associated with our long-term program. It is now time for us to refocus and reimagine our short-term program.

The limited short-term programs we are currently offering are demonstrating first-class success and there is industry evidence indicating a global appetite for more short-term programs. The creation, marketing and management of new short-term programs requires the addition of a program coordinator. The program coordinator will strengthen our district's ability to provide consistent support for students, families, and global business partners. It is estimated that the net contribution of short-term international programs will increase from \$110K in 2022/23 to \$186K in 2023/24.

It is proposed that 1.0 FTE program coordinator position be funded on an ongoing basis at a cost of \$106K from savings achieved by not reinstating the International Education 10-month general clerk position (\$60K) and additional contribution generated from short-term programs.

Before and After School Programming

The school district has coordinated the offering of after school programs at elementary schools across our school district for a number of years. The current and growing program offerings include soccer, coding, art, drama, active play, karate and yoga. Parents have indicated a desire for such programming to be expanded. Since 2015, the United Way has provided our school district with an annual \$50K grant that subsidized the fees for before and after school programming in our school district. This grant is no longer available.

In the past, the school district provided part of the Community LINK grant to the City of Maple Ridge which supported offering subsidized Active Kids Clubs in schools. This grant was not fully utilized in recent years. Starting in 2023/24, part of this funding will be allocated to fund 0.20 FTE of the existing program manager who oversees after school programming offered by the school district (\$20K). Additionally, it is proposed that \$30K be allocated from available 2022/23 Community LINK surplus to support after school programming in 2023/24.

It is proposed that \$20K be allocated from Community LINK funding to support 0.20 FTE program manager.

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. 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 \$59K.

Health and Safety

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



For our school district to implement and maintain an OHSMS that exceeds regulatory requirements it is proposed that the two existing temporary positions, a 1.0 FTE disability management administrator and 1.0 FTE human resource assistant (health and safety), continue to be funded one-time in 2023/24.

In future years, the incentives provided to the school district by WorkSafeBC upon achieving COR (approximately \$190K) will offset the cost of the additional staff required to maintain an OHSMS that exceeds regulatory requirements.

It is proposed that \$172K be allocated on a one-time basis to support the staffing required for the implementation and maintenance of an occupational health and safety management system that exceeds regulatory requirements (1.0 FTE disability management administrator, 1.0 FTE human resources assistant). It is further proposed that \$59K be allocated on a one-time basis to fund the 0.74 FTE dispatch coordinator position.

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 achievement of school district's strategic objectives.

The school district 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, support, and periodic upgrades. To ensure the stability of these platforms, in-house staffing must be maintained as a one-time funded item again next year. It is proposed that \$204K be allocated on a one-time basis for 1.0 FTE database developer (\$106K) and 1.0 FTE application developer (\$98K) to maintain, support, and periodically update the Parent Portal and the Remedy Calculator.

It is proposed that \$204K be allocated on a one-time basis for 1.0 FTE database developer (\$106K) and 1.0 FTE application developer (\$98K) to support the maintenance and periodic upgrades of the Parent Portal and the Remedy Calculator.

Business Operations and Governance

Finance Staffing

Over the past six years we have seen a continuous increase in the volume of transactions processed by the school district finance team. This increase relates to processing teacher remedy claims, employee reimbursement claims, expenses related to new special purpose funds (e.g. Student and Family Affordability Fund), and expenses related to major capital projects.

In addition, financial reporting requirements have become more complex and time-consuming to fulfill. This is due to changes in accounting standards (e.g. asset retirement obligations accounting), Ministry of Education and Child Care mandated additional reporting (e.g. event driven reporting, new special purpose funds utilization reporting, Indigenous education targeted funding reporting, CEF reporting, financial statements discussion and analysis), and new provincial policies for financial planning and financial management.

Finally, provincially mandated consultation processes related to financial matters continue to increase and require significant effort to be completed (e.g. annual transportation plan for Indigenous students, budget consultation, new special purpose funds consultation).

To meet these growing demands, over the past six years, finance staff have had to work significant overtime, and this is no longer sustainable. For 2023/24, it is proposed that \$86K be allocated on a one-time basis to fund a 1.0 FTE senior accountant position.

Over the past 12 months, all purchasing department staff have left the school district to pursue opportunities with other organizations. A new purchasing manager was hired in September 2022 after a lengthy recruitment process. Recruitment efforts to fill the vacant senior contracts administrator position and the buyer position have not been successful. The volume of contracts and competitive procurement that must be completed by the department continues to increase and the lack of professional staffing is impeding the school district's ability to procure goods and services. This in turn is resulting in project delays throughout the organization.



In order to meet the changing procurement needs of our organization and potentially attract qualified procurement staff that can complete some of the competitive procurement and contracting processes on behalf of the school district, it is proposed that the 1.0 FTE senior contracts administrator position be replaced with a 1.0 FTE assistant procurement manager for a net incremental on-going cost of \$34K.

Highly experienced payroll department staff are expected to retire over the next year. To support succession planning for anticipated retirements and ensure continuity of effective payroll and benefits administration, it is proposed that \$20K be allocated on a one-time basis to fund a 0.25 FTE payroll and benefits administrator.

It is proposed that \$106K be allocated on a one-time basis to fund a 1.0 FTE accountant and 0.25 FTE payroll and benefits administrator, and further it is proposed that \$34K be allocated on an ongoing basis to replace a 1.0 FTE senior contracts administrator with a 1.0 FTE assistant procurement manager position.

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 (\$3K ongoing and \$70K one-time)
- international education – services and supplies (\$20K one-time)
- business operations – services and supplies (\$7K ongoing)
- human resources – services and supplies, and substitutes (\$28K ongoing and \$2K one-time)
- school allocations for continuing education, online learning, and alternate education – services and supplies (\$19K ongoing and \$1K one-time)
- transportation – services (\$13K ongoing)

It is proposed that operational savings of \$0.16 million be achieved by reducing the budget allocations for education leadership (\$3K ongoing and \$70K one-time), international education (\$20K one-time), business operations (\$7K ongoing), human resources (\$28K ongoing and \$2K one-time), school allocations (\$19K ongoing and \$1K one-time), and transportation (\$13K ongoing).

4.0 Student Transportation

Within the School Act, there is no requirement for the board to provide student school bus transportation service to and from school. The Ministry of Education and Child Care 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 2022/23, the school district provided regular student transportation services to 195 eligible riders and 61 courtesy riders on six bus routes for a cost of \$298K (\$1,234 per student). An additional 42 eligible riders and 2 courtesy riders were transported on buses for students with special needs on four bus routes, three of which require chaperones, for a cost of \$283K (\$6,893 per student). Transportation costs are only partially offset by transportation fees collected from all riders of \$85K.

For 2023/24, it is estimated that five buses for regular transportation (\$269K) and four buses for special needs transportation (\$286K) will be required to accommodate projected eligible riders of 270 including 35 students with special needs. It should be noted that student transportation is a contracted service, and the school district has initiated the process for selecting a student transportation provider for future years. The actual cost under the new contract is not yet known.

It is proposed that regular student transportation be funded on a one-time basis in 2023/24 (\$269K) and that a review be undertaken during the year to determine the need for and the long-term viability of regular student transportation services beyond 2023/24.

It is further proposed that transportation fees be increased as follows: for the first and second child, be increased from \$315 to \$400 and from \$100 to \$130 for third child+ (increase from \$0K to \$80K for regular transportation and increase from \$6K to \$9K for special needs transportation) and that transportation fees for

transportation for students with special needs be increased \$2K further (to \$11K) to account for a projected increase in ridership. Eligible low income families that use SD42 busing may apply for a transportation fee waiver as provided for under policy 9801 Fees Hardship.

It is proposed that regular student transportation services be funded on a one-time basis in 2023/24 at a cost of \$269K and that a review be undertaken during the year to determine the need for and the long-term viability of regular student transportation services beyond 2023/24. It is further proposed that transportation fees for 2023/24 be \$400/year for the first and second child and \$130/year for the third child+ and that transportation fees revenue be increased accordingly based on projected ridership (\$5K ongoing revenue and \$80K one-time revenue).

5.0 Implementation of Strategic Facilities Plan

The Strategic Facilities Plan was adopted in 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 2026/27 the school district will have to spend \$4.11 million on new temporary classrooms and repurposing of existing school space. The second priority is to implement the sustainability measures outlined in the plan (\$0.61 million). The third priority is to fund the renewal of other facilities (\$2.00 million).

(\$ millions)	2022/23	2023/24	2024/25	2025/26	2026/27	Total	Local Capital Funding	Funding Required
New Temporary Classroom Setup	\$0.66	\$1.35	\$0.70	\$0.70	\$0.70	\$4.11	\$2.71	\$1.40
Sustainability Upgrades	0.09	0.40	0.05	0.03	0.04	0.61	0.58	0.03
Other Facilities Renewal	0.40	0.40	0.40	0.40	0.40	2.00	-	2.00
Total Funding Required	\$1.52	\$2.10	\$0.96	\$1.45	\$1.14	\$6.72	\$3.29	\$3.43

New Facilities

New Temporary Classroom Space

Since 2016/17, our school district has experienced a significant increase in student enrolment. This has led to a shortage of classroom space and the need to add portable classrooms to accommodate the growing student population. In response to this need, in the 2022/23 budget the Board approved that for the next four years any available operating surplus be transferred to local capital to be allocated first to maintain a contingency reserve of minimum of 1% of budgeted operating expenditures (\$1.85 million) and second to fund New Temporary Classroom Setup – up to a maximum of \$2.71 million.

Every year, a review of space utilization is conducted at both elementary and secondary levels to assess the current utilization of facilities and determine potential areas for improvement. Based on this review, for September 2022, two portable classrooms were added, one at Golden Ears Elementary and one at Harry Hooe Elementary. For September 2023, four portable classrooms will be added to elementary schools in the central capital zone and additional classroom spaces will be created through relocation of district programs, change in use of existing spaces and renovations to create specialized spaces. It is estimated that by the end of 2023/24 the full allocation of \$2.71 million will be spent.

By 2026/27, K-12 enrolment in our schools is estimated to increase by 1,012 students. This increased enrolment will be accommodated by managing enrolment to ensure optimal utilization of available school space, opening an expanded Eric Langton Elementary school in 2025, opening an expanded Harry Hooe Elementary school in 2026, and by creating new temporary spaces through the investments planned for 2022/23 and 2023/24. In addition, it is estimated that by 2026/27 up to an additional four portable classrooms would be required to accommodate the projected enrolment increase (\$1.40 million).

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)
- partnerships with the private sector (public-private partnerships)

The Ministry of Education and Child Care 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. In the 2022/23 budget the Board approved the allocation of \$0.70 million of local capital towards funding the replacement of the existing Eric Langton Elementary school and an addition of 215 spaces with neighbourhood learning centre space and a Greenhouse Gas Reduction Strategy.

The Ministry of Education and Child Care has not advised school district staff of any required capital cost sharing for major capital projects that have been approved to proceed to business case development.

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.

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 Heating, Ventilation, and Air Conditioning (HVAC) energy efficiency measures to be implemented over the next four years.

BC Hydro currently has a Continuous Optimization Program that allows building owners to access energy study funding. BC Hydro will cover 50%-100% of the cost of the study based on the consultant proposal fee and the building area for the building assessed. This study will outline a list of energy conservation measures with a payback of less than three (3) years. The building owner will then have a responsibility to fund the implementation of these measures up to \$0.25 per square foot of building area for each individual building. The project list below outlines the buildings we plan to assess through the BC Hydro Continuous Optimization Program and were chosen based on the most recent boiler or HVAC capital upgrades. There is a risk that BC Hydro will not fund the Continuous Optimization Program in which case the Local Capital Reserve allocation must be increased by \$0.10 million.

The energy study created during the Continuous Optimization Program could outline some additional measures that would have a payback of more than three years, like the Thomas Haney Secondary project noted below. As we proceed with the studies, we will update this list to include additional sustainability upgrades that are fiscally sustainable.

YEAR PLANNED	SCHOOL	PROJECT NAME	TOTAL PROJECTED COST	BC HYDRO GRANT	SAVINGS PER YEAR
2024	Albion Elementary	HVAC Optimization	\$20,860	\$5,860	\$12,500
	Garibaldi Secondary	HVAC Optimization	\$54,000	\$21,000	\$20,000
	Thomas Haney Secondary	HVAC Re-commissioning and Optimization	\$350,000	\$0	\$21,000
2025	Westview Secondary	HVAC Optimization	\$41,000	\$21,000	\$20,000
	Yennadon Elementary	HVAC Optimization	\$20,000	\$6,000	\$10,000
	Maple Ridge Elementary	HVAC Optimization	\$20,000	\$6,000	\$10,000
2026	Maple Ridge Secondary	HVAC Optimization	\$40,000	\$21,000	\$20,000
	Fairview Elementary	HVAC Optimization	\$20,000	\$6,000	\$10,000
2027	Harry Hooge Elementary	HVAC Optimization	\$20,000	\$6,000	\$10,000
	Riverside Centre	HVAC Optimization	\$20,000	\$6,000	\$10,000
	Edith McDermott Elementary	HVAC Optimization	\$20,000	\$6,000	\$10,000
Estimated Total			\$625,860	\$104,860	\$153,500

Other Facilities

The Ministry of Education and Child Care 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 and Child Care. In the 2022/23 budget, the board approved 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 this maximum allocation be increased to \$2.0 million.

It is 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 (\$2.01 million);
2. New Classroom Setup – increase from a current maximum allocation of \$2.71 million to \$4.11 million;
3. Sustainability Upgrades – decrease to a maximum allocation of \$0.61 million; and
4. Other Facilities Renewal– increase to a maximum allocation of \$2.0 million.

6.0 One-Time Use of Surplus and Contingency Reserve Funds

The Board of Education and Child Care is responsible for ensuring the district is protected financially from extraordinary circumstances that would negatively impact school district operations and the education of students. To discharge this responsibility, the board has established a contingency reserve from available operating surplus, which will be used to mitigate any negative impact such circumstances might cause.

By board policy, a contingency reserve of at least 1% of operating expenditures and not exceeding 3% of operating expenditures shall be maintained (\$2.01 million to \$6.03 million of proposed 2023/24 operating expenditures). The current balance of \$1.85 million is held in local capital and equates to 0.92% of proposed 2023/24 operating expenditures. An increase to the contingency reserve of \$0.16 million is required to meet the 1% minimum.

In order to achieve a balanced operating fund budget, it is proposed that \$1.38 million of 2022/23 available operating surplus be used. Any additional available surplus that will be realized in 2022/23 will be utilized to increase the contingency reserve and fund the capital needs identified in this budget.

It is proposed that \$1.38 million of 2022/23 available operating surplus be carried forward to 2023/24 to assist in funding the 2023/24 budget. Any additional available surplus that will be realized in 2022/23 will be first utilized to replenish the contingency reserve.

FIGURE 1: Proposed Preliminary Operating Budget Changes 2023/24

BUDGET CHANGES	2023/24 BUDGET IMPACT				
	FTE	Salaries & Benefits	Supplies, Services & Other	Revenue/ Surplus	Total
ONGOING BUDGET CHANGES					
Support for School Growth Plans					
Education Leadership					
Secondary Administration Staffing	0.13	\$15,472	\$-	\$-	\$15,472
	0.13	15,472	-	-	15,472
Support for Operational Plans					
Ridge Meadows College					
Staffing - General Clerk	(0.14)	(9,542)			(9,542)
Staffing - Program Chair	(0.50)	(45,226)	(450)		(45,676)
International Education					
Staffing - General Clerk	1.00	59,999			59,999
Staffing - Program Coordinator	(1.00)	(105,043)	(1,400)		(106,443)
Short-Term Program		(9,737)	(41,346)	126,666	75,583
Business Operations					
Senior Contracts Administrator	1.00	83,974			83,974
Assistant Procurement Manager	(1.00)	(116,758)	(1,400)		(118,158)
Other Operational Savings					
Education Leadership		1,212	1,836		3,048
Human Resources		4,000	23,900		27,900
Business Operations			7,465		7,465
School Allocations			18,779		18,779
Transportation			13,000		13,000
	(0.64)	(137,121)	20,384	126,666	9,929
Transportation					
Student Transportation				4,900	4,900
		-	-	4,900	4,900
Total Ongoing Budget Changes	(0.52)	\$(121,649)	\$20,384	\$131,566	\$30,301

FIGURE 1: Proposed Preliminary Operating Budget Changes 2023/24 *continued*

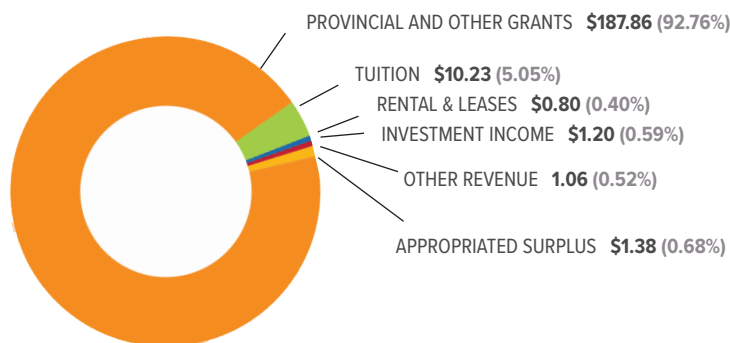
BUDGET CHANGES	2023/24 BUDGET IMPACT				
	FTE	Salaries & Benefits	Supplies, Services & Other	Revenue	Total
ONE-TIME BUDGET CHANGES					
Support for School Growth Plans					
Literacy	(1.00)	\$(128,428)	\$(20,000)	\$-	\$(148,428)
Numeracy			(20,000)		(20,000)
Early Learning - StrongStart	(1.67)	(59,883)			(59,883)
Secondary Assessment Committee		(18,000)			(18,000)
Safe and Caring Schools					
School Based Staffing at Riverside Centre	0.50	61,890			61,890
School Based Staffing at Secondary	(2.57)	(318,607)			(318,607)
Racial Inclusivity and Equity	(0.66)	(100,628)	(110,000)		(210,628)
Reallocation of Existing Budgets		190,139			190,139
Elementary Administration Staffing	(0.10)	60,635			60,635
	(5.50)	(312,882)	(150,000)	-	(462,882)
Learning Services					
Supporting Early Intervention Inclusionary Programming					
Collaborative Teaching	(8.00)	(990,229)			(990,229)
Instructional Bank		(820,000)			(820,000)
Education Assistant Training			(50,000)		(50,000)
School Psychologist Assessment	1.50	170,761	(170,761)		-
Reallocation of Existing Budgets		990,229			990,229
	(6.50)	(649,239)	(220,761)	-	(870,000)
Support for Operational Plans					
Indigenous Education			(20,000)		(20,000)
Before and After School Programming	0.20	20,872			20,872
Human Resources					
Disability Management Administrator	(1.00)	(90,451)	(900)		(91,351)
Health and Safety Human Resources Assistant	(1.00)	(80,007)	(900)		(80,907)
Dispatch Coordinator	(0.74)	(59,385)			(59,385)
Technology Support - IT Staffing	(2.00)	(202,470)	(1,200)		(203,670)
Business Operations					
Senior Accountant	(1.00)	(85,858)			(85,858)
Payroll Succession Planning	(0.25)	(20,016)			(20,016)
Other Operational Savings					
Education Leadership		37,896	32,415		70,311
International Education			20,000		20,000
Human Resources			2,480		2,480
School Supply Allocations			1,400		1,400
	(5.79)	(479,419)	33,295	-	(446,124)
Transportation					
Student Transportation			(269,200)	80,600	(188,600)
Use of Prior Year Surplus				1,381,978	1,381,978
Total One-Time Budget Changes	(17.80)	(1,441,540)	(606,666)	1,462,578	(585,628)
TOTAL BUDGET CHANGES	(18.31)	\$(1,563,189)	\$(586,282)	\$1,594,144	\$(555,327)

2023/24 Operating Budget Revenue

The majority of school district revenues are received from the provincial government in the form of the Ministry of Education and Child Care operating grant and other provincial grants (92.76%). 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 5.05% of total revenue. The projected operating budget revenue for 2023/24 is \$201.15 million and the projected appropriated surplus to be used in 2023/24 is \$1.38 million for a total revenue available of \$202.53 million. See figure 2.

FIGURE 2 2023/24 OPERATING BUDGET REVENUE BY SOURCE (\$ millions)



2023/24 Operating Budget Expenditures

The projected operating expenses, including proposed budget changes, total \$202.53 million, which results in a balanced operating budget.

86.11% 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 9.38%, district administration is 3.50%, and transportation is 0.29%. The remaining 0.72% is spent on capital asset purchases and other transfers to local capital for capital asset purchases.

91.69% of the budget is spent on salaries and benefits, while services, supplies, utilities, and capital assets purchased represent 8.31%. The graphs below show the allocation of expenses by function and type of expenditure.

FIGURE 3 2023/24 OPERATING BUDGET EXPENDITURES BY FUNCTION (\$ millions)

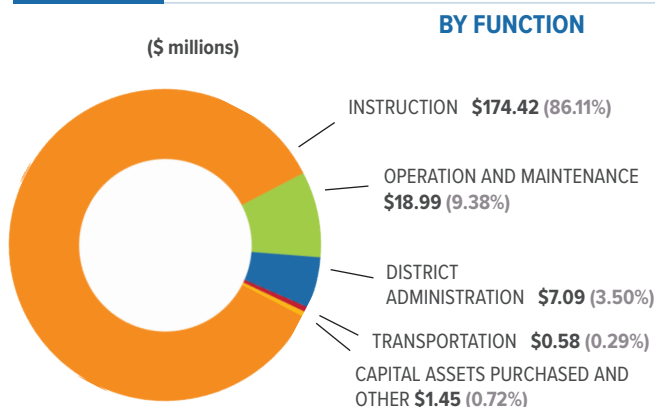


FIGURE 4 2023/24 OPERATING BUDGET EXPENDITURES BY TYPE (\$ millions)

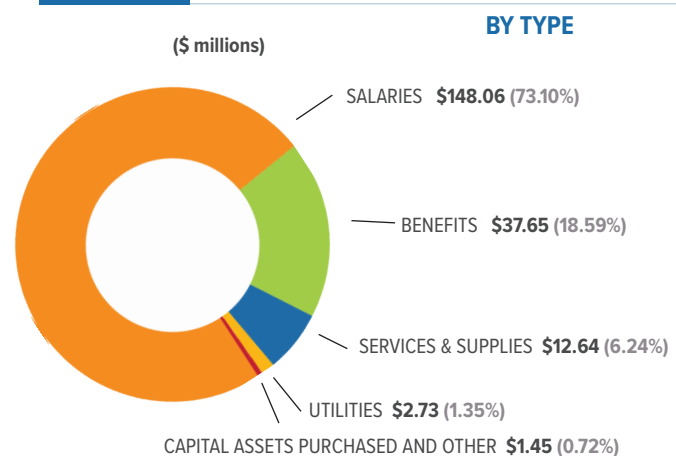


FIGURE 5: Summary of 2023/24 Operating Revenue and Expenses

	BASE BUDGET	ONGOING BUDGET CHANGES	ONE-TIME BUDGET CHANGES	PRELIMINARY BUDGET	% CHANGE
Operating Revenue by Source					
Grants					
Provincial Grants - MECC	\$187,205,171	\$-	\$-	\$187,205,171	0.00%
Provincial Grants - Other	318,800			318,800	0.00%
Federal	341,407			341,407	0.00%
Total Grants	187,865,378	-	-	187,865,378	0.00%
Tuition	10,100,007	126,666		10,226,673	1.25%
Other Revenue	975,374	4,900	80,600	1,060,874	8.77%
Rentals and Leases	801,604			801,604	0.00%
Investment Income	1,197,224			1,197,224	0.00%
Total Operating Revenue	200,939,587	131,566	80,600	201,151,753	0.11%
Operating Expense by Type					
Salaries					
Teachers	85,980,738	(11,954)	309,297	86,278,081	0.35%
Principals and Vice Principals	9,649,798		(168,683)	9,481,115	(1.75%)
Educational Assistants	23,810,051		731,591	24,541,642	3.07%
Support Staff	14,480,524	(102,720)	63,353	14,441,157	(0.27%)
Other Professionals	6,240,430	222,095	199,077	6,661,602	6.75%
Substitutes	6,636,401	(7,292)	30,008	6,659,117	0.34%
Total Salaries	146,797,942	100,129	1,164,643	148,062,714	0.86%
Employee Benefits	37,350,550	21,520	276,897	37,648,967	0.80%
Total Salaries and Benefits	184,148,492	121,649	1,441,540	185,711,681	0.85%
Services and Supplies					
Services	6,274,320	(5,010)	249,261	6,518,571	3.89%
Student Transportation	390,716	(13,000)	267,800	645,516	65.21%
Professional Development and Travel	866,543	84	50,785	917,412	5.87%
Rentals and Leases	2,000			2,000	0.00%
Dues and Fees	154,811		(270)	154,541	(0.17%)
Insurance	878,478	4,387		882,865	0.50%
Supplies	3,491,634	(6,845)	39,090	3,523,879	0.92%
Utilities	2,725,718			2,725,718	0.00%
Total Services and Supplies	14,784,220	(20,384)	606,666	15,370,502	3.97%
Total Operating Expenses	198,932,712	101,265	2,048,206	201,082,183	1.08%
Interfund and Capital Assets Purchased from Operating					
Transfer to Local Capital Reserve	1,071,082			1,071,082	0.00%
Capital Assets Purchased from Operating	380,466			380,466	0.00%
Total Interfund and Capital Assets Purchased from Operating	1,451,548	-	-	1,451,548	0.00%
Projected Operating Surplus (Deficit) for the year	555,327	30,301	(1,967,606)	(1,381,978)	
Use of Prior Year Surplus			1,381,978	1,381,978	
Projected Operating Surplus (Deficit), end of year	\$555,327	\$30,301	\$(585,628)	\$-	

2023/24 Operating and CEF Budget Staffing

The projected full-time equivalent staffing, including proposed budget changes, totals 2,081.05 FTE, an increase of 80.12 FTE from the ongoing 2022/23 operating budget and 12.04 FTE from the 2022/23 actual CEF staffing. This increase is principally owed to the following:

- **Teachers:** An increase of 15.15 FTE teacher staffing required to meet collective agreement mandated non-enrolling ratios and class size and composition, an increase of 3.25 FTE for additional elementary prep time, an increase of 0.25 FTE Aboriginal resource teacher and 13.04 FTE due to proposed budget changes.
- **Principals/Vice Principals:** 1.0 FTE vice principal ongoing increase due to increased elementary student enrolment and one-time 1.70 FTE vice principal elementary proposed to be funded from CEF overhead in 2023/24.
- **Other Professionals, Exempt, District P/VPs:** A one-time continuation of 1.0 FTE Aboriginal education VP, proposed ongoing increases of 0.50 FTE Ridge Meadows College program chair, 1.0 FTE program coordinator in International Education, and 1.0 FTE assistant procurement manager as well as one-time proposed increases of 2.0 FTE due to human resources health and safety reorganization (1.0 FTE health and safety assistant, 1.0 FTE disability management coordinator), 0.38 FTE VP racial inclusivity, 1.0 FTE database programmer offset by a proposed 0.20 FTE Before and After School program manager one-time allocation to the Community LINK fund.
- **Educational Assistants:** An ongoing increase 39.0 FTE education assistants and 1.0 FTE Aboriginal support worker, as well as a proposed one-time increase of 1.67 FTE early child educators.
- **Support Staff:** An increase 1.0 FTE lunch hour supervisors due to enrolment, an increase of 0.14 FTE general clerk, and proposed reductions of 0.36 FTE.

FIGURE 6 OPERATING AND CEF BUDGET STAFFING

Staffing FTE	2022/23 Ongoing Staffing	2023/24 Base Budget Changes	2023/24 Base Budget	Operating Budget Changes	2023/24 Preliminary Operating Budget	2023/24 CEF Budget	2023/24 Preliminary Budget
Teachers	847.36	18.65	866.01	13.04	879.05	167.55	1,046.60
Principals/Vice Principals	57.42	1.00	58.42	(1.70)	56.72	1.70	58.42
Other Professionals, Exempt, District P/VPs	53.75	1.00	54.75	5.68	60.43		60.43
Educational Assistants	529.36	40.00	569.36	1.67	571.03		571.03
Support Staff	335.24	1.14	336.38	(0.36)	336.02	1.55	337.57
Trustees	7.00		7.00		7.00		7.00
Total	1,830.13	61.79	1,891.92	18.33	1,910.25	170.80	2,081.05



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 and Child Care funding is not always confirmed in a timely manner.

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

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

- Classroom Enhancement Fund (CEF)
- Learning Improvement Fund (LIF)
- Annual Facility Grants (AFG) (excluding amounts paid via bylaw certificates of approval)
- Official Languages in Education Programs (OLEP)
- Feeding Futures School Food Programs (FFSFP or School Food Programs)
- Community LINK
- Early Learning Programs and Projects, including StrongStart; Ready, Set, Learn; Changing Results for Young Children; Strengthening Early Years to Kindergarten Transitions; Early Care and Learning
- Mental Health in Schools
- First Nation Student Transportation
- Youth Education Support Fund
- Scholarships and Bursaries
- School Generated Funds (restricted contributions only)
- Earnings and disbursements of endowments (excluding capital)
- Investment income 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 2019/20 to 2021/22 and budgeted for 2022/23 to 2026/27.

(\$ millions)	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Budget	2024/25 Budget	2025/26 Budget	2026/27 Budget
Deferred Revenue, beginning of year	\$2.38	\$1.38	\$1.56	\$1.76	\$1.23	\$1.23	\$1.23	\$1.23
Received Contributions								
Provincial Grants - MECC	15.14	22.37	21.65	24.56	23.59	23.59	23.59	23.59
Other	3.51	2.25	3.54	5.52	5.09	5.09	5.09	5.09
Investment Income	0.04		0.01					
Total Contributions Received	18.69	24.62	25.20	30.08	28.68	28.68	28.68	28.68
Less: Allocated to Revenue or Recovered by MECC	(19.69)	(24.44)	(25.00)	(30.61)	(28.68)	(28.68)	(28.68)	(28.68)
Deferred Revenue, end of year	1.38	1.56	1.76	1.23	1.23	1.23	1.23	1.23
Allocated to Revenue								
Provincial Grants	15.32	22.30	21.61	24.83	23.59	23.59	23.59	23.59
Other Revenue	3.79	2.14	3.38	5.78	5.09	5.09	5.09	5.09
Investment Income	0.03		0.01					
Total Allocated to Revenue	19.14	24.44	25.00	30.61	28.68	28.68	28.68	28.68
Expenses								
Salaries and Benefits	13.32	18.32	18.81	22.24	21.48	21.48	21.48	21.48
Service and Supplies	4.80	3.20	5.41	8.11	6.82	6.82	6.82	6.82
Total Expenses	18.12	21.52	24.22	30.35	28.30	28.30	28.30	28.30
Capital Purchases and Other	1.02	2.92	0.78	0.26	0.38	0.38	0.38	0.38
Total Expenses and Capital Purchases	19.14	24.44	25.00	30.61	28.68	28.68	28.68	28.68
Net Revenue (Expense)	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-

Source: 2019/20 to 2021/22 Audited Financial Statements, amended budget for 2022/23, and annual budgets for 2023/24 to 2026/27.

Special Purpose Funds Background Information

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

Classroom Enhancement Fund (CEF)

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

The ratification of this agreement resulted in the establishment of the Classroom Enhancement Fund (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 costs and the amount allocated may be adjusted to reflect the actual costs incurred. The following table summarizes the CEF allocations received by the Maple Ridge - Pitt Meadows School District from 2018/19 to 2023/24.

\$ millions	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Budget
CEF - Teachers FTE	101.10	104.30	117.60	155.76	155.61	153.01
CEF - Teachers Funding	\$9.85	\$10.14	\$11.53	\$16.36	\$17.23	\$18.17
CEF - Overhead	0.82	0.82	0.73	0.73	0.75	0.80
CEF - Remedy	1.36	1.75	1.18	1.60	2.18	-
TOTAL CEF Funding	\$12.03	\$12.71	\$13.44	\$18.69	\$20.16	\$18.97

For 2023/24, the Maple Ridge - Pitt Meadows School District has been provided with a preliminary CEF allocation of \$18.97 million sufficient to fund an estimated 153.01 FTE teachers (\$18.17 million) and overhead costs (\$0.80 million).

Adjustments to district allocations may be made once final fall 2023 staffing is known, especially if it is determined that a particular school district received more funding than was required. Final 2023/24 allocations will be confirmed at the same time as the operating grant recalculation in December 2023.

Preliminary Staffing Plan

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

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

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

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

Secondary	Restored Class Size
"Secondary" English	28
Home Economics	24
Junior Science	28
Senior Science	24
Computer	24
Life Skills	26
Technical 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	1:20
Grade 1-3	1:24	1:22
Grade 4-7	1:30	1:28
Grade 8-12	1:30	Varies

The actual staffing required will not be confirmed until September 2023 when the actual student enrolment for 2023/24 is known. However, school staffing and organization must occur in May-June 2023. This means that the school district will have to employ additional teachers before the additional CEF allocation is confirmed by the Ministry of Education and Child Care. To manage this risk, a sufficient contingency reserve must be maintained for 2023/24.

The changes to non-enrolling ratios result in an additional estimated 38.56 FTE non-enrolling teachers. This is comprised of increased teacher librarian, counselling, ELL, and support staffing. It is also estimated that an additional 128.99 FTE teachers will need to be funded from the CEF to support the implementation of the lower class sizes. However, 14.54 FTE will only be funded by the Ministry of Education and Child Care after enrolment changes and school organizations are confirmed in the fall.

For 2023/24, the teacher salary and benefits portion of the CEF will be used to fund 117.80 FTE classroom teachers and 35.21 FTE non-enrolling teachers (\$18.17 million). An additional allocation of \$1.73 million is necessary (11.20 FTE classroom teachers and 3.34 FTE non-enrolling teachers) in order to meet the provisions of the collective agreement. This additional staffing will be allocated contingent upon receipt of additional funding from the Ministry of Education and Child Care in December 2023.

Support for the Implementation of Restored Collective Agreement Language

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

CEF Substitutes

\$0.39 million will be allocated from the overhead portion of the CEF to cover the estimated cost of substitutes for the CEF-funded teachers. This represents an average of 4.7 replacement days per CEF funded teacher FTE.

Educational Leadership

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

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

It is proposed that an additional 1.70 FTE principal/vice principal administrative time continues to be allocated on a one-time basis to elementary school-based administration staffing for the 2023/24 school year at a cost of \$0.27 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. It is proposed that \$0.12 million will continue to be allocated from overhead portion of the Classroom Enhancement Fund to support 1.55 FTE custodial staff. Teacher professional development and remedy administration costs are \$0.02 million.

Summary of 2023/24 Classroom Enhancement Fund Revenue and Expense

	FTE	Salaries & Benefits	Supplies, Services & Other	Revenue	Total
Classroom Enhancement Fund Grant				\$18,969,373	\$18,969,373
Estimated Additional Funding Required				1,727,337	1,727,337
Preliminary Staffing Plan	167.55	\$(19,901,248)			(19,901,248)
CEF Substitutes		(388,035)			(388,035)
Educational Leadership	1.70	(271,060)			(271,060)
Facilities & Other Implementation Costs	1.55	(117,867)	\$(18,500)		(136,367)
Total Classroom Enhancement Fund	170.80	\$(20,678,210)	\$(18,500)	\$20,696,710	\$-

Classroom Enhancement Fund 2019/20 to 2026/27

The table below summarizes the actual CEF revenue and expenses for 2019/20 to 2021/22 and projected revenue and expense for 2022/23 to 2026/27. No changes are projected at this time.

(\$ millions)	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Budget	2024/25 Budget	2025/26 Budget	2026/27 Budget
Deferred Revenue, beginning of year	\$0.55	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Contributions Received	12.94	13.44	18.69	20.16	18.97	18.97	18.97	18.97
Investment Income Received	0.02							
Allocated to Revenue	(12.96)	(13.44)	(18.69)	(20.16)	(18.97)	(18.97)	(18.97)	(18.97)
Recovered	(0.55)							
Deferred Revenue, end of year	-	-	-	-	-	-	-	-
Revenues								
Provincial Grants - MECC	12.94	13.44	18.69	20.16	18.97	18.97	18.97	18.97
Investment Income	0.02							
Total Revenue	12.96	13.44	18.69	20.16	18.97	18.97	18.97	18.97
Expenses								
Salaries and Benefits	11.69	13.42	17.20	20.14	18.95	18.95	18.95	18.95
Service and Supplies	0.97	0.01	1.30	0.02	0.02	0.02	0.02	0.02
Total Expenses	12.66	13.43	18.50	20.16	18.97	18.97	18.97	18.97
Capital Purchases and Other	0.30	0.01	0.19	-	-	-	-	-
Net Revenue (Expense)	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-



Learning Improvement Fund (LIF)

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 2023/24, the LIF support staff component is \$690,930 and no changes are projected for future years. The funding is typically used to increase hours of work for education assistants.

(\$ millions)	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Budget	2024/25 Budget	2025/26 Budget	2026/27 Budget
Deferred Revenue, beginning of year	\$0.03	\$0.01	\$-	\$-	\$-	\$-	\$-	\$-
Contributions Received	0.52	0.52	0.53	0.56	0.69	0.69	0.69	0.69
Allocated to Revenue	(0.54)	(0.53)	(0.53)	(0.56)	(0.69)	(0.69)	(0.69)	(0.69)
Deferred Revenue, end of year	0.01	-	-	-	-	-	-	-
Revenues								
Provincial Grants - MECC	0.54	0.53	0.53	0.56	0.69	0.69	0.69	0.69
Total Revenue	0.54	0.53	0.53	0.56	0.69	0.69	0.69	0.69
Expenses								
Salaries and Benefits	0.54	0.53	0.53	0.56	0.69	0.69	0.69	0.69
Total Expenses	0.54	0.53	0.53	0.56	0.69	0.69	0.69	0.69
Net Revenue (Expense)	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-

Annual Facility Grant (AFG)

The Annual Facility Grant (AFG) was established to account for Ministry of Education and Child Care grants and expenditures relating to annual facility maintenance projects. The province-wide AFG allocation for 2023/24 is \$147.10 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 2023/24 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 2023/24 is \$2,722,339.

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 and Child Care for approval on or before April 30, 2023. The following board-approved plan includes the projects to be funded from the AFG and completed between April 1, 2023 and March 31, 2024.

Summary of 2023/24 Annual Facilities Grant Spending Plan

LOCATION	PROJECT DESCRIPTION	BUDGET	LOCATION	PROJECT DESCRIPTION	BUDGET
Blue Mountain Elementary	Phase 1 - Pretender Design - Boiler Plant Upgrade	\$43,000	Albion Elementary	Learning Environment Enhancement	\$21,000
Davie Jones Elementary	Phase 1 - Pretender Design - Unit Vent replacements (8)	36,000	Blue Mountain Elementary	Replace Flowguard DCW & DHW lines	138,000
District Wide	Capital Asset Management System	44,051	Blue Mountain Elementary	Fire Alarm System Replacement	35,000
District Wide	Phase 1 - Pretender Design - Exterior Painting	50,000	District Wide	Learning Environment Enhancement	181,000
Garibaldi Secondary	Refinish Gymnasium Floors	35,000	Garibaldi Secondary	Parking Lot Paving Repairs	65,000
Garibaldi Secondary	Replace Flooring & ACT in Cafeteria	38,000	Golden Ears Elementary	Wall Carpet Removal	50,000
Golden Ears Elementary	Phase 1 - Pretender Design - Boiler Plant Upgrade	68,000	Laity View Elementary	Roof Upgrade - Section 9	410,000
Highland Park Elementary	Phase 1 - Pretender Design - Unit Vent replacements (21)	90,000	Laity View Elementary	HVAC - Replace Roof Top Unit RTU-1	121,339
Maintenance Building	Phase 1 - Pretender Design - Boiler Plant Upgrade	40,000	Maple Ridge Secondary	Roof Upgrade - Sections 1-3 & 4	420,000
Maple Ridge Elementary	Phase 1 - Pretender Design - Boiler Plant Upgrade	43,000	Maple Ridge Secondary	Phase 2 - HVAC Unit Vent Replacement	593,000
Thomas Haney Secondary	Replace Exterior Sign	5,546	Thomas Haney Secondary	Great Hall Flooring Replacement	50,000
Webster's Corners Elementary	Metal Cladding Upgrade	25,000	Thomas Haney Secondary	Replace Sheet Flooring in Six Classrooms on Science Wing	110,000
Total Special Purpose Fund		\$517,597	Webster's Corners Elementary	Replace Sanitary Force Main	100,000
			Westview Secondary	Front Entrance Flooring	50,000
			Whonnock Elementary	Roof Upgrade - Sections 1-3-4 & 5	230,000
			Whonnock Elementary	Replace Flowguard DCW & DHW lines	100,000
			Yennadon Annex	Learning Environment Enhancement	48,000
			Total Capital Fund AFG		\$2,722,339
			TOTAL AFG		\$3,239,936

For budgeting purposes it is estimated that the Annual Facilities Grant will remain unchanged for the years 2024/25 to 2026/27.

(\$ millions)	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Budget	2024/25 Budget	2025/26 Budget	2026/27 Budget
Deferred Revenue, beginning of year	\$0.25	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Contributions Received	0.53	0.52	0.51	0.52	0.52	0.52	0.52	0.52
Allocated to Revenue	(0.78)	(0.52)	(0.51)	(0.52)	(0.52)	(0.52)	(0.52)	(0.52)
Deferred Revenue, end of year	-	-	-	-	-	-	-	-
Revenues								
Provincial Grants - MECC	0.77	0.52	0.51	0.52	0.52	0.52	0.52	0.52
Investment Income	0.01							
Total Revenue	0.78	0.52	0.51	0.52	0.52	0.52	0.52	0.52
Expenses								
Salaries and Benefits	0.13	0.08	0.04	0.11	0.07	0.07	0.07	0.07
Service and Supplies	0.11	0.06	0.08	0.20	0.07	0.07	0.07	0.07
Total Expenses	0.24	0.14	0.12	0.31	0.14	0.14	0.14	0.14
Capital Purchases and Other	0.54	0.38	0.39	0.21	0.38	0.38	0.38	0.38
Net Revenue (Expense)	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-

Official Language Education Program (OLEP)

The Ministry of Education and Child Care 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 2020-2023, funding for school districts is based on 2019/20 enrolments.

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 and Child Care regarding the funding the district will receive for future years. These projections are based on the assumption that OLEP funding will remain unchanged from 2022/23 base allocation of \$0.25 million.

(\$ millions)	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Budget	2024/25 Budget	2025/26 Budget	2026/27 Budget
Deferred Revenue, beginning of year	\$-	\$0.05	\$0.05	\$0.08	\$-	\$-	\$-	\$-
Contributions Received	0.26	0.23	0.27	0.50	0.25	0.25	0.25	0.25
Allocated to Revenue	(0.21)	(0.23)	(0.24)	(0.58)	(0.25)	(0.25)	(0.25)	(0.25)
Deferred Revenue, end of year	0.05	0.05	0.08	-	-	-	-	-
Revenues								
Provincial Grants - MECC	0.21	0.23	0.24	0.58	0.25	0.25	0.25	0.25
Total Revenue	0.21	0.23	0.24	0.58	0.25	0.25	0.25	0.25
Expenses								
Salaries and Benefits	0.12	0.12	0.11	0.24	0.13	0.13	0.13	0.13
Service and Supplies	0.09	0.06	0.07	0.33	0.12	0.12	0.12	0.12
Total Expenses	0.21	0.18	0.18	0.57	0.25	0.25	0.25	0.25
Capital Purchases and Other	-	0.05	0.06	0.01				
Net Revenue (Expense)	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-

Feeding Futures School Food Programs Fund

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

Total School Food Programs funding for our school district in 2023/24 will be \$1.90 million and is projected to remain unchanged for future years. This is the first year of funding and the criteria for spending provided by the MECC is intentionally flexible to provide school districts with time to develop a longer-term approach to delivering school food programs.

The funding can be used:

- to address the immediate need of supporting students in a stigma and barrier-free manner;
- for food purchases, staffing up to one FTE for district school food program coordination and school based support staffing;
- to enter into agreements for the provision of food services with non-profit organizations, local catering companies and food suppliers/distributors.

The implementation of school food programs in our school district requires careful planning and consultation. The School Food Program Plan will identify the programs that can be offered with the funding provided, including the staffing, equipment, facilities and contracted services required. Certainly, our experience from the 2022/23 school year with the Student and Family Affordability Fund has demonstrated the critical need for infrastructure inclusive of centralized coordination/management and the need for staffing to actually deliver food programs at the school level. In our school district we have been especially challenged when it comes to adequately staffing our schools for food programs due to the very low/inequitable allocation that we receive for Community LINK funding compared to many other school districts.

While the full plan is being developed it is proposed that \$100K be allocated from the FFSFP grant on an ongoing basis to fund the program manager position. It is also proposed that 180 hrs/wk (6.43 FTE) of child and youth care worker staffing at a cost of \$336K be funded on an ongoing basis from this grant to supplement limited funding for child and youth care worker positions from Community LINK and existing district operating to ensure that each elementary school is allocated a minimum of 28 hrs/wk to support the coordination/delivery of food programs at each school. It is further proposed that 10 hrs/wk of additional cafeteria aide staffing be allocated from this grant on an ongoing basis at a cost of \$29K to both Westview Secondary and Pitt Meadows Secondary to support food/meal programs as these two schools do not have teaching kitchens.

(\$ millions)	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Budget	2024/25 Budget	2025/26 Budget	2026/27 Budget
Deferred Revenue, beginning of year				\$-	\$-	\$-	\$-	\$-
Contributions Received					1.90	1.90	1.90	1.90
Allocated to Revenue		-	-	-	(1.90)	(1.90)	(1.90)	(1.90)
Deferred Revenue, end of year	-	-	-	-	-	-	-	-
Revenues								
Provincial Grants - MECC					1.90	1.90	1.90	1.90
Total Revenue	-	-	-	-	1.90	1.90	1.90	1.90
Expenses								
Salaries and Benefits					0.47	0.47	0.47	0.47
Service and Supplies					1.43	1.43	1.43	1.43
Total Expenses	-	-	-	-	1.90	1.90	1.90	1.90
Capital Purchases and Other								
Net Revenue (Expense)	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-

Community LINK

Community LINK (Learning Includes Nutrition and Knowledge) funding from the Ministry of Education and Child Care is designed to support the academic achievement and social functioning of vulnerable students. Programs and services can include breakfast, lunch, and snack programs, academic supports, counselling, youth workers, and after-school programs. Total Community LINK funding for 2023/24 will be \$617,335 and is projected to remain unchanged.

This grant funds 9.65 FTE child and youth care workers, 0.29 FTE teacher, 0.25 FTE vice principal, proposed 0.2 FTE manager of before and after school programming, supplies for schools and support for before and after school programming.

(\$ millions)	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Budget	2024/25 Budget	2025/26 Budget	2026/27 Budget
Deferred Revenue, beginning of year	\$0.02	\$0.04	\$0.07	\$0.08	\$-	\$-	\$-	\$-
Contributions Received	0.55	0.57	0.58	0.59	0.62	0.62	0.62	0.62
Allocated to Revenue	(0.53)	(0.54)	(0.57)	(0.67)	(0.62)	(0.62)	(0.62)	(0.62)
Deferred Revenue, end of year	0.04	0.07	0.08	-	-	-	-	-
Revenues								
Provincial Grants - MECC	0.53	0.54	0.57	0.67	0.62	0.62	0.62	0.62
Total Revenue	0.53	0.54	0.57	0.67	0.62	0.62	0.62	0.62
Expenses								
Salaries and Benefits	0.48	0.52	0.55	0.62	0.61	0.61	0.61	0.61
Service and Supplies	0.05	0.02	0.02	0.05	0.01	0.01	0.01	0.01
Total Expenses	0.53	0.54	0.57	0.67	0.62	0.62	0.62	0.62
Net Revenue (Expense)	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-

Early Learning Programs and Projects

As outlined in the Childcare BC Plan, the province is working to establish an integrated early learning and child care (ELCC) system. The Ministry of Education and Child Care is providing special purpose funding for a variety of early learning programs and projects as outlined in the following table for 2022/23 funding totaling \$512,350.

Early Learning Programs/ Projects	Description	2022/23 Funding
StrongStart	Allows parents to participate with their young child (aged birth to five) in play-based early learning activities, including stories, music, and art. At no cost to families, this early learning drop-in program helps prepare children for success in kindergarten.	\$256,000
Ready, Set, Learn	Allows the district to facilitate community events targeted towards three-year-old children. The events are about providing good information on how to support a young child's early learning and development, and how to help develop positive connections between families, the school system, and local community agencies.	56,350
Changing Results for Young Children	Partners with school districts and the United Way of the Lower Mainland to implement on-going collaborative professional learning outcomes for children in the early learning years (birth through age eight).	6,000
Strengthening Early Years to Kindergarten Transitions	Partners with district/community sites and is focused on developing guidelines, models, and district/site partnerships to ensure children and their families experience coherent transitions from community based early learning experiences to kindergarten in schools.	19,000
Early Care and Learning Funding to School Districts	Supports school districts in deepening their understanding of the landscape of Early Learning and Child Care (ELCC) on school grounds and establishing and growing strong relationships with early years' service providers, community (municipalities, child care partners, Indigenous people), and supports integrated planning for increased access and school district capacity to expand access to affordable, quality child care on school grounds.	175,000
Total		\$512,350

These grants fund 6.33 FTE early childhood educators for StrongStart, 0.2 FTE teacher for Ready, Set, Learn, 0.55 FTE teacher and 1.0 FTE manager for Early Care and Learning Funding to school districts.

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



(\$ millions)	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Budget	2024/25 Budget	2025/26 Budget	2026/27 Budget
Deferred Revenue, beginning of year	\$0.03	\$0.02	\$0.03	\$0.01	\$-	\$-	\$-	\$-
Contributions Received	0.32	0.32	0.32	0.52	0.52	0.52	0.52	0.52
Allocated to Revenue	(0.33)	(0.31)	(0.34)	(0.53)	(0.52)	(0.52)	(0.52)	(0.52)
Deferred Revenue, end of year	0.02	0.03	0.01	-	-	-	-	-
Revenues								
Provincial Grants - MECC	0.33	0.31	0.34	0.53	0.52	0.52	0.52	0.52
Total Revenue	0.33	0.31	0.34	0.53	0.52	0.52	0.52	0.52
Expenses								
Salaries and Benefits	0.28	0.25	0.29	0.47	0.45	0.45	0.45	0.45
Service and Supplies	0.05	0.06	0.05	0.06	0.07	0.07	0.07	0.07
Total Expenses	0.33	0.31	0.34	0.53	0.52	0.52	0.52	0.52
Net Revenue (Expense)	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-

Mental Health in Schools

The Mental Health in Schools funding from the Ministry of Education and Child Care is designed to support mental health and well-being promotion in our school community. Total Mental Health in Schools funding for 2022/23 was \$51,000 and is projected to remain unchanged.

(\$ millions)	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Budget	2024/25 Budget	2025/26 Budget	2026/27 Budget
Deferred Revenue, beginning of year	\$-	\$0.03	\$0.07	\$0.08	\$-	\$-	\$-	\$-
Contributions Received	0.03	0.05	0.12	0.05	0.05	0.05	0.05	0.05
Allocated to Revenue		(0.01)	(0.11)	(0.13)	(0.05)	(0.05)	(0.05)	(0.05)
Deferred Revenue, end of year	0.03	0.07	0.08	-	-	-	-	-
Revenues								
Provincial Grants - MECC	-	0.01	0.11	0.13	0.05	0.05	0.05	0.05
Total Revenue	-	0.01	0.11	0.13	0.05	0.05	0.05	0.05
Expenses								
Salaries and Benefits	-			0.01	0.01	0.01	0.01	0.01
Service and Supplies	-	0.01	0.11	0.12	0.04	0.04	0.04	0.04
Total Expenses	-	0.01	0.11	0.13	0.05	0.05	0.05	0.05
Net Revenue (Expense)	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-

First Nation Student Transportation

The 2022/23 Joint First Nation Student Transportation Plans (Joint Plans) submitted by First Nations and School Districts has been approved. Total First Nation Student Transportation funding for 2022/23 was \$68,984 (comprised of to/from school funding of \$62,095 and extracurricular funding of \$6,889) and is projected to remain unchanged.

(\$ millions)	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Budget	2024/25 Budget	2025/26 Budget	2026/27 Budget
Deferred Revenue, beginning of year	\$-	\$0.01	\$0.01	\$0.02	\$-	\$-	\$-	\$-
Contributions Received	0.01	-	0.01	0.07	0.07	0.07	0.07	0.07
Allocated to Revenue		-	-	(0.09)	(0.07)	(0.07)	(0.07)	(0.07)
Deferred Revenue, end of year	0.01	0.01	0.02	-	-	-	-	-
Revenues								
Provincial Grants - MECC	-	-	-	0.09	0.07	0.07	0.07	0.07
Total Revenue	-	-	-	0.09	0.07	0.07	0.07	0.07
Expenses								
Salaries and Benefits	-	-	-	-	-	-	-	-
Service and Supplies			-	0.09	0.07	0.07	0.07	0.07
Total Expenses	-	-	-	0.09	0.07	0.07	0.07	0.07
Net Revenue (Expense)	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-

Youth Education Support Fund

The Maple Ridge - Pitt Meadows School District is a registered charity. Donations received from community members are recorded in the Youth Education Support Fund (YES Fund). The funds raised are used to support programs and initiatives throughout the school district, which include playground equipment, breakfast, and hot lunch programs, and other school-specific programs.

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

(\$ millions)	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Budget	2024/25 Budget	2025/26 Budget	2026/27 Budget
Deferred Revenue, beginning of year	\$0.17	\$0.15	\$0.23	\$0.26	\$-	\$-	\$-	\$-
Contributions Received	0.34	0.36	0.37		0.26	0.26	0.26	0.26
Allocated to Revenue	(0.36)	(0.28)	(0.34)	(0.26)	(0.26)	(0.26)	(0.26)	(0.26)
Deferred Revenue, end of year	0.15	0.23	0.26	-	-	-	-	-
Revenues								
Other Revenue	0.35	0.28	0.34	0.26	0.26	0.26	0.26	0.26
Total Revenue	0.35	0.28	0.34	0.26	0.26	0.26	0.26	0.26
Expenses								
Salaries and Benefits	-	-	-	-	-	-	-	-
Service and Supplies	0.21	0.15	0.27	0.26	0.26	0.26	0.26	0.26
Total Expenses	0.21	0.15	0.27	0.25	0.26	0.26	0.26	0.26
Capital Purchases and Other	0.14	0.13	0.07	0.01				
Net Revenue (Expense)	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-

Scholarships and Bursaries

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

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

(\$ millions)	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Budget	2024/25 Budget	2025/26 Budget	2026/27 Budget
Deferred Revenue, beginning of year	\$0.18	\$0.16	\$0.16	\$0.17	\$0.17	\$0.17	\$0.17	\$0.17
Contributions Received	0.02	0.03	0.04	0.17	0.03	0.03	0.03	0.03
Allocated to Revenue	(0.04)	(0.03)	(0.03)	(0.17)	(0.03)	(0.03)	(0.03)	(0.03)
Deferred Revenue, end of year	0.16	0.16	0.17	0.17	0.17	0.17	0.17	0.17
Revenues								
Other Revenue	0.04	0.03	0.03	0.17	0.03	0.03	0.03	0.03
Total Revenue	0.04	0.03	0.03	0.17	0.03	0.03	0.03	0.03
Expenses								
Salaries and Benefits	-	-	-	-	-	-	-	-
Service and Supplies	0.04	0.03	0.03	0.17	0.03	0.03	0.03	0.03
Total Expenses	0.04	0.03	0.03	0.17	0.03	0.03	0.03	0.03
Net Revenue (Expense)	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-

School Generated Funds

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

(\$ millions)	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Budget	2024/25 Budget	2025/26 Budget	2026/27 Budget
Deferred Revenue, beginning of year	\$1.15	\$0.90	\$0.93	\$1.05	\$1.05	\$1.05	\$1.05	\$1.05
Contributions Received	3.15	1.86	3.14	5.35	4.80	4.80	4.80	4.80
Allocated to Revenue	(3.40)	(1.83)	(3.02)	(5.35)	(4.80)	(4.80)	(4.80)	(4.80)
Deferred Revenue, end of year	0.90	0.93	1.05	1.05	1.05	1.05	1.05	1.05
Revenues								
Other Revenue	3.40	1.83	3.02	5.35	4.80	4.80	4.80	4.80
Total Revenue	3.40	1.83	3.02	5.35	4.80	4.80	4.80	4.80
Expenses								
Salaries and Benefits	0.08	0.03	0.07	0.09	0.10	0.10	0.10	0.10
Service and Supplies	3.28	1.79	2.91	5.24	4.70	4.70	4.70	4.70
Total Expenses	3.36	1.82	2.98	5.33	4.80	4.80	4.80	4.80
Capital Purchases and Other	0.04	0.01	0.04	0.02				
Net Revenue (Expense)	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-

Capital Fund Budget

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

The 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 the changes in the capital fund - actuals for years 2019/20 to 2021/22 and budgeted for 2022/23 to 2026/27.

CAPITAL (\$ millions)	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Budget	2024/25 Budget	2025/26 Budget	2026/27 Budget
Capital Surplus (Deficit), beginning of year	\$77.44	\$87.23	\$89.25	\$89.27	\$89.27	\$87.69	\$86.14	\$83.74
Revenues								
Provincial Grants - MECC	5.41	-						
School Site Acquisition Fees	4.96	0.19	-	-	-	-	-	-
Investment Income	0.14	0.08	0.06	0.47	0.47	0.47	0.47	0.47
Other Revenue	0.24	0.16	0.04	-	-	-	-	-
Amortization of Deferred Capital Revenue	6.01	6.46	6.55	6.68	6.76	6.85	7.69	9.94
Total Revenue	16.76	6.89	6.65	7.15	7.23	7.32	8.16	10.41
Expenses								
Amortization of Tangible Capital Assets	(10.13)	(10.55)	(10.55)	(10.59)	(10.64)	(10.70)	(11.37)	(13.33)
Total Expenses	(10.13)	(10.55)	(10.55)	(10.59)	(10.64)	(10.70)	(11.37)	(13.33)
Net Transfers from other funds								
Tangible Capital Assets Purchased	2.93	4.96	2.00	1.29	0.76	0.76	0.76	0.76
Local Capital	0.23	0.72	1.92	2.15	1.07	1.07	0.05	0.05
Total Net Transfers	3.16	5.68	3.92	3.44	1.83	1.83	0.81	0.81
Capital Surplus (Deficit) for the year	9.79	2.02	0.02	-	(1.58)	(1.55)	(2.40)	(2.11)
Accumulated Capital Surplus, end of year	\$87.23	\$89.25	\$89.27	\$89.27	\$87.69	\$86.14	\$83.74	\$81.63

* Source: 2019/20 - 2021/22 Audited Financial Statements, amended budget for 2022/23, 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 provincial capital funding for site acquisitions, which is recorded as provincial grant revenue when the sites are purchased;
- Provincial capital funding received for 2024/25 to 2026/27 received for the acquisition of depreciable tangible capital assets will be consistent with the approved capital funding for 2023/24 and is recorded as amortization of deferred capital revenue over the life of the asset acquired;
- There will be no further changes in the bylaw capital portion of annual facilities grants and other provincial funding;
- There will be no cost escalation for projects in progress and the projects will be completed on time;
- 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;
- The Eric Langton Elementary School Seismic Replacement and Expansion project, approved in November 2022, will be substantially completed and ready for occupancy in 2025/26; and
- In 2023/24 funding will be received and work will begin on the Harry Hooge Elementary School addition and seismic and the Pitt Meadows Secondary School replacement school projects.

Capital Fund Budget Background Information

The following table summarizes changes in the invested in capital assets portion of the capital fund balance - actuals for years 2019/20 to 2021/22 and budgeted for 2022/23 to 2026/27.

INVESTED IN CAPITAL ASSETS (\$ millions)	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Budget	2024/25 Budget	2025/26 Budget	2026/27 Budget
Accumulated Capital Surplus, beginning of year	\$69.99	\$81.19	\$83.07	\$82.81	\$82.12	\$82.78	\$83.22	\$81.41
Revenues								
Provincial Grants - MECC	5.41	-	-	-	-	-	-	-
School Site Acquisition Fees	4.96	0.19	-	-	-	-	-	-
Amortization of Deferred Capital Revenue	6.01	6.46	6.55	6.68	6.76	6.85	7.69	9.94
Total Revenue	16.38	6.65	6.55	6.68	6.76	6.85	7.69	9.94
Expenses								
Amortization of Tangible Capital Assets	(10.13)	(10.55)	(10.55)	(10.59)	(10.64)	(10.70)	(11.37)	(13.33)
Total Expenses	(10.13)	(10.55)	(10.55)	(10.59)	(10.64)	(10.70)	(11.37)	(13.33)
Net Transfers from other funds								
Tangible Capital Assets Purchased	2.93	4.96	2.00	1.29	0.76	0.76	0.76	0.76
Total Net Transfers	2.93	4.96	2.00	1.29	0.76	0.76	0.76	0.76
Other Adjustments to Fund Balances								
Tangible Capital Assets Purchased from Local Capital	0.41	0.06	0.71	1.93	3.78	3.53	1.11	0.70
Tangible Capital Assets WIP Purchased from Local Capital	1.61	0.76	1.03	-	-	-	-	-
Total Other Adjustments to Fund Balances	2.02	0.82	1.74	1.93	3.78	3.53	1.11	0.70
Capital Surplus (Deficit) for the year	11.20	1.88	(0.26)	(0.69)	0.66	0.44	(1.81)	(1.93)
Accumulated Capital Surplus, end of year	\$81.19	\$83.07	\$82.81	\$82.12	\$82.78	\$83.22	\$81.41	\$79.48

The following capital categories are reported within the capital fund:

- Local capital
- Bylaw capital
- Ministry of Education and Child Care restricted capital
- Land capital

Strategic Facilities Plan

To ensure that future Capital Plan submissions to the Ministry of Education and Child Care 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 and Child Care 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 2023/24 local capital budget is \$7.79 million and is comprised of the following:

- Contingency reserve for local capital (\$1.85 million);
- Available budgets for board approved multi-year initiatives comprised of:
 - IT Capital Plan (\$1.66 million);
 - facilities equipment and vehicles (\$0.18 million);
 - childcare capital (\$0.20 million);
 - new classroom setup (\$2.11 million);
 - capital planning (\$0.32 million);
 - sustainability (\$0.75 million);
 - Parent Portal upgrades (\$0.02 million); and
 - capital cost share for the seismic replacement and expansion at Eric Langton Elementary (\$0.70 million).

Strategic Facilities Plan Implementation

The Strategic Facilities Plan adopted in March 2022 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 2026/27 the school district will have to spend \$4.11 million on new temporary classrooms and repurposing of existing school space. The second priority is to implement the sustainability measures outlined in the plan (\$0.61 million). The third priority is to fund the renewal of other facilities (\$2.00 million).

(\$ millions)	2022/23	2023/24	2024/25	2025/26	2026/27	Total	Local Capital Funding	Funding Required
New Temporary Classroom Setup	\$0.66	\$1.35	\$0.70	\$0.70	\$0.70	\$4.11	\$2.71	\$1.40
Sustainability Upgrades	0.09	0.40	0.05	0.03	0.04	0.61	0.58	0.03
Other Facilities Renewal	0.40	0.40	0.40	0.40	0.40	2.00	-	2.00
Total Funding Required	\$1.52	\$2.10	\$0.96	\$1.45	\$1.14	\$6.72	\$3.29	\$3.43

Capital Cost Share

The Ministry of Education and Child Care approved the Eric Langton Elementary seismic replacement and expansion project in November 2022. The maximum potential project cost approved is \$48.86 million including a school district contribution of \$2.50 million comprised of restricted capital (\$1.80 million) and local capital cost share (\$0.70 million).

It is 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 (\$2.01 million);
2. New Classroom Setup – increase from a current maximum allocation of \$2.71 million to \$4.11 million;
3. Sustainability Upgrades – decrease to a maximum allocation of \$0.61 million; and
4. Other Facilities Renewal– increase to a maximum allocation of \$2.0 million.

Local Capital Budget Summary

The following table summarizes the proposed budget for Local Capital, including funding requirements related to the implementation of the Strategic Facilities Plan.

(\$ millions)	2023/24 Base Budget	2023/24 Proposed Budget Changes	2023/24 Proposed Preliminary Budget	Funding Requirements
Contingency Reserve for Local Capital	\$1.85	\$-	\$1.85	\$0.16
IT Capital Plan	1.66		1.66	-
Facilities Equipment and Vehicles	0.18		0.18	-
Child Care Capital	0.20		0.20	-
Parent Portal Upgrades	0.02		0.02	-
Implementation of Strategic Facilities Plan				
New Classroom Setup	2.11		2.11	1.40
Capital Planning	0.32		0.32	-
Sustainability				
HVAC Upgrades	0.58		0.58	0.03
Other Sustainability Upgrades	0.17		0.17	-
Other Facilities Capital	-		-	2.00
Capital Cost Share	0.70		0.70	-
Total Local Capital	\$7.79	\$-	\$7.79	\$3.59

The following table summarizes the changes in the local capital portion of the capital fund balance - actuals for years 2019/20 to 2021/22 and budgeted for 2022/23 to 2026/27.

LOCAL CAPITAL (\$ millions)	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Budget	2024/25 Budget	2025/26 Budget	2026/27 Budget
Accumulated Capital Surplus, beginning of year	\$7.45	\$6.04	\$6.18	\$6.46	\$7.15	\$4.91	\$2.92	\$2.33
Revenues								
Investment Income	0.14	0.08	0.06	0.47	0.47	0.47	0.47	0.47
Other Revenue	0.24	0.16	0.04	-	-	-	-	-
Total Revenue	0.38	0.24	0.10	0.47	0.47	0.47	0.47	0.47
Net Transfers from other funds								
Local Capital	0.23	0.72	1.92	2.15	1.07	1.07	0.05	0.05
Total Net Transfers	0.23	0.72	1.92	2.15	1.07	1.07	0.05	0.05
Other Adjustments to Fund Balances								
Tangible Capital Assets Purchased from Local Capital	(0.41)	(0.06)	(0.71)	(1.93)	(3.78)	(3.53)	(1.11)	(0.70)
Tangible Capital Assets WIP Purchased from Local Capital	(1.61)	(0.76)	(1.03)	-	-	-	-	-
Total Other Adjustments to Fund Balances	(2.02)	(0.82)	(1.74)	(1.93)	(3.78)	(3.53)	(1.11)	(0.70)
Capital Surplus (Deficit) for the year	(1.41)	0.14	0.28	0.69	(2.24)	(1.99)	(0.59)	(0.18)
Accumulated Capital Surplus, end of year	\$6.04	\$6.18	\$6.46	\$7.15	\$4.91	\$2.92	\$2.33	\$2.15

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

Major equipment failures must be covered from the contingency reserve. These include, but are not limited to, the following: building envelope remediation, roof repairs or replacement, boiler replacements, server replacements, and shop equipment replacements. In addition, the board is responsible for any cost overruns incurred on Ministry of Education and Child Care funded capital projects, and this is the only fund available to cover such costs.

By board policy, a contingency reserve of at least 1% of operating expenditures and not exceeding 3% of operating expenditures shall be maintained (\$2.01 million to \$6.03 million of proposed 2023/24 operating expenditures). The current balance of \$1.85 million is held in local capital and equates to 0.92% of proposed 2023/24 operating expenditures. An increase to the contingency reserve of \$0.16 million is required to meet the 1% minimum.

Bylaw Capital

Bylaw Capital includes the Ministry of Education and Child Care capital grants for specific capital projects funded by the MECC 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 certificate of approval.

Ministry of Education and Child Care Restricted Capital

The Ministry of Education and Child Care Restricted Capital includes the MECC portion (usually 75%) of the proceeds on disposal of land and buildings, and any bylaw project surpluses on completed projects. MECC permission must be received to spend these funds. The balance in the fund at June 30, 2022 was \$1.86 million, of which \$1.80 million is approved to partially fund the Eric Langton Elementary seismic replacement and expansion 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, 2022 was \$2.13 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 and Child Care.

Impact of Capital Plan on Budget

Five-Year Capital Plan

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

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

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

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

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

Capital Projects

Capital projects funded by the Ministry of Education and Child Care through bylaw capital for the period 2019/20 to 2022/23 are summarized in the table below.

Facility Name (\$ millions)	Project Description	Bylaw Funding	2019/20 Spending	2020/21 Spending	2021/22 Spending	2022/23 Budgeted	Total Bylaw Spending
Alouette Elementary	Roofing	\$0.93	\$-	\$-	\$-	\$0.93	\$0.93
časqanela Elementary	New school - building	25.73	7.53	0.41	0.16	0.32	8.42
Davie Jones Elementary	Universally accessible playground equipment	0.17			0.17		0.17
Eric Langton Elementary	Seismic replacement and extension	46.40				0.60	0.60
Garibaldi Secondary	Domestic hot water tank system and boiler upgrade	0.63			0.63		0.63
Glenwood Elementary	Gender neutral washroom upgrade	0.52			0.32	0.20	0.52
Harry Hooqe Elementary	Window replacement	0.31			0.28		0.28
Highland Park Elementary	Playground equipment	0.11	0.11				0.11
Maple Ridge Elementary	Playground equipment	0.13		0.13			0.13
Multiple Schools	Additional education space	2.83	0.31				0.31
Multiple Schools	Boiler upgrade	1.94	1.42	0.47			1.89
Multiple Schools	Roofing and other minor capital	10.86	2.95	1.53	2.03	2.14	8.65
Northeast Albion	Site acquisition	5.41	5.41				5.41
Webster's Corners Elementary	Universally accessible playground equipment	0.17			0.17		0.17
Webster's Corners Elementary	Boiler upgrade	0.39			0.03	0.36	0.39
Westview Secondary	Roofing	0.54				0.54	0.54
School Bus	Bus aquisition Katzie First Nation	0.14		0.14			0.14
Total		\$97.21	\$17.73	\$2.68	\$3.79	\$5.09	\$29.29

The 2023-2028 Major Capital Plan was approved by the board in June 2022 and includes the capital projects summarized in the table that follows.

2023-2028 Major Capital Plan				
Year	Facility Name	Project Type	Project Description	Estimated Project Value
2023/24	Alouette Elementary	Building Envelope	Building envelope remediation	\$856,680
2023/24	Fairview Elementary	Building Envelope	Building envelope remediation	1,513,336
2023/24	Highland Park Elementary	Seismic Mitigation	Seismic upgrade 2 blocks H2 - 1 block H3, renovation and addition	6,884,319
2023/24	Pitt Meadows Elementary	Seismic Mitigation	Seismic upgrade of 2 blocks H1 -1 block H2 and 1 block H3 to be completed in conjunction with major renovation and building envelope remediation	12,214,955
2023/24	Pitt Meadows Elementary	Building Envelope	Building envelope remediation	543,290
2023/24	Blue Mountain Elementary	School Expansion	Addition to increase capacity from 295 to 680 (80K/600E)	30,102,125
2023/24	Harry Hooqe Elementary	Seismic Mitigation	Seismic upgrade 1 block H3 to be done in conjunction with a building addition to increase capacity to 80K/600E	1,486,898
2023/24	Harry Hooqe Elementary	School Expansion	Addition to increase capacity from 465 to 680 (80K/600E) to be completed in conjunction with seismic upgrade	15,719,436
2023/24	Pitt Meadows Elementary	School Replacement	Major renovation to be completed in conjunction with seismic upgrade and building envelope remediation	6,770,800



2023-2028 Major Capital Plan				
Year	Facility Name	Project Type	Project Description	Estimated Project Value
2023/24	Pitt Meadows Secondary	School Replacement	Replacement	113,353,887
2023/24	Silver Valley	Site Acquisition	New school sites	18,975,000
2024/25	Maple Ridge Elementary	Seismic Mitigation	Seismic upgrade of 1 block H1 -2 blocks H2 & 1 block H3	11,115,057
2024/25	Samuel Robertson Technical Secondary	School Expansion	Addition to increase capacity from 600 to 1,300 students	47,513,013
2025/26	Alouette Elementary	Seismic Mitigation	Seismic upgrade 1 block H1 - 1 block H2	11,133,807
2025/26	Glenwood Elementary	Seismic Mitigation	Seismic upgrade 1 block H1	7,019,651
2026/27	Davie Jones Elementary	Seismic Mitigation	Seismic upgrade 1 block H2 - 1 block H3	2,880,494
Total 2023-28 Major Capital Plan				\$288,082,748

The 2023-2028 Minor Capital Plan was approved by the board in September 2022 and includes the capital projects summarized in the table that follows. These minor projects will help to address required deferred maintenance items and realize our sustainability goals.

2023-2028 Minor Capital Plan				
Year	Facility Name	Project Type	Project Description	Estimated Project Value
2023/24	Golden Ears Elementary	School Enhancement	Central boiler plant upgrade	\$680,000
2023/24	Maple Ridge Secondary	School Enhancement	Central boiler plant upgrade	1,850,000
2023/24	Thomas Haney Centre	School Enhancement	Complete washroom renovation and conversion to gender neutral washrooms	280,000
2023/24	Westview Secondary	School Enhancement	SBS modified Bitumen membrane replacement for sections 24a, 24b, 25	204,000
2023/24	Whonnock Elementary	School Enhancement	Central boiler plant upgrade	1,058,000
2023/24	Highland Park Elementary	Carbon Neutral Capital Program	Central boiler plant upgrade	577,500
2023/24	Maple Ridge Secondary	Carbon Neutral Capital Program	Replacing the existing air-cooled chiller with a new air-source heat pump	880,000
2023/24	Maple Ridge Secondary	Carbon Neutral Capital Program	Low temperature heating water upgrade includes upgrade	750,000
2023/24	Thomas Haney Centre	Carbon Neutral Capital Program	Re-commissioning and enhancement of the VAV box system control	350,000
2023/24	Whonnock Elementary	Carbon Neutral Capital Program	Low carbon upgrade project includes installation of an air-source heat pump	405,000
2023/24	Fairview Elementary	Playground Equipment	End of life playground equipment replacement	165,000
	Golden Ears Elementary	Playground Equipment	End of life playground equipment replacement	165,000
2023/24	Highland Park Elementary	Playground Equipment	End of life playground equipment replacement	165,000
Total 2023-28 Minor Capital Plan				\$7,529,500

On March 9, 2023, the Ministry of Education and Child Care provided their response to our capital plan submission and direction for advancing supported and approved capital projects. The Harry Hooe Elementary School addition and seismic and the Pitt Meadows Secondary School replacement school projects have both been identified as supported projects, allowing us to move forward with the development of business cases. The estimated project costs are included in our budget estimates for the capital fund.

Project #	Project Name	Project Type	Next Steps
150060/150372	Harry Hooe Elementary	Addition / Seismic	Submit business case, in the form of a Project Development Report (PDR), for funding approval as soon as finalized
159008	Pitt Meadows Secondary	Replacement School	Submit business case, in the form of a Project Development Report (PDR), 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, 2024.

Facility Name	Program Description	Amount Funded by Ministry of Education and Child Care
Whonnock Elementary	SEP – HVAC Upgrades	\$1,058,000
Whonnock Elementary	CNCP – HVAC Upgrades	405,000
Total		\$1,463,000

The following table presents capital projects supported by the provincial government and the estimated capital spending associated with these projects over the next four years. The funding for Harry Hooe Elementary addition and seismic upgrade and Pitt Meadows Secondary replacement school projects have not yet been confirmed by the Ministry of Education and Child Care. The budgeted amounts for these two projects are the estimated costs included in the 2023-2028 Capital Plan submissions.

Facility Name	Project Description	Estimated Project Value	Amount Funded by Others	Local Funding	2023/24 Budget	2024/25 Budget	2025/26 Budget	2026/27 Budget
		(\$ millions)						
Eric Langton Elementary	Seismic Replacement and Expansion	\$48.86	\$46.36	\$2.50	\$4.30	\$22.00	\$17.00	\$4.00
Harry Hooe Elementary	Addition / Seismic	17.21	17.21		0.20	1.45	15.56	
Pitt Meadows Secondary	Replacement School	113.35	113.35		4.50	45.00	50.00	13.85
Whonnock Elementary	SEP – HVAC Upgrades	1.06	1.06					
Whonnock Elementary	CNCP – HVAC Upgrades	0.41	0.41					
Total		\$180.89	\$178.39	\$2.50	\$9.00	\$68.45	\$82.56	\$17.85

Risk to the Preliminary Budget Estimates

Revenue

The provincial operating grant included in these estimates may not be the same as the operating grant distributed by the Ministry of Education and Child Care on March 15, 2023. The main factors that create variances of provincial funding are actual funded enrolment as at September 30, 2023, and other provincial funding announcements made during the remainder of 2022/23 and into 2023/24. Other provincial grants such as the 2023/24 labour settlement funding for cost of living adjustment included in these estimates may not be the same as the amounts actually received.

The international education revenue of \$8.93 million (net revenue of \$1.65 million) included in these estimates is based on an estimated program enrolment of 539 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 the COVID-19 pandemic on the global economy. Any major negative variance from estimates will have to be funded from the contingency reserve.

The preliminary Classroom Enhancement Fund grant is not sufficient to cover the estimated costs related to the implementation of the restored collective agreement language (estimated shortfall of \$1.73 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 2023/24.

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 normal. 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.

Effective March 31, 2022, the BC Employment Standards Act (ESA) was amended to entitle five days of annual paid illness and injury leave to all employees who do not already receive five or more sick or injury days every calendar year. Estimates for salary and benefit cost increases associated with the changes to the ESA have been included in this budget; however, actual annual experience costs are uncertain.

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 2023/24 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 and Child Care 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 and Child Care.

Capital Projects

Due to their magnitude, capital projects have the potential to significantly impact the financial position of the district. There is no process to assess the risk of the entire capital program; individual project risk assessments must be done on a continuous basis. Project agreements with the Ministry of Education and Child Care contain contingencies to mitigate financial risk. Smaller projects consider contingency requirements when building the overall project budget and are managed internally. Finally, the contingency reserve for local capital of \$1.85 million is available to mitigate risk for capital projects.

Enrolment and Staffing Growth

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

Contingency

The operating budget estimates do not contain any contingency for unforeseen or unbudgeted costs that may arise, or for costs budgeted on estimates whose final values are impacted by external events or prices. The board's only emergency fund is the contingency reserve fund, which has a remaining estimated balance available of \$1.85 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

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 2021/22, the Maple Ridge - Pitt Meadows School District six-year graduation rates for all three categories were above the provincial average: B.C. students 96% (provincial range: 79-90%), students of Indigenous ancestry 90% (provincial range: 67-83%), and students with diverse needs 87% (provincial range 67-81%). Completion rates include a Certificate of Graduation and Adult Graduation Diploma.

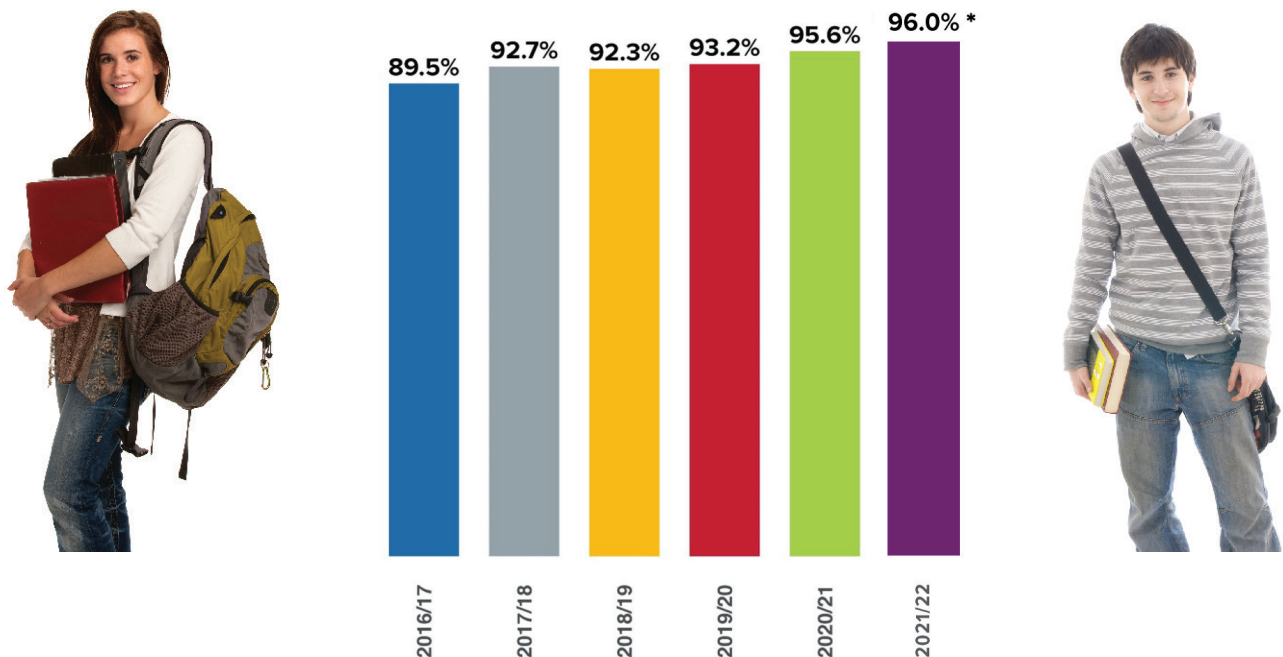
All Students

The six-year completion rate for B.C. students for the 2021/22 school year was 96% - exceeding the provincial typical range of 79-90% . 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 2016/2017, the school district's overall six-year completion rate was 89.5%. Considerable attention and effort has been dedicated to providing engaging and inclusive programming for students focusing both on improving graduation rates and the quality of graduation.

A comprehensive review and analysis of student achievement is provided in the [Supporting All Learners: Enhancing Student Learning Report \(September, 2022\)](#).

2021/22 SIX-YEAR GRADUATION RATES BC STUDENTS



* 2021/22 provincial range **79-90%**



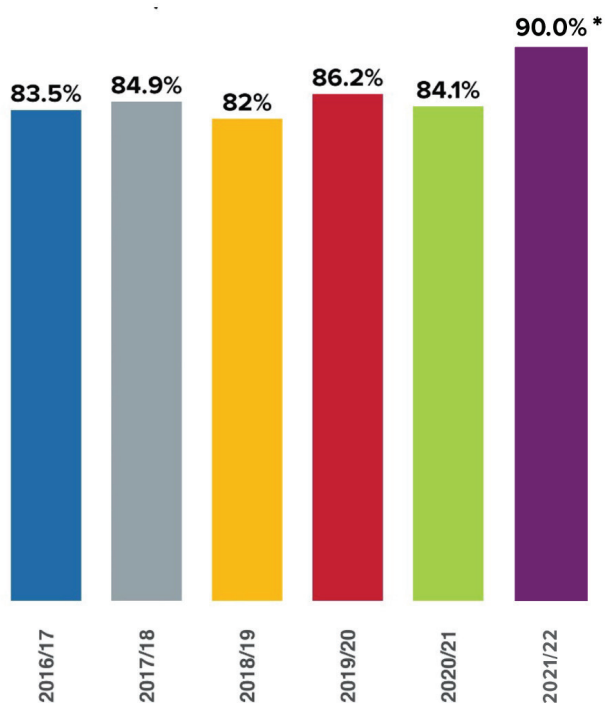
Students with Indigenous Ancestry

In 2016/17, the six-year completion rate for students with Indigenous ancestry was 83.5%. For 2021/22, this completion rate is 90%, which is above the provincial average range of 67-83%. 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

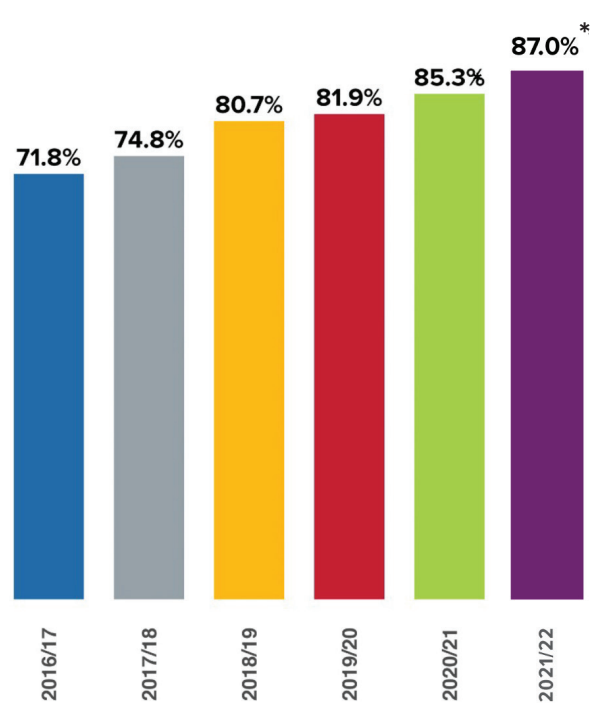
The six-year completion rate for students with diverse needs for 2021/22 is 87%. This is a significant improvement from 71.8% in 2016/17, and is higher than the provincial average range of 67-81%. School District 42 focuses on the inclusion of all students. We celebrate the success of students with diverse needs and will continue to work hard to improve the outcomes for these students. There were 243 students with diverse needs in the graduation cohort this past year.

INDIGENOUS STUDENTS SIX-YEAR GRADUATION RATES



* 2021/22 provincial range 67-83%

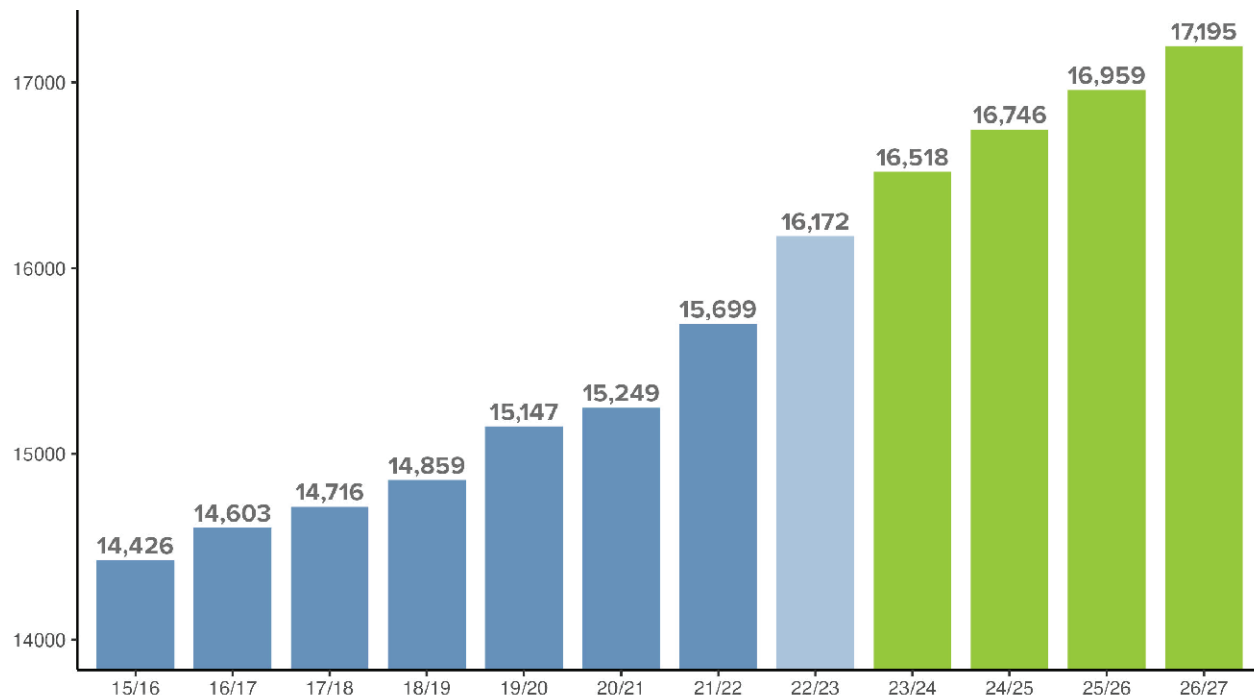
STUDENTS WITH DIVERSE NEEDS SIX-YEAR GRADUATION RATES



* 2021/22 provincial range 67-81%

STUDENT ENROLMENT TRENDS AND FORECAST

The enrolment information presented below is based on actual full-year enrolment for 2015/16 to 2021/22, and actual enrolment for September and February and estimated for May for 2022/23, and forecasted enrolment for 2023/24 to 2026/27. The enrolment history for regular, alternate, online learning, continuing education, summer learning, and non-graduate adult learners is presented in the following chart. Since 2015/16, funded enrolment has increased by 1,747 full time equivalent (FTE) and is projected to increase by another 1,023 FTE by 2026/27.



For 2023/24, full-year enrolment is projected to increase by 346 FTE, followed by a projected enrolment increase of 228 FTE in 2024/25, 213 FTE in 2025/26, and 236 FTE in 2026/27.

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 FTE enrolment will exceed the estimated student headcount enrolment at the same rate as realized for the three years from 2017/18 to 2019/20. The funding unit is full time equivalent student enrolment defined as a student enrolled in eight courses.

Births

The children currently enrolled in grades K-12 were born from 2005 to 2017. The estimated number of births after 2017 to individuals residing within the school district is a key factor used to forecast the kindergarten cohort for future years. The number of births has fluctuated from 2018 to 2021 with an all-time high of 1183 in 2021, a low of 1021 in 2020, and an average of 1099 for the 4 years ending in 2021 which is 19 (1.7%) higher than the average of 1081 for the 4 years ending in 2020.

Migration

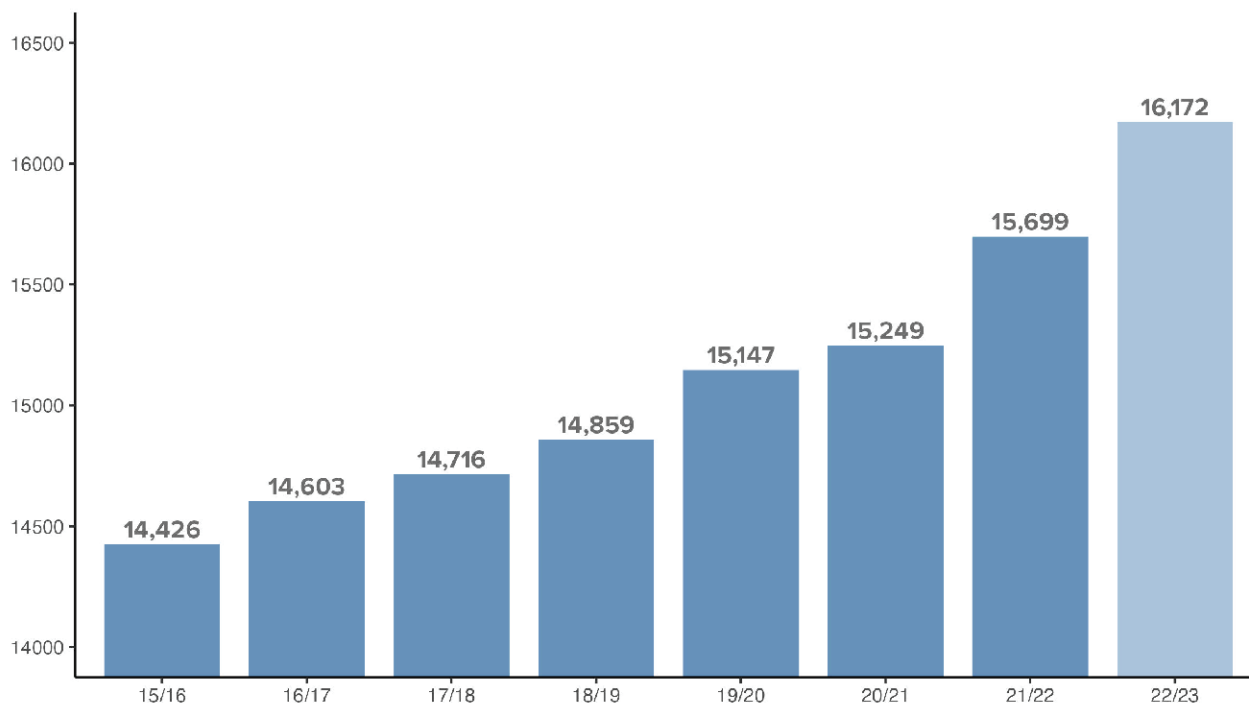
The net impact of youth moving in and out of the school district has been consistently positive over the last 10 years. The assumptions in this projection are for continued positive migration varying by age group and consistent with patterns experienced in prior years.



Enrolment History

The enrolment information presented in this section is based on actual full-year enrolment for 2015/16 to 2021/22, and actual enrolment for September and February and estimated for May for 2022/23.

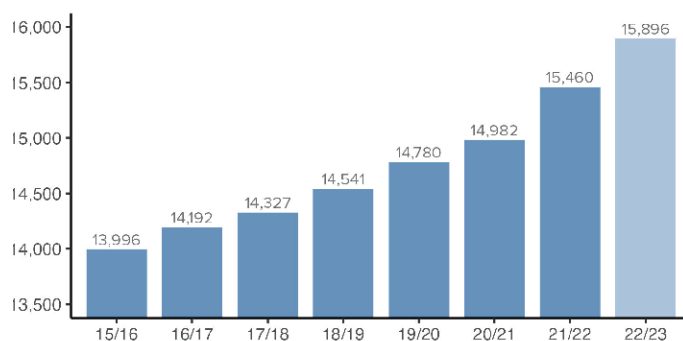
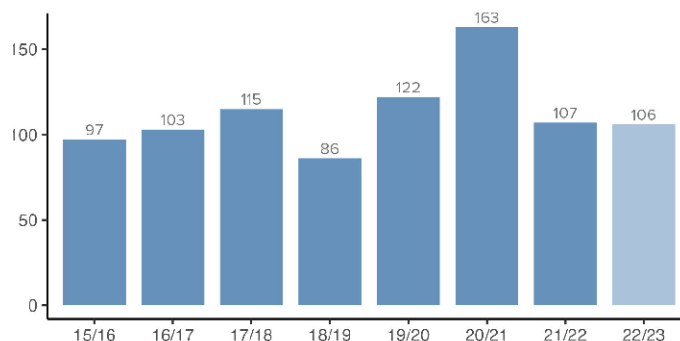
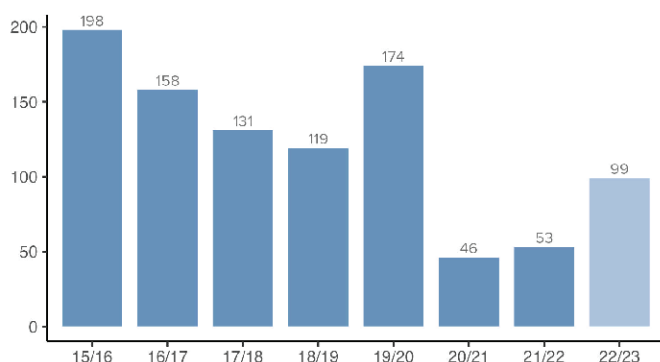
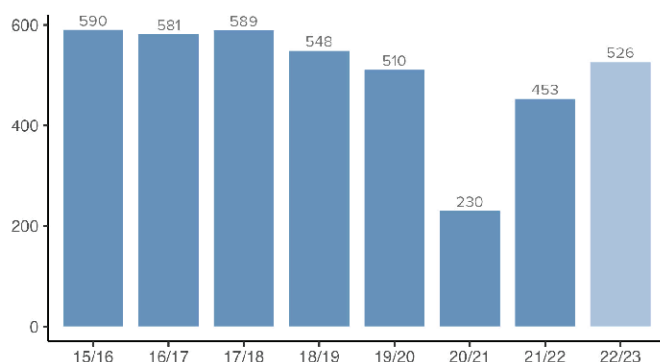
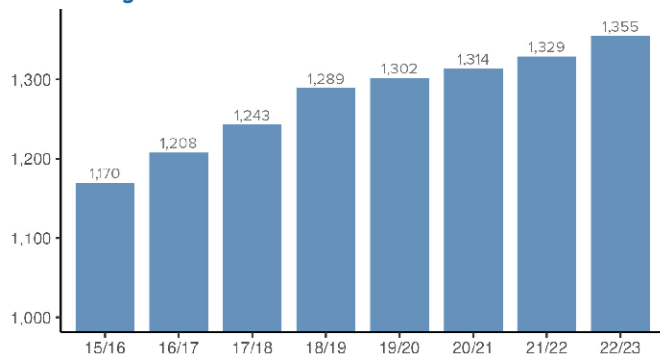
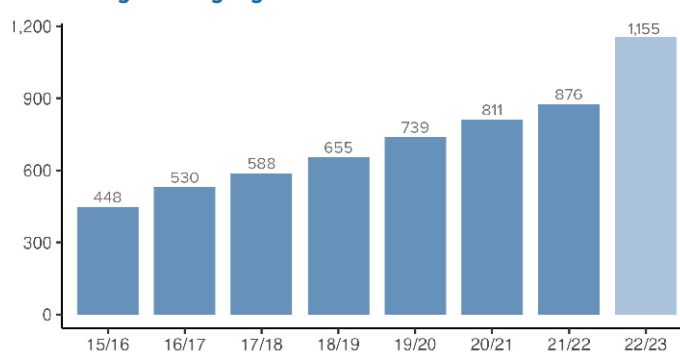
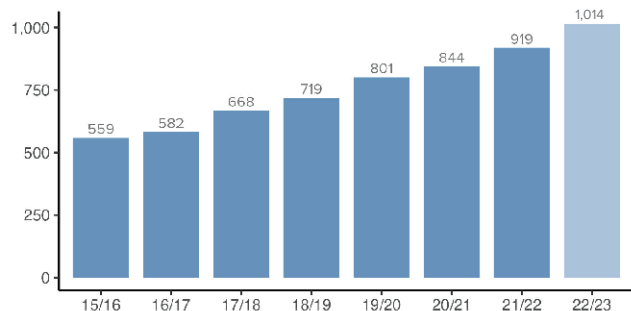
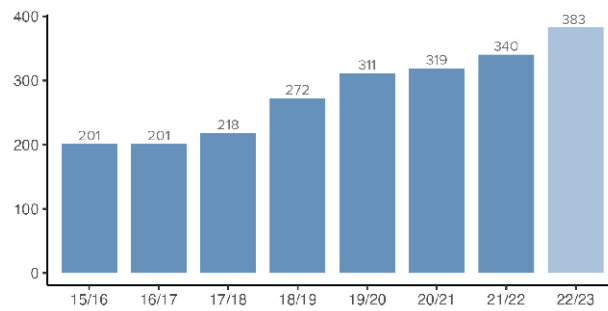
The enrolment history for regular, alternate, online learning, continuing education, summer learning, and non-graduated adult learners is presented in the following chart. Since 2015/16, funded enrolment has increased by 1,747 FTE.



In the same time period, there have been changes in categories of students. While enrolment for students in the regular and alternate education, students with special needs, English language learners, Indigenous education, online learning, and international education have increased, enrolment for continuing education has decreased.

- **Regular & Alternate Education:** +1,900 FTE students or a 14% increase since 2015/16
- **Online Learning:** +9 FTE students or a 9% increase since 2015/16
- **Continuing Education:** -99 FTE students or a 50% decrease since 2015/16
- **International Education:** -64 students or a 11% decrease since 2015/16
- **Indigenous Education:** +185 students or a 16% increase since 2015/16
- **English Language Learners:** +707 students or a 158% increase since 2015/16
- **Students with Special Needs:** +455 students at Level 1 and 2 +182 students at Level 3, for a total increase of 637 students (84% increase since 2015/16)

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

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

Source: Final Operating Grant Summary for 2015/16 to 2021/22, and Interim Operating Grant Summary (December 2022) for 2022/23.
All charts reflect student FTE for the fiscal year, with course-based enrolment for summer learning converted to FTE.



OPERATING BUDGET BACKGROUND INFORMATION

The information presented in this section is based on comparative final operating budget information for the years 2015/16 to 2022/23.

Since 2015/16, both revenue and expenditures have increased due to labour settlement costs and a corresponding increase in provincial funding. In the same period, expenditure reductions have been made to compensate for increased costs not funded by the province. The following table summarizes the revenues and expenditures submitted as part of the Amended (Final) Annual Budgets.

(\$ millions)	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	2022/23 Final Budget
Operating Revenues	134.09	138.47	142.34	147.42	155.32	156.21	167.78	183.57
Use of Prior Year Operating Surplus to Balance Budget	4.17	4.13	5.19	4.35	4.38	7.51	6.37	4.48
Operating Expenses	(134.19)	(139.00)	(142.39)	(148.59)	(156.96)	(161.08)	(171.43)	(184.87)
Transfers to Other Funds	(4.07)	(3.60)	(4.71)	(3.18)	(2.76)	(2.64)	(2.53)	3.18
Budgeted Surplus	-	-	0.43	-	(0.02)	-	0.19	-

Source: 2015/16 - 2022/23 amended annual budget submissions

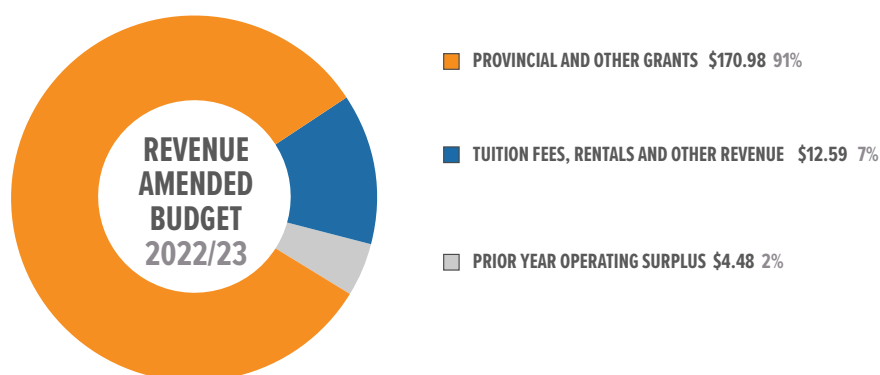
2017/18 surplus reflects board approved use of surplus to fund one-time budget items approved in 2016/17

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

From 2015/16 to 2022/23, budgeted revenues have increased by \$49.48 million. This increase is mainly due to provincial grants received to fund negotiated labour settlement costs for all unionized employees. Per pupil funding has increased from \$7,158 per student in 2015/16 to \$7,885 in 2022/23.

The 2022/23 budgeted revenue by type is shown in the graph below.

BUDGETED OPERATING REVENUE (\$ millions)



BUDGETED OPERATING REVENUE BY TYPE (\$ millions)

	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
Provincial Grants - Ministry of Education	123.55	127.20	130.93	135.51	143.08	149.90	157.26	170.37
Provincial Grants - Other	0.30	0.39	0.41	0.33	0.33	0.26	0.31	0.33
Federal Grants	0.14	0.16	0.16	0.26	0.24	0.01	0.17	0.28
Tuition	8.36	8.92	8.86	9.32	9.34	4.38	8.33	9.61
Other Revenue	0.89	0.99	0.97	0.91	0.92	0.78	0.86	1.03
Rentals and Leases	0.43	0.43	0.48	0.47	0.75	0.55	0.62	0.75
Investment Income	0.42	0.38	0.53	0.62	0.66	0.33	0.24	1.20
Total Revenue	134.09	138.47	142.34	147.42	155.32	156.21	167.79	183.57

BUDGETED OPERATING EXPENSES BY FUNCTION (\$ millions)

	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
Instruction	114.72	119.04	121.78	127.03	133.46	137.58	147.04	158.95
District Administration	4.82	5.17	5.39	5.77	6.29	6.33	6.41	6.93
Operations and Maintenance	13.78	14.25	14.57	15.11	16.57	16.83	17.40	18.37
Transportation	0.86	0.54	0.64	0.68	0.64	0.34	0.58	0.62
Other	4.07	3.60	4.72	3.18	2.76	2.64	2.53	3.18
Total	138.25	142.60	147.10	151.77	159.72	163.72	173.96	188.05

Source: 2015/16 - 2022/26 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.

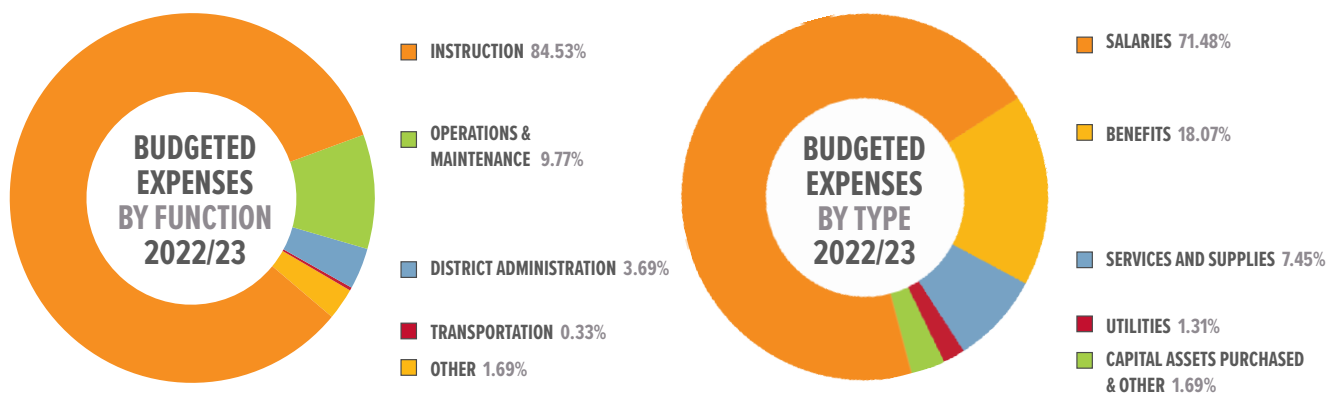
For the period shown, the school district has spent approximately 90% of its budget on salaries and benefits. The balance is used to cover supplies, utilities, services, and other costs.

BUDGETED OPERATING EXPENSES BY OBJECT (\$ millions)

	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
Salaries and Benefits	120.76	124.78	126.85	132.51	140.73	146.80	155.94	168.40
Services and Supplies	13.43	14.23	15.54	16.08	16.23	14.28	15.49	16.47
Total Expenses	134.19	139.01	142.39	148.59	156.96	161.08	171.43	184.87
Capital Purchases and Other.	4.06	3.59	4.71	3.18	2.76	2.64	2.53	3.18
Total	138.25	142.60	147.10	151.77	159.72	163.72	173.96	188.05

Source: 2015/16 - 2022/23 Amended Annual Budget Submissions

The budgeted expenses by function and by type for 2022/23 are shown in the graphs below.



Staffing

From 2015/16, total operating staffing in the Maple Ridge – Pitt Meadows School District has increased by approximately 493 FTE. Also, there are an additional 159 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.

	2015/16 FTE	2016/17 FTE	2017/18 FTE	2018/19 FTE	2019/20 FTE	2020/21 FTE	2021/22 FTE	2022/23 FTE	2021/22 with CEF FTE
Teachers	785.46	804.24	807.15	811.60	825.53	834.36	833.53	847.36	1,002.97
Principals/VPs - Admin	40.31	43.97	43.70	45.44	49.24	48.72	48.70	49.70	51.30
Principals/VPs - Teaching	10.82	10.00	9.40	11.40	13.60	14.20	14.20	15.17	15.17
Other Professionals	31.71	35.71	32.30	36.30	39.30	40.30	43.30	46.30	46.30
Educational Assistants	317.91	337.60	343.08	368.43	418.43	446.91	478.44	529.36	529.36
Support Staff	302.62	308.66	310.23	313.18	325.26	329.99	332.54	335.24	336.79
Trustees	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Total	1,495.83	1,547.18	1,552.86	1,593.35	1,678.36	1,721.48	1,757.70	1,830.13	1,988.89

Source: 1530 report submissions for 2015/16 to 2019/20, restated to reflect ongoing allocations only and calculation of budgeted hours per week divided by full time hours per week per position; child and youth care worker FTE removed for all prior years as paid from Special Purpose Funds. Principal/VP FTEs have been split to show the admin and teaching components of the positions. Comparable information is presented for 2020/21 to 2022/23 for which 1530 report submissions not required.

The following table provides a history of staffing changes by employee group from 2015/16 to 2022/23. 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 2015/16, teacher staffing has increased 27.69%, school-based principals and vice principals have increased 22.63%, other professionals have increased 54.84%, education assistants have increased 66.51% and support staff have increased 11.29%.

	2015/16 FTE	2016/17 FTE	2017/18 FTE	2018/19 FTE	2019/20 FTE	2020/21 FTE	2021/22 FTE	2022/23 FTE	% change from 2015/16	2022/23 with CEF FTE	% change from 2015/16
Teachers	785.46	804.24	807.15	811.60	825.53	834.36	833.53	847.36	7.88%	1,002.97	27.69%
Principals/VPs - School	48.13	49.97	48.10	49.84	55.89	56.57	56.55	57.42	19.31%	59.02	22.63%
Other Professionals/ Exempt/District P/VPs	34.71	39.71	37.30	43.30	46.25	46.65	49.65	53.75	54.84%	53.75	54.84%
Educational Assistants	317.91	337.60	343.08	368.43	418.43	446.91	478.44	529.36	66.51%	529.36	66.51%
Support Staff	302.62	308.66	310.23	313.18	325.26	329.99	332.54	335.24	10.78%	336.79	11.29%
Trustees	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	0.00%	7.00	0.00%
Total	1,495.83	1,547.18	1,552.86	1,593.35	1,678.36	1,721.48	1,757.70	1,830.13	22.35%	1,988.89	32.96%

As shown in the following table, staffing levels for all employee groups have increased since 2015/16. The increase in teacher staffing of 27.50% is primarily due to the restoration of the collective agreement language regarding class size. The ongoing increase in CUPE staffing of 40.13% is principally due to the increased education assistant staffing (up 66.51%) required to support the increased enrolment of students with diverse needs. Principal staffing has increased to support the needs in schools and other professionals staffing has increased to support district operations in human resources, communications, finance and information technology (36.13%).

	2015/16 FTE	2016/17 FTE	2017/18 FTE	2018/19 FTE	2019/20 FTE	2020/21 FTE	2021/22 FTE	2022/23 FTE	% change from 2015/16	2022/23 with CEF FTE	% change from 2015/16
MRTA	800.46	819.24	822.75	827.20	842.93	851.76	850.93	864.96	8.06%	1,020.57	27.50%
CUPE	605.53	631.26	637.71	666.01	726.29	759.50	793.57	847.00	39.88%	848.55	40.13%
Principals/VPs / Other Professionals	82.84	89.68	85.40	93.14	102.14	103.22	106.20	111.17	34.20%	112.77	36.13%
Trustees	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	0.00%	7.00	0.00%
Total	1,495.83	1,547.18	1,552.86	1,593.35	1,678.36	1,721.48	1,757.70	1,830.13	22.35%	1,988.89	32.96%

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.

	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2022/23 with CEF	% change from 2015/16
Teachers	18.95	18.69	18.78	18.84	18.88	18.48	19.28	19.62	16.58	(12.51%)
Principals/VPs - Admin	369.20	341.90	360.99	336.59	316.52	316.52	330.06	334.55	324.12	(12.21%)
Principals/VPs - Teaching	1,375.52	1,503.33	1,365.89	1,341.62	1,146.00	1,085.97	1,131.88	1,096.06	1,096.06	(20.32%)
Other Professionals	469.25	420.98	469.39	421.33	396.58	382.65	371.19	359.12	359.12	(23.47%)
Educational Assistants	46.81	44.53	44.19	41.51	37.25	34.51	33.59	31.41	31.41	(32.90%)
Support Staff	49.18	48.71	48.87	48.84	47.92	46.73	48.33	49.60	49.37	0.39%
Trustees	2,125.97	2,147.62	2,165.91	2,184.92	2,226.52	2,202.97	2,296.09	2,375.31	2,375.31	11.73%
Total	9.95	9.72	9.76	9.60	9.29	8.96	9.14	9.09	8.36	

The staff-to-student ratio has improved modestly since 2015/16, but the changes have not been equal across employee groups.

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

- **Teachers** (down 12.51%)
- **Principals and Vice Principals** (down 12.21% in admin component and down 20.32% in teaching component)
- **Other Professionals** (down 23.47%)
- **Educational Assistants** (down 32.90%) This substantial improvement is mainly due to the increased number of education assistants employed to support students with special needs.
- **Support Staff** (up 0.39%)

The average class size in the Maple Ridge - Pitt Meadows school district decreased from 23.65 in 2015/16 to 21.68 in 2022/23 principally owing to the addition of the teacher staffing supported by the Classroom Enhancement Fund.

AVERAGE CLASS SIZE	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
Province of BC	22.73	21.73	20.63	20.98	20.80	20.30	21.23	21.45
Maple Ridge - Pitt Meadows School District	23.65	23.68	21.58	21.63	21.73	21.25	21.33	21.68

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.
ART	Aboriginal Resource Teacher
ASW	Aboriginal Support Worker
BCBA	Board Certified Behaviour Analyst
BCPSEA	British Columbia Public School Employers' Association
BCSTA	British Columbia School Trustees' Association
BCTF	British Columbia Teachers' Federation
Budget Year	July 1 to June 30
Capital Fund	The capital fund includes capital expenditures related to facilities (purchases and enhancements) and equipment (purchases) that are funded by Ministry of Education 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 and Youth Care Worker
CEF	Classroom Enhancement Fund
CEO	Chief Executive Officer
CFO	Chief Financial Officer
CNCP	Carbon Neutral Capital Program
Community LINK	Community LINK (Learning Includes Nutrition and Knowledge) funding is designed to support the academic achievement and social functioning of vulnerable students. Programs and services can include breakfast, lunch and snack programs, academic supports, counseling, youth workers and after-school programs.
COVID-19	COVID-19 is a new disease that has not been previously identified in humans. In March 2020, the World Health organization declared COVID-19 a pandemic.
CPI	Consumer Price Index



CPP	Canada Pension Plan
CUPE	Canadian Union of Public Employees - Local 703
COLA	Cost of living adjustment
Curriculum and Learning Support Fund	The Curriculum and Learning Support Fund is provided to assist boards of education as they implement the new curriculum.
Deferred Revenue	Deferred revenue includes contributions received with stipulations that meet the description of restricted contributions in the Restricted Contributions Regulation 198/2011 issued by Treasury Board. When restrictions are met, deferred revenue is recognized as revenue.
Deferred Capital Contribution	Funding received for the acquisition of depreciable tangible capital assets is recorded as deferred capital contribution and amortized over the life of the asset acquired as revenue in the statement of operations.
DPAC	District Parent Advisory Council
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.
Educational Assistants	Education assistants, early childhood educators, teacher assistants, child and youth care workers, and Aboriginal support workers.
EHB	Extended Health Benefits
EI	Employment Insurance
ELL	English Language Learners
Enrolment Count	School district submission of enrolment information to the Ministry of Education. 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.
FFSFP	Also referred to as School Food Programs, the Feeding Futures School Food Program is a new special purpose fund commencing in 2023/24.
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.
MECC	Ministry of Education and Child Care
MPP	Municipal Pension Plan
MRPVPA	Maple Ridge Principals and Vice Principals Association
MRTA	Maple Ridge Teachers' Association
MSP	Medical Services Plan
MyEd BC	Student information system
MyPortfolio	SharePoint platform for collecting and sharing a student's educational journey through portfolios
OLEP	Official Language Education Program
Operating Fund	The operating fund includes operating grants and other revenues used to fund instructional programs, school and district administration, facilities 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).
PSA	Public Sector Accounting
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 and Child Care capital plan
SOGI	Sexual Orientation and Gender Identity Framework
Special Purpose Fund	The Special Purpose Fund is comprised of separate funds established to track revenue and expenditures received from the Ministry of Education and 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 Fund(s)
Strategic Facilities Plan	To ensure future Capital Plan submissions to the Ministry of Education and Child Care accurately reflect the priorities and needs of the school district, the board updated the comprehensive school district Strategic Facilities Plan in consultation with local First Nations, Métis 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).
WIP	Work in Progress
VOIP	Voice Over IP telephony
YMPE	Yearly Maximum Pensionable Earnings
YMIE	Yearly Maximum Insurable Earnings
YES Fund	Youth Education Support Fund
80K/600E	80 kindergarten spaces/600 elementary spaces





Maple Ridge - Pitt Meadows School District No. 42

22225 Brown Avenue
Maple Ridge, BC
V2X 8N6