



PRELIMINARY BUDGET 2019/20

MAY 1, 2019

PRELIMINARY BUDGET 2019/20
MAPLE RIDGE - PITT MEADOWS SCHOOL DISTRICT NO. 42
Maple Ridge, BC, Canada
V2X 8N6
www.sd42.ca





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ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

This Meritorious Budget Award is presented to

MAPLE RIDGE – PITT MEADOWS SCHOOL DISTRICT

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

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



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

Thomas E. Wohlleber, CSRM
President

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

David J. Lewis
Executive Director

TABLE OF CONTENTS

EXECUTIVE SUMMARY	1
District Overview.....	2
Student Achievement	3
Budget Overview	3
Student Enrolment Trends and Forecast.....	5
Staffing.....	5
Summary: Preliminary Operating Budget 2019/20	6
Summary: Special Purpose Funds Budget 2019/20	8
Classroom Enhancement Fund.....	9
Annual Facilities Grant.....	9
Summary: Capital Fund Budget 2019/20.....	10
Local Capital	11
<i>Local Capital Budget Summary</i>	11
<i>Contingency Reserve for Local Capital</i>	11
ORGANIZATIONAL SECTION.....	13
District Overview.....	14
Board of Education	15
District Leadership.....	15
Strategic Directions	17
Strategic Goals	17
Budget Background.....	21
Budget Process and Timeline	22
Budget Implementation, Monitoring and Reporting	22
Preliminary Budget Process and Consultation Timeline	23
Contingency Reserve.....	23
FINANCIAL SECTION.....	25
Preliminary Budget 2019/20	26
Revenue and Expense (All Funds Combined)	26
Operating Budget	27
<i>Operating Budget Estimates</i>	27
Operating Budget Assumptions	28
Operating Budget Four Year Projections.....	33
<i>Preliminary Budget Changes</i>	37
1.0 Support for School Growth Plans.....	38
2.0 Support for Operational Plans	46
3.0 Learning Services.....	48
<i>2019/20 Preliminary Operating Budget Summary</i>	52
2019/20 Operating Budget Revenue.....	52
2019/20 Operating Budget Expenditures.....	52
2019/20 Operating Budget Staffing	54
Special Purpose Funds Budget.....	55
<i>Special Purpose Funds Background Information</i>	56
Classroom Enhancement Fund	56
Learning Improvement Fund	60

Continued on next page

Annual Facilities Grant (AFG).....	60
Official Language Education Program (OLEP)	61
Community LINK	62
StrongStart	63
Ready Set Learn	63
Youth Education Support Fund	64
Scholarships and Bursaries	64
School Generated Funds.....	65
Capital Fund Budget.....	66
<i>Capital Fund Budget Background Information</i>	67
Local Capital	67
Bylaw Capital	69
Ministry of Education Restricted Capital	69
Land Capital	69
<i>Impact of Capital Plan on Budget</i>	69
Strategic Facilities Plan	69
Five Year Capital Plan	70
Capital Projects	70
2019/20 Risk to the Preliminary Budget Estimates	73
<i>Revenue</i>	73
<i>Expense</i>	73
<i>Capital Projects</i>	73
<i>Enrolment and Staffing Growth</i>	74
<i>Provincial Level Changes</i>	74
<i>Contingency</i>	74

INFORMATIONAL SECTION 75

Student Achievement	76
Completion Rates	76
All Students.....	76
Students with Aboriginal Ancestry.....	77
Students with Special Needs	77
Student Enrolment Trends and Forecast.....	78
Enrolment Projections Assumptions	78
<i>Births</i>	78
<i>Migration</i>	78
Enrolment History	79
Operating Budget Background Information	81
Staffing	83
Glossary of Terms.....	85



EXECUTIVE SUMMARY

DISTRICT OVERVIEW

BOARD of EDUCATION

SCHOOL DISTRICT NO.42



KORLEEN CARRERAS
CHAIRPERSON



ELAINE YAMAMOTO
VICE-CHAIRPERSON



KIM DUMORE
TRUSTEE



COLETTE TRUDEAU
TRUSTEE



KATHLEEN SULLIVAN
TRUSTEE



PASCALE SHAW
TRUSTEE



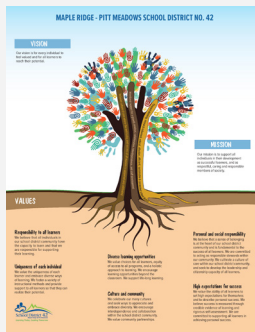
MIKE MURRAY
TRUSTEE



SYLVIA RUSSELL
SUPERINTENDENT / CEO



FLAVIA COUGHLAN
SECRETARY TREASURER / CFO



VISION

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

MISSION

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

STRATEGIC DIRECTIONS

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

STRATEGIC GOALS

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

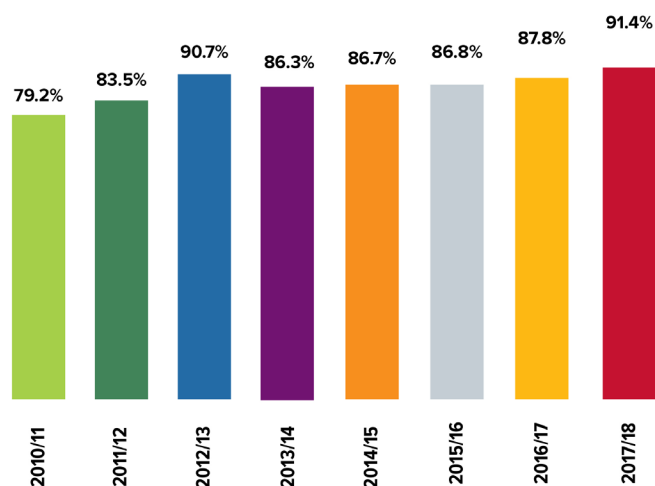
The board-approved budget supports the specific strategic goals identified in operational plans and school growth plans. Specifically, the board has made allocations that support collaborative teaching, safe and caring schools, social emotional learning, curriculum implementation, early learning, literacy,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

Student Achievement

The six-year completion rate for All Students for the 2017/2018 school year was 91.4% - exceeding the provincial average and within the range of the highest performing school districts in the province with regard to school completion. In fact, the school district results now place us in the top three districts in the province with a graduating class in excess of 1000 students.

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

2017/18 6 YEAR GRADUATION RATES - All Students



2017/18 provincial average **84.8%**

BUDGET OVERVIEW

School District No. 42 meets the learning needs of approximately 15,000 students of all ages in Maple Ridge and Pitt Meadows, and is defined by its determination to keep student learning and growth at the heart of all its decisions. The district provides K-12 educational services in 22 elementary schools, 6 secondary schools and 2 alternate schools. It also provides a variety of certificate programs and relevant quality life-long learning opportunities through Ridge Meadows College and Continuing Education.

All decisions made by Maple Ridge – Pitt Meadows School District No. 42 are guided by its vision and core values, and are based on research and consultation. Similarly, the district's initiatives and resources are all aligned to support its firm commitment to fostering a culture of care and belonging where the well-being and success of all learners is supported; providing intentional support for a growth mindset, collaboration, interdependence, and staff development; and being a forward-thinking, research-based, ethical, effective, efficient, sustainable and connected organization.

School District No. 42 (Maple Ridge – Pitt Meadows) adopted a balanced budget for 2019/20. This budget includes the allocation of \$2.61 million ongoing funding and \$1.12 million one-time funding for new expenditures in 2019/20. This is estimated to be followed by budget funding shortfalls of approximately \$0.17 million for 2020/21, \$0.37 million for 2021/22, and \$1.13 million for 2022/23.

The school district receives over 90% of revenue from the BC provincial government. Any changes to provincial grants will consequently have a significant impact on the school district's budget.

In accordance with the School Act, school districts in the province must approve a balanced budget and submit it to the Ministry of Education by June 30, 2019. The Maple Ridge – Pitt Meadows School District developed a preliminary budget that supports its vision, and that considers not only its shared priorities but also the needs of its community of learners. The table below summarizes the budget process and timeline for the 2019/20 Preliminary Budget.



Wednesday, January 16, 2019	BOARD MEETING Presentation and approval of the Proposed Budget Process/Timeline
Wednesday, February 13, 2019	BOARD MEETING Presentation of Projected Enrolment for 2019/20, 2020/21, 2021/22
Wednesday, February 13, 2019	BUDGET COMMITTEE OF THE WHOLE Partner groups presentation to the Board of the 2018/19 Budget Implementation feedback
Wednesday, April 3, 2019	BUDGET COMMITTEE OF THE WHOLE - Presentation of the 2019/20 preliminary budget estimates to partner groups - Partner groups individual presentations to the Board of the 2019/20 budget considerations
Wednesday, April 17, 2019	BOARD MEETING Presentation of the Proposed 2019/20 Preliminary Budget
Wednesday, April 24, 2019	BUDGET COMMITTEE OF THE WHOLE Public and partner group input on the Proposed 2019/20 Preliminary Budget
Wednesday, May 1, 2019	BOARD MEETING Approval of 2019/20 Budget Balancing Proposals and Adoption of 2019/20 Preliminary Budget Bylaw

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

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

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

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

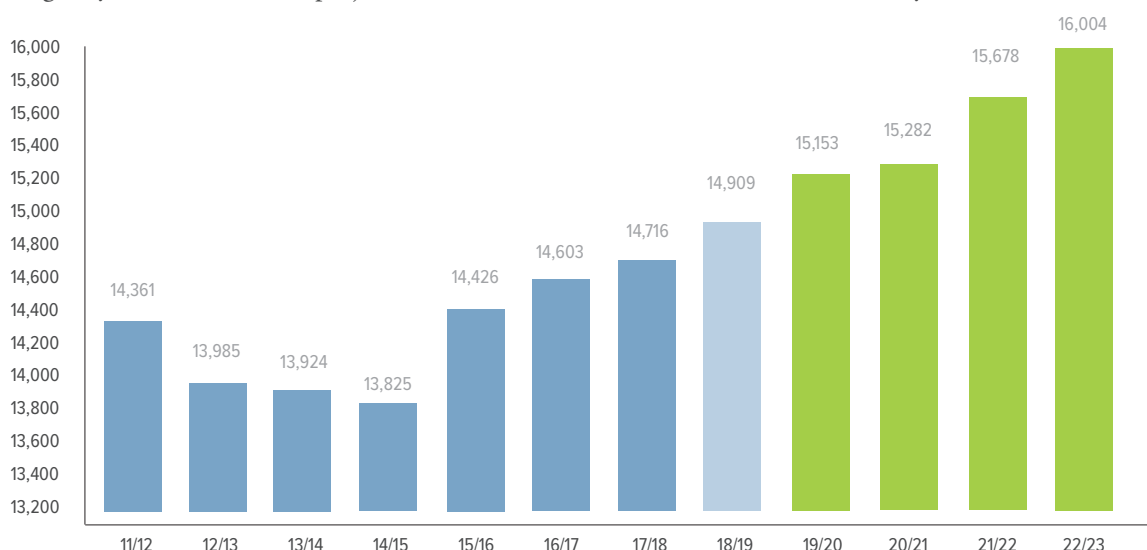
CAPITAL FUND: The capital fund includes capital expenditures related to facilities (purchases and enhancements) and equipment (purchases) that are funded by Ministry of Education capital grants, operating funds, and special purpose funds. An annual deficit in the capital fund that is a result of amortization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

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



STUDENT ENROLMENT TRENDS AND FORECAST

The enrolment information presented below is based on actual full-year enrolment (regular, distributed learning, continuing education, summer school, and adult learners) for 2011/12 to 2017/18, actual enrolment for September and estimated February and May for 2018/19, and forecasted enrolment for 2019/20, 2020/21, 2021/22 and 2022/23. The four-year enrolment forecast was prepared using population projections generated by Baragar Systems (enrolment projections software), historical enrolment trend analysis, and local knowledge.



STAFFING

Since 2011/12, total staffing in the Maple Ridge – Pitt Meadows School District has increased by approximately 78 FTE principally due to increased enrolment. Also, in 2018/19 there were an additional 107.13 FTE positions funded from the Classroom Enhancement Fund (CEF).

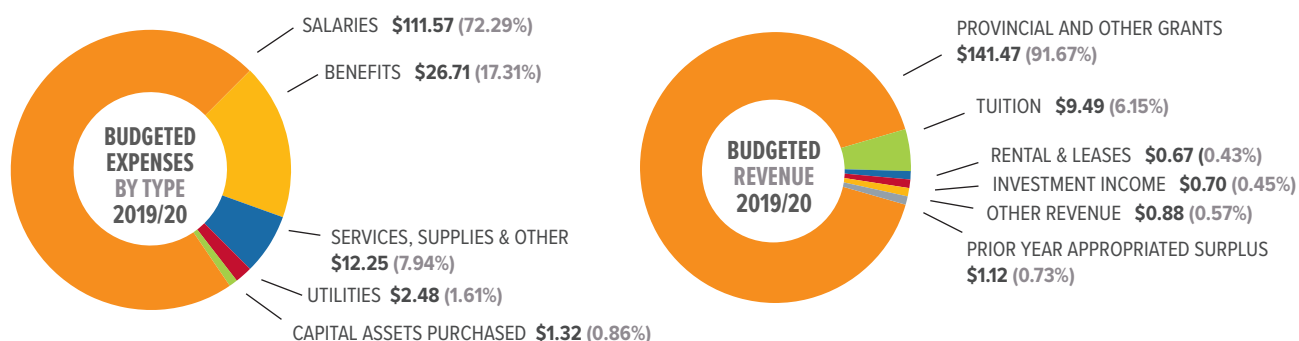
The student to staff ratio has improved from 9.80 in 2011/12 to 9.61 in 2018/19 due to the increase of education assistant staffing required to support the increased enrolment of students with special needs. Starting in 2017/18 the Ministry of Education has provided funding (Classroom Enhancement Fund or CEF) for additional staffing required to meet the requirements of the MRTA restored collective agreement language. This additional staffing resulted in an improved student to staff ratio from 9.80 in 2011/12 to 9.00 in 2018/19. Over the same time period, the average class size decreased from 22.70 to 21.62 principally owing to the addition of the staffing supported by the Classroom Enhancement Fund.

	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2018/19 with CEF	2018/19 Student to staff ratio
	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE		
Teachers	825.41	813.40	771.95	763.35	785.46	804.24	807.15	811.60	912.74	16.77
Principals/VPs - Admin	43.04	42.79	42.10	39.48	40.31	43.97	43.70	47.14	48.84	313.51
Principals/VPs - Teaching	12.65	13.31	11.90	10.70	10.82	10.00	9.40	9.70	9.70	1,578.40
Other Professionals	30.19	30.00	30.00	30.50	31.71	35.71	32.30	36.30	37.30	410.47
Education Assistants	266.89	285.32	293.34	300.81	317.91	337.60	343.08	368.43	368.43	41.56
Support Staff	329.83	323.17	316.22	297.14	302.62	308.66	310.23	313.18	316.47	48.38
Trustees	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	2,187.21
Total	1,515.01	1,514.99	1,472.51	1,448.98	1,495.83	1,547.18	1,552.86	1,593.35	1,700.48	9.00
Student to Staff Ratio	9.80	9.48	9.71	9.90	9.95	9.74	9.76	9.61	9.00	

Source: 1530 report submissions for each year as restated to reflect calculation of budgeted hours per week divided by full time hours per week per position, child care worker FTE removed for all prior years as paid from special purpose funds. 2013/14 has been restated to remove FTE attached to custodial and labourer banks as well as contract instructors at international education and Ridge Meadows College. Above teacher and educational assistant FTEs include the instructional bank which is allocated between teachers and education assistants as required annually. Principal/Vice-Principal P FTEs have been split to show the admin and teaching components of the positions. 2016/17, 2017/18 and 2018/19 FTEs have been restated to reflect ongoing allocations only.

SUMMARY: PRELIMINARY OPERATING BUDGET 2019/20

School District No. 42 (Maple Ridge - Pitt Meadows) is estimating to receive 91.67% of its operating revenue from provincial and other grants, 6.15% from tuition, 0.73% from prior year appropriated surplus, and 1.45% from other sources. The operating budget for 2019/20 is allocated to be spent on salaries and benefits (89.6%); services, supplies and other (7.94%); utilities (1.61%); and capital assets purchased (0.86%).



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

OPERATING BUDGET FOUR-YEAR PROJECTIONS (\$ millions)	2019/20	2020/21	2021/22	2022/23
Incremental Cost Increases				
Changes in salaries and benefits				
Salaries and benefit changes (excluding labour settlement)	(0.52)	(0.42)	(0.42)	(0.42)
Salaries and benefit changes MRTA and CUPE contractual increases	(1.92)			
Other benefit cost changes	0.75	(0.52)	(0.52)	(0.52)
Services, supplies and utilities	(0.27)	(0.31)	(0.29)	(0.29)
New school operating cost				(0.50)
	(1.96)	(1.25)	(1.23)	(1.73)
Enrolment Driven Changes	1.09	0.24	0.85	0.60
Ministry of Education Funding Changes	2.75			
Revenue and Expense Changes				
Impact of 18/19 budget	0.59			
International tuition and expenses	0.31	0.23		
Miscellaneous revenue	0.37			
Other expenses	(0.23)			
	1.074	0.23		
Total Projected Surplus / (Shortfall) Before One-Time Items	2.92	(0.78)	(0.38)	(1.13)
One-Time Revenue and Expenditures				
One-time savings	0.10	(0.06)		
One-time expenses	(0.41)	0.40	0.01	
	(0.31)	0.34	0.01	
Total Projected Base Operating Budget Surplus / (Shortfall)	2.61	(0.44)	(0.37)	(1.13)
2018/19 Available Surplus	1.12			
Total Projected Available Operating Budget	3.73	(0.44)	(0.37)	(1.13)
Ongoing Budget Changes	(2.34)			
One-time Budget Changes	(1.39)	0.27		
Total Projected Surplus / (Shortfall)	-	(0.17)	(0.37)	(1.13)



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

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

The approved operating budget changes summarized in the table below were developed through a review of all current school district budget allocations, restored MRTA collective agreement language and associated funding, the feedback received at the Budget Committee of the Whole meeting held on April 24, 2019, feedback received from partner groups, staff, parents, managers, principals and the board. The board approved these budget changes at its May 1, 2019 public meeting.

BUDGET CHANGES 2019/20

ONGOING PRELIMINARY BUDGET CHANGES 2019/20		ONE-TIME PRELIMINARY BUDGET CHANGES 2019/20	
Support for School Growth Plans		Support for School Growth Plans	
Social and Emotional Learning	(82,600)	Curriculum Implementation	
Secondary Innovation	(111,307)	Intermediate Helping Teacher and Learning Resources	(223,918)
District Librarian	(57,645)	Career Education Helping Teacher	(107,407)
Helping Teacher - Counselling	(104,807)	Teacher Mentorship	(21,550)
School Teams	(113,161)	Literacy	(209,614)
Supporting All Learners - Improving Student Engagement		Secondary Innovation	(32,600)
Improving Student Engagement	(29,800)	Supporting All Learners - Improving Student Engagement	
Before and After School Programming	(90,976)	Before and After School Programming	5,198
Educational Programs	(118,482)	Educational Programs	(43,310)
Safe & Caring Schools		Safe & Caring Schools	
Riverside Program	(6,000)	Riverside Program	(261,910)
Clerical Support Riverside Centre	(6,845)	School Based Staffing (Revised)	(435,128)
District Based Staffing	(158,556)	Early Learning	(57,644)
School Based Staffing	(45,000)	Education Leadership	
Early Learning	(187,369)	Elementary Administration Staffing	(20,191)
Education Leadership		Mentorship	(15,500)
Elementary and Secondary Administration Staffing	(572,309)		(1,423,584)
French Support	(30,287)	Support for Operational Plans	
Career Education/Trades Reorganization	(20,191)	Technology Infrastructure	(226,731)
Elementary Clerical Allocation Review	(7,827)	Compliance Support	(35,000)
School Supplies Allocations	(33,000)	Facilities - Support for Sustainability Initiatives	(60,585)
	(1,776,162)		(322,316)
Support for Operational Plans		Learning Services	
Aboriginal Education Support	(239,523)	Summer Assessments	(20,962)
Technology Support	(196,400)	Collaborative Teaching - Supporting Early Intervention and Inclusionary Programming (Revised)	(1,080,403)
Procurement	(64,630)	Inclusion Support Consultation Services	(180,000)
Compliance Support	(67,549)		(1,281,365)
Facilities	(208,122)	Reallocation of Existing Budgets	1,644,083
	(776,224)	Use of Prior Year Appropriated Surplus	1,116,545
Learning Services		Total One-Time Budget Changes	(266,627)
School Psychology	(104,811)	Grand Total Budget Changes	(2,607,654)
Speech and Language Pathology & Occupational Therapy	(84,541)		
	(189,352)		
Reallocation of Existing Budgets	400,711		
Total Ongoing Budget Changes	(2,341,027)		

SUMMARY: SPECIAL PURPOSE FUNDS BUDGET 2019/20

The special purpose fund is comprised of separate funds established to track revenue and expenditures received from the Ministry of Education and other sources that have restrictions on how they may be spent. The following special purpose funds have been included in the 2019/20 preliminary budget:

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

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

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

(\$ millions)	2019/20 BUDGET	2020/21 BUDGET	2021/22 BUDGET	2022/23 BUDGET
Deferred Revenue, beginning of year	(1.45)	(1.45)	(1.45)	(1.45)
Received Contributions				
Provincial Grants - Ministry of Education	(11.82)	(11.82)	(11.82)	(11.82)
Other	(4.65)	(4.73)	(4.82)	(4.91)
Total Contributions Received	(16.47)	(16.55)	(16.64)	(16.73)
Less: Allocated to Revenue	16.47	16.55	16.64	16.73
Deferred Revenue, end of year	(1.45)	(1.45)	(1.45)	(1.45)
Allocated to Revenue				
Provincial Grants	11.82	11.82	11.82	11.82
Other Revenue	4.65	4.73	4.82	4.91
Total Allocated to Revenue	16.47	16.55	16.64	16.73
Expenses				
Salaries and Benefits	11.19	11.19	11.19	11.19
Service and Supplies	4.83	4.91	5.00	5.09
Total Expenses	16.02	16.10	16.19	16.28
Capital Purchases and Other	0.45	0.45	0.45	0.45
Total Expenses and Capital Purchases	16.47	16.55	16.64	16.73
Net Revenue (Expense)	-	-	-	-



Classroom Enhancement Fund

For 2019/20, the Maple Ridge - Pitt Meadows School District has been provided with a preliminary CEF allocation of \$9.69 million, sufficient to fund an estimated 91.16 FTE teachers and overhead costs of \$0.82 million. It is estimated that an additional \$1.33 million will be required in order to fund the 104.05 FTE teachers needed to fulfill the collective agreement obligations funded under CEF.

USE OF CLASSROOM ENHANCEMENT FUND 2019/20	
Classroom Enhancement Fund	9,685,445
Estimated Additional Funding Required	1,326,457
Preliminary Staffing Plan	(10,192,740)
Additional Teacher Supports	(269,834)
Education Leadership	(240,285)
Human Resources Supports	(116,555)
Facilities and Other Implementation Costs	(192,488)

Annual Facilities Grant

For 2019/20, the Maple Ridge - Pitt Meadows School District has been provided with a special purpose annual facilities grant allocation of \$517,500 and a capital annual facilities grant allocation of \$2,026,336. The proposed annual facilities grant spending plan for 2019/20 is presented in the following table.

USE OF ANNUAL FACILITIES GRANT 2019/20	PROJECT DESCRIPTION	BUDGET
District	Capital asset management system	\$44,051
Various schools	IT infrastructure	\$80,000
Various schools	Lino and carpet replacement	\$90,000
Various schools	Gym floor refinishing	\$22,497
Various schools	Interior Painting	\$23,954
Various schools	Paving	\$80,000
Riverside Centre	Ventilation upgrade	\$20,000
Alexander Robinson Elementary, Edith McDermott Elementary	Fire alarm upgrade, PA system	\$20,000
Maple Ridge Secondary	Building improvements	\$12,000
Garibaldi Secondary	Plumbing upgrade	\$25,000
Various schools	Classroom wall carpet removal	\$100,000
Total Special Purpose Fund AFG		\$517,500
Maple Ridge Secondary	Lighting controls upgrade	\$45,000
Maple Ridge Secondary	Track resurfacing	\$100,000
Westview Secondary, Golden Ears Elementary, Arthur Peake Centre	Roofing	\$1,220,000
Edith McDermott Elementary, Whonnock Elementary	Exterior painting	\$38,336
Various schools	Boiler upgrades and duct cleaning	\$60,000
Various schools	Energy efficiency upgrades	\$470,000
Various schools	Hazmat assessments	\$93,000
Total Capital AFG		\$2,026,336

SUMMARY: CAPITAL FUND BUDGET 2019/20

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

CAPITAL (\$ millions)	2019/20 BUDGET	2020/21 BUDGET	2021/22 BUDGET	2022/23 BUDGET
Capital Surplus (Deficit), beginning of year	75.28	84.77	82.87	81.25
Revenues				
Provincial Grants - Ministry of Education	8.13			
School Site Acquisition Fees	3.54			
Investment Income	0.13	0.12	0.11	0.10
Amortization of Deferred Capital Revenue	6.43	6.47	6.78	7.12
Total Revenue	18.23	6.59	6.89	7.22
Expenses				
Amortization of Tangible Capital Assets	(10.51)	(10.26)	(10.28)	(10.41)
Capital Lease Interest				
Total Expenses	(10.51)	(10.26)	(10.28)	(10.41)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	1.77	1.77	1.77	1.77
Total Net Transfers	1.77	1.77	1.77	1.77
Total Capital Surplus (Deficit) for the year	9.49	(1.90)	(1.62)	(1.42)
Capital Surplus (Deficit), end of year	84.77	82.87	81.25	79.83

The following table presents capital projects supported by the provincial government and the estimated capital spending associated with these projects over the next five years. The funding for Eric Langton Elementary Expansion, Pitt Meadows Secondary seismic upgrade and major renovation and new school site in the Albion area has not yet been confirmed by the Ministry of Education. The budgeted amounts for these three projects are based on the estimated costs included in the 2019-2024 Capital Plan submission.

Facility Name	Project Description and Estimated Completion	Estimated Project Value	Amount Funded by Others	Local Funding	2019/20 Budget	2020/21 Budget	2021/22 Budget	2022/23 Budget
		(\$ millions)						
časqenele elementary	New elementary school	31.83	28.51	3.32	0.50			
New Child Care Spaces	MCFD Child Care Capital Funding Program	2.93	2.93		1.90			
MRSS Annex	MRSS Annex Reconfiguration	0.47		0.47				
Multiple Schools	Energy Management Plan	6.22	3.97	2.25	1.40			
Harry Hooqe Elementary	Central boiler plant and domestic hot water system	0.37	0.35	0.02	0.37			
Highland Park Playground	Universally accessible playground equipment	0.11	0.11		0.11			
Riverside Centre	Central boiler plant and domestic hot water system	0.29	0.27	0.02	0.29			
Eric Langton Elementary	Expansion Increase Capacity to 80/600 (Estimated Completion in 2021/22)	10.71	10.71		0.15	1.00	9.56	
Pitt Meadows Secondary	Seismic upgrade and major renovation	33.01	33.01		0.15	1.00	13.47	18.39
Albion East Area Elementary	Site acquisition for a new 80/600 elementary school	11.67	8.13	3.54	11.67			
Total		\$97.61	\$88.99	\$9.62	\$16.54	\$2.00	\$23.03	\$18.39



Local Capital

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

In 2018/19, the board approved the use of local capital to fund various projects as identified below. It is proposed that an allocation of \$65K be made from the local capital reserve to fund the upgrade of the locally developed Parent Portal. This upgrade will improve the functionality of the field trips and registration modules.

Local Capital Budget Summary

(\$ millions)	2018/19 Budget	2019/20 Proposed New Allocations	2019/20 Proposed Budget	Total Local Capital Allocations
Uses of Local Capital				
Staff computers refresh	0.01			0.01
Parent Portal upgrade		0.07	0.07	0.07
Emergency preparedness	0.09			0.09
Energy management plan			1.41	1.41
New elementary school	1.16			1.16
Facilities succession planning			0.03	0.03
New classroom setup	0.55		0.92	1.47
MRSS Annex reconfiguration			0.47	0.47
TOTAL Uses of Local Capital	1.81	0.07	2.90	4.71
Contingency reserve for local capital				2.62
Total Local Capital				7.33

Contingency Reserve for Local Capital

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

Existing school district budgets are not sufficient to support the procurement or timely replacement of school district assets. The budget required to complete the building maintenance projects identified through facility condition assessments far exceeds the annual facilities grant and the capital funding for building enhancement projects received by School District No. 42.

This means that the deferred maintenance for school district facilities continues to grow and the facility condition index for school district facilities continues to deteriorate. Major equipment failures must be covered from the contingency reserve. These include, but are not limited to, the following: building envelope remediation, roof repairs or replacement, boiler replacements, server replacements, shop equipment replacements.

In addition, the board is responsible for any cost overruns incurred on Ministry of Education funded capital projects and this is the only fund available to cover such costs.

By board policy a contingency reserve of at least 1% of operating expenditures and not exceeding 3% of operating expenditures shall be maintained (\$1.49 million to \$4.46 million). The current balance of \$2.98 million (\$2.62 local capital and \$0.36 operating) equates to 2% of operating expenditures.



Executive Summary



Organizational Section



Financial Section



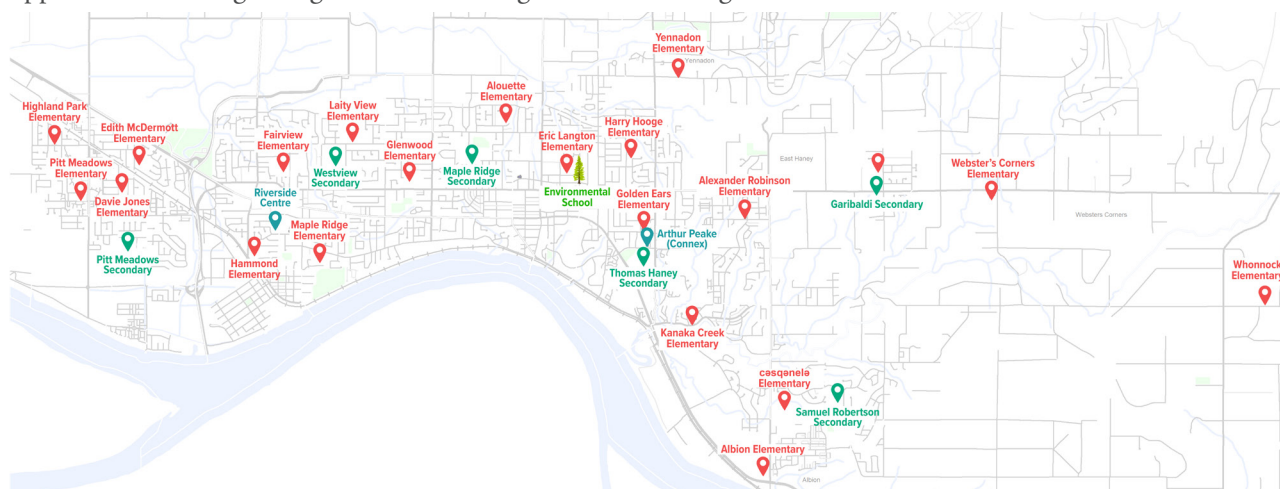
Informational Section

ORGANIZATIONAL SECTION



DISTRICT OVERVIEW

School District No. 42 meets the learning needs of approximately 15,000 students of all ages in Maple Ridge and Pitt Meadows, and is defined by its determination to keep student learning and growth at the heart of all its decisions. The district provides K-12 educational services in 22 elementary schools, 6 secondary schools and 2 alternate schools. It also provides a variety of certificate programs and relevant quality life-long learning opportunities through Ridge Meadows College and Continuing Education.



All decisions made by Maple Ridge – Pitt Meadows School District No. 42 are guided by its vision and core values, and are based on research and consultation. Similarly, the district's initiatives and resources are all aligned to support its firm commitment to fostering a culture of care and belonging where the well-being and success of all learners is supported; providing intentional support for a growth mindset, collaboration, interdependence, and staff development; and being a forward-thinking, research-based, ethical, effective, efficient, sustainable and connected organization.

School District No. 42 (Maple Ridge – Pitt Meadows) adopted a balanced budget for 2019/20. This budget includes the allocation of \$2.61 million ongoing funding and \$1.12 million one-time funding for new expenditures in 2019/20. This is estimated to be followed by budget funding shortfalls of approximately \$0.17 million for 2020/21, \$0.37 million for 2021/22, and \$1.13 million for 2022/23.

The school district operates under authority of the School Act of British Columbia as a corporation and receives over 90% of revenue from the BC provincial government through the Ministry of Education. Any changes to provincial grants will consequently have a significant impact on the school district's budget. The School District is exempt from federal and provincial corporate income taxes.

In accordance with the School Act, school districts in the province must approve a balanced budget and submit it to the Ministry of Education by June 30, 2019. The Maple Ridge – Pitt Meadows School District developed a preliminary budget that supports its vision, and that considers not only its shared priorities but also the needs of its community of learners.

Board of Education

A board of education ("Board") elected for a four-year term governs the School District. The Maple Ridge – Pitt Meadows Board of Education is comprised of five trustees representing the community of Maple Ridge and two trustees representing the community of Pitt Meadows. Trustees are elected every four years at the same time as the mayor and city council for the two municipalities.



KORLEEN CARRERAS
CHAIRPERSON



ELAINE YAMAMOTO
VICE-CHAIRPERSON



KIM DUMORE
TRUSTEE



MIKE MURRAY
TRUSTEE



PASCALE SHAW
TRUSTEE



KATHLEEN SULLIVAN
TRUSTEE



COLETTE TRUDEAU
TRUSTEE

District Leadership

EXECUTIVE OFFICERS



Sylvia Russell
Superintendent/CEO



Flavia Coughlan
Secretary Treasurer/CFO

SENIOR LEADERSHIP



Harry Dhillon
Deputy Superintendent



Jovo Bikic
Assistant Superintendent



Shannon Derinzy
Assistant Superintendent



Irena Pochop
Senior Manager Communications



Monica Schulte
Assistant Secretary Treasurer



Dana Sirsiris
Director Human Resources



David Vandergugten
Assistant Superintendent

MAPLE RIDGE - PITT MEADOWS SCHOOL DISTRICT NO. 42

VISION

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



MISSION

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

VALUES

Responsibility to all learners

We believe that all individuals in our school district community have the capacity to learn and that we are responsible for supporting their learning.

Uniqueness of each individual

We value the uniqueness of each learner and embrace diverse ways of learning. We foster a variety of instructional methods and provide support to all learners so that they can realize their potential.

Diverse learning opportunities

We value choices for all learners, equity of access to all programs, and a holistic approach to learning. We encourage learning opportunities beyond the classroom. We support life-long learning.

Culture and community

We celebrate our many cultures and seek ways to appreciate and embrace diversity. We encourage interdependence and collaboration within the school district community. We value community partnerships.

Personal and social responsibility

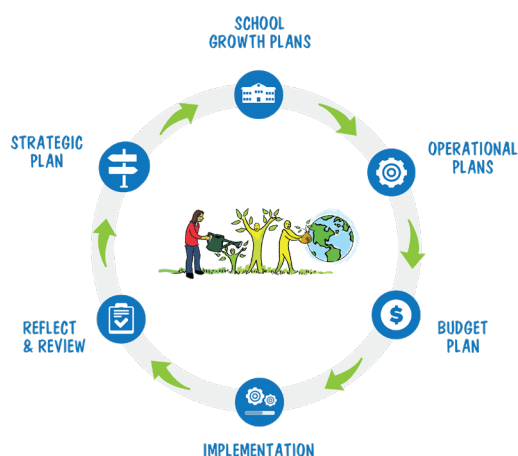
We believe that a sense of belonging is at the heart of our school district community and is fundamental to the success of all learners. We are committed to acting as responsible stewards within our community. We cultivate a culture of care within our school district community, and seek to develop the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

High expectations for success

We value the ability of all learners to set high expectations for themselves and to describe personal success. We believe success is measured through credible evidence of learning and rigorous self-assessment. We are committed to supporting all learners in achieving personal success.



Strategic Directions



1

INCLUSIVE CULTURE OF CARE AND BELONGING WHERE THE WELL-BEING AND SUCCESS OF ALL LEARNERS IS SUPPORTED AND CELEBRATED.

2

INTENTIONAL SUPPORT FOR A GROWTH MINDSET, COLLABORATION, INTERDEPENDENCE, AND STAFF DEVELOPMENT.

3

FORWARD-THINKING, RESEARCH-INFORMED, EFFECTIVE, EFFICIENT, SUSTAINABLE, VALUE-BASED AND CONNECTED SCHOOL DISTRICT.

Strategic Goals

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

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



Education

- ☐ Implement revised Strategic Facilities Plan recommendations balancing enrolment management and educational programming
- ☐ Support and maximize the innovative design and development of new schools
- ☐ Engage and support staff and students in sustainability projects
- ☐ Promote and enhance student learning by aligning our practices, resources, staffing, supports and initiatives
- ☐ Implement and extend the district-wide literacy plan - Year 4, 5, 6
- ☐ Adapt the innovative and effective district-wide assessment and reporting model to the secondary school context. Continue to develop the K - 7 model - Year 7



- ☐ Identify and increase opportunities for students to engage in innovative, purposeful and personalized educational programs/activities that align with their passion
- ☐ Facilitate the success of all Aboriginal learners as outlined in our Aboriginal Enhancement Agreement - Jul 1, 2015 to Jun 30, 2020
- ☐ Support the implementation of the redesigned provincial curriculum - K - 9 and Graduation Program and other initiatives
- ☐ Create opportunities that support mentoring and succession planning across the organization
- ☐ Support professional growth planning and performance management
- ☐ Promote cultures of care and belonging in our schools and district by developing a district-wide approach to Social Emotional Learning aligned with both the Core Competencies and with the Mission, Vision and Values of the school district
- ☐ Continue to expand the use of the student information system to support teaching and learning
- ☐ Continue to support the professional development of all staff
- ☐ Improve communication with all internal and external stakeholders
- ☐ Clearly identify risks to plans and operations and develop contingency plans
- ☐ Provide educational leadership during the bargaining process
- ☐ Create, review and update policies and procedures
- ☐ Continue to effectively represent the district perspective to provincial government on education related initiatives



Business Operations

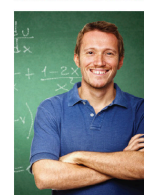
- ☐ Update and implement the Strategic Facilities Plan
- ☐ Manage the design and construction of new schools
- ☐ Conduct annual space utilization reviews and create new classroom spaces where required
- ☐ Implement a district-wide energy management and environmental sustainability plan
- ☐ Implement new and upgrade existing business systems
- ☐ Ensure through budget reviews and the annual budget process the allocation of sufficient resources (people, time and budget) to support strategic initiatives
- ☐ Clearly identify risks to plans and operations and develop contingency plans
- ☐ Create, roll-out and maintain training and procedure manuals for all departments
- ☐ Support professional growth planning and performance management
- ☐ Develop and implement succession plans for all critical positions
- ☐ Build capacity through targeted professional development and cross-training
- ☐ Create opportunities for positive interactions with other groups and within our division
- ☐ Improve communication with all internal and external stakeholders
- ☐ Support 2019 bargaining
- ☐ Create, review and update policies and procedures
- ☐ Continue to effectively represent the district perspective to provincial government on business related initiatives





Human Resources

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



Information Technology

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



School Growth Plans

School Growth Plans are prepared annually for each school. Principals work with school staff to develop the plans. The goals identified in the school growth plans fall into the following four broad categories: improved learning and assessment, social emotional learning (school culture and climate), literacy, and secondary innovation. The table below documents the "big ideas" of the school goals selected by each school community.

	Improving Learning & Assessment	Secondary Innovation	SEL (School Culture)	Literacy	Other	Big Ideas
SECONDARY SCHOOLS						
Maple Ridge Alternate					Numeracy	Belonging & independence
Garibaldi Secondary					IB Middle Years	Careers and collaboration
Maple Ridge Secondary						Core competencies
Pitt Meadows Secondary						Inclusion and connections
Samuel Robertson Technical						Student sense of resiliency
Thomas Haney Secondary						Career and life skills
Westview Secondary						Collaboration and networking
ELEMENTARY SCHOOLS						
Albion						Sense of community
Alouette						Sense of belonging and self-regulation
Alexander Robinson						Collaborative practice
Blue Mountain						Create community
Davie Jones					Numeracy	Self-regulation and belonging
Edith McDermott						Community and belonging
Environmental School						History of knowledge and place
Eric Langton						Integrate SEL and literacy
Fairview						Self-regulation
Glenwood						Self-regulation
Golden Ears					Numeracy	Focus on caring
Hammond						Communities of care
Harry Hooge						Teach, model and celebrate core values
Highland Park					Increase parent involvement	Prosocial behaviour
Kanaka Creek						Resiliency and connections
Laity View						All grades in both French and English
Maple Ridge Elementary						Sense of belonging
Pitt Meadows Elementary						Resilience and self-awareness
Webster's Corners						Continue with the PEAK program
Whonnock						Positive, respectful, inclusive environment
Yennadon						Focus on redesigned curriculum
CONTINUING EDUCATION						
						Career preparation

BUDGET BACKGROUND

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

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

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

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

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

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

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

REVENUE AND EXPENDITURES

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

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

Budget Process and Timeline

In accordance with the School Act, school districts in the province must approve a balanced budget and submit it to the Ministry of Education by June 30, 2019. The Maple Ridge – Pitt Meadows School District has developed a preliminary budget that supports its vision, mission and values, and that considers not only its shared priorities but also the needs of its community of learners. This budget was prepared in accordance with board *Policy 4203: Budget Planning and Reporting*.

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

Budget Implementation, Monitoring and Reporting

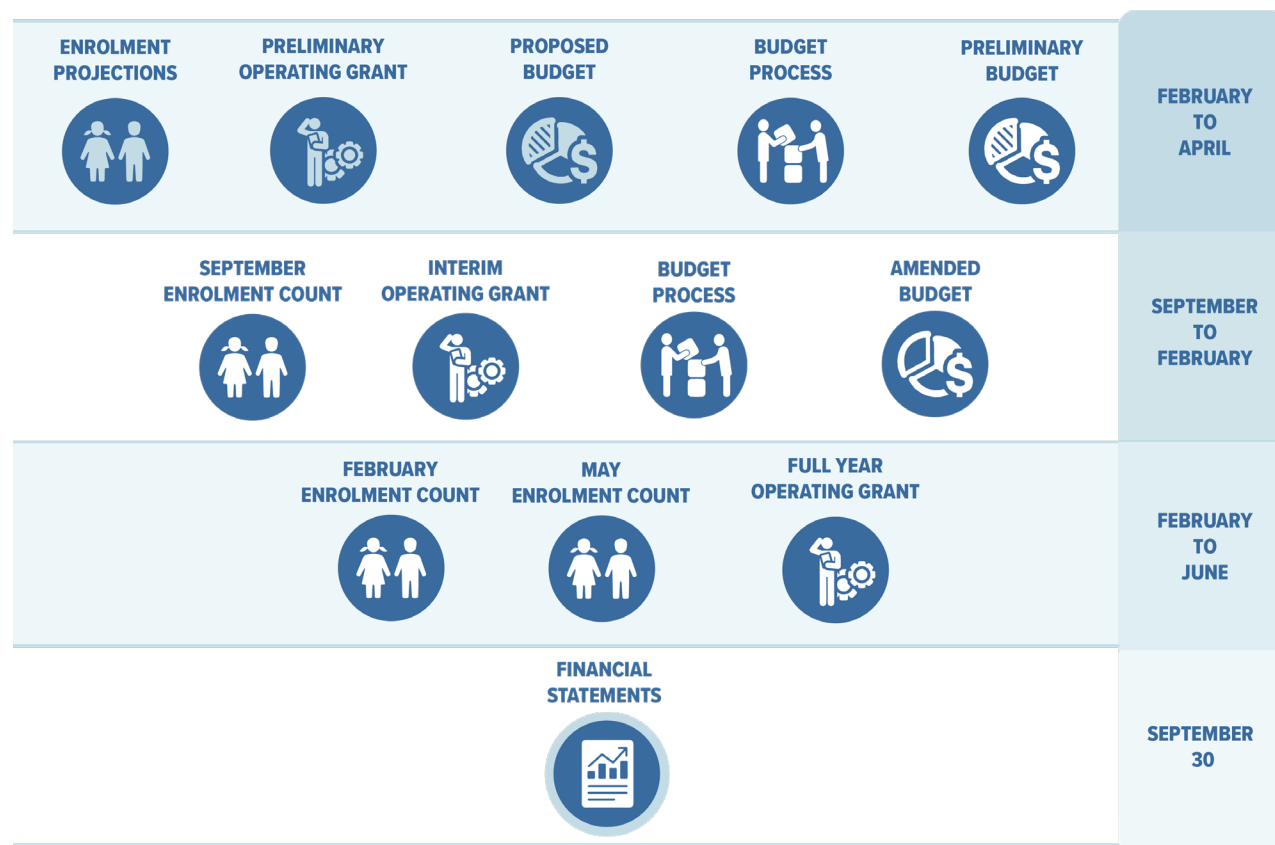
The budget is a “living” document. To this end, the board, through policy, intends to provide appropriate flexibility in budget management to enable management to maximize the use of fiscal resources while exercising effective budget control.

The secretary treasurer or designate is authorized to approve budget transfers within the board approved budget in order to facilitate meeting contractual obligations, statutory requirements, approved staffing complement, or approved educational/operational objectives. Permanent budget transfers that are not formula driven and result in increased or decreased staffing levels must be approved by the board. In addition, budget transfer requests that would materially alter the board approved fiscal plan must be approved by the board.

Under the approval of the secretary treasurer, expenditure estimates may be exceeded where directly related revenue sources fully provide for the increased expenditure.

Unless otherwise instructed by the board, quarterly financial reports shall be presented to the board providing a “macro” (summative) status of the performance against budget. These reports will also include an analysis of budget variances and identification of same with an explanation of any variances in excess of 10% of the budget amount.

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





Preliminary Budget Process and Consultation Timeline

Wednesday, January 16, 2019	BOARD MEETING Presentation and approval of the Proposed Budget Process/Timeline
Wednesday, February 13, 2019	BUDGET COMMITTEE OF THE WHOLE Feedback from the partner groups on the impacts of the budget-driven changes implemented as part of the 2018/19 Preliminary Budget
Wednesday, February 13, 2019	BUDGET MEETING Presentation of projected enrolment for 2019/20, 2020/21, 2021/22
Wednesday, February 27, 2019	BOARD MEETING Presentation and board approval of the 2018/19 Amended Annual Budget
Wednesday, February 27, 2019	BUDGET COMMITTEE OF THE WHOLE Presentation of the 2019/20 preliminary budget estimates to partner groups
Wednesday, April 3, 2019	BUDGET COMMITTEE OF THE WHOLE Partner group individual presentations to the board of the 2019/20 budget considerations
Wednesday, April 17, 2019	BOARD MEETING Presentation of the Proposed 2019/20 Preliminary Budget
Wednesday, April 24, 2019	BUDGET COMMITTEE OF THE WHOLE Public and partner group input on the Proposed 2019/20 Preliminary Budget
Wednesday, May 1, 2019	BOARD MEETING - Approval of 2019/20 Budget Balancing Proposals - Adoption of 2019/20 Preliminary Budget Bylaw

Contingency Reserve

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

By board policy a contingency reserve of at least 1% of operating expenditures and not exceeding 3% of operating expenditures shall be maintained (\$1.49 million to \$4.46 million). The current balance of \$2.98 million (\$2.62 local capital and \$0.36 operating) equates to 2% of operating expenditures.





Executive Summary



Organizational Section



Financial Section



Informational Section

FINANCIAL SECTION

PRELIMINARY BUDGET 2019/20

This section includes the preliminary (annual) budget for 2019/20, detailed information by fund for years 2015/16 to 2022/23, and the preliminary budget changes for 2019/20.

The projections in this section have been prepared in accordance with Public Sector Accounting Standards (PSAB) without not-for-profit provisions. The full board-approved budget bylaw in Ministry of Education mandated format can be reviewed online at http://www.sd42.ca/assets/media/2019_2020-Preliminary-Budget.pdf

Revenue and Expense (All Funds Combined)

The following table summarizes revenue and expense by object for all funds - actuals for years 2015/16 - 2017/18 and budgeted for 2018/19 - 2022/23.

(\$millions)	2015/16 ACTUAL	2016/17 ACTUAL	2017/18 ACTUAL	2018/19 BUDGET	2019/20 BUDGET	2020/21 BUDGET	2021/22 BUDGET	2022/23 BUDGET
Revenues								
Provincial Grants - Ministry of Education	129.40	133.38	143.72	151.02	160.94	154.33	158.02	160.45
Provincial Grants - Other	0.29	0.41	0.44	0.34	0.24	0.24	0.24	0.24
School Site Acquisition Fees	0.76	-	0.03	-	3.54	-	-	-
Federal Grants	0.17	0.18	0.25	0.26	0.24	0.24	0.24	0.24
Tuition	9.04	8.91	9.17	9.31	9.49	9.72	9.72	9.72
Other Revenue	5.63	5.98	5.83	5.57	5.53	5.56	5.65	5.74
Rentals and Leases	0.50	0.51	0.58	0.47	0.67	0.67	0.67	0.67
Investment Income	0.46	0.52	0.64	0.77	0.83	0.82	0.81	0.80
Amortization of Deferred Capital Contributions	5.36	5.33	5.38	5.89	6.43	6.47	6.78	7.12
Loss on Disposal of Tangible Capital Assets	-	-	-	(0.71)	-	-	-	-
Total Revenues	151.61	155.22	166.04	172.92	187.91	178.05	182.13	184.98
Expenses								
Salaries and Benefits	122.13	127.20	136.25	146.13	149.48	150.00	153.61	156.70
Services and Supplies	16.39	17.47	18.07	21.81	19.55	19.86	20.23	20.42
Amortization of Capital Assets	8.34	8.73	9.17	9.94	10.51	10.26	10.28	10.41
Total Expenses	146.86	153.40	163.49	177.88	179.54	180.12	184.12	187.53
Surplus (Deficit) for the year	4.75	1.82	2.55	(4.96)	8.37	(2.07)	(1.99)	(2.55)
Accumulated Surplus (Deficit), beginning of year	71.14	75.88	77.69	80.24	76.40	84.77	82.87	81.25
Surplus (Deficit), end of year	75.89	77.70	80.24	75.28	84.77	82.70	80.88	78.70

Source: 2015/16 - 2017/18 Annual Audited Financial Statements and 2018/19 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.

The \$4.75 million surplus for 2015/16 was comprised of operating fund surplus of \$1.14 million (0.84% of operating revenue) and capital fund surplus of \$3.61 million. In 2016/17 and 2017/18 a consolidated surplus was reported but a deficit was incurred for the year in the operating fund as the Board used prior year accumulated surplus to fund expenses in the current year.

For 2018/19, \$4.35 million of prior year surplus is expected to be used to achieve a balanced operating budget and a deficit of \$0.61 million is projected for the capital fund. A detailed analysis for 2019/20 to 2022/23 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 2019/20 Preliminary Operating Budget. In this section you will find:

- Summary of the 2019/20 operating base budget information;
- Major assumptions made when building the 2019/20 base budget and the four-year projections;
- Summary of the 2019/20 revenue and expenditures by type and the projected 2019/20 operating budget balance;
- Four-year operating budget projections for 2019/20 to 2022/23;
- Proposed ongoing and one-time budget changes for 2019/20.

The following table summarizes revenue and expense by object for the Operating Fund - actuals for years 2015/16 - 2017/18 and budgeted for 2018/19 - 2022/23.

(\$millions)	2015/16 ACTUAL	2016/17 ACTUAL	2017/18 ACTUAL	2018/19 BUDGET	2019/20 BUDGET	2020/21 BUDGET	2021/22 BUDGET	2022/23 BUDGET
Revenues								
Provincial Grants - Ministry of Education	123.90	128.35	131.13	135.52	140.99	142.51	146.20	148.63
Provincial Grants - Other	0.29	0.41	0.44	0.34	0.24	0.24	0.24	0.24
Federal Grants	0.17	0.18	0.25	0.26	0.24	0.24	0.24	0.24
Tuition	9.04	8.91	9.17	9.31	9.49	9.72	9.72	9.72
Other Revenue	0.90	1.00	0.85	0.90	0.88	0.83	0.83	0.83
Rentals and Leases	0.50	0.51	0.58	0.47	0.67	0.67	0.67	0.67
Investment Income	0.35	0.39	0.51	0.62	0.70	0.70	0.70	0.70
Total Revenue	135.15	139.75	142.93	147.42	153.21	154.91	158.60	161.03
Expenses								
Salaries and Benefits	118.72	122.89	124.80	132.51	138.29	138.81	142.42	145.51
Services and Supplies	11.46	12.39	12.87	16.08	14.72	14.95	15.23	15.33
Total Expenses	130.18	135.28	137.67	148.59	153.01	153.76	157.65	160.84
Capital Purchases and Other	3.83	4.60	6.09	3.18	1.32	1.32	1.32	1.32
Surplus (Deficit) for the year	1.14	(0.13)	(0.83)	(4.35)	(1.12)	(0.17)	(0.37)	(1.13)
Accumulated Surplus, beginning of year	4.17	5.31	5.18	4.35	1.12	-	-	-
Accumulated Surplus (Deficit) end of year	5.31	5.18	4.35	-	-	(0.17)	(0.37)	(1.13)

Source: 2015/16 - 2017/18 Annual Audited Financial Statements and 2018/19 Amended Annual Budget.

Operating Budget Estimates

The Base Operating Budget reflects the estimated revenue and expenses for 2019/20 if the school district were to maintain the same level of service it provided for the 2018/19 school year. The Base Operating Budget is based on the board approved 2018/19 Amended Annual Budget. It has been adjusted for:

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

Operating Budget Assumptions

The operating budget estimates for 2019/20 to 2022/23 are based on the forecasts and assumptions that follow.

Enrolment

In February 2019, the school district submitted its ministry funded enrolment estimates to the Ministry of Education. The enrolment forecast is used by the Ministry of Education to determine funding for the school district.

For 2019/20, the school district is forecasting changes in ministry funded student enrolment as follows:

- K-12 enrolment is forecasted to increase by 285 FTE (14,572.13 FTE)
- Continuing Education is forecasted to remain unchanged (30.50 FTE)
- Alternate school enrolment is forecasted to decrease by 48.13 FTE (205 FTE)
- Distributed Learning enrolment is forecasted to remain unchanged (66.63 FTE)
- Students with Special Needs enrolment is estimated to remain unchanged for Level 1 students with special needs (17 FTE), increase by 37 FTE Level 2 students with special needs (705 FTE), and to increase by 7 FTE for Level 3 students with special needs (245 FTE)
- English Language Learners enrolment is projected to increase by 70 FTE students (725 FTE)
- Aboriginal Education student enrolment is estimated remain unchanged (1,289 FTE)
- Non-graduated Adults is estimated to remain unchanged (24.25 FTE)
- Graduated Adults enrolment is estimated to decrease by 9.88 FTE (18.88 FTE)
- International enrolment is estimated to increase by 6 FTE at elementary and to decrease 21 FTE at secondary (539 FTE)

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

- K-12 enrolment is forecasted to increase by 129 FTE (14,701.13 FTE)
- Students with Special Needs enrolment is estimated to remain unchanged for Level 1 students with special needs (17 FTE), increase by 25 FTE for Level 2 students with special needs (730 FTE), and to increase by 5 FTE for Level 3 students with special needs (250 FTE).
- English Language Learners enrolment is projected to increase by 60 FTE students (785 FTE)
- All other enrolment is projected to remain unchanged

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

- K-12 enrolment is forecasted to increase by 396 FTE (15,097.13 FTE)
- Students with Special Needs enrolment is estimated to remain unchanged for Level 1 students (17 FTE), increase by 25 FTE for Level 2 students (755 FTE), and to increase by 10 FTE for Level 3 students (260 FTE)
- English Language Learners enrolment is projected to increase by 80 FTE students (865 FTE)
- All other enrolment is projected to remain unchanged

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

- K-12 enrolment is forecasted to increase by 326 FTE (15,423.13 FTE)
- All other enrolment is projected to remain unchanged

Operating Revenue

Operating Grant

Operating Grant calculations are based on the preliminary operating grants announced by the Ministry of Education on March 15, 2019.

In 2019/20, the Ministry of Education will be providing a total of \$5.34 billion in operating grants to boards of education. The table on the following page shows funding changes for 2019/20 for all enrolment counts and the supplemental operating funding.



FUNDING CATEGORY	Projected Student FTE 2019/20	Funding Rate per FTE 2019/20	2019/20 Funding (\$)	Funding Change		
				Rate Change	Labour Settlement	Enrolment
Basic Allocation September						
Standard Schools	14,572.13	\$7,468	\$108,824,630		\$655,746	\$2,115,555
Continuing Education	8.38	\$7,468	\$62,545		\$377	-
Alternate Schools	205.00	\$7,468	\$1,530,940		\$9,225	\$(357,232)
Distributed Learning	18.88	\$6,100	\$115,138		-	-
Homeschoolers	1.00	\$250	\$250		-	
Course Challenges	56.00	\$233	\$13,048		\$56	-
Supplemental Funding September						
Unique Student Needs September						
ELL	725.00	\$1,495	\$1,083,875		\$54,375	\$99,400
Aboriginal	1,289.00	\$1,450	\$1,869,050	\$265,580	\$18,000	-
Special Education - Level 1	17.00	\$42,400	\$720,800		\$61,200	-
Special Education - Level 2	700.00	\$20,200	\$14,140,000		\$560,000	\$717,800
Special Education - Level 3	240.00	\$10,250	\$2,460,000		\$108,000	\$68,600
Adult Education	24.25	\$4,773	\$115,745		\$1,867	-
Summer School Funding						
Summer Learning Gr 1-7	650.00	\$215	\$139,750		\$1,950	\$3,392
Summer Learning Gr 8-9	230.00	\$215	\$49,450		\$690	\$20,776
Summer Learning Gr 10-12	450.00	\$430	\$193,500		\$3,150	\$(2,115)
Supplemental Summer Learning			\$69,262		\$3,686	-
Cross Enrolment (Gr 8 & 9)	-	-	-		-	-
February Enrolment Count						
Continuing Education - School Age	2.13	\$7,468	\$15,870		\$96	\$(21,341)
Continuing Education - Adults	26.63	\$4,773	\$127,081		\$2,050	\$(39,329)
Distributed Learning - Gr K - 9	1.88	\$3,050	\$5,719		-	\$5,719
Distributed Learning Secondary - Gr 10-12	25.88	\$6,100	\$157,838		-	\$35,838
Distributed Learning - Adults	5.50	\$4,773	\$26,252		\$424	\$16,436
Special Education - Level 1	0.00	\$21,200	-		-	-
Special Education - Level 2	5.00	\$10,100	\$50,500		\$2,000	-
Special Education - Level 3	5.00	\$5,125	\$25,625		\$1,125	-
Newcomer Refugees	0.00	\$3,734	-		-	-
ELL (Newcomer Refugees only)	0.00	\$748	-		-	-
May Enrolment Count						
Continuing Education - School Age	20.00	\$7,468	\$149,360		\$900	-
Continuing Education - Adults	35.00	\$4,773	\$167,055		\$2,695	-
Distributed Learning - Gr K-9	0.00	\$2,033	-		-	-
Distributed Learning - Gr 10-12	20.00	\$6,100	\$122,000		-	-
Distributed Learning - Adults	2.00	\$4,773	\$9,546		\$154	-
Vulnerable Students			\$701,412		-	-
Salary Differential			\$2,543,060		\$40,624	-
Unique Geographic Factors			\$2,046,462		\$69,317	-
Supplement for the Education Plan			\$291,350		\$3,560	-
Total			\$137,827,113	\$265,580	\$1,601,266	\$2,663,498

For 2020/21 to 2022/23 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 MRTA and CUPE collective agreements will be fully funded by the province;
- There will be no change in other provincial funding (AFG, Community LINK, Pay Equity, Classroom Enhancement Fund).

It should be noted that a review of the Ministry of Education funding formula model is currently underway, and a new funding formula is expected to be implemented effective 2020/21. Changes to the funding formula will impact future estimates.

Based on the projected enrolment changes the Operating Grant from the Ministry of Education is estimated to increase by \$1.53 million in 2020/21, \$3.68 in 2021/22, and \$2.44 in 2022/23.

Curriculum and Learning Support Fund

The Curriculum and Learning Support Fund (which updates and replaces the Education Plan Supplement) is provided to assist boards of education as they implement the new curriculum. This \$10.7 million supplement will be put in place for 2019/20 and supports the ministry's Policy for Student Success. The Maple Ridge - Pitt Meadows School District will receive \$0.29 million for 2019/20.

Boards may consider ways to leverage these funds with other existing structures and initiatives to further the education programs and services in the district. These funds may be used for (but are not limited to):

- supporting the implementation of the provincial curriculum from K to 12, including the Indigenous content;
- focusing on mental health and well-being activities and resources to support all children, and educators;
- modernizing assessment and reporting practices to inform instruction, monitor, measure and communicate student learning;
- implementing new methods for collecting, sharing and using evidence of student learning to improve student outcomes;
- testing and modeling new innovations in learning structures and supports that result in improved student outcomes; and
- producing or acquiring learning resources that align with the provincial curriculum.

For 2020/21, 2021/22, and 2022/23 our assumption is that the supplement for the Curriculum and Learning Support funding of \$0.29 million will continue to be provided for purposes specified by the province.

Other Ministry of Education Grants

In 2019/20 the Ministry of Education is providing a grant aimed at covering the Employer Health Tax costs for the school district. The grant for 2019/20 is \$1.17 million and no changes are estimated for future years.

In addition, in 2019/20 a \$0.19 million student transportation fund will be provided to support enhanced student transportation services in our school district and no changes are estimated for future years.

Other Revenue Changes

Tuition and medical fees for non-resident students have been increased by \$1,000 per elementary student and \$500 per secondary student for a 10-month educational program. Tuition fees for non-resident students will increase from \$13,000 to \$14,000 per elementary student and from \$13,000 to \$13,500 per secondary student for 2019/20. Total revenue is anticipated to increase in 2019/20 by \$0.11 million.

For 2020/21 tuition fees for non-resident secondary students will increase by \$500 to \$14,900 (includes \$900 for medical insurance previously charged separately) and non-resident elementary student tuition will remain unchanged (\$14,900 including medical insurance) resulting in an anticipated increase to revenue of \$0.23 million. For 2021/22 and 2022/23 international tuition fees are not projected to change.

Investment income is estimated to increase by \$84K in 2019/20 due to increased balances available for investment and increased interest rates. No further increases are projected for 2020/21 through 2022/23.

Rentals and leases revenue is anticipated to increase in 2019/20 by \$0.20 million due to the opening of 8 new childcare centres on school grounds (full cost recovery rental fees, offset by staffing and maintenance costs).

No further revenue increases are projected for future years and community rental rates are estimated to remain unchanged. Additional contract revenue from Ridge Meadows College will increase by \$0.10 million in 2019/20 with no future increases anticipated.

Staffing

For 2019/20 it is estimated that the forecasted enrolment changes will result in increases of 9.84 FTE teachers and 17.0 FTE education assistants. The distribution of enrolment by school is estimated to result in decreases of 1.0 FTE vice-principal and 1.20 FTE clerical. The opening of          Elementary will result in an additional 1.34 FTE clerical, 2.0 FTE custodians and 4.0 FTE noon-hour supervisors. An increase of 3.06 FTE teachers is required due to elementary prep time increase starting in the 2019/20 school year. An increase of 0.75 FTE custodial to support the new childcare buildings on school grounds, funded from additional rental revenue.

It is further estimated that the forecasted enrolment changes will result in increases of 7 FTE teachers and 12 FTE education assistants for 2020/21; 22 FTE teachers and 12 FTE education assistants for 2021/22; and 18 FTE teachers for 2022/23.

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

Salary and Benefit Costs Changes

In 2019/20, salaries and benefits budgets are estimated to increase by \$2.44 million due to salary increments and related benefits for teaching and non-unionized staff, and for negotiated contractual increases.

Collective agreements with the MRTA and Canadian Union of Public Employees (CUPE) were ratified in 2014. The collective agreement with the MRTA provided for an economic stability dividend for MRTA members of 0.75% as well as general wage increases of 1% effective May 1, 2019. The estimated salary cost associated with these increases are \$1.50 million. Grid increment costs offset by retirement savings are anticipated to result in salary and benefit cost increases of \$0.42 million in 2019/20 annually over the next four years.

The collective agreement with CUPE provides for an economic stability dividend for CUPE staff of 0.75% as well as general wage increases of 1% effective May 1, 2019. The estimated salary cost associated with these increases is \$0.41 million.

Non-unionized staff wages have been frozen from 2009 to 2016. In 2016/17 BCPSEA established new compensation models for principals, vice-principals and other non-unionized staff. All salary increments for non-unionized staff are managed by the Public Sector Employers' Council (PSEC). It is estimated that increases of up 1.75% will be approved for 2019/20. The preliminary estimated cost for these increases is \$0.10 million.

The 2018/19 provincial budget announced the elimination of Medical Services Plan (MSP) premiums effective January 1, 2020 and introduced an Employer Health Tax (EHT) effective January 1, 2019.

Benefit costs are estimated to decrease by \$0.75 million. The estimated decrease is related to the following:

- **CPP:** Up \$120K due to a forecasted increase in the maximum pensionable earnings from \$55,900 to \$57,400 (Year's Maximum Pensionable Earnings).
- **EI:** Up \$50K due to a forecasted increase in maximum insurable earnings from \$51,700 to \$53,100 (VMIE).
- **Teachers' Pension Plan:** Down \$950K due to annualized decrease of premium rates from 13.23% to 11.3%.
- **Municipal Pension Plan:** Down \$66K due to annualized decrease of premium rates from 9.98% to 9.71%.
- **Extended Health:** Up \$58K due to a 6.17% premium increase for teachers and a 22.5% premium increase for CUPE.
- **Life Insurance:** Up \$23K due to increase in CUPE premium rates of 100%.
- **WorksafeBC:** Increase of \$20K due to an increase in premiums from \$0.75/100 to \$0.85/100.

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

One-time savings of \$0.10 million to non-unionized staff not yet at top of scale offset by \$0.31 million MSP costs until December 31, 2019, and \$0.10 million due to additional work days in the year and other one-time factors are projected for 2019/20.

Ridge Meadows College costs associated with additional contract revenue (\$50K) are projected for 2019/20 with no further increases in 2020/21 through 2022/23.

For years 2020/21 to 2022/23 the salaries and benefits budgets are estimated based on the following assumptions:

- Teacher increment costs will remain consistent with increment costs experienced in previous years and that these costs may be partially offset by a corresponding change to the Ministry of Education salary differential grant;
- Benefit costs are anticipated to increase by 2% for the years 2020/21 to 2022/23;
- Cost increases for employee benefits will not be provincially funded;
- The BCPSEA approved grids for non-unionized staff will remain unchanged or that any provincially approved changes will be funded by the province and therefore not included as increased costs or increased revenue;
- That all costs related to the implementation of the restored MRTA collective agreement language will be fully funded by the Ministry of Education through the Classroom Enhancement Fund;
- That any negotiated labour settlements for MRTA and CUPE will be fully funded by the province and therefore not included as increased costs or increased revenue.

Non-Salary Cost Changes

Services and Supplies

In 2019/20, services and supplies budgets have been increased by \$234K to reflect general inflation increase of 2.2% (CPI Vancouver) for services and supplies budgets allocated to schools, IT and facilities and actual contractual cost increases for other departments. The software licenses budget has been increased by \$140K to reflect the current cost of software used by the school district. Maintenance supplies budgets have been increased by \$124K to reflect costs associated with the eight new childcare spaces on school grounds that will open in the new year, funded from rental revenue. Ridge Meadows College costs associated with additional contract revenue (\$96K) are projected for 2019/20 with no further increases in 2020/21 through 2022/23.

Our estimates assume that there will be a CPI inflation for supplies and services amounting to approximately \$0.22 million for 2020/21 (2.1%) and \$0.21million for 2021/22 and \$0.21million for 2022/23 (2.0%). No changes to service levels and existing budget allocations are contemplated in these projections.

Utilities

For 2019/20, estimated cost increases in utilities include:

- **Electricity:** a 1.8% increase effective April 1, 2019 and 0.7% effective April 1, 2020 is offset by estimated savings related to the implementation of the Energy Management Plan and the removal of PST on electricity (\$7K);
- **Natural Gas:** the school district will continue its efforts to conserve natural gas and reduce its carbon footprint and this is estimated to result in no additional budgets allocations being required despite increases projected for the commodity price of up to 20% for 2019/20;
- **Next Generation Network:** the fees for 2019/20 have been reduced to \$ 434K (savings of \$136K);
- **Water and Sewer:** 3.9% increase in rates (\$14K).

Total utility costs are anticipated to increase by 2.2% per year from 2020/21 to 2022/23.

New Elementary School Operating Costs

By 2022/23 a new elementary school is anticipated to open resulting in estimated additional operating costs of \$0.50 million per year.



One-Time Items Removed from Base Budget

One-time budget changes approved by the board as part of the 2018/19 Preliminary Budget (\$0.08 million) and 2018/19 Amended Budget (\$0.51 million) have been removed from the base budget (see Schedule 4 - 2019/20 Projected Other Changes to the Budget). The net impact of this change is \$0.59 million.

2018/19 Available Surplus

The actual spending and revenue compared to the amended operating budgets for 2018/19 is estimated to yield a \$1.12 million one-time operating surplus that will be available to fund one-time expenditures in future years. This available surplus is primarily due to a one-time premium holiday for unionized staff dental plans (\$0.72 million) and a provincial grant for Employer Health Tax costs announced after the 2018/19 amended budget was adopted.

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)	2019/20	2020/21	2021/22	2022/23
Incremental Cost Increases				
Changes in salaries and benefits				
Salaries and benefit changes (excluding labour settlement)	(0.52)	(0.42)	(0.42)	(0.42)
Salaries and benefit changes MRTA and CUPE contractual increases	(1.92)			
Other benefit cost changes	0.75	(0.52)	(0.52)	(0.52)
Services, supplies and utilities	(0.27)	(0.31)	(0.29)	(0.29)
New school operating cost				(0.50)
	(1.96)	(1.25)	(1.23)	(1.73)
Enrolment Driven Changes	1.09	0.24	0.85	0.60
Ministry of Education Funding Changes	2.75			
Revenue and Expense Changes				
Impact of 18/19 budget	0.59			
International tuition and expenses	0.31	0.23		
Miscellaneous revenue	0.37			
Other expenses	(0.23)			
	1.04	0.23		
Total Projected Surplus / (Shortfall) Before One-Time Items	2.92	(0.78)	(0.38)	(1.13)
One-Time Revenue and Expenditures				
One-time savings	0.10	(0.06)		
One-time expenses	(0.41)	0.40	0.01	
	(0.31)	0.34	0.01	
Total Projected Base Operating Budget Surplus / (Shortfall)	2.61	(0.44)	(0.37)	(1.13)
2018/19 Available Surplus	1.12			
Total Projected Available Operating Budget	3.45	(0.44)	(0.37)	(1.13)
Ongoing Budget Changes	(2.34)			
One-time Budget Changes	(1.39)	0.27		
Total Projected Surplus / (Shortfall)	-	(0.17)	(0.37)	(1.13)

2019/20 Projected Operating Base Budget

Based on projected cost increases and enrolment changes for 2019/20, the base operating budget balance is estimated to be \$2.61 million (\$2.92M ongoing available budget offset by \$0.31M one-time expenses).

2019/20 PROJECTED OPERATING BUDGET BALANCE		
		(\$millions)
Salary and benefit changes	Schedule 1	(1.69)
Inflation and other costs	Schedule 2	(0.27)
Enrolment driven changes	Schedule 3	1.20
Other factors	Schedule 4	0.62
Ministry of Education funding changes		2.75
Projected Base Operating Budget Surplus		2.61
2018/19 Appropriated Surplus		1.12
Total Projected Available Operating Budget		3.73

Schedule 1 2019/20 PROJECTED CHANGE IN SALARIES AND BENEFITS

	(\$millions)
Estimated increase in average teacher salaries ¹	(0.42)
MRTA contractual increases ²	(1.51)
CUPE contractual increases ³	(0.41)
Additional compensation of non-unionized staff ⁴	(0.10)
	(2.44)
Benefit changes:	
Increase in CPP ⁵	(0.12)
Increase in EI ⁶	(0.05)
Decrease in pension ⁷	1.02
Increase in non-statutory benefits ⁸	(0.08)
Decrease in WorkSafe BC ⁹	(0.02)
	0.75
Total Projected Change in Salaries and Benefits	(1.69)

1. Estimated based on teacher salary increments and 30 retirements. Estimated average teacher salary for 2019/20 is 79,000/yr.
2. Annualization of May 1, 2019 1.0% general wage increase and 0.75% economic stability dividend.
3. Annualization of May 1, 2019 1.0% general wage increase and 0.75% economic stability dividend.
4. Estimated cost of 1.75% increase to the BCPSEA approved grids for non-unionized staff.
5. YMPE increase from \$55,900 to \$57,400.
6. YMIE increase from \$51,700 to \$53,100.
7. TPP annualization of reduced rate of 11.3% effective January 1, 2019 and MPP annualization of reduced rate of 9.71% effective January 1, 2019.
8. EHB rate increase of 100% for CUPE for estimated cost of \$0.07 million.
9. Increase in premiums from \$0.75/100 to \$0.85/\$100 and an increase in maximum insurable earnings from \$82,700 to \$84,800.

Schedule 2 2019/20 PROJECTED CHANGE IN SERVICES, SUPPLIES AND UTILITIES

	(\$ millions)
Estimated inflation provision ¹	(0.26)
Utilities ²	0.13
Software licenses ³	(0.14)
Total change in services, supplies and utilities	(0.27)

1. Includes estimated general inflation increase of 2.2% on school, IT and facilities budgets and actual contractual increases on other departmental budgets.
2. Includes a BC Hydro rate increase of 1.8% effective April 1, 2019 and 0.7% effective April 1, 2020; and a 3.9% increase to water and sewer, offset by the removal of PST on electricity and lower NGN costs for 2019/20 (\$136K).
3. Increase cost of computer software used.

Schedule 3 2019/20 PROJECTED ENROLMENT DRIVEN CHANGES



	2018/19 Rate	2019/20 Rate	2018/19 FTE	2019/20 FTE	Change FTE	Budget Change \$ millions
Projected Revenue Changes						
Regular and Continuing Education School Aged	\$7,423	\$7,468	14,548.63	14,785.50	236.88	\$1.77
Distributed Learning	\$6,100	\$7,468	18.88	18.88	0.00	-
Adults	\$4,696	\$4,773	24.25	24.25	0.00	-
Special Education - Level 1	\$38,800	\$42,400	17.00	17.00	0.00	-
Special Education - Level 2	\$19,400	\$20,200	663.00	700.00	37.00	\$0.75
Special Education - Level 3	\$9,800	\$10,250	233.00	240.00	7.00	\$0.07
English Language Learners	\$1,420	\$1,495	655.00	725.00	70.00	\$0.1
Aboriginal Education	\$1,230	\$1,450	1,289.00	1,289.00	0.00	-
February Enrolment						
Continuing Education - School Aged FTE	\$7,423	\$7,468	5.00	2.13	(2.88)	\$(0.02)
Continuing Education - Adult FTE	\$4,696	\$4,773	35.00	26.63	(8.38)	\$(0.04)
Distributed Learning K-9	\$3,050	\$3,050		1.88	1.88	\$0.01
Distributed Learning 10-12	\$6,100	\$6,100	20.00	25.88	5.88	\$0.04
Distributed Learning Adult	\$4,696	\$4,773	2.00	5.50	3.50	\$0.02
Special Education - Level 1	\$19,400	\$21,200	-	-	0.00	-
Special Education - Level 2	\$9,800	\$10,100	5.00	5.00	0.00	-
Special Education - Level 3	\$4,900	\$5,125	5.00	5.00	0.00	-
May Enrolment						
Continuing Education - School Aged FTE	\$7,423	\$7,468	20.00	20.00	0.00	-
Continuing Education - Adult FTE	\$4,696	\$4,773	35.00	35.00	0.00	-
Distributed Learning K-9	\$2,033	\$2,033			0.00	-
Distributed Learning 10-12	\$6,100	\$6,100	20.00	20.00	0.00	-
Distributed Learning Adult FTE	\$4,696	\$4,773	2.00	2.00	0.00	-
Summer Learning						
Total Changes in Operating Grant Funding						\$2.70
Graduated Adults	\$2,282	\$2,387	30.00	18.88	(11.13)	(0.02)
International Education - Elementary	\$13,000	\$14,000	69.00	75.00	6.00	0.150
International Education - Secondary	\$13,000	\$13,500	485.00	464.00	(21.00)	(0.04)
Total Projected Revenue Changes						\$2.79
Projected Expense Changes						
Enrolment Driven Staffing Changes						
Education Assistants					17.00	(0.76)
Teachers					9.84	(1.00)
Clerical					(1.20)	0.05
Vice-Principals					(1.00)	0.14
Enrolment Driven Supply Changes						(0.02)
Total Projected Expense Changes						\$(1.59)
Total Enrolment Driven Changes						\$1.20

Schedule 4 2019/20 PROJECTED OTHER CHANGES TO THE BUDGET

	(\$ millions)
School growth plans	0.44
Educational leadership	0.35
Middle Years IB	0.10
Instructional Bank	0.20
Before and after school programming and fine arts	0.11
Curriculum implementation	0.06
Safe and Caring Schools	0.66
Early learning	0.02
Spirit of learning	0.04
Procurement support	0.06
Learning services	0.24
One-time savings and use of reserves	(2.20)
Impact of One-Time Items from 2018/19 Preliminary Budget	0.08
2018/19 One-Time Expenses Funded from Ongoing Savings and Revenue¹	0.51
2019/20 Other Ongoing Revenue and Expense	
Miscellaneous expenses ²	(0.39)
Miscellaneous revenue ³	0.73
	0.34
2019/20 One-Time Expenses and Savings	
MSP ⁴	(0.31)
Non-unionized staff wages savings ⁵	0.10
Other ⁶	(0.10)
	(0.31)
Total other changes	0.62

1. Includes one-time expenses for new classroom space, replenishment of emergent expenditure fund, and furniture and equipment for new elementary school.
2. Includes supplies, services and utility expenses for new childcare centres on school grounds.
3. Increased revenue from new child care centres, international education, Ridge Meadows College, and investment income.
4. Estimated cost for half a year of MSP, to be eliminated January 1, 2020.
5. Estimated salary and benefit savings due to managed compensation environment for non-unionized staff.
6. Other salary and benefit costs.

Executive Summary

Organizational Section

Financial Section

Informational Section

1.0 Support for School Growth Plans

Our school staffs annually review the progress of students and put together school growth plans to further improve supports for student learning. Actualizing the school growth plan goals requires resources: dedicated staffing, collaborative planning time and learning resources.

Since 2015/16, our budgets have included allocations for the four themes identified in the school growth plans: social emotional learning, literacy, improved learning and assessment, and secondary innovation. The consistent support for these goals is now translating into significant student achievement improvements as evidenced by the six-year graduation rates.

The implementation of the redesigned provincial curriculum has been supported in previous budgets. Our staff have participated in district wide curriculum implementation days. There is alignment and coherence between school growth plan themes, board-approved staffing, collaborative planning structures and learning resources dedicated to improving student learning, and the objectives of the provincial curriculum and Learning Support Fund as set out by the Ministry of Education.

Social Emotional Learning

A foundational goal outlined in school growth plans and in the district strategic plan is the focus on social emotional learning (SEL), school culture, and school identity. To support these initiatives with resources, expertise, staffing and data, additional ongoing funding allocations are required.

It is approved that ongoing funding of \$83K be allocated to support SEL training in the school district and the administration of the Middle Years Development Instrument (MDI) on an annual basis.

It is approved that ongoing funding of \$83K be allocated to support SEL training in the school district and the administration of the Middle Years Development Instrument (MDI) on an annual basis.

Curriculum Implementation

Intermediate Helping Teacher and Learning Resources

In reviewing our literacy results, we see that our efforts in the primary grades to improve literacy teaching and learning have resulted in improved student literacy skills. These improvements would not have been possible without the dedicated support and resources for improving literacy instruction. An intermediate helping teacher position was funded on a one-time basis in 2018/19 to support classroom teachers in their teaching and assessment strategies in grades 4 to 7, focusing on improving the literacy skills of our intermediate students and mirroring the successful literacy interventions adopted in the primary grades.

This helping teacher also guided the acquisition of high-quality learning resources specifically selected to improve the access for all of our students to indigenous authors, and ensures that each classroom has books that represent the diversity of our learners.

It is approved that an intermediate helping teacher position (0.8 FTE intermediate literacy helping teacher and 0.20 FTE Aboriginal Education librarian) be funded on a one-time basis from the curriculum and learning support fund (\$105K). This will build district support for improving the literacy outcomes for all intermediate students. Improving results for students who self-identify as Aboriginal will be one of the areas of focus for this position.

At the school district level, we established a library of Aboriginal resource materials and books available for educators across the school district. These resources support embedding Aboriginal ways of learning in the classroom, an important element of the redesigned provincial curriculum. The resources also provide Aboriginal Education Department staff and district helping teachers with teaching and literacy resources that support their work in bringing to life Aboriginal ways of learning across all disciplines. These learning and literacy resources are high interest/high-quality resources that support all learners and particularly learners who self-identify as Aboriginal.

A one-time budget allocation of \$10K from the curriculum and learning support fund is approved to be made to support the district Aboriginal library.



To support the zonal model of delivery for the primary literacy helping teachers, four literacy inquiries, resources and workshops, a one-time budget allocation of \$96K is approved, \$63K of which will be funded from appropriated surplus, \$10K from reallocations, and \$23K from available operating budget.

It is further approved that a one-time budget allocation of \$12K from the Curriculum and Learning Support Fund be made to continue to support numeracy/math in our schools. This funding will allow us to provide schools participating in the Math 4/5 series with licenses for EducatingNow.com (online educational videos and lessons), math manipulatives and professional resources.

Career Education Helping Teacher

The redesigned curriculum has fundamentally changed the delivery of the K to 12 Career Education curriculum. 1.0 FTE helping teacher (\$107K) is approved to be funded on a one-time basis from the Curriculum and Learning Support Fund to support the curriculum and the continued growth of the trades program. This position will allow career education to become coordinated across the district including the development of Capstone, Career Life programming, work experience and the trades partnerships.

Teacher Mentorship

Research shows that mentorship for early career teachers is crucial for success and retention in the profession. Mentorship enables early career teachers to grow in a supportive, collaborative, and trusting culture, while developing self-awareness, self-reflection, efficacy and confidence.

To support this initiative, it is approved that \$21K be allocated from appropriated surplus on a one-time basis.

It is approved that a intermediate helping teacher position (0.80 FTE intermediate literacy helping teacher and 0.20 FTE Aboriginal Education librarian), a 1.0 FTE career education helping teacher, Math 4/5 resources, and teacher mentorship be funded on a one-time basis from the curriculum and learning support fund (\$291K), budget reallocations (10K) and appropriated surplus (\$84K).

Literacy

Literacy is a theme from the school growth plans at many schools and an important overarching element of the redesigned provincial curriculum. We are currently in year three of providing literacy helping teacher support for instruction and assessment practices in our primary classrooms. We are in year five of creating a literacy framework and providing literacy supports in all schools for the primary grades. The work of our three primary literacy helping teachers has resulted in improvement in literacy results and assessment practices in our K to 3 classrooms. There is also an increase in the number of teachers who are open to co-teaching because of the supports provided for improving literacy instruction and assessment. Research shows that collaborative approaches to teaching, teachers working side-by-side rather than in isolation, have the most beneficial impact on student learning and staff development, and that improved literacy leads to higher student success rates both while students are in school and after graduation.

In order to maintain this support model, 2.0 FTE literacy helping teacher staffing for a cost of \$210K is approved to be funded on a one-time basis in 2019/20.

It is approved that 2.0 FTE literacy helping teacher staffing for a cost of \$210K be funded on a one-time basis in 2019/20.

Secondary Innovation

Since 2016/17 our budget included one-time funding for 1.0 FTE helping teacher responsible for supporting secondary innovation, the implementation of the redesigned curriculum (grades 8 to 9), and the implementation of the new graduation program (grades 10 to 12).

As the new graduation program is mandated to be fully implemented in the 2019/20 school year, it is approved that the secondary innovation helping teacher position be funded on an ongoing basis to support curricular change and innovative approaches to secondary teaching, literacy in secondary schools and assessment in our school district (\$111K). The position has had a significant impact on innovation in secondary schools with the district inquiry group, the collaborative network, the assessment committee, and department meetings.

To assist with the gradual implementation of the new graduation program announced by the Ministry of Education, it is approved that one-time funding of \$33K be allocated to support release time, meeting supplies, and access to provincial leaders in the field.

It is approved this 1.0 FTE secondary innovation helping teacher and supplies allocation be continued on an ongoing basis at a cost of \$116K and that an additional \$33K one-time funding be allocated to support release time, meeting supplies, and access to provincial leaders in the field.

District Librarian

Since 2017/18 a 0.57 FTE district librarian position was funded on a one-time basis to support the district's learning commons model, digital resources and teacher inquiry co-planning. The district librarian works with teacher librarians to develop inquiry activities (for collaborative teaching) that make full use of the available resources, and also teaches inquiry skills and supports our learning commons model. This position is also responsible for new curriculum resources for all teachers and for working collaboratively with others in the district to support literacy learning. It is approved that the 0.57 FTE district librarian position at a cost of \$58K be funded on an ongoing basis to support the district's literacy initiative, learning commons model, digital resources, and teacher inquiry co-planning.

It is approved that the 0.57 FTE district librarian position at a cost of \$58K be funded on an ongoing basis to support the district's literacy initiative, learning commons model, digital resources, and teacher inquiry co-planning.

Helping Teacher – Counselling

Elementary and secondary counsellors participated in a counselling review during the 2017/18 school year. The review identified a need for extended professional growth and training, case consults, and a revision of procedures, protocols and policies. In 2018/19 a 1.0 FTE counselling helping teacher position was funded on a one-time basis to support the implementation of the recommendations of the counselling review and to support the Sexual Orientation and Gender Identity framework (SOGI) in the school district. It is approved that funding for a 1.0 FTE counselling helping teacher for a cost of \$105K be allocated on an ongoing basis.

It is approved that 1.0 FTE counselling helping teacher be funded on an ongoing basis for a cost of \$105K.

School Teams

District school teams form a collaborative network that supports student learning by fostering improvements in teaching and learning in all of our schools. Each school in the district has participated in and benefited from the school teams network, which is now moving into its fourth year of implementation.

Our principals, vice principals, and helping teachers report that the work is benefiting the learning cultures in schools and creating more opportunities for collaboration and co-teaching. School teams create capacity within our schools and a venue for a dialogue about inclusion, school growth plan goals and the redesigned curriculum. The opportunity for dialogue, co-planning and co-teaching are fundamental to creating a climate for change. For our school staffs to embrace change, there must be time and resources allocated to schools to set the conditions needed for lasting change.

It is approved that we continue to support school teams throughout the district with an ongoing allocation of \$40K for release time and \$73K for services and supplies.

It is approved that \$113K be allocated on an ongoing basis to support school teams throughout the district.

Improving Student Engagement

The Maple Ridge – Pitt Meadows school district supports innovative programming and choice for students along with opportunities for students to express their opinions to the board of education, community leaders and school district staff. To ensure we consider student input on emerging issues, the school district holds a student forum every second year. Participants in this forum include trustees, staff, students and community members. Previous student forums focused on the ideal school and on the redesigned curriculum. For the 2019/20 school year, we are proposing to organize a student forum focused on mental wellness. The students who will be invited to participate in the forum will reflect the diversity of our student population. An ongoing budget of \$11K is approved to support the student forum initiative.

Students attending our student engagement events stress the importance of personalized, engaging and relevant programming. The school district has been reviewing the existing programming for students who struggle with mental health and behavioural challenges and is taking steps to improve that programming.

An in-depth district alternate program review was completed this year. One recommendation of the alternate review is to provide more programming for students who are gifted in areas other than literacy and numeracy in the alternate programs. It was observed that many students in our alternate programs are gifted in the areas of the arts and athletics. It is approved that an ongoing \$19K allocation be made to support the expansion of fine arts programming in district alternate programs.

Educational Programs

In October 2015, the board approved the Strategic Facilities Plan, which included a recommendation for an International Baccalaureate Middle Years program at Garibaldi Secondary. The staff at Garibaldi have been working towards the implementation of an accredited Middle Years International Baccalaureate since 2016 and funding was provided on a one-time basis to support the start-up phase.

It is approved that the district continue to support the Middle Years IB program at Garibaldi Secondary by allocating \$118K on an ongoing basis to fund 0.71 FTE teacher time and resources for the program.

We continue to explore ways in which we can better utilize our facilities and enhance educational programming for students. The proximity of District Alternate (Arthur Peake Centre) to Thomas Haney Secondary allows for the sharing of facilities and joint educational programming. Also, in 2019/20 we are looking at expanding the Environmental school into secondary years with support from Thomas Haney Secondary.

It is approved that 0.43 FTE teacher staffing (\$43K) be allocated on a one-time basis from the secondary bank to Thomas Haney Secondary to support District Alternate students attending Thomas Haney Secondary and the secondary program of the Environmental school.

Before and After School Programming

For the past four years, the Maple Ridge – Pitt Meadows School District has been receiving a United Way School Partnership Grant to help fund a program manager-community connections and healthy living position. The program manager establishes and helps coordinate affordable after-school programs that support the youth in our community. In 2019/20 and 2020/21 we will be receiving a \$50K matching grant from United Way and the district will therefore need to maintain matching funding support for this initiative. The program manager will continue to coordinate after-school programs and services at school sites, using grade 4 and grade 7 Middle Years Instrument (MDI) data to determine where these programs are most needed.

A thorough review of our after-school programs showed that we require additional staffing in three of our elementary schools in order to create safe connections between home, community and school. A new position of school learning coordinator is approved to be added for one year to work collaboratively with district staff, parents and community partners and assist with the implementation and monitoring of developmentally appropriate programs and supports at elementary schools requiring additional services.

The school learning coordinator would connect students and families to meaningful, engaging activities that promote healthy living (physical activity, healthy choices, safe social settings), help foster a sense of belonging, and liaise with staff to create meaningful programming.



It is approved that \$91K be allocated on an ongoing basis to fund the 1.0 FTE program manager-community connections and healthy living position and that \$50K from the United Way Grant be used to fund a 0.571 FTE CUPE position and program supplies for 2019/20.

It is approved that \$239K be allocated on an ongoing basis to support the bi-annual student forum (\$11K) and the expansion of fine arts programming in district alternate programs (\$19K); Middle Years IB program at Garibaldi Secondary (0.73 FTE teachers and supplies for \$118K); and before and after school programming (\$91K). It is further approved that \$88K be allocated on a one-time basis to support 0.43 FTE teacher staffing (\$43K) Thomas Haney Secondary and a 0.571 FTE CUPE school learning coordinator position and before and after school program supplies.

Safe and Caring Schools

Riverside Program

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

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

To continue the development of the Riverside Program and the support of the youth and families it serves, 2.0 FTE teachers (\$202K) and \$60K for psychologist services for families with complex needs are approved to be funded on a one-time basis from appropriated surplus. It is also approved that \$6K be allocated on an ongoing basis to support the equestrian program which offers many of our vulnerable students who struggle with attendance an opportunity to learn in an environment outside of the typical school setting for half a day a week.

Clerical Support Riverside Centre

The Riverside Centre currently houses: Safe and Caring Schools, Continuing Education, International Education and Ridge Meadows College all of which currently, for the most part, operate as different entities within the building.

The Safe and Caring School portfolio does not have its dedicated clerical support and the required clerical tasks are distributed among 6 different staff members – four at Riverside Centre and two at Learning Support Services. With the growth in the roles and responsibilities within the portfolio, a dedicated administrative secretary is needed for a range of tasks.

The Continuing Education and Distributed Learning programs have experienced significant enrolment decline in the last five years (from 295.7 FTE in 2015/16 to 208.38 FTE projected for 2019/20) and they currently have a clerical staff allocations of 1.0 FTE administrative secretary (12 months), 0.50 FTE accounts clerk (12 months), 1.0 FTE records clerk (10 months) and 1.0 FTE general clerk (10 months).

It is approved that \$7K be allocated on an ongoing basis to support the reorganization of the clerical support model at the Riverside Centre with 1.0 FTE administrative secretary (10 months) position shared between Safe and Caring Schools and Continuing Education replacing the 1.0 FTE general clerk (10 months).

District Based Staffing

Mental health issues and attendance concerns continue to impact many of our children and youth in kindergarten through Grade 12. Supporting these vulnerable youth requires a wrap-around approach that often extends beyond the capacity of the enrolling school community.



This level of district-wide supportive intervention requires a multidisciplinary team in which each member of the team has a unique role. Our past experience confirms that when we support a student and family in an intensive wrap-around model, there is an increase in likelihood of changing the trajectory of a student's educational success. This combined with the outcome data of the Alternate Education Review supports the need for the development of an attendance response framework, which involves early intervention, partnerships with families and schools focused on building capacity, and educational programming which is built on student strengths.

In addition to providing strong intervention, a focus on prevention education is necessary to introduce preventative education in the areas of mental health literacy, substance use prevention education, and child abuse and personal safety prevention education. This educational framework is presently rolled out with our one-time funded Safe and Caring school teacher co-teaching and piloting these curricula alongside teachers.

To support the Safe and Caring Schools initiatives, it is approved that 1.0 FTE itinerant preventive education teacher (\$102K) and 1.0 FTE coordinator (\$57K) be funded on an ongoing basis.

School Based Staffing (Revised)

Our secondary schools require additional staff to support our vulnerable and complex students. This additional support will be used to monitor attendance, track at-risk students, support the implementation of a mental health literacy program, and enable a preventative response. It is approved that 2.57 FTE (\$260K) staffing be allocated on a one-time basis to provide three blocks of staffing at each secondary school. This additional staffing will be funded from the secondary instructional bank (\$173K) and appropriated surplus (\$87K).

Currently not all our elementary schools have dedicated child care and youth worker staffing. It is approved that \$175K be allocated from appropriated surplus to fund an additional 4.0 FTE child and youth care workers. This will ensure that all elementary schools will have a minimum of 8 hours per week of child and youth care worker time to monitor attendance, and provide interventions regarding attendance.

Over the past two years, there has been a significant increase in the number of incidents involving worrisome or threatening behaviour, problematic sexualized behaviour under the age of 12, and critical incidents across our elementary schools. In response, the assignment of additional temporary educational assistant time is at times recommended. It is approved that an ongoing budget allocation of \$45K be made for the creation of a education assistant bank managed by the Safe and Caring Schools team.

It is approved that \$217K be allocated on an ongoing basis to support 1.0 FTE itinerant preventive education teacher (\$102K), 1.0 FTE CUPE coordinator (\$57K), clerical support reorganization at the Riverside Centre (\$7K), the safe and caring schools education assistant bank (\$45K), and the equestrian program (\$6K). It is further approved that \$437K be allocated from appropriated surplus to fund 2.0 FTE teachers for the Riverside program (\$202K), 4.0 FTE school based child and youth care workers (\$175K), and psychologist services for families with complex needs (\$60K); and that \$173K be allocated from the secondary instructional bank on a one-time basis along with \$87K from appropriated surplus to provide three additional blocks of staffing at each secondary school.

Early Learning

The Maple Ridge – Pitt Meadows School District places a high value on early learning programs that welcome children into schools before they enter kindergarten. StrongStart programs increase children's exposure to literacy and play, provide information about parenting and community resources, and offer a fun and healthy learning environment that benefits the whole family. It is approved that 0.14 FTE ongoing clerical staffing (\$7K) be allocated to support the principal who will be coordinating StrongStart programs in the district during the school year. It is also approved that \$58K be allocated from appropriated surplus to maintain the early learning helping teacher position (0.55 FTE) that supports early learning programs and literacy for 2019/20.

A positive transition to school for kindergarten students is important for success in school. It is approved that \$181K be allocated on an ongoing basis to fund 4.0 FTE education assistant support provided during the first eight weeks of the school year to support this transition in 2019/20. Schools enrolling 4 or more kindergarten classes would receive a 28 hrs/week allocation, and schools enrolling fewer than 4 kindergarten classes would receive a 20 hrs/week allocation.

It is approved that \$188 be allocated on an ongoing basis to fund 4.0 FTE education assistant for the first eight weeks of the school year to support kindergarten transition (\$181K) and 0.14FTE clerical staffing for StrongStart (\$7K). It is further approved that \$58K be allocated from appropriated surplus to support 0.55 FTE early learning helping teacher on a one-time basis.

Educational Leadership

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

Elementary and Secondary Administration Staffing

Elementary and secondary administrative staffing levels were significantly reduced in the past due to budget shortfalls. These reductions had a negative impact on schools, which the school district addressed in the 2016/17, 2017/18 and 2018/19 school years through one-time funding. This funding increased base administrative staffing at elementary and secondary schools to the following levels:

ELEMENTARY		SECONDARY	
Enrolment	Admin Allocation	Enrolment	Admin Allocation
<189	0.60 FTE	<900	2.20 FTE
190-304	0.80 FTE	901-1200	2.50 FTE
305-410	1.00 FTE	Over 1200	3.00 FTE
411-516	1.20 FTE		
517-622	1.30 FTE		
Over 623	1.40 FTE		

The implementation of the restored collective agreement language provisions has also required significant time and attention on the part of school-based administrative staff. Our experience during the 2017/18 and 2018/19 school years 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.

It is approved that the current one-time administrative staffing formula for elementary schools be maintained as an ongoing base formula at a cost of \$240K to fund 1.10 FTE administration staffing for the 2019/20 school year. It is further approved that an additional one-time 0.20 FTE be allocated to principal administrative staffing at Blue Mountain Elementary (\$20K) and ongoing 0.10 FTE (\$10K) be allocated to Yennadon Elementary where there are four enrolling divisions housed at the Annex, offset by a one-time reallocation of \$75K. Finally, it is approved that an additional administrative allocation be made to ensure all secondary schools have three administrators on an ongoing basis at a cost of \$322K (1.20 FTE).

French Immersion and French as a Second Language Program Support

The school district currently staffs a 1.0 FTE continuing Helping Teacher/Conseillère Pédagogique whose primary mandate is to support teaching and student learning in the areas of French Immersion and French as a Second Language (FSL). This position was increased from 0.40 FTE to the current 1.0 FTE effective the 2016/17 school year in an effort to enhance supports to teachers across the district and in response to projected enrolment growth in French Immersion and FSL. The school district also opened a French Immersion track at Maple Ridge Elementary for the 2016/17 school year and has experienced strong interest in recent years in the Late French Immersion Program at Golden Ears Elementary. District-wide administrative support and coordination is currently provided by a school-based principal who has 0.20 FTE ongoing additional administrative staffing to augment school-based staffing.

Our current district context of enrolment growth requires that this school-based principal devote considerable time and attention to French-speaking teacher recruitment and to working with the helping teacher to support the many new teachers hired for both French Immersion and FSL positions. To support district-wide administration and coordination of French Immersion and FSL, it is approved that 0.30 FTE additional administration staffing be allocated on an ongoing basis for the 2019/20 school year to augment the existing ongoing 0.20 FTE for a cost of \$30K.



Career Education/ Trades Reorganization

The redesigned curriculum has fundamentally changed the delivery of K to 12 Career Education. It is approved that 0.20 FTE of vice-principal staffing (\$20K) be funded on an ongoing basis to support implementation of the reorganization of career education and trades program oversight. The vice-principal and the career education helping teacher will help coordinate career education district-wide, including the development of capstone, career life programming, work experience and trades partnerships.

Mentorship

In 2017/18, a principal and vice-principal mentorship model was established to support the role of school leader as it continues to increase in its complexity. To continue support for this valuable mentorship program, a one-time budget of \$15K and available operating funds (\$11K) approved to be funded from 2018/19 appropriated surplus (\$4K).

It is approved that \$622K be allocated on an ongoing basis to support maintaining the improved admin allocation formulas for elementary and secondary schools (2.4FTE for \$572K), 0.30 FTE French vice-principal (\$30K), and 0.20 FTE vice-principal career education/trades (\$20K). It is further approved that \$15K be allocated from available operating funds (\$11K) and from appropriated surplus (\$4K) to support mentorship for principals and vice-principals on a one-time basis.

Elementary Clerical Allocation Review

The current clerical allocations for elementary schools other than the Environmental school are summarized in the following table.

Student Enrolment	Number of Schools	Base Allocation Head Elementary Secretary	Additional Clerical Allocation	Clerical Support Bank
<200	1	30		30
200-349	4	35		35
350-499	10	35	12	35
500-649	5	35	25	35
>650	1	35	30	35

In 2019/20, a new elementary school will open in the Albion area of Maple Ridge. The opening of this new school will result in a temporary enrolment reduction at neighbouring schools. In order to maintain current clerical allocations, it is approved that the clerical allocation for elementary schools in the Albion area be modified to allow for a full-time head elementary secretary at each school in this area. The estimated additional cost for this change is \$8K for 0.14 FTE. The approved formula is presented in the following table.

School Name	Student Enrolment	Base Allocation Head Elementary Secretary	Additional Clerical Allocation	Clerical Support Bank
Webster's Corners Elementary	126	35		35
Albion Elementary	430	35	12	35
časqenele Elementary	412	35	12	35
Alexander Robinson Elementary	522	35	25	35
Blue Mountain Elementary	291	35		35
Whonnock Elementary	280	35		35

It is approved that \$8K be allocated on an ongoing basis to support 0.14 FTE clerical required to implement the new clerical allocation formula for elementary schools in the Albion area.

School Supplies Allocations

The formula used to allocate budgets to schools has not been reviewed in recent years. An emergent expenditure fund was established in 2015/16 for schools and departments that struggled financially. Based on the applications for funding received in the last three years, we have determined that there is a need to review the current budget allocation formula for schools with a view to create a more equitable distribution of funds.

It is approved that \$33K be allocated on an ongoing basis to allow for the review and change of the allocation formula for schools.

It is approved that \$33K be allocated on an ongoing basis to allow for the review and change of the allocation formula for schools.

2.0 Support for Operational Plans

Aboriginal Education Support

The Aboriginal Education Department currently has an ongoing complement of 5 FTE teachers and 17 FTE Aboriginal support workers (ASW). For 2019/20, it is approved that the additional targeted funding of \$240K be allocated to support additional 2.0 FTE ASW, 1.0 FTE Aboriginal resource teacher, 0.75 FTE Aboriginal Career Planning Assistant, and honorariums for elders in residence.

It is approved that \$240K be allocated from provincial funding targeted for aboriginal education to support 2.0 FTE ASW, 1.0 FTE Aboriginal resource teacher, 0.75 FTE Aboriginal Career Planning Assistant, and honorariums for elders in residence

Technology Support

IT Staffing

A well-supported Information Technology (IT) department positively impacts the entire school district. The IT department provides students, teachers and staff with technology resources that support the district's vision. To ensure that quality service is provided in a timely manner, additional IT technicians are needed.

It is approved that \$87K be allocated on an ongoing basis to support an additional 1.38 FTE computer network technician. This increase will bring the complement of computer network technicians to 9 FTE and will allow for the department to be organized more efficiently.

IT Infrastructure Support

Our IT infrastructure runs on Microsoft software and cloud services. To maintain the IT infrastructure of the district, respond in a timely manner to critical issues and minimize downtime, the school district needs to have access to timely and reliable Microsoft support services. It is approved that \$84K be allocated on an ongoing basis to secure a Microsoft support agreement that will provide us with reliable problem resolution and proactive, preventive care for our Microsoft investments which include assessments, white board sessions and workshops.

The school district has several custom developed applications that were created over the years, and there is a continuous demand to upgrade, support and maintain those applications. It is approved that \$25K be allocated on an ongoing basis to support the maintenance and upgrade of custom developed applications.

The current IT capital budget allocation is not sufficient to ensure regular refresh of hardware, additional funding is required to support upgrades for phone systems and video surveillance, and for the establishment of a disaster recovery system outside of the school district. It is approved that \$227K be reallocated on a one-time basis to support upgrades for phone systems and video surveillance, and for the establishment of a disaster recovery system outside of the school district. This one-time funding will allow the district to replace obsolete equipment in a more timely manner.

It is approved that \$196K be allocated on an ongoing basis to support 1.38 FTE computer network technician (\$87K), enhanced Microsoft support (\$84K), and maintenance and upgrade of custom applications (\$25K). It is further approved that \$227K be reallocated on a one-time basis to support upgrades for phone systems and video surveillance, and for the establishment of a disaster recovery system outside of the school district.

Procurement Support

Since 2014, the purchasing department has operated with reduced staffing of 1.0 FTE manager purchasing and transportation services and 1.0 FTE CUPE senior contracts officer. In recent years the school district has received significant capital funding from the Ministry of Education that requires rigorous procurement. In addition, increased enrolment and the implementation of the restored MRTA collective agreement language has created the need for purchasing support for the acquisition of portable classrooms, new and replacement furniture and equipment.



The school district is focusing on reducing costs for services and supplies by putting in place contracts for items routinely purchased. In 2018/19, an additional 1.0 FTE CUPE buyer position was funded on a one-time basis. This position allowed the purchasing department to meet the increased procurement demands from schools and other departments. In order to maintain current service levels, it is approved that the one-time 1.0 FTE buyer position be funded on an ongoing basis for \$65K.

It is approved that \$65K be allocated on an ongoing basis to support maintaining 1.0 FTE buyer position previously funded on a one-time basis.

Compliance Support

The school district operating environment is becoming more complex every year. The number and difficulty of compliance activities has increased to the point that existing staff can no longer meet the growing demands. It is approved that a review of existing structures be completed and that an ongoing allocation of \$67K be made to support the addition of a 1.0 FTE compliance support exempt position.

In addition, our auditors have recommended that an IT systems audit be completed. The focus of this audit will be on data privacy, quality and access, resilience and continuity as well as IT controls. It is approved that a one-time allocation of \$35K be made from 2018/19 appropriated surplus to support this IT audit.

It is approved that \$67K be allocated on an ongoing basis and that \$35K be allocated from appropriated surplus on a one-time basis to support 1.0 FTE compliance support exempt position and IT audit.

Facilities

Maintenance Staff and Reduced Chargebacks

At present, 8 carpenters service 36 school district facilities. Some of the duties include minor building modifications, furniture assembly, custom cabinetry, and the installation of new fixtures. As the school district continues to grow, so does the need for carpentry services. Additionally, schools have been struggling to pay for carpentry services not currently covered under the periodic complimentary carpentry program.

It is approved that an allocation of \$125K be made on an ongoing basis to fund 1.0 FTE ongoing carpenter position and carpentry supplies. This increase will also allow us to review our chargeback process and reduce chargebacks to schools and departments by an estimated \$50K annually.

Rentals and Leases Support

In 2018/19, the Maple Ridge – Pitt Meadows School District generated an estimated \$0.47 million rentals and leases revenue. For 2019/20, with the opening of an additional seven childcare portables on school grounds, it is estimated that the rentals and leases revenue will increase to \$0.67 million. Rentals and leases in the school district are managed by the secretary treasurer, the manager of purchasing and transportation, and the manager of custodial services and community rentals, with support from the community rentals and custodians coordinator. This model is not sustainable and does not support the school district in achieving increased community use of facilities or maximizing rentals and leases revenue potential.

It is approved that the management of rentals and leases be centralized under a new supervisor community rentals and leases (\$83K). This supervisory position will undertake research into opportunities for increased rental revenue, current market rates, and other aspects of the current rental market that are relevant to developing plans and strategies for increasing community access to school district facilities, and increasing rentals and leases revenue. We are estimating that over the next three years the additional rentals and leases revenue generated will fully offset the cost of this new position.

Support for Sustainability Initiatives

Sustainability and the protection of our environment are embedded in the social responsibility competency in BC's redesigned curriculum and have been a priority in the school district since 2015 when the board adopted the Environmental Sustainability policy. To assist in supporting and increasing our school district's focus on sustainability initiatives, it is approved that a one-time 0.60 FTE sustainability educator position (\$61K) be funded from 2018/19 appropriated surplus.

It is approved that of \$125K be allocated on an ongoing basis to fund 1.0 FTE carpenter position and carpentry supplies and that \$83K be reallocated from existing rental services budgets to support 1.0 FTE supervisor community rentals and leases position. It is further approved that a one-time 0.6 FTE sustainability educator position (\$61K) be funded from appropriated surplus.

3.0 Learning Services

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

School Psychology

The itinerant services provided by school psychologists include consultation services to help support student learning and needs. These services are extended to teachers, support teachers, school administration, district itinerant staff, school-based teams, community agency personnel and parents. School psychologists also provide training opportunities to district staff, conduct formal Level 1 psychoeducational assessments and make recommendations in relation to Ministry of Education special education designations. In previous years we have funded a 0.80 FTE psychology intern through UBC who has been supported/supervised by a 0.20 FTE qualified school psychologist. We have been advised by UBC that they will not be offering school districts psychology intern placements for the 2020/21 school year, and with only six interns available for all BC school districts for the 2019/20 school year it is unlikely that the district will be able to secure an intern as we have been well supported by UBC with intern placements in recent years. The loss of a supported intern essentially equates to a loss of a 1.0 FTE school psychologist for us.

It is approved that 1.0 FTE school psychologist be funded on an ongoing basis from available operating surplus (\$27K) and reallocation of budgets (\$78K).

It is approved that 1.0 FTE school psychologist (\$105K) be funded on an ongoing basis from existing budgets (\$78K) and available operating funds (\$27K).

Summer Assessments

Ongoing staffing of 0.20 FTE to school psychology for completion of summer assessments has been in place as an ongoing budget allocation since the 2014/15 school year. For the 2018/19 school year, additional one-time funds were identified to permit doubling of the FTE dedicated to summer assessments in July/August, 2018. This doubling to 0.40 FTE was found to be greatly beneficial in addressing assessment needs in a context of enrolment growth and allowed the school psychology team to target schools experiencing assessment waitlists.

Doubling the FTE dedicated to summer assessments to 0.40 FTE for July/August 2019 would permit timely completion of additional psych-educational assessments.

It is approved that \$21K be allocated from appropriated surplus for 0.20 FTE dedicated to summer assessments to be completed in July/August 2019 with the intention to target schools that are experiencing waitlists.

It is approved that 0.2 FTE teacher staffing (\$21K) for summer assessments to be completed in July/August 2019 be funded on a one-time basis from appropriated surplus.

Speech and Language Pathology and Occupational Therapy

The itinerant services provided by Speech and Language Pathology (SLP) staff and Occupational Therapy (OT) staff include both professional consultation and direct service in support of student learning and exceptional needs. It is recognized that both SLP and OT staff play a critically important role in supporting students and the work of school district instructional staff.

OT staff are medically trained professionals who are included in the educational team and use a collaborative, consultation approach to plan appropriate interventions to meet student needs. OTs have a strong background in adapting tasks to enable function and independence. They support the success of all students at school by working with individual students, classrooms and school staff as needed.

SLP staff act as resources and provide support to schools for students with communication difficulties including: phonological/articulation (speech sound) disorders; receptive and expressive language delays and disorders; pragmatic/social language difficulties; dysfluency (stuttering); and voice disorders. SLP staff provide a comprehensive range of services including consultation, assessment, planning, direct service and training.

During the 2018/19 school year, one-time additional staffing of 0.40 FTE SLP and 0.40 FTE OT staffing have been found to be highly beneficial within our current context of increasing enrolment and increasing numbers of students with complex speech and language and occupational therapy needs. During the 2018/19 school year, this added one-time staffing of 0.40 FTE to occupational therapy has primarily been directed to a pilot project aimed to deepen self-regulation knowledge and practice in sensory room settings and within classroom and non-classroom settings. The 0.40 FTE speech and language pathology staffing has been directed primarily to creating adapted literacy materials for non-verbal and minimally verbal students and to providing modelling and consultation for implementation of these materials in support of language and literacy skill development.

With projected continued enrolment growth at the elementary level along with a demographic shift that shows a rise in the number of students requiring SLP and OT services, it is approved that \$85K of ongoing funding be allocated to maintain 0.40 FTE additional SLP and 0.40 FTE additional OT staffing for the 2019/20 school year focusing on adapted literacy (SLP) and self-regulation (OT).

It is approved that \$85K of ongoing funding be allocated to maintain 0.4 FTE additional SLP and 0.4 FTE additional OT staffing focusing on adapted literacy (SLP) and self-regulation (OT).

Collaborative Teaching – Supporting Early Intervention and Inclusionary Programming (Revised)

An instructional bank of staffing was implemented in the 2017/18 budget to support teaching and student learning as needs emerged during the implementation of the restored teacher collective agreement language. However, due to uncertainty and timing of Classroom Enhancement Funding from the Ministry of Education, the funds could not be accessed confidently until after the start of the school year for new positions. While this bank of staffing was found to be extremely beneficial as unexpected needs arose during the school year, our experience over the 2017/18 school year led to our decision to allocate co-teaching staffing from the instructional bank effective beginning of the 2018/19 school year to further support early intervention and inclusionary programming at the elementary level. Based on our highly positive experience over the 2018/19 school year, it is approved that 7.5 FTE co-teaching staffing costing \$757K be funded on a one-time basis from the ongoing instructional bank (\$652K) and available operating budget (\$105K) to further support early intervention and inclusionary programming at the elementary level. It is further approved that 2 blocks for each secondary school (1.72 FTE) at a cost of \$173K be allocated from the instructional bank for co-teaching time at the secondary level.

It is also approved that \$15K from appropriated surplus be added to the instructional bank on a one-time basis to fund the allocation of additional lunch hour supervisors at elementary schools with only one clerical person. An additional \$135K from appropriated surplus is approved to be added to fund continuing education teacher staffing to support the transition to a sustainable program, as recommended in the review completed in 2018/19, that meets the needs of our community of learners. The balance of funds remaining in the instructional bank (\$216K) will be held for allocation of education assistant and/or teacher staffing during the 2019/20 school year as needs emerge at both elementary and secondary schools.

It is approved that 7.5 FTE co-teaching staffing to further support early intervention and inclusionary programming at the elementary level and 1.72 FTE for co-teaching staffing at the secondary level be funded on a one-time basis from the instructional bank (\$825K) and available operating budget (\$105K). It is also approved that \$150K of appropriated surplus be added to the instructional bank on a one-time basis to fund additional lunch hour supervisors at elementary schools with only one clerical person and additional continuing education staffing.

Inclusion Support Consultation Services

The professional staff at our Learning Services department is a highly skilled team that works collaboratively to support student programming and teaching at the school level. On occasion, situations arise in relation to highly complex and unique student needs that require the school district to retain specialized outside professional consultation services to assist with both program planning and associated training for school staff. Our experience during the 2018/19 school year indicates that accessing such specialized consultation services as needed has been highly successful. As such, it is approved that \$180K funding be allocated from appropriated surplus on a one-time basis to fund capacity building, specialized professional consultation services as needed and release time for school staff to facilitate training in relation to student program needs.

It is approved that \$180K from appropriated surplus be allocated to support complex student needs through capacity building, specialized professional consultation services as needed and release time for school staff to facilitate training in relation to student program needs.

FIGURE 1: Preliminary Budget Changes 2019/20

BUDGET CHANGES	2019/20 BUDGET IMPACT				
	FTE	Salaries & Benefits	Supplies, Services & Other	Revenue	Total
ONGOING BUDGET CHANGES					
Support for School Growth Plans					
Social and Emotional Learning		(4,000)	(78,600)		(82,600)
Secondary Innovation	(1.00)	(104,807)	(6,500)		(111,307)
District Librarian	(0.57)	(57,645)			(57,645)
Helping Teacher - Counselling	(1.00)	(104,807)			(104,807)
School Teams		(40,161)	(73,000)		(113,161)
Supporting All Learners - Improving Student Engagement					
Improving Student Engagement		(1,400)	(28,400)		(29,800)
Before and After School Programming	(1.00)	(90,076)	(51,400)	50,500	(90,976)
Educational Programs	(0.71)	(72,082)	(46,400)		(118,482)
Safe & Caring Schools					
Riverside Program			(6,000)		(6,000)
Clerical Support Riverside Centre		(6,845)			(6,845)
District Based Staffing	(2.00)	(157,956)	(600)		(158,556)
School Based Staffing		(45,000)			(45,000)
Early Learning	(4.14)	(187,369)			(187,369)
Educational Leadership					
Elementary and Secondary Administration Staffing	(2.40)	(561,809)	(10,500)		(572,309)
French Immersion and French as a Second Language Program Support	(0.30)	(30,287)			(30,287)
Career Education/Trades Reorganization	(0.20)	(20,191)			(20,191)
Elementary Clerical Allocation Review	(0.14)	(7,827)			(7,827)
School Supplies Allocations			(33,000)		(33,000)
	(13.46)	(1,492,262)	(334,400)	50,500	(1,776,162)
Support for Operational Plans					
Aboriginal Education Support	(3.75)	(217,523)	(22,000)		(239,523)
Technology Support					
IT Staffing	(1.38)	(87,080)			(87,080)
IT Infrastructure			(109,320)		(109,320)
Procurement	(1.00)	(64,630)			(64,630)
Compliance Support	(1.00)	(66,649)	(900)		(67,549)
Facilities					
Maintenance Staff and Reduced Chargebacks	(1.00)	(85,180)	(40,240)		(125,420)
Rentals and Leases Support	(1.00)	(81,202)	(1,500)		(82,702)
Reallocation of Existing Budgets			315,010		315,010
	(9.13)	(602,264)	148,265	-	(453,999)
Learning Services					
School Psychology	(1.00)	(104,811)			(104,811)
Speech and Language Pathology & Occupational Therapy	(0.80)	(84,541)			(84,541)
Reallocation of Existing Budgets		22,543	55,943		78,486
	(1.80)	(166,809)	55,943	-	(110,866)
Total Ongoing Budget Changes	(24.39)	(2,261,335)	(130,192)	50,500	(2,341,027)

FIGURE 1: Preliminary Budget Changes 2019/20 continued

BUDGET CHANGES	2019/20 BUDGET IMPACT				
	FTE	Salaries & Benefits	Supplies, Services & Other	Revenue	Total
ONE-TIME BUDGET CHANGES					
Support for School Growth Plans					
Curriculum Implementation					
Intermediate Helping Teacher and Learning Resources	(1.00)	(104,807)	(119,111)		(223,918)
Career Education Helping Teacher	(1.00)	(104,807)	(2,600)		(107,407)
Teacher Mentorship			(21,550)		(21,550)
Literacy	(2.00)	(209,614)			(209,614)
Secondary Innovation		(5,800)	(26,800)		(32,600)
Supporting All Learners - Improving Student Engagement					
Before and After School Programming	(0.57)	(29,802)	(15,000)	50,000	5,198
Educational Programs	(0.43)	(43,310)			(43,310)
Safe & Caring Schools					
Riverside Program	(2.00)	(201,910)	(60,000)		(261,910)
School Based Staffing (Revised)	(6.57)	(435,128)			(435,128)
Early Learning	(0.55)	(57,644)			(57,644)
Education Leadership					
Elementary Administration Staffing	(0.20)	(20,191)			(20,191)
Mentorship		(2,500)	(13,000)		(15,500)
Reallocation of Existing Budgets		301,467	291,350		592,817
Use of Prior Year Appropriated Surplus for One-Time Expenditures				539,555	539,555
	(14.32)	(914,046)	33,289	719,998	(160,759)
Support for Operational Plans					
Technology Support - Infrastructure Support			(226,731)		(226,731)
Compliance Support			(35,000)		(35,000)
Facilities - Support for Sustainability Initiatives	(0.60)	(60,585)			(60,585)
Reallocation of Existing Budgets			226,731		226,731
Use of Prior Year Appropriated Surplus for One-Time Expenditures				95,585	95,585
	(0.60)	(60,585)	(35,000)	95,585	-
Learning Services					
Summer Assessments	(0.20)	(20,962)			(20,962)
Collaborative Teaching - Supporting Early Intervention and Inclusionary Programming (Revised)	(9.22)	(1,080,403)			(1,080,403)
Inclusion Support Consultation Services		(100,000)	(80,000)		(180,000)
Reallocation of Existing Budgets		824,535			824,535
Use of Prior Year Appropriated Surplus for One-Time Expenditures				350,962	350,962
	(9.42)	(376,830)	(80,000)	350,962	(105,868)
Total One-Time Budget Changes	(24.34)	(1,351,461)	(81,711)	1,166,545	(266,627)
Grand Total Budget Changes	(48.73)	(3,612,796)	(211,903)	1,217,045	(2,607,654)

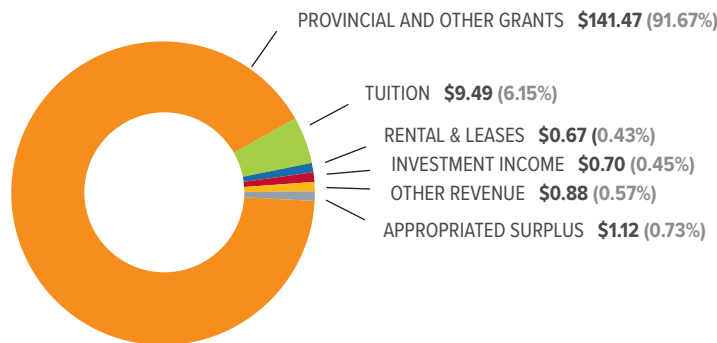


2019/20 Operating Budget Revenue

The majority of school district revenues are received from the provincial government in the form of the Ministry of Education Operating Grant and other provincial grants (91.67%). 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 6.15% of total revenue. The projected operating budget revenue for 2019/20 is \$153.21 million and the projected appropriated surplus to be used in 2019/20 is \$1.12 million for a total revenue available of \$154.33 million. See figure 1.

FIGURE 1 2019/20 OPERATING BUDGET REVENUE BY SOURCE (\$ millions)



2019/20 Operating Budget Expenditures

The projected expenditures, including proposed budget changes, total \$154.33 million, which results in a balanced operating budget.

84.62% of the operating budget will be spent on instruction-related costs. This includes school-based teachers, education assistants, school administrators and school-based support staff and supplies.

Operations and maintenance accounts for 10.30%, district administration is 3.78% and transportation is 0.44%. The remaining 0.86% is spent on capital asset purchases.

89.60% of the budget is spent on salaries and benefits, while services, supplies, utilities and capital assets purchased represent 10.40%. The graphs below show the allocation of expenses by function and type of expenditure.

FIGURE 2 2019/20 OPERATING BUDGET EXPENDITURES BY FUNCTION (\$ millions)

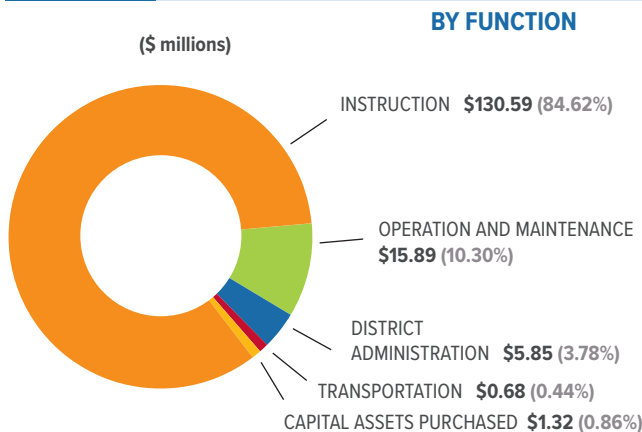


FIGURE 3 2019/20 OPERATING BUDGET EXPENDITURES BY TYPE (\$ millions)

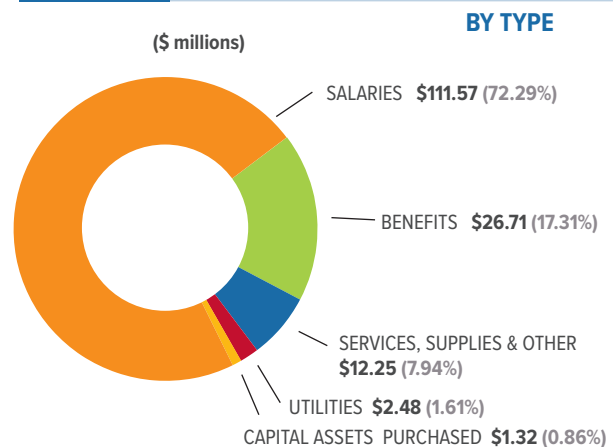


FIGURE 4: Summary of 2019/20 Operating Revenue and Expense

	BASE BUDGET	ONGOING BUDGET CHANGES	ONE-TIME BUDGET CHANGES	PRELIMINARY BUDGET	% CHANGE
Operating Revenue by Source					
Grants					
Provincial Grants - Ministry of Education	140,989,226			140,989,226	0.00%
Provincial Grants - Other	241,000			241,000	0.00%
Federal Grants	235,638			235,638	0.00%
Total Grants	141,465,864	-	-	141,465,864	0.00%
Tuition	9,491,180			9,491,180	0.00%
Other Revenue	780,611	50,500	50,000	881,111	12.87%
Rentals & Leases	670,258			670,258	0.00%
Investment Income	703,050			703,050	0.00%
Total Operating Revenue	153,110,963	50,500	50,000	153,211,463	0.07%
Operating Expense by Source					
Salaries					
Teachers	67,265,785	99,873	1,070,314	68,435,972	1.74%
Principals and Vice-Principals	7,016,092	819,773	(196,903)	7,638,962	8.88%
Education Assistants	13,507,266	311,697	96,744	13,915,707	3.02%
Support Staff	11,642,544	357,554	17,026	12,017,124	3.22%
Other Professionals/Exempt	4,522,543	193,044	55,000	4,770,587	5.48%
Substitutes	4,638,497	62,244	95,982	4,796,723	3.41%
Total Salaries	108,592,727	1,844,185	1,138,163	111,575,075	2.75%
Employee Benefits	26,081,171	417,150	213,298	26,711,619	2.42%
Total Salaries and Benefits	134,673,898	2,261,335	1,351,461	138,286,694	2.68%
Services and Supplies					
Services	5,515,038	222,877	185,695	5,923,610	7.41%
Student Transportation	741,749			741,749	0.00%
Professional Development	754,499	89,000	57,405	900,904	19.40%
Rentals and Leases	2,000			2,000	0.00%
Dues and Fees	136,336			136,336	0.00%
Insurance	575,886			575,886	0.00%
Supplies	4,311,795	(181,685)	(163,139)	3,966,971	-8.00%
Utilities	2,475,249			2,475,249	0.00%
Total Services and Supplies	14,512,552	130,192	79,961	14,722,705	1.45%
Capital Assets Purchased from Operating	1,316,859		1,750	1,318,609	0.13%
Total Expenses	150,503,309	2,391,527	1,433,172	154,328,008	2.54%
Use of Prior Year Surplus			1,116,545	1,116,545	
Projected Operating Surplus/Deficit	2,607,654	(2,341,027)	(266,627)	-	



2019/20 Operating Budget Staffing

The projected full-time equivalent staffing, including proposed budget changes, totals 1,677.87 FTE, an increase of 84.52 FTE from the ongoing 2018/19 operating budget. This increase is owed to the following:

- **Teachers:** An increase of 9.84 FTE due to enrolment increase, 3.06 FTE due to contractual increase in prep time for elementary teachers, and 22.45 FTE proposed budget changes.
- **Principals/VPs:** An decrease of 1.0 FTE due to redistribution of elementary enrolment due to the opening of a new elementary school, offset by a 5.30 FTE proposed increase.
- **Education Assistants:** An increase of 17.0 FTE due to enrolment increase, and 12.32 FTE proposed budget changes.
- **Support Staff:** An increase of 2.75 FTE custodial for new school (2.0 FTE) and new childcare centres (0.75 FTE), 1.34 FTE clerical for the new school, 4.0 FTE noon hour supervisors for the new school and an additional 5.66 FTE proposed budget changes, offset by a decrease of 1.20 FTE due to enrolment changes.

FIGURE 3 OPERATING BUDGET STAFFING

	2018/19 Ongoing Budget	2019/20 Base Changes	2019/20 Base Budget	Operating Budget Changes	2019/20 Preliminary Budget
Teachers	811.60	12.90	824.50	22.45	846.95
Principals/Vice-Principals	42.84	(1.00)	41.84	5.30	47.14
Other Professionals, Exempt, District P/VPs	50.30	0.00	50.30	3.00	53.30
Education Assistants	368.43	17.00	385.43	12.32	397.75
Support Staff	313.18	6.89	320.07	5.66	325.73
Trustees	7.00	0.00	7.00	-	7.00
	1,593.35	35.79	1,629.14	48.73	1,677.87

* The 2018/19 preliminary operating budget included 29.12 FTE one-time staffing allocations that have been removed from the 2018/19 ongoing budget staffing presented above.

Special Purpose Funds Budget

The special purpose funds budget includes revenue and expenditures related to grants received from third parties that have restrictions on how they may be spent. Special purpose funds consist of targeted funding allocated to school districts for a specific purpose. The annual funding received varies from year to year and Ministry of Education funding is not always confirmed in a timely manner.

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

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

- Classroom Enhancement Fund (CEF)
- Learning Improvement Fund (LIF)
- Annual Facility Grants (AFG) (excluding amounts paid via bylaw certificates of approval)
- Official Languages in Education French Programs Grants (OLEP)
- Community LINK Grants
- StrongStart Centre Grants
- Ready Set Learn Grants
- Youth Education Support Fund
- Scholarships and Bursaries
- School generated funds (restricted contributions only)
- Earnings and disbursements of endowments (excluding capital)
- Interest earned on any of the above funds

Operating and capital funding cannot be transferred to special purpose funds. The following table summarizes deferred contributions, revenue and expense by object for special purpose funds - actuals for years 2015/16 - 2017/18 and budgeted for 2018/19 - 2022/23.

(\$ millions)	2015/16 ACTUAL	2016/17 ACTUAL	2017/18 ACTUAL	2018/19 BUDGET	2019/20 BUDGET	2020/21 BUDGET	2021/22 BUDGET	2022/23 BUDGET
Deferred Revenue, beginning of year	(1.86)	(1.95)	(2.47)	(2.80)	(1.45)	(1.45)	(1.45)	(1.45)
Received Contributions								
Provincial Grants - Ministry of Education	(4.13)	(5.56)	(13.03)	(14.15)	(11.82)	(11.82)	(11.82)	(11.82)
Other	(4.65)	(4.74)	(4.67)	(4.57)	(4.65)	(4.73)	(4.82)	(4.91)
Investment Income	(0.01)	(0.03)	(0.04)					
Total Contributions Received	(8.79)	(10.33)	(17.74)	(18.72)	(16.47)	(16.55)	(16.64)	(16.73)
Less: Allocated to Revenue	8.70	9.81	17.41	20.07	16.47	16.55	16.64	16.73
Deferred Revenue, end of year	(1.95)	(2.47)	(2.80)	(1.45)	(1.45)	(1.45)	(1.45)	(1.45)
Allocated to Revenue								
Provincial Grants	4.09	5.03	12.54	15.49	11.82	11.82	11.82	11.82
Other Revenue	4.60	4.75	4.83	4.58	4.65	4.73	4.82	4.91
Investment Income	0.01	0.03	0.04	-	-	-	-	-
Total Allocated to Revenue	8.70	9.81	17.41	20.07	16.47	16.55	16.64	16.73
Expenses								
Salaries and Benefits	3.41	4.31	11.46	13.62	11.19	11.19	11.19	11.19
Service and Supplies	4.93	5.08	5.20	5.73	4.83	4.91	5.00	5.09
Total Expenses	8.34	9.39	16.66	19.35	16.02	16.10	16.19	16.28
Capital Purchases and Other	0.36	0.42	0.75	0.72	0.45	0.45	0.45	0.45
Total Expenses and Capital Purchases	8.70	9.81	17.41	20.07	16.47	16.55	16.64	16.73
Net Revenue (Expense)	-	-	-	-	-	-	-	-

Source: 2015/16 to 2017/18 Audited Financial Statements, Amended Budget for 2018/19, and annual budgets for 2019/20 to 2022/23.

Special Purpose Funds Background Information

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

Classroom Enhancement Fund

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

The ratification of this agreement resulted in the establishment of the Classroom Enhancement Fund (CEF) to address the additional teacher and corresponding overhead costs throughout the province associated with this Memorandum of Agreement. The school district is required to record and report the actual implementation costs and the amount allocated is reduced to reflect the actual costs incurred.

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

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

For 2019/20, the Maple Ridge – Pitt Meadows School District has been provided with a preliminary CEF allocation of \$9.69 million sufficient to fund an estimated 91.16 FTE teachers (\$8.87 million) and overhead costs (\$0.82 million).

Adjustments to district allocations may be made once final fall 2019 staffing is known and/or after the 2019/20 school year, especially if it is determined that a particular school district received more funding than was required. Final 2019/20 allocations will be confirmed at the same time as the Operating Grant recalculation in December 2019.

Preliminary Staffing Plan

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

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

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

Elementary Class Size	2017/18 Restored Class Size
K	20
K-1 split	20
1-3	22
3-4 split	24
4-7	28
4-7 multi age	26

Secondary Class Size	2017/18 Restored Class Size
"Secondary" English	28
Home Economics	24
Junior Science	28
Senior Science	24
Computer	24
Life Skills	26
Technical Ed. Lab. (I.E. Lab)	22
Special Education: High Incidence	15
Special Education: Low Incidence	10
Any other class	30

The School Act stipulated class size limits and restored class sizes are also in the table below.

Grade	Teacher Allocation Ratio Funded From Operating	School Act Class Size	Teacher Allocation Ratio Including Classroom Enhancement Fund	Collective Agreement Restored Class Size
Kindergarten	1:20.00	1:22.00	1:19.00	1:20
Grade 1-3	1:22.00	1:24.00	1:20.90	1:22
Grade 4-7	1:28.00	1:30.00	1:26.50	1:28
Grade 8-12	1:30.97	1:30.00	1:26.50	Varies

The actual staffing required will not be confirmed until September 2019 when the actual student enrolment for 2019/20 is known. However, school staffing and organization must occur in May-June 2019. This means that the school district will have to employ additional teachers before the additional CEF allocation is confirmed by the Ministry of Education. To manage this risk a sufficient contingency reserve must be maintained for 2019/20.

The changes to non-enrolling ratios result in an additional estimated 19.48 FTE non-enrolling teachers. This is comprised of increased teacher librarian, counselling and ELL staffing partially offset by a reduction in support teacher staffing. However, 2.44 FTE will only be funded by the Ministry of Education after changes are confirmed in the fall. It is also estimated that an additional 84.57 FTE teachers will need to be funded from the Classroom Enhancement Fund to support the implementation of the lower class sizes.

For 2019/20 the teacher salary and benefits portion of the classroom enhancement fund will be used to fund 74.12 FTE classroom teachers and 17.04 FTE non-enrolling teachers (\$8.87 million). An additional allocation of \$1.33 million is necessary (2.44 FTE non-enrolling teachers and 10.45 FTE classroom teachers) in order to meet the provisions of the collective agreement. This additional staffing will be allocated contingent upon receipt of additional funding from the Ministry of Education in December 2019.

Support for the Implementation of Restored Collective Agreement Language

In order to support the implementation of the restored MRTA collective agreement language, increases to budget allocations for school administration, facilities maintenance, human resources, learning resources, furniture and substitutes budgets are required.

Additional New Teacher Supports

It is estimated that the substitute costs for the additional teachers expected to be funded from CEF is \$0.38 million. An allocation of \$0.27 million will be made from the overhead portion of the Classroom Enhancement Fund with the balance being managed through contingency reserve.

A significant number of new teachers were hired in the past two years and will be hired in the upcoming year. In order to ensure that these new teachers receive the supports they need in their first year, a mentoring fund of \$35K continues to be allocated from the overhead portion of the Classroom Enhancement Fund.

Educational Leadership

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

Our experience during the past two school year has shown that the added responsibilities associated with the restored provisions have been very challenging in our schools. The added responsibilities and workload include but are not limited to school organization with respect to class size and class composition provisions along with the management of non-compliance/remedy provisions, non-enrolling staffing, and the restored provisions relating to Staff Committee and School-Based Team.

An additional 1.70 FTE principal/vice-principal administrative time continues to be allocated on a one-time basis to elementary school-based administration staffing for the 2019/20 school year at a cost of \$0.24 million in support of managing restored collective agreement provisions. More specifically, 0.10 FTE administration staffing will continue to be added to the assignments of the 14 vice-principals at the elementary level and 0.1 FTE and 0.2 FTE administration staffing will continue to be added to the assignments of the two elementary principals who are allocated 0.80 FTE administrative staffing under the current formula.

Human Resources Support

The implementation and administration of the restored collective agreement language and the extensive implementation progress reporting to the Ministry of Education will require significant additional human resources support. In 2019/20 we will continue to allocate \$0.12 million from the overhead portion of the classroom enhancement fund to fund a 1.0 FTE human resources assistant position and 0.74 FTE dispatch coordinator position.

Facilities and Other Implementation Costs

The implementation of the restored MRTA collective agreement language required significant changes to school district facilities. The additional facilities space created resulted in additional costs for facilities maintenance. \$0.1 million will continue to be allocated from overhead portion of the Classroom Enhancement Fund to support 1.55 FTE custodial staff and the supplies required to maintain this additional space.

The MyEducation BC (MyEd BC) student information system continues to require considerable resources at the district level to ensure teaching and support staff are adequately supported and trained. Staffing is needed to address individual user issues, migrate data, prepare monthly class size and composition extracts required under the restored MRTA collective agreement language, train new staff, and provide professional development sessions. To ensure adequate MyEd BC student information system support a 1.0 FTE data analyst HelpDesk MyEd BC position (\$58K) will continue to be funded for 2019/20 from the overhead portion of CEF.

In 2017/18, a software solution was developed to assist with the calculation and administration of remedies resulting from the implementation of the restored collective agreement language operating contingency funds will have to be allocated to support software upgrade and maintenance costs.



Summary of 2019/20 Classroom Enhancement Fund Revenue and Expense

	FTE	Salaries & Benefits	Supplies, Services & Other	Revenue	Total
Classroom Enhancement Fund Grant				9,685,445	9,685,445
Estimated Additional Funding Required				1,326,457	1,326,457
Preliminary Staffing Plan	(104.05)	(10,192,740)			(10,192,740)
Additional New Teacher Supports		(269,834)			(269,834)
Educational Leadership	(1.70)	(240,285)			(240,285)
Human Resources Support	(1.74)	(115,655)	(900)		(116,555)
Facilities & Other Implementation Costs	(2.55)	(157,031)	(35,457)		(192,488)
Total Classroom Enhancement Fund	(110.04)	(10,975,545)	(36,357)	11,011,902	-

Classroom Enhancement Fund 2017/18 to 2022/23

The following table summarizes the actual revenue and expense for 2017/18 and projected revenue and expense for 2018/19 to 2022/23. No changes are projected at this time.

For 2019/20, the Maple Ridge - Pitt Meadows School District has been provided with a preliminary CEF allocation of \$9.69 million, sufficient to fund an estimated 91.16 FTE teachers and overhead costs of \$0.82 million. It is estimated that an additional \$1.33 million will be required in order to fund the 104.05 FTE teachers needed to fulfill the collective agreement obligations funded under CEF.

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

(\$ millions)	2015/16 ACTUAL	2016/17 ACTUAL	2017/18 ACTUAL	2018/19 BUDGET	2019/20 BUDGET	2020/21 BUDGET	2021/22 BUDGET	2022/23 BUDGET
Deferred Revenue, beginning of year	-	-	-	0.82	-	-	-	-
Contributions Received			10.94	12.03	9.69	9.69	9.69	9.69
Allocated to Revenue	-	-	(10.12)	(12.85)	(9.69)	(9.69)	(9.69)	(9.69)
Deferred Revenue, end of year	-	-	0.82	-	-	-	-	-
Revenues								
Provincial Grants - Ministry of Education			10.11	12.85	9.69	9.69	9.69	9.69
Investment Income			0.01					
Total Revenue	-	-	10.12	12.85	9.69	9.69	9.69	9.69
Expenses								
Salaries and Benefits			9.53	12.04	9.65	9.65	9.65	9.65
Service and Supplies			0.09	0.81	0.04	0.04	0.04	0.04
Total Expenses	-	-	9.62	12.85	9.69	9.69	9.69	9.69
Capital Purchases and Other			0.50	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-

Learning Improvement Fund

The Learning Improvement Fund (LIF) was established by the province for the purpose of providing additional resources, specifically targeted to support complex classes that present challenging learning conditions. Starting in 2017/18 the teacher portion of the fund was eliminated and the fund continues only with the support staff component. For 2019/20, the LIF support staff component is \$517,202 and no changes are projected for future years.

Districts are required to submit a spending plan to the Ministry of Education for approval. To develop the spending plans, district staff work collaboratively with CUPE.

The funding is typically used to increase hours of work for education assistants.

(\$ millions)	2015/16 ACTUAL	2016/17 ACTUAL	2017/18 ACTUAL	2018/19 BUDGET	2019/20 BUDGET	2020/21 BUDGET	2021/22 BUDGET	2022/23 BUDGET
Deferred Revenue, beginning of year	-	-	0.17	0.03	-	-	-	-
Contributions Received	2.48	2.53	0.51	0.52	0.52	0.52	0.52	0.52
Allocated to Revenue	(2.48)	(2.36)	(0.65)	(0.55)	(0.52)	(0.52)	(0.52)	(0.52)
Deferred Revenue, end of year	-	0.17	0.03	-	-	-	-	-
Revenues								
Provincial Grants - Ministry of Education	2.48	2.36	0.65	0.55	0.52	0.52	0.52	0.52
Total Revenue	2.48	2.36	0.65	0.55	0.52	0.52	0.52	0.52
Expenses								
Salaries and Benefits	2.48	2.36	0.65	0.55	0.52	0.52	0.52	0.52
Service and Supplies	-	-	-	-	-	-	-	-
Total Expenses	2.48	2.36	0.65	0.55	0.52	0.52	0.52	0.52
Net Revenue (Expense)	-	-	-	-	-	-	-	-

Annual Facilities Grant (AFG)

The Annual Facility Grant was established to account for Ministry of Education grants and expenditures relating to annual facility maintenance projects. The *Provincial Budget 2019* includes a province-wide Annual Facility Grant (AFG) allocation of \$115.5 million. The AFG allocation is comprised of both a special purpose fund allocation and a bylaw capital allocation. This funding is first allocated to fund province-wide initiatives (\$2 million for Capital Asset Management System) and the balance is distributed to school districts.

The AFG special purpose funding allocation for the Maple Ridge – Pitt Meadows School District for 2019/20 is \$517,500. The district's contribution for the Capital Asset Management System is \$44,051, leaving \$473,449 to be allocated by the board for facility maintenance projects. The AFG bylaw capital allocated to the Maple Ridge – Pitt Meadows School District for 2019/20 is \$2,026,336.

AFG funds may be spent for the purpose of:

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

The Maple Ridge – Pitt Meadows School District is required to prepare an annual AFG spending plan and submit it to the Ministry of Education for approval on or before April 30, 2019. The following plan includes the projects to be funded from the Annual Facilities Grant and completed between April 1, 2019 and March 31, 2020.

Summary of 2019/20 Annual Facilities Grant Spending Plan

LOCATION	PROJECT DESCRIPTION	BUDGET 2019/20
District	Capital asset management system	\$44,051
Various schools	IT infrastructure	\$80,000
Various schools	Lino and carpet replacement	\$90,000
Various schools	Gym floor refinishing	\$22,497
Various schools	Interior Painting	\$23,954
Various schools	Paving	\$80,000
Riverside Centre	Ventilation upgrade	\$20,000
Alexander Robinson Elementary, Edith McDermott Elementary	Fire alarm upgrade, PA system	\$20,000
Maple Ridge Secondary	Building improvements	\$12,000
Garibaldi Secondary	Plumbing upgrade	\$25,000
Various schools	Classroom wall carpet removal	\$100,000
Total Special Purpose Fund AFG		\$517,500
Maple Ridge Secondary	Lighting controls upgrade	\$45,000
Maple Ridge Secondary	Track resurfacing	\$100,000
Westview Secondary, Golden Ears Elementary, Arthur Peake Centre	Roofing	\$1,220,000
Edith McDermott Elementary, Whonnock Elementary	Exterior painting	\$38,336
Various schools	Boiler upgrades and duct cleaning	\$60,000
Various schools	Energy efficiency upgrades	\$470,000
Various schools	Hazmat assessments	\$93,000
Total Capital AFG		\$2,026,336

For budgeting purposes it is estimated that the Annual Facilities Grant will remain unchanged for the years 2020/21 to 2022/23.

(\$ millions)	2015/16 ACTUAL	2016/17 ACTUAL	2017/18 ACTUAL	2018/19 BUDGET	2019/20 BUDGET	2020/21 BUDGET	2021/22 BUDGET	2022/23 BUDGET
Deferred Revenue, beginning of year	0.05	0.15	0.17	0.40	-	-	-	-
Contributions Received	0.56	0.56	0.53	0.52	0.52	0.52	0.52	0.52
Allocated to Revenue	(0.46)	(0.54)	(0.30)	(0.92)	(0.52)	(0.52)	(0.52)	(0.52)
Deferred Revenue, end of year	0.15	0.17	0.40	-	-	-	-	-
Revenues								
Provincial Grants - Ministry of Education	0.46	0.54	0.30	0.92	0.52	0.52	0.52	0.52
Total Revenue	0.46	0.54	0.30	0.92	0.52	0.52	0.52	0.52
Expenses								
Salaries and Benefits	-	0.05	0.06	0.12	0.12	0.12	0.12	0.12
Service and Supplies	0.38	0.28	0.10	0.30	0.10	0.10	0.10	0.10
Total Expenses	0.38	0.33	0.16	0.42	0.22	0.22	0.22	0.22
Capital Purchases and Other	0.08	0.21	0.14	0.50	0.30	0.30	0.30	0.30
Net Revenue (Expense)	-	-	-	-	-	-	-	-

Official Language Education Program (OLEP)

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

French funding is given under seven grants, and the school district is able to transfer funds within those grants.

All French funding is to be spent by June 30 of each year. The district receives 70% of the funding in the spring of each year, and the 30% balance in the summer of the following year after it has submitted a report outlining how the funds were spent and what benefits were derived from this funding.

The agreement for OLEP funding with the federal government ended March 31, 2017, and negotiations for the next agreement are underway. At this point, the amount of funding the district will receive for 2018/19 and future years is unknown. These projections are based on the assumption that there will be no changes to OLEP funding until 2022/23.

(\$ millions)	2015/16 ACTUAL	2016/17 ACTUAL	2017/18 ACTUAL	2018/19 BUDGET	2019/20 BUDGET	2020/21 BUDGET	2021/22 BUDGET	2022/23 BUDGET
Deferred Revenue, beginning of year	0.04	0.25	-	-	-	-	-	-
Contributions Received	0.23		0.23	0.23	0.23	0.23	0.23	0.23
Allocated to Revenue	(0.27)	(0.25)	(0.23)	(0.23)	(0.23)	(0.23)	(0.23)	(0.23)
Deferred Revenue, end of year	-	-	-	-	-	-	-	-
Revenues								
Provincial Grants - Ministry of Education	0.27	0.25	0.23	0.23	0.23	0.23	0.23	0.23
Total Revenue	0.27	0.25	0.23	0.23	0.23	0.23	0.23	0.23
Expenses								
Salaries and Benefits	0.12	0.12	0.09	0.10	0.10	0.10	0.10	0.10
Service and Supplies	0.10	0.12	0.13	0.13	0.13	0.13	0.13	0.13
Total Expenses	0.22	0.24	0.22	0.23	0.23	0.23	0.23	0.23
Capital Purchases and Other	0.05	0.01	0.01	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-

Community LINK

Community LINK (Learning Includes Nutrition and Knowledge) funding from the Ministry of Education is designed to support the academic achievement and social functioning of vulnerable students. Programs and services can include breakfast, lunch and snack programs, academic supports, counselling, youth workers and after-school programs. Total Community LINK funding for 2019/20 will be \$553,063 and is projected to remain unchanged until 2022/23.

This grant funds 9.65 FTE child care workers, 0.4 FTE teacher counsellor, 0.25 FTE vice-principal, supplies for schools and a grant to the City of Maple Ridge for Active Kids Clubs in schools.

(\$ millions)	2015/16 ACTUAL	2016/17 ACTUAL	2017/18 ACTUAL	2018/19 BUDGET	2019/20 BUDGET	2020/21 BUDGET	2021/22 BUDGET	2022/23 BUDGET
Deferred Revenue, beginning of year	-	-	0.03	-	-	-	-	-
Contributions Received	0.53	0.54	0.54	0.55	0.55	0.55	0.55	0.55
Allocated to Revenue	(0.53)	(0.51)	(0.57)	(0.55)	(0.55)	(0.55)	(0.55)	(0.55)
Deferred Revenue, end of year	-	0.03	-	-	-	-	-	-
Revenues								
Provincial Grants - Ministry of Education	0.53	0.51	0.57	0.55	0.55	0.55	0.55	0.55
Total Revenue	0.53	0.51	0.57	0.55	0.55	0.55	0.55	0.55
Expenses								
Salaries and Benefits	0.48	0.47	0.52	0.51	0.51	0.51	0.51	0.51
Service and Supplies	0.05	0.04	0.05	0.04	0.04	0.04	0.04	0.04
Total Expenses	0.53	0.51	0.57	0.55	0.55	0.55	0.55	0.55
Net Revenue (Expense)	-	-	-	-	-	-	-	-



StrongStart

The Ministry of Education funded StrongStart program allows parents to participate with their young child (aged birth to five) in play-based early learning activities, including stories, music and art. At no cost to families, this early learning drop-in program helps prepare children for success in kindergarten.

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

The total StrongStart funding for 2018/19 was \$256,000. The funding for future years has not been announced; however, a change in funding is not expected. The funding provided by the province has not been increased to reflect the increased costs for the program and additional funding is now allocated from the operating fund to supplement the provincial funding received (\$8K/year).

(\$ millions)	2015/16 ACTUAL	2016/17 ACTUAL	2017/18 ACTUAL	2018/19 BUDGET	2019/20 BUDGET	2020/21 BUDGET	2021/22 BUDGET	2022/23 BUDGET
Deferred Revenue, beginning of year	0.04	0.04	0.04	0.03	0.01	0.01	0.01	0.01
Contributions Received	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26
Allocated to Revenue	(0.26)	(0.26)	(0.27)	(0.28)	(0.26)	(0.26)	(0.26)	(0.26)
Deferred Revenue, end of year	0.04	0.04	0.03	0.01	0.01	0.01	0.01	0.01
Revenues								
Provincial Grants - Ministry of Education	0.26	0.26	0.27	0.28	0.26	0.26	0.26	0.26
Total Revenue	0.26	0.26	0.27	0.28	0.26	0.26	0.26	0.26
Expenses								
Salaries and Benefits	0.24	0.24	0.25	0.26	0.24	0.24	0.24	0.24
Service and Supplies	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02
Total Expenses	0.26	0.26	0.27	0.28	0.26	0.26	0.26	0.26
Net Revenue (Expense)	-	-	-	-	-	-	-	-

Ready Set Learn

The Ready Set Learn special funding provided by the Ministry of Education allows the district to facilitate community events targeted towards 3-year-old children. The events are about providing good information on how to support a young child's early learning and development, and how to help develop positive connections between families, the school system and local community agencies. The total Ready Set Learn funding for 2018/19 was \$49,000. The funding for future years has not been announced; however, a change in funding is not expected.

(\$ millions)	2015/16 ACTUAL	2016/17 ACTUAL	2017/18 ACTUAL	2018/19 BUDGET	2019/20 BUDGET	2020/21 BUDGET	2021/22 BUDGET	2022/23 BUDGET
Deferred Revenue, beginning of year	0.03	0.01	0.01	0.03	-	-	-	-
Contributions Received	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05
Allocated to Revenue	(0.07)	(0.05)	(0.03)	(0.08)	(0.05)	(0.05)	(0.05)	(0.05)
Deferred Revenue, end of year	0.01	0.01	0.03	-	-	-	-	-
Revenues								
Provincial Grants - Ministry of Education	0.07	0.05	0.03	0.08	0.05	0.05	0.05	0.05
Total Revenue	0.07	0.05	0.03	0.08	0.05	0.05	0.05	0.05
Expenses								
Salaries and Benefits	0.05	0.03	0.03	0.02	0.02	0.02	0.02	0.02
Service and Supplies	0.02	0.02	-	0.06	0.03	0.03	0.03	0.03
Total Expenses	0.07	0.05	0.03	0.08	0.05	0.05	0.05	0.05
Net Revenue (Expense)	-	-	-	-	-	-	-	-

Youth Education Support Fund

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

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

(\$ millions)	2015/16 ACTUAL	2016/17 ACTUAL	2017/18 ACTUAL	2018/19 BUDGET	2019/20 BUDGET	2020/21 BUDGET	2021/22 BUDGET	2022/23 BUDGET
Deferred Revenue, beginning of year	0.05	0.06	0.11	0.14	0.13	0.13	0.13	0.13
Contributions Received	0.34	0.25	0.23	0.23	0.23	0.23	0.23	0.23
Allocated to Revenue	(0.33)	(0.20)	(0.20)	(0.24)	(0.23)	(0.23)	(0.23)	(0.23)
Deferred Revenue, end of year	0.06	0.11	0.14	0.13	0.13	0.13	0.13	0.13
Revenues								
Provincial Grants - Ministry of Education			0.01					
Other Revenue	0.33	0.20	0.19	0.24	0.23	0.23	0.23	0.23
Total Revenue	0.33	0.20	0.20	0.24	0.23	0.23	0.23	0.23
Expenses								
Salaries and Benefits	-	-	-	-	-	-	-	-
Service and Supplies	0.13	0.12	0.13	0.06	0.08	0.08	0.08	0.08
Total Expenses	0.13	0.12	0.13	0.06	0.08	0.08	0.08	0.08
Capital Purchases and Other	0.20	0.08	0.07	0.18	0.15	0.15	0.15	0.15
Net Revenue (Expense)	-	-	-	-	-	-	-	-

Scholarships and Bursaries

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

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

(\$ millions)	2015/16 ACTUAL	2016/17 ACTUAL	2017/18 ACTUAL	2018/19 BUDGET	2019/20 BUDGET	2020/21 BUDGET	2021/22 BUDGET	2022/23 BUDGET
Deferred Revenue, beginning of year	0.18	0.19	0.14	0.14	0.12	0.12	0.12	0.12
Contributions Received	0.03	0.01	0.03	0.02	0.03	0.03	0.03	0.03
Allocated to Revenue	(0.02)	(0.06)	(0.03)	(0.04)	(0.03)	(0.03)	(0.03)	(0.03)
Deferred Revenue, end of year	0.19	0.14	0.14	0.12	0.12	0.12	0.12	0.12
Revenues								
Other Revenue	0.02	0.06	0.03	0.04	0.03	0.03	0.03	0.03
Total Revenue	0.02	0.06	0.03	0.04	0.03	0.03	0.03	0.03
Expenses								
Salaries and Benefits								
Service and Supplies	0.02	0.06	0.03	0.04	0.03	0.03	0.03	0.03
Total Expenses	0.02	0.06	0.03	0.04	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. It is estimated that contributions received and spent will increase by approximately 2% every year.

(\$ millions)	2015/16 ACTUAL	2016/17 ACTUAL	2017/18 ACTUAL	2018/19 BUDGET	2019/20 BUDGET	2020/21 BUDGET	2021/22 BUDGET	2022/23 BUDGET
Deferred Revenue, beginning of year	1.33	1.37	1.36	1.18	1.19	1.19	1.19	1.19
Contributions Received	4.29	4.49	4.44	4.30	4.39	4.47	4.56	4.65
Allocated to Revenue	(4.25)	(4.50)	(4.62)	(4.29)	(4.39)	(4.47)	(4.56)	(4.65)
Deferred Revenue, end of year	1.37	1.36	1.18	1.19	1.19	1.19	1.19	1.19
Revenues								
Other Revenue	4.25	4.50	4.62	4.29	4.39	4.47	4.56	4.65
Total Revenue	4.25	4.50	4.62	4.29	4.39	4.47	4.56	4.65
Expenses								
Salaries and Benefits	0.03	0.04	0.03	0.03	0.03	0.03	0.03	0.03
Service and Supplies	4.21	4.38	4.59	4.26	4.36	4.44	4.53	4.62
Total Expenses	4.24	4.42	4.62	4.29	4.39	4.47	4.56	4.65
Capital Purchases and Other	0.01	0.08						
Net Revenue (Expense)	-	-	-	-	-	-	-	-

Capital Fund Budget

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

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

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

The following table summarizes revenue and expense by object for the capital fund - actuals for years 2015/16 - 2017/18 and budgeted for 2018/19 - 2022/23.

CAPITAL (\$ millions)	2015/16 ACTUAL	2016/17 ACTUAL	2017/18 ACTUAL	2018/19 BUDGET	2019/20 BUDGET	2020/21 BUDGET	2021/22 BUDGET	2022/23 BUDGET
Capital Surplus (Deficit), beginning of year	66.97	70.57	72.51	75.89	75.28	84.77	82.87	81.25
Revenues								
Provincial Grants - Ministry of Education	1.41	-	0.05		8.13			
School Site Acquisition Fees	0.76	-	0.03		3.54			
Investment Income	0.10	0.10	0.09	0.15	0.13	0.12	0.11	0.10
Other Revenue	0.13	0.24	0.16	0.10				
Loss on Disposal of Tangible Capital Assets	-	-	-	(0.71)				
Amortization of Deferred Capital Revenue	5.36	5.33	5.38	5.89	6.43	6.47	6.78	7.12
Total Revenue	7.76	5.67	5.71	5.43	18.23	6.59	6.89	7.22
Expenses								
Amortization of Tangible Capital Assets	(8.34)	(8.73)	(9.17)	(9.94)	(10.51)	(10.26)	(10.28)	(10.41)
Capital Lease Interest	(0.01)	-	-					
Total Expenses	(8.35)	(8.73)	(9.17)	(9.94)	(10.51)	(10.26)	(10.28)	(10.41)
Net Transfers (to) from other funds								
Tangible Capital Assets Purchased	3.20	3.66	4.39	3.22	1.77	1.77	1.77	1.77
Tangible Capital Assets - Work in Progress								
Local Capital	0.69	1.34	2.45	0.68				
Capital Lease Payment	0.01							
Total Net Transfers	3.90	5.00	6.84	3.90	1.77	1.77	1.77	1.77
Capital Lease Principal Payment	0.29							
Total Other Adjustments to Fund Balances	0.29	-	-	-	-	-	-	-
Total Capital Surplus (Deficit) for the year	3.60	1.94	3.38	(0.61)	9.49	(1.90)	(1.62)	(1.42)
Capital Surplus (Deficit), end of year	70.57	72.51	75.89	75.28	84.77	82.87	81.25	79.83

* Source: 2015/16 - 2017/18 Audited Financial Statements, amended budget for 2018/19, and estimates for future years.

The projections are high-level estimates based on assumptions about major budget change factors over the next four years. These assumptions are that:

- There will be no changes in the bylaw portion of annual facilities grants and other provincial funding;
- There will be no cost escalation for projects in progress and the projects will be completed on time;
- The school district will not enter into any new capital leases;
- School site acquisition charges will be utilized to partially fund the acquisition of new school sites;
- In 2020/21 funding will be received and work will begin on the classroom addition at Eric Langton and the major renovation and seismic upgrade of Pitt Meadows Secondary.



Capital Fund Budget Background Information

The following table summarizes changes in the invested in capital assets portion of the capital fund balance. The revenue and expense by object - actuals for years 2015/16 - 2017/18 and budgeted for 2018/19 - 2022/23 - are presented below.

INVESTED IN CAPITAL ASSETS (\$ millions)	2015/16 ACTUAL	2016/17 ACTUAL	2017/18 ACTUAL	2018/19 BUDGET	2019/20 BUDGET	2020/21 BUDGET	2021/22 BUDGET	2022/23 BUDGET
Capital Surplus (Deficit), beginning of year	61.27	65.25	65.99	69.99	70.21	82.00	79.98	78.25
Revenues								
Provincial Grants - Ministry of Education	1.41		0.05		8.13			
School Site Acquisition Fees	0.76		0.03		3.54			
Loss on Disposal of Tangible Capital Assets				(0.71)				
Amortization of Deferred Capital Revenue	5.36	5.33	5.38	5.89	6.43	6.47	6.78	7.12
Total Revenue	7.53	5.33	5.46	5.18	18.10	6.47	6.78	7.12
Expenses								
Amortization of Tangible Capital Assets	(8.34)	(8.73)	(9.17)	(9.94)	(10.51)	(10.26)	(10.28)	(10.41)
Capital Lease Interest		-	-					
Total Expenses	(8.34)	(8.73)	(9.17)	(9.94)	(10.51)	(10.26)	(10.28)	(10.41)
Net Transfers (to) from other funds								
Tangible Capital Assets Purchased	3.20	3.66	4.39	3.22	1.77	1.77	1.77	1.77
Tangible Capital Assets - Work in Progress								
Total Net Transfers	3.20	3.66	4.39	3.22	1.77	1.77	1.77	1.77
Other Adjustments to Fund Balances								
District Portion of Proceeds on Disposal				(0.52)				
Tangible Capital Assets Purchased from Local Capital	0.23	0.39	0.51	1.81	2.43			
Tangible Capital Assets WIP Purchased from Local Capital	1.07	0.09	2.81	0.47				
Capital Lease Principal Payment	0.29							
Total Other Adjustments to Fund Balances	1.59	0.48	3.32	1.76	2.43	-	-	-
Total Capital Surplus (Deficit) for the year	3.98	0.74	4.00	0.22	11.79	(2.02)	(1.73)	(1.52)
Capital Surplus (Deficit), end of year	65.25	65.99	69.99	70.21	82.00	79.98	78.25	76.73

The following capital categories are reported within the capital fund:

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

Local Capital

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

In 2018/19, the board approved the use of local capital to fund various projects as identified below. It is proposed that an allocation of \$65K be made from the local capital reserve to fund the upgrade of the locally developed Parent Portal. This upgrade will improve the functionality of the field trips and registration modules.

Local Capital Budget Summary

(\$ millions)	2018/19 Budget	2019/20 New Allocations	2019/20 Budget	Total Local Capital Allocations
Uses of Local Capital				
Staff computers refresh	0.01			0.01
Parent Portal upgrade		0.07	0.07	0.07
Emergency preparedness	0.09			0.09
Energy management plan			1.41	1.41
New elementary school	1.16			1.16
Facilities succession planning			0.03	0.03
New classroom setup	0.55		0.92	1.47
MRSS Annex reconfiguration	0.47			0.47
TOTAL Uses of Local Capital	2.28	0.07	2.43	4.71
Contingency reserve for local capital				2.62
Total Local Capital				7.33

The following table summarizes the local capital, revenue and expenditure by object - actuals for years 2015/16 - 2017/18 and budgeted for 2018/19 - 2022/23.

LOCAL CAPITAL (\$ millions)	2015/16 ACTUAL	2016/17 ACTUAL	2017/18 ACTUAL	2018/19 BUDGET	2019/20 BUDGET	2020/21 BUDGET	2021/22 BUDGET	2022/23 BUDGET
Capital Surplus (Deficit), beginning of year	5.70	5.32	6.52	5.90	5.07	2.77	2.89	3.00
Revenues								
Investment Income	0.10	0.10	0.09	0.15	0.13	0.12	0.11	0.10
Other Revenue	0.13	0.24	0.16	0.10				
Total Revenue	0.23	0.34	0.25	0.25	0.13	0.12	0.11	0.10
Expenses								
Capital Lease Interest	(0.01)							
Total Expenses	(0.01)	-	-	-	-	-	-	-
Net Transfers (to) from other funds								
Local Capital	0.69	1.34	2.45	0.68				
Capital Lease Payment	0.30							
Total Net Transfers	0.99	1.34	2.45	0.68	-	-	-	-
Other Adjustments to Fund Balances								
District Portion of Proceeds on Disposal				0.52				
Tangible Capital Assets Purchased from Local Capital	(0.23)	(0.39)	(0.51)	(1.81)	(2.43)			
Tangible Capital Assets WIP Purchased from Local Capital	(1.07)	(0.09)	(2.81)	(0.47)				
Capital Lease Principal Payment	(0.29)							
Total Other Adjustments to Fund Balances	(1.59)	(0.48)	(3.32)	(1.76)	(2.43)	-	-	-
Total Capital Surplus (Deficit) for the year	(0.38)	1.20	(0.62)	(0.83)	(2.30)	0.12	0.11	0.10
Capital Surplus (Deficit), end of year	5.32	6.52	5.90	5.07	2.77	2.89	3.00	3.10

Contingency Reserve for Local Capital

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

Existing school district budgets are not sufficient to support the procurement or timely replacement of school district assets. The budget required to complete the building maintenance projects identified through facility condition assessments far exceeds the annual facilities grant and the capital funding for building enhancement projects received by School District No. 42.

This means that the deferred maintenance for school district facilities continues to grow and the facility condition index for school district facilities continues to deteriorate. Major equipment failures must be covered from the contingency reserve. These include, but are not limited to, the following: building envelope remediation, roof repairs or replacement, boiler replacements, server replacements, shop equipment replacements.

In addition, the board is responsible for any cost overruns incurred on Ministry of Education funded capital projects and this is the only fund available to cover such costs.

By board policy a contingency reserve of at least 1% of operating expenditures and not exceeding 3% of operating expenditures shall be maintained (\$1.49 million to \$4.46 million). The current balance of \$3.05 million (\$2.69 local capital and \$0.36 operating) equates to 2.05% of operating expenditures. After the proposed allocation of \$0.07 million for the upgrade of the Parent Portal, the estimated balance of the contingency reserve for local capital will be \$2.62 million.

Bylaw Capital

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

Ministry of Education Restricted Capital

The minister's portion (usually 75%) of the proceeds on disposal of land and buildings, and any bylaw project surpluses on completed projects. The minister's permission must be received to spend these funds. The balance in the fund at June 30, 2018 was \$1.14 million and \$0.80 million of this balance is allocated to partially fund the new elementary school in the Albion area of Maple Ridge.

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, 2018 was \$6.65 million. These funds are planned to be used for the acquisition of two new elementary school sites. These two sites have been included in the Five Year Capital Plan submitted to the Ministry of Education. Approval was received for the acquisition of a school site in the Albion East area of Maple Ridge.

Impact of Capital Plan on Budget

Strategic Facilities Plan

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

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

Five Year Capital Plan

On an annual basis the Maple Ridge - Pitt Meadows school district prepares a Five-Year Capital Plan and submits it for funding consideration to the Ministry of Education. The plan identifies capital funding needs for existing and new facilities.

The following criteria is applied to determine priorities for existing school district facilities:

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

The need for future school sites and new schools is determined based on enrolment projections and current utilization of schools.

Capital Projects

Capital projects funded by the Ministry of Education through bylaw capital for the period 2015/16 to 2018/19 are summarized in the table below.

Facility Name (\$ millions)	Project Description	Bylaw Funding	2015/16 Spending	2016/17 Spending	2017/18 Spending	2018/19 Budgeted	Total Bylaw Spending
Albion Elementary	Boiler Plant Replacement	0.22	0.22				0.22
Albion Elementary	Building Envelope Remediation	1.11			0.03	1.08	1.11
čəsqənele Elementary	New School - Buildings	25.16				25.16	25.16
čəsqənele Elementary	School Site Acquisition	1.57	1.44		0.05	0.08	1.57
Fairview Elementary	Boiler Plant Replacement	0.22	0.22				0.22
Fairview Elementary	Seismic Upgrade	1.97		0.03	0.11	1.83	1.97
Glenwood Elementary	Playground Equipment	0.11				0.11	0.11
Kanaka Creek Elementary	School Enhancement	0.71		0.03	0.63	0.05	0.71
Maple Ridge Secondary	Building Envelope Remediation	0.97	0.96	0.01			0.97
Maple Ridge and Pitt Meadows Secondary	School Enhancement	1.13			0.11	1.02	1.13
Maple Ridge Elementary	Building Envelope Remediation	0.44	0.01	0.19	0.20	0.04	0.44
Thomas Haney Secondary	Building Envelope Remediation	1.47	0.02	0.55	0.87	0.03	1.47
Westview Secondary	Roof Top Units Replacement Phase 1	0.41	0.38				0.38
Westview Secondary	Roof Top Units Replacement Phase 2	0.47	0.05	0.36	0.02	0.04	0.47
Westview Secondary	Seismic Upgrade	1.01		0.03	0.01	0.97	1.01
Westview Secondary	HVAC and Roof Top Units Replacement	0.49			0.04	0.45	0.49
Multiple Schools	Additional Education Space	2.83		0.01	2.39	0.43	2.83
Multiple Schools	Roof Replacements and other Minor Capital Projects	2.11	1.96	0.15			2.11
Multiple Schools	Roof Replacements and other Minor Capital Projects	1.96	0.08	1.07	0.81		1.96
Multiple Schools	Roof Replacements and other Minor Capital Projects	1.92		0.02	1.32	0.58	1.92
Multiple Schools	Roof Replacements and other Minor Capital Projects	2.03			0.02	2.01	2.03
Multiple Schools	Energy Management Program	2.16	0.46	1.39	0.31		2.16
Total		\$50.47	\$5.80	\$3.84	\$6.92	\$33.88	\$50.44



The 2019-2024 Capital Plan was approved by the Board in June 2018 and includes the capital projects summarized in the following table.

2019-2024 Capital Plan				
Year	Facility Name	Project Type	Project Description	Estimated Project Value
2019/20	Eric Langton Elementary	Expansion	Increase Capacity to 80/600	\$ 10,712,654
2019/20	Fairview Elementary	Building Envelope Program	Building envelope upgrade	\$ 2,290,000
2019/20	Garibaldi Secondary	Carbon Neutral Capital Program	LED lighting upgrade	\$ 468,500
2019/20	Harry Hooe Elementary	School Enhancement Program	Central boiler plant and domestic hot water system upgrade	\$ 368,750
2019/20	Highland Park Elementary	Playground Equipment Program	Universally Accessible Playground Equipment	\$ 105,000
2019/20	Maple Ridge Elementary	Playground Equipment Program	Universally Accessible Playground Equipment	\$ 105,000
2019/20	Maple Ridge Secondary Annex	Replacement Program	Major Renovation-conversion back to elementary school	\$ 4,848,375
2019/20	Pitt Meadows Secondary	Seismic Mitigation Program	Seismic upgrade and major renovation	\$ 33,012,681
2019/20	Pitt Meadows Secondary	School Enhancement Program	Convert washrooms and changerooms to gender neutral	\$ 1,000,000
2019/20	Riverside Center	School Enhancement Program	Central boiler plant and domestic hot water system upgrade	\$ 288,575
2019/20	Albion East Elementary	Site Acquisition	Site Acquisition for a new 80/600 Elementary School	\$ 7,858,000
2019/20	Silver Valley Central Elementary	Site Acquisition	Site Acquisition for a new 80/600 Elementary School	\$ 10,585,000
2019/20	South Albion Elementary	Playground Equipment Program	Universally Accessible Playground Equipment	\$ 105,000
2019/20	Thomas Haney Secondary	School Enhancement Program	Replace Wood Shop dust system	\$ 600,425
2019/20	Westview Secondary	Carbon Neutral Capital Program	LED lighting upgrade	\$ 468,000
2020/21	Pitt Meadows Elementary	Replacement Program	Major Renovation	\$ 5,352,407
2020/21	Pitt Meadows Elementary	Building Envelope Program	Building envelope upgrade	\$ 449,000
2021/22	Alouette Elementary	Building Envelope Program	Building envelope upgrade	\$ 708,000
2021/22	Harry Hooe Elementary	Expansion	Increase Capacity to 80/600	\$ 8,920,000
2022/23	Highland Park Elementary	Expansion	Renovation and Addition to increase capacity to 80/600	\$ 13,627,000
2023/24	Blue Mountain Elementary	Expansion	Increase Capacity to 80/600	\$ 11,380,000
Total 2019-2024 Capital Plan				\$ 113,252,367

On March 1, 2019, the Ministry of Education provided their response to our capital plan submission and direction for advancing supported and approved capital projects.

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

Project #	Project Name	Project Type	Next Steps
127789	Eric Langton Elementary	Addition	Submit draft project definition report by July 31, 2019
127806	Pitt Meadows Secondary	Seismic	Submit draft project definition report by March 31, 2020
127846	Albion East Area Elementary Site	Site Acquisition	Submit required documentation so the site can be purchased as soon as possible after April 1, 2019

The following minor capital projects have been approved to proceed to design, tender and construction. These projects must be completed by March 31, 2020.

Facility Name	Program Project Description	Amount Funded by Ministry of Education	Local Funds Allocated
Harry Hooe Elementary	School Enhancement Program – Mechanical Upgrades – Boiler & Hot Water System Upgrades	\$348,750	\$20,000
Riverside Center	School Enhancement Program – Mechanical Upgrades – Boiler & Hot Water System Upgrades	\$268,575	\$20,000
Highland Park Elementary	Playground Program – New – Universally Accessible Playground Equipment	\$105,000	\$0

The following table presents capital projects supported by the provincial government and the estimated capital spending associated with these projects over the next five years. The funding for Eric Langton Elementary Expansion, Pitt Meadows Secondary seismic upgrade and major renovation and new school site in the Albion area has not yet been confirmed by the Ministry of Education. The budgeted amounts for these three projects are based on the estimated costs included in the 2019-2024 Capital Plan submission.

Facility Name	Project Description and Estimated Completion	Estimated Project Value	Amount Funded by Others	Local Funding	2019/20 Budget	2020/21 Budget	2021/22 Budget	2022/23 Budget
		(\$ millions)						
česqenele elementary	New elementary school	31.83	28.51	3.32	0.50			
New Child Care Spaces	MCFD Child Care Capital Funding Program	2.93	2.93		1.90			
MRSS Annex	MRSS Annex Reconfiguration	0.47		0.47				
Multiple Schools	Energy Management Plan	6.22	3.97	2.25	1.40			
Harry Hooqe Elementary	Central boiler plant and domestic hot water system	0.37	0.35	0.02	0.37			
Highland Park Playground	Universally accessible playground equipment	0.11	0.11		0.11			
Riverside Centre	Central boiler plant and domestic hot water system	0.29	0.27	0.02	0.29			
Eric Langton Elementary	Expansion Increase Capacity to 80/600 (Estimated Completion in 2021/22)	10.71	10.71		0.15	1.00	9.56	
Pitt Meadows Secondary	Seismic upgrade and major renovation	33.01	33.01		0.15	1.00	13.47	18.39
Albion East Area Elementary	Site acquisition for a new 80/600 elementary school	11.67	8.13	3.54	11.67			
Total		\$97.61	\$88.99	\$9.62	\$16.54	\$2.00	\$23.03	\$18.39



2019/20 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 on March 15, 2019. The main factors that create variances of provincial funding are actual funded enrolment as at September 30, 2019, and other provincial funding announcements made during the remainder of 2018/19 and into 2019/20.

The international education tuition revenue of \$8.72 million (net revenue of \$1.51 million) included in these estimates is based on trends experienced in recent years. The actual tuition revenue and net revenue from international education may vary significantly from estimates due to the highly competitive nature of this market, changes in the global economy and/or political climate. 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 \$1.33 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 2019/20.

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

The utilities budgets have been reduced to reflect the estimated savings associated with the implementation of the Energy Management Plan. Changes in weather patterns, delays in the implementation of the Energy Management Plan, and unexpected utilities cost increases may result in increased utilities costs that would have to be funded from existing budgets.

The existing school district budget allocations are not sufficient to support the procurement, maintenance or timely replacement of school district assets. This means that IT hardware is not refreshed on a regular basis, the deferred maintenance for School District No. 42 facilities continues to grow and the facility condition index for school district facilities continues to deteriorate. Any major equipment failures during 2019/20 must be funded from the contingency reserve.

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

Capital Projects

Due to their magnitude, capital projects have the potential to significantly impact the financial position of the district. There is no process to assess the risk of the entire capital program; individual project risk assessments must be done on a continuous basis. Project agreements with the Ministry of Education such as the C&S QNEL elementary school project contain contingencies to mitigate financial risk. Smaller projects consider contingency requirements when building the overall project budget and are managed internally. Finally, the contingency reserve for local capital of \$2.62 million is available to mitigate risk for capital projects.

Enrolment and Staffing Growth

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

Provincial Level Changes

The provincial government is currently undertaking a funding formula review for B.C.'s K-12 public education sector. The new funding allocation model is expected to be announced on March 15, 2020 and will affect the 2020/21 operating budget of the district. There is significant risk that the new funding model will not provide the same level of funding as the current model which will impact the level of services the district is able to provide. Careful planning will be required to ensure that school district operations are minimally impacted.

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 an estimated balance available of \$2.98 million (\$2.62 local capital and \$0.36 operating).



Executive Summary



Organizational Section



Financial Section



Informational Section

INFORMATIONAL SECTION

STUDENT ACHIEVEMENT

Our school district mission is to support all individuals in their development as successful learners, and as respectful, caring and responsible members of society. Our vision is for every individual to feel valued and for all learners to reach their potential.

The graphs below show the 6-year graduation rates for all students, Aboriginal students, and students with special needs. For 2017/18, the Maple Ridge - Pitt Meadows School District 6-year graduation rates for all three categories were above the provincial average: all students 91.4% (provincial average 84.8%), Aboriginal students 85.1% (provincial average 69%), and students with special needs 81.4% (provincial average 71.7 %).

Completion Rates

** Include Certificate of Graduation and Adult Graduation Diploma*

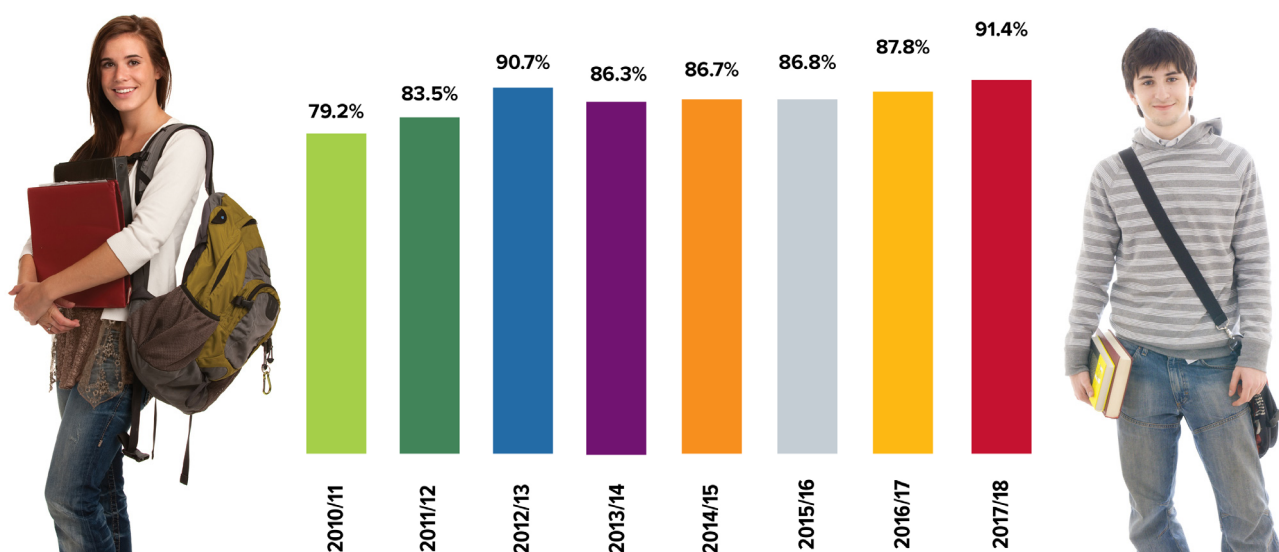
We are pleased that once again our six-year school completion rate data continues to improve with positive trends for All Students and particularly for Students with Aboriginal Ancestry and Students with Special Needs.

All Students

The six-year completion rate for All Students for the 2017/2018 school year was 91.4% - exceeding the provincial average and within the range of the highest performing school districts in the province with regard to school completion. In fact, the school district results now place us in the top three districts in the province with a graduating class in excess of 1000 students.

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

2017/18 6-YEAR GRADUATION RATES ALL STUDENTS



* 2017/18 provincial average **84.8%**



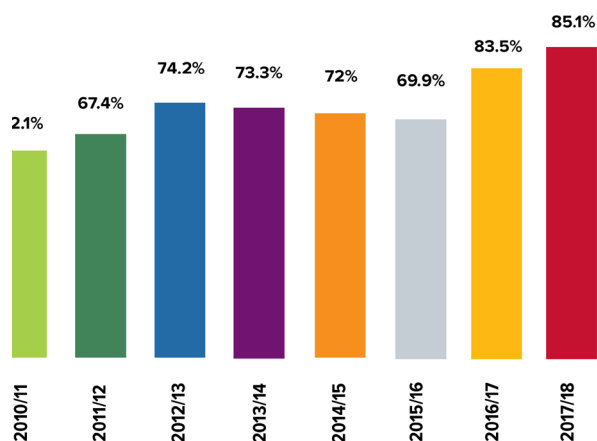
Students with Aboriginal Ancestry

In 2013/14, the six year completion rate for Students with Aboriginal Ancestry was 73.3%. For 2017/18, this completion rate has risen to 85.1%. Our school district now achieves the highest results in the province for a graduation cohort of students with Aboriginal ancestry exceeding 100 students. It is our goal to continue to improve this good result. Our ultimate goal is to achieve the same rate of graduation for all of our graduating students, and we are close to achieving this goal. We are proud that our female and male students of Aboriginal ancestry complete high school with almost no gap between the performance of female to male students.

Students with Special Needs

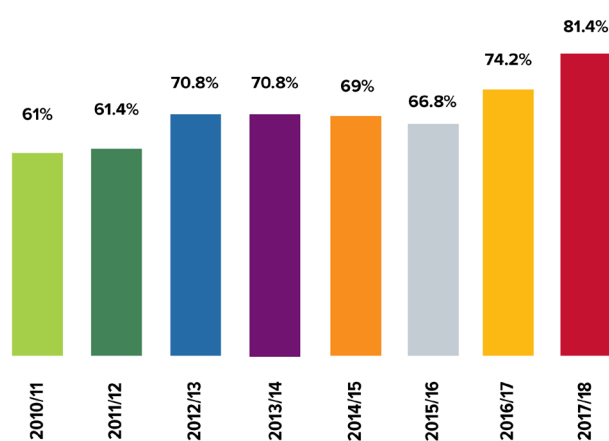
The six year completion rate for Students with Special Needs for 2017/2018 is 81.4%. This is an improvement from 70.8% in 2013/2014. This school district focuses on the inclusion of all students. We celebrate the success of the students with special needs and will continue to work hard to improve the outcomes for these students. There were 156 students with special needs in the graduation cohort this past year. We are one of the two school districts in the province with over 100 students in the graduation cohort achieving this level of result.

ABORIGINAL STUDENTS 6-YEAR GRADUATION RATES



* 2017/18 Provincial average: **69%**

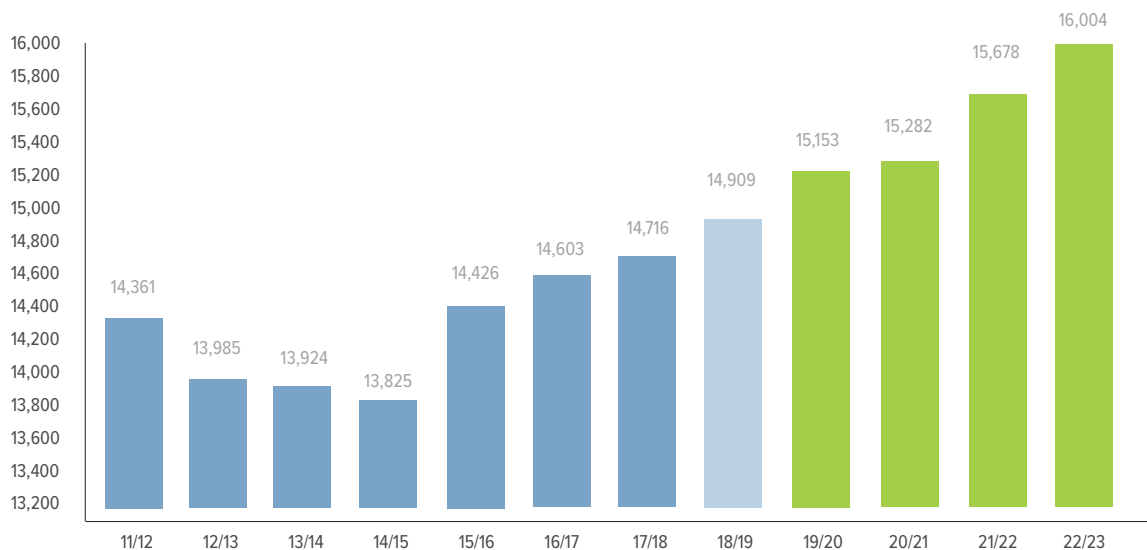
STUDENTS WITH SPECIAL NEEDS 6-YEAR GRADUATION RATES



* 2017/18 Provincial average: **71.7%**

STUDENT ENROLMENT TRENDS AND FORECAST

The enrolment information presented below is based on actual full-year enrolment (regular, distributed learning, continuing education, summer school, and adult learners) for 2011/12 to 2017/18, actual enrolment for September and estimated February and May for 2018/19 and forecasted enrolment for 2019/20, 2020/21, 2021/22 and 2022/23.



For 2019/20, full-year enrolment is projected to increase by 244 FTE, followed by a projected enrolment increase of 129 FTE in 2020/21, 396 FTE in 2021/22, and 326 FTE in 2022/23.

Enrolment Projections Assumptions

The four-year headcount enrolment projections for students enrolled in regular K-12 schools were prepared using the following data: population projections generated by Baragar Systems (enrolment projections software); five year average (grade-to-grade) transition rates; and local knowledge of recent and historical enrolment trends.

For 2019/20, enrolment estimates include an adjustment for grades 10 to 12 where we estimated that the student full time equivalent (FTE) enrolment will exceed the estimated student headcount enrolment at the same rate as realized in 2018/19. For 2019/20 the funding unit is full time equivalent student enrolment defined as a student enrolled in eight courses.

For 2020/21 and 2021/22, enrolment for all grades is estimated based on all projected head count enrolment being funded as no more than one full time equivalent. The assumption for 2020/21 and 2021/22 is that the Ministry of Education will implement the recommendation from the Report of the Funding Model Review Panel which states: 'The Ministry should base funding allocations for school-age education programming on the number of students, rather than on the number of courses being taken. The Ministry should phase out the current course-based funding model by the 2020/21 school year'.

Births

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

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

Migration

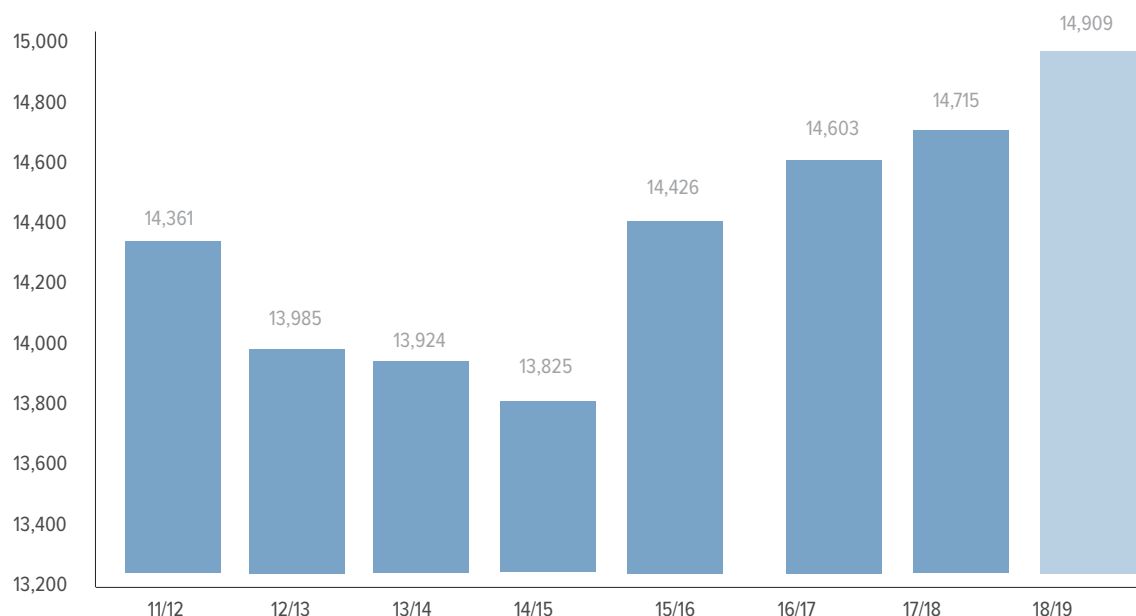
The net impact of youth moving in and out of the school district has been consistently positive over the last 10 years. The assumptions in this projection are for continued positive migration varying by age group and consistent with patterns experienced in prior years.



Enrolment History

The enrolment information presented in this section is based on actual full-year enrolment for 2011/12 to 2017/18, and actual enrolment for September and estimated February and May for 2018/19.

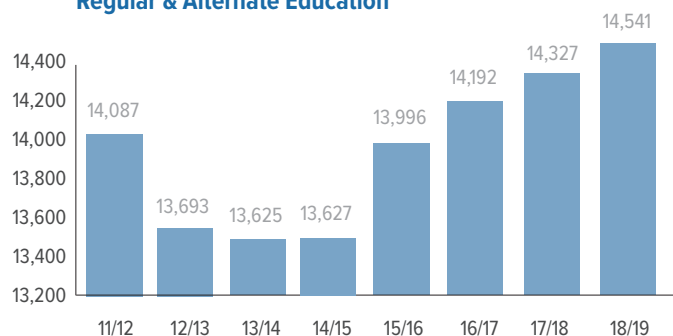
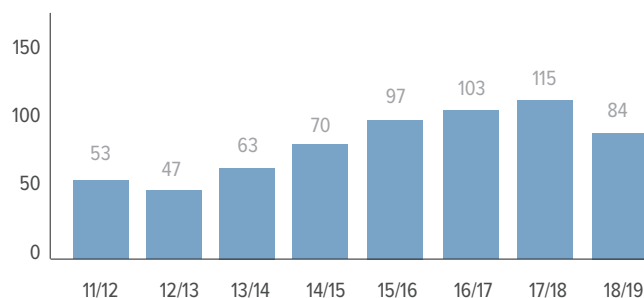
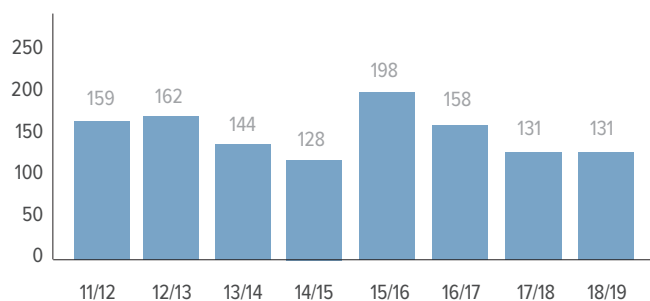
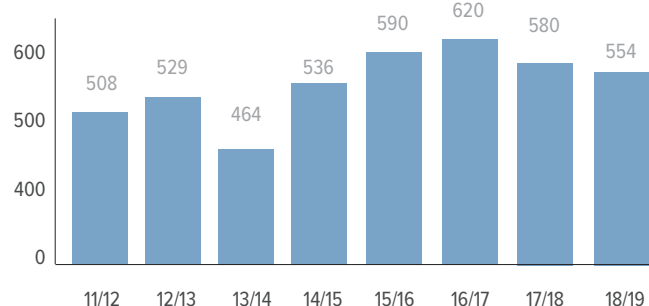
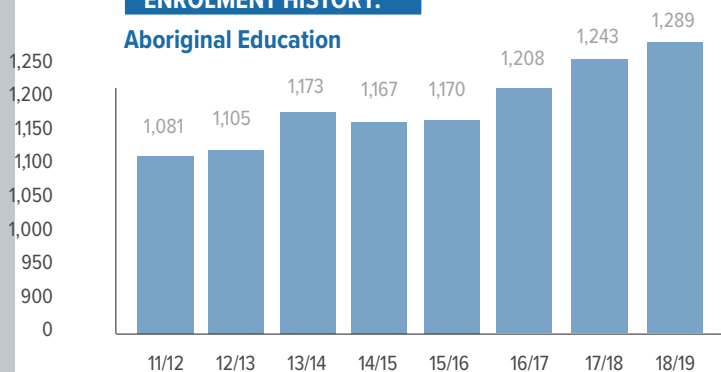
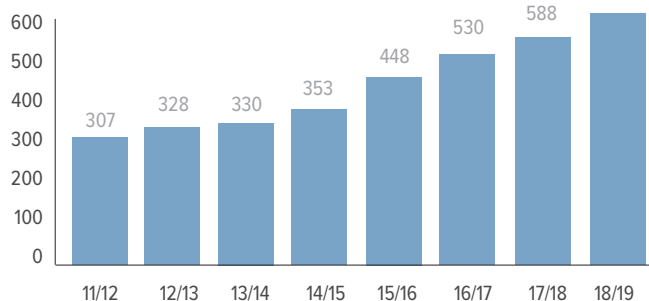
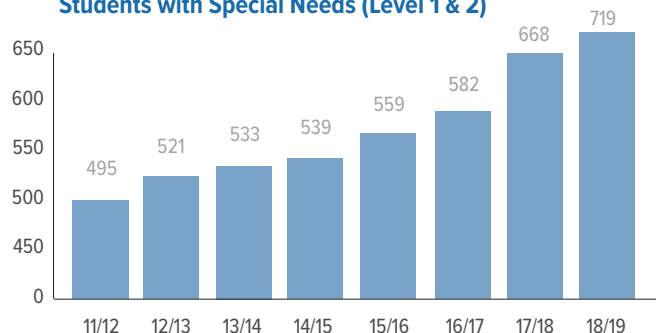
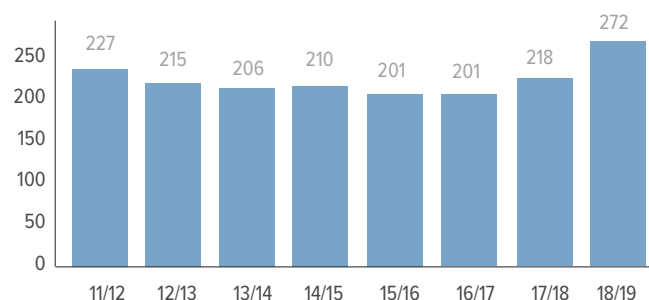
The enrolment history for regular, distributed learning, summer school, and adult learners is presented in the following chart. Since 2011/12, funded enrolment has increased by 548 full time equivalent (FTE).



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

- **Distributed Learning:** +31 FTE students or an 58.15% increase since 2011/12
- **Continuing Education:** -28 FTE students or a 17.37% decrease since 2011/12
- **International Education:** +46 student or a 9.06% increase since 2011/12
- **Aboriginal Education:** +208 FTE students or a 19.24% increase since 2011/12
- **English Language Learners:** +348 FTE students or a 113.36% increase since 2011/12
- **Students with Special Needs:** (Levels 1 and 2) +224 FTE students; (Level 3) +45 FTE students. Total increase 269 FTE students (37.26% increase since 2011/11)

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

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

Source: 2011/12– 2017/18 Funding Allocation System – Full Year and 2018/19 Interim Operating Grants December 2018.
International education enrolment revised to reflect historical September 1701 counts.

OPERATING BUDGET BACKGROUND INFORMATION

The information presented in this section is based on comparative final operating budget information for the years 2011/12 to 2018/19.

Since 2011/12, both revenue and expenditures have increased due to labour settlement costs and a corresponding increase in provincial funding. In the same time period, expenditure reductions have been made to compensate for student enrolment decline and increased costs not funded by the province. The following table summarizes the revenues and expenditures submitted as part of the Amended (Final) Annual Budgets.

	2011/12 Final Budget	2012/13 Final Budget	2013/14 Final Budget	2014/15 Final Budget	2015/16 Final Budget	2016/17 Final Budget	2017/18 Final Budget	2018/19 Final Budget
Operating Revenues	128.38	126.10	126.29	126.38	134.09	138.47	142.34	147.42
Use of Prior Year Operating Surplus to Balance Budget	2.67	4.14	2.52	2.68	4.17	4.13	5.19	4.35
Operating Expenses	(130.28)	(128.41)	(127.30)	(125.18)	(134.19)	(139.00)	(142.39)	(148.59)
Transfers to Other Funds	(0.59)	(1.83)	(1.51)	(3.88)	(4.07)	(3.60)	(4.71)	(3.18)
Budgeted Surplus	0.18	-	-	-	-	-	0.43	-

Source: 2011/12 - 2018/19 Amended Annual Budget Submissions

2011/12 amount of surplus \$0.18 was an actual budgeted surplus; 2017/18 surplus reflects board approved use of surplus to fund one-time budget items approved in 2016/17.

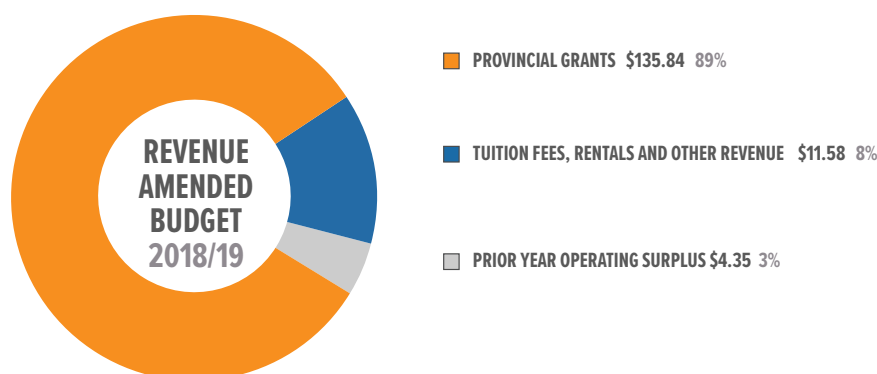
From 2011/12 to 2018/19, budgeted revenues have increased by \$19.04 million. This increase is mainly due to provincial grants received to fund negotiated labour settlement costs for all employee groups. Per pupil funding has increased from \$6,784 per student in 2011/12 to \$7,423 in 2018/19.

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

For 2015/16, revenue increased significantly due to the unanticipated Ministry of Education funded student enrolment increase of 418.5 FTE (\$2.99 million more than projected) and a significant increase in international education student enrolment. For 2016/17, revenue increased (\$2.54 million) due to increased Ministry of Education funded student enrolment of 172.9 FTE. Revenue continued to increase in 2017/18 due to an increase in Ministry of Education funded student enrolment of 60 FTE (\$1.31 million). In 2018/19, lower than projected student funded enrolment (76.425 FTE) resulted in a \$0.17 million lower than anticipated Ministry of Education Operating Grant.

The 2018/19 budgeted revenue by type is shown in the graph below.

BUDGETED OPERATING REVENUE (\$ millions)



BUDGETED OPERATING REVENUE BY TYPE (\$ millions)

	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19
Provincial Grants - Ministry of Education	117.27	117.54	117.54	116.54	123.55	127.20	130.93	135.51
Provincial Grants - Other	0.31	0.36	0.44	0.43	0.30	0.39	0.41	0.33
Federal Grants	0.10	0.14	0.10	0.14	0.14	0.16	0.16	0.26
Tuition	8.82	6.84	6.84	7.66	8.36	8.92	8.86	9.32
Other Revenue	1.27	0.60	0.69	0.82	0.89	0.99	0.97	0.91
Rentals and Leases	0.36	0.32	0.33	0.37	0.43	0.43	0.48	0.47
Investment Income	0.25	0.30	0.35	0.42	0.42	0.38	0.53	0.62
Total Revenue	128.38	126.10	126.29	126.38	134.09	138.47	142.34	147.42

BUDGETED OPERATING EXPENSES BY FUNCTION (\$ millions)

	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19
Instruction	111.38	109.51	108.06	105.93	114.72	119.04	121.78	127.03
District Administration	4.64	4.56	5.06	5.03	4.82	5.17	5.39	5.77
Operations and Maintenance	13.01	13.08	13.00	13.13	13.78	14.25	14.57	15.11
Transportation	1.25	1.26	1.18	1.09	0.86	0.54	0.64	0.68
Other	0.59	1.83	1.51	3.88	4.07	3.60	4.72	3.18
Total	130.87	130.24	128.81	129.06	138.25	142.60	147.10	151.77

Source: 2011/12 - 2018/19 Amended Annual Budget Submissions

Each year, approximately 83% of the district's expenses are allocated to instruction. Operations and maintenance, district administration, transportation, the reduction of unfunded employee future benefits, capital assets purchased from operating and interfund transfers account for the remainder of the expenses.

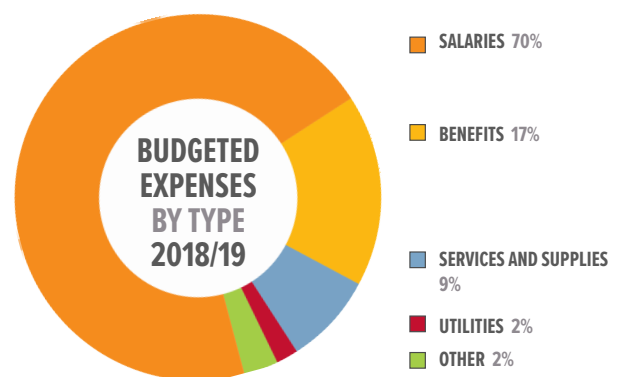
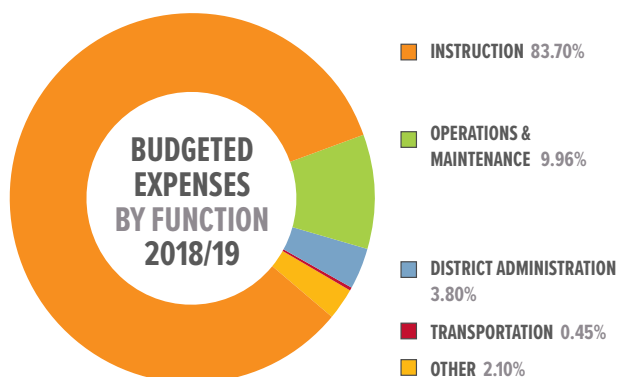
For the time shown, the school district has spent approximately 84% of its budget on salaries and benefits. The balance is used to cover supplies, utilities, services and other costs.

BUDGETED OPERATING EXPENSES BY OBJECT (\$ millions)

	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19
Salaries and Benefits	113.30	114.13	113.55	111.44	120.76	124.78	126.85	132.51
Services and Supplies	16.98	14.28	13.76	13.75	13.43	14.23	15.54	16.08
Total Expenses	130.28	128.41	127.31	125.19	134.19	139.01	142.39	148.59
Capital Purchases and Other.	0.59	1.83	1.50	3.87	4.06	3.59	4.71	3.18
Total	130.87	130.24	128.81	129.06	138.25	142.60	147.10	151.77

Source: 2011/12 - 2018/19 Amended Annual Budget Submissions

The budgeted expenses by function and by type for 2018/19 are shown in the graphs below.



Staffing

From 2011/12, total operating staffing in the Maple Ridge – Pitt Meadows School District has increased by approximately 78 FTE. Also, there are an additional 107.13 FTE positions funded from the Classroom Enhancement Fund (CEF).

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

	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2018/19 with CEF
	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	
Teachers	825.41	813.40	771.95	763.35	785.46	804.24	807.15	811.60	912.74
Principals/VPs - Admin	43.04	42.79	42.10	39.48	40.31	43.97	43.70	47.14	48.84
Principals/VPs - Teaching	12.65	13.31	11.90	10.70	10.82	10.00	9.40	9.70	9.70
Other Professionals	30.19	30.00	30.00	30.50	31.71	35.71	32.30	36.30	37.30
Education Assistants	266.89	285.32	293.34	300.81	317.91	337.60	343.08	368.43	368.43
Support Staff	329.83	323.17	316.22	297.14	302.62	308.66	310.23	313.18	316.47
Trustees	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Total	1,515.01	1,514.99	1,472.51	1,448.98	1,495.83	1,547.18	1,552.86	1,593.35	1,700.48

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

The following table provides a history of staffing changes by employee group from 2011/12 to 2018/19. 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 2011/12, teacher staffing FTE has increased 10.58%, school based principals and vice principals have increased 5.61%, other professionals have increased 20.2% and education assistant staffing FTE has increased 38.05%. The employee group experiencing a reduction is support staff (4.05%).

	2011/12 FTE	2012/13 FTE	2013/14 FTE	2014/15 FTE	2015/16 FTE	2016/17 FTE	2017/18 FTE	2018/19 FTE	% change vs 11/12	2018/19 with CEF FTE	% change vs 11/12
Teachers	825.41	813.40	771.95	763.35	785.46	804.24	807.15	811.60	-1.67%	912.74	10.58%
Principals/VPs - School	50.69	50.10	48.00	45.18	48.13	49.97	48.10	51.84	2.26%	53.54	5.61%
Other Professionals/ Exempt/District P/VPs	35.19	36.00	36.00	35.50	34.71	39.71	37.30	41.30	17.36%	42.30	20.20%
Education Assistants	266.89	285.32	293.34	300.81	317.91	337.60	343.08	368.43	38.05%	368.43	38.05%
Support Staff	329.83	323.17	316.22	297.14	302.62	308.66	310.23	313.18	-5.05%	316.47	-4.05%
Trustees	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	0.00%	7.00	0.00%
	1,515.01	1,514.99	1,472.51	1,448.98	1,495.83	1,547.18	1,552.86	1,593.35	5.17%	1,700.48	12.24%

Source: 1530 report submission for each year as restated.



As shown in the following table, all employee groups have increased since 2011/12. The increase in teacher staffing of 12.47% is due to the restoration of the collective agreement language regarding class size. The ongoing increase in CUPE staffing of 12.16% is principally due to the increased education assistant staffing (up 38.05%) required to support the increased enrolment of students with special needs. Principals have increased to support the needs in schools and other professionals have increased to support district operations in human resources, communications, finance and information technology (11.60%).

	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	% change vs 11/12	2018/19 with CEF FTE	% change vs 11/12
	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE			
MRTA	825.41	813.40	771.95	777.75	800.46	819.24	822.75	827.20	0.22%	928.34	12.47%
CUPE	596.72	608.49	609.56	583.55	605.53	631.26	637.71	666.02	11.61%	669.31	12.16%
Principals/VPs / Other Professionals	85.88	86.10	84.00	80.68	82.84	89.68	85.40	93.14	8.45%	95.84	11.60%
Trustees	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	0.00%	7.00	0.00%
	1,515.01	1,514.99	1,472.51	1,448.98	1,495.83	1,547.18	1,552.86	1,593.35	5.17%	1,700.48	12.24%

Source: 1530 report submission for each year as restated.

The following table provides a history of students-to-staff ratios for each staffing category. This is a broad measure of the ability of staff to support the needs of students and the district.

	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2018/19 with CEF	% change vs 11/12
	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE		
Teachers	18.00	17.66	18.52	18.79	18.95	18.74	18.77	18.86	16.77	-6.83%
Principals/VPs - Admin	345.12	335.74	339.57	363.37	369.20	342.78	346.73	324.82	313.51	-9.16%
Principals/VPs - Teaching	1,174.22	1,079.48	1,201.34	1,340.37	1,375.52	1,507.23	1,611.94	1,578.40	1,578.40	34.42%
Other Professionals	492.01	478.89	476.53	470.32	469.25	422.07	469.11	421.78	410.47	-16.57%
Education Assistants	55.66	50.35	48.74	47.69	46.81	44.65	44.17	41.56	41.56	-25.33%
Support Staff	45.03	44.46	45.21	48.28	49.18	48.83	48.84	48.89	48.38	7.44%
Trustees	2,121.98	2,052.39	2,042.29	2,049.24	2,125.97	2,153.18	2,164.60	2,187.21	2,187.21	3.07%
	9.80	9.48	9.71	9.90	9.95	9.74	9.76	9.51	9.61	-1.94%

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

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

- **Teachers** (down 6.83%)
- **Other Professionals** (down 16.57%)
- **Education Assistants** (down 25.33%) This substantial improvement is mainly due to the increased number of education assistants employed to support students with special needs.
- **Principals and Vice-Principals** (down 9.16% in admin component and up 34.42% in teaching component)

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

- **Support Staff** (up 7.44%)

The average class size in the Maple Ridge - Pitt Meadows school district decreased from 22.70 in 2011/12 to 21.62 in 2018/19 principally owing to the addition of the teacher staffing supported by the Classroom Enhancement Fund.

AVERAGE CLASS SIZE	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19
Province of BC	22.50	22.20	22.38	22.45	22.73	21.73	20.63	20.98
Maple Ridge - Pitt Meadows School District	22.70	21.78	22.23	23.08	23.65	23.68	21.58	21.62

Source: <https://catalogue.data.gov.bc.ca/dataset/bc-schools-class-size>

GLOSSARY OF TERMS

Active Kids Clubs	Active Kids Clubs are licensed after school programs operated in SD42 schools by the City of Maple Ridge
AFG	Annual Facilities Grant
Amended Budget	For 2019/20, boards must prepare, have adopted by bylaw and submit to the Ministry of Education an amended (final) budget on or before February 28, 2020.
Annual Budget	For 2019/20, boards must prepare a preliminary budget and have it adopted by bylaw on or before June 30, 2019 as per section 113 of the School Act (Adoption of Budget), and submitted to the ministry by this date.
ASW	Aboriginal Support Worker
BCPSEA	British Columbia Public School Employers' Association
BCSTA	British Columbia School Trustees' Association
BCTF	British Columbia Teachers' Federation
Capital Fund	The capital fund includes capital expenditures related to facilities (purchases and enhancements) and equipment (purchases) that are funded by Ministry of Education capital grants, operating funds, and special purpose funds.
Casual Employee	Individuals who substitute for regular continuing staff other than teachers.
CCW	Child Care Worker
CEF	Classroom Enhancement Fund
CEO	Chief Executive Officer
CFO	Chief Financial Officer
Community LINK	CommunityLINK (Learning Includes Nutrition and Knowledge) funding is designed to support the academic achievement and social functioning of vulnerable students. Programs and services can include breakfast, lunch and snack programs, academic supports, counseling, youth workers and after-school programs.
CPI	Consumer Price Index
CPP	Canada Pension Plan
CUPE	Canadian Union of Public Employees - Local 703
Curriculum and Learning Support Fund	The Curriculum and Learning Support Fund is provided to assist boards of education as they implement the new curriculum.
DPAC	District Parent Advisory Committee
EA	Education Assistant
EDI	The Early Years Development Instrument (EDI) is a short questionnaire completed by kindergarten teachers across Canada and internationally which measures children's ability to meet age appropriate developmental expectations.



Education Assistants	Education assistants, teacher assistants and child care workers.
EHB	Extended Health Benefits
EHT	Employer Health Tax
EI	Employment Insurance
ELL	English Language Learners
Enrolment Count	School district submission of enrolment information to the Ministry of Education. This includes data about each student enrolled in a educational program provided by the board, each child registered with a school or distributed learning school operated by the board, and each child who participates in an early learning program. Enrolment counts are completed in September, February and May of each school year.
FSL	French as a Second Language
FTE	Full Time Equivalent
K	Thousand
LCR	Local Capital Reserve
LIF	Learning Improvement Fund
M	Million
Memorandum of Agreement	In March 2017, the Ministry of Education, the BC Public Schools Employers' Association and the BC Teachers' Federation ratified a Memorandum of Agreement that fully and finally resolved all matters related to the implementation of the Supreme Court of Canada decision from the fall of 2016.
MDI	The Middle Years Development Instrument (MDI) is a self-report questionnaire completed by children in Grade 4 and Grade 7. It asks them how they think and feel about their experiences both inside and outside of school.
MOE	Ministry of Education
MPP	Municipal Pension Plan
MRPVPA	Maple Ridge Principals and Vice-Principals Association
MRTA	Maple Ridge Teachers' Association
MSP	Medical Services Plan
MyEd BC	Student information system
MyPortfolio	SharePoint platform for collecting and sharing a student's educational journey through portfolios
NGN	Next Generation Network
OLEP	Official Language Education Program
Operating Fund	The operating fund includes operating grants and other revenues used to fund instructional programs, school and district administration, facilities operations, maintenance and transportation.



Operating Grant	The Operating Grant represents the amount of operating funding allocated by the Ministry of Education to boards of education on an annual basis.
OT	Occupational Therapist
Other Professionals	Superintendents, assistant superintendents, secretary treasurers, assistant secretary treasurers, trustees, and any other board employee who is excluded from a union agreement.
P/VP	Principal/Vice-Principal
Parent Portal	SD42-developed online tool that allows parents/guardians to register their children for kindergarten, fill in school forms, sign off on field trips, receive timely school and school district communications, make secure payments online, and more.
Preliminary Budget	For 2018/19, boards must prepare, adopt by bylaw and submit to the Ministry of Education an annual (preliminary) budget on or before June 30, 2018 as per section 113 of the School Act (Adoption of Budget).
Principal and Vice-Principal	Certified teachers (or teachers with a letter of permission) employed by a school district on a continuous basis, full-time or part-time, under contract (i.e., principals, vice-principals, and directors of instruction).
PSAB	Public Sector Accounting Standards
PSEC	Public Sector Employers' Council
PST	Provincial Sales Tax
School Site Acquisition Charges (SSAC)	School Site Acquisition Charges are charges set under section 575 of the British Columbia Local Government Act.
SD42	The Maple Ridge - Pitt Meadows School District
SLP	Speech and Language Pathologist
SEL	Social Emotional Learning
SOGI	Sexual Orientation and Gender Identity Framework
Special Purpose Fund	The Special Purpose Fund is comprised of separate funds established to track revenue and expenditures received from the Ministry of Education and other sources that have restrictions on how they may be spent (e.g. Classroom Enhancement Fund, Annual Facilities Grant, Community LINK, Ready Set Learn and School Generated Funds).
SPF	Special Purpose Funds
Substitutes	Individuals who substitute for regular continuing staff while the regular staff are ill or absent for other reasons.
Support Staff	Administrative staff (other than principals and vice-principals) and support staff that are employed by a school district on a continuous basis, full-time or part-time.
Teacher	Certified teachers (or teachers with a letter of permission) employed by a school district on a continuous basis, full-time or part-time, excluding superintendents, assistant/deputy superintendents, principals, vice-principals, and directors of instruction.
TPP	Teachers' Pension Plan



Transportation	Costs of activities related to the conveyance of students to and from school on a regular basis and direct supervision of busing.
TTOC	Teacher Teaching on Call
Utilities	Costs incurred by the school district for the consumption of heat, light, and water, as well as expenditures on garbage, sewer, conservation measures, recycling programs and internet/telephone providers (this would include all costs related to the Next Generation Network).
VOIP	Voice Over IP telephony
YMPE	Yearly Maximum Pensionable Earnings
YMIE	Yearly Maximum Insurable Earnings
YES Fund	Youth Education Support Fund





Maple Ridge - Pitt Meadows School District No. 42

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