



PRELIMINARY BUDGET 2018/19

JUNE 19, 2018

PRELIMINARY BUDGET 2018/19

MAPLE RIDGE - PITT MEADOWS SCHOOL DISTRICT NO. 42

Maple Ridge, BC, Canada

V2X 8N6

www.sd42.ca





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 2018–2019.

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



A handwritten signature in black ink, reading 'Charles E. Peterson, Jr.'.

Charles E. Peterson, Jr. MBA, PRSBA, SFO
President

A handwritten signature in black ink, reading 'Siobhán McMahon'.

Siobhán McMahon, CAE
Chief Operating Officer



PRELIMINARY BUDGET 2018/19

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EXECUTIVE SUMMARY

DISTRICT OVERVIEW

BOARD of EDUCATION

SCHOOL DISTRICT NO.42



MIKE MURRAY
CHAIRPERSON



SUSAN CARR
VICE-CHAIRPERSON



DR. DAVE REMPEL
TRUSTEE



ELEANOR PALIS
TRUSTEE



KEN CLARKSON
TRUSTEE



KORLEEN CARRERAS
TRUSTEE



SYLVIA RUSSELL
SUPERINTENDENT / CEO



FLAVIA COUGHLAN
SECRETARY TREASURER / CFO

VISION

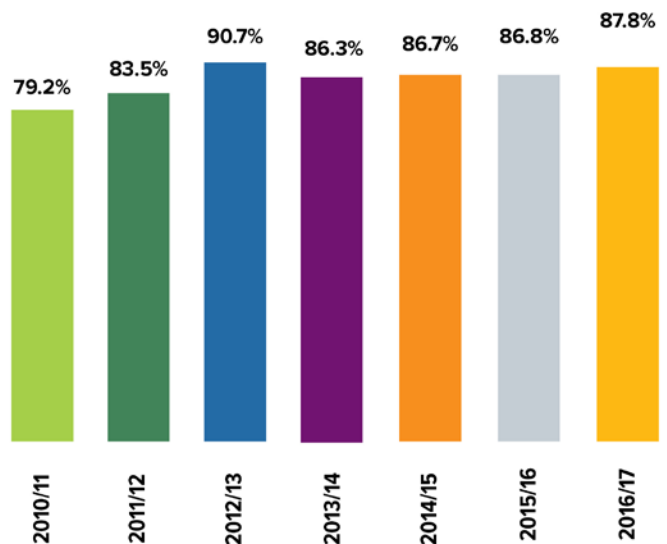
The district vision is for every individual to feel valued and for all learners to reach their potential.

MISSION

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



2016/17 6 YEAR GRADUATION RATES - All Students



2016/17 provincial average 84%



BUDGET PROCESS AND TIMELINE

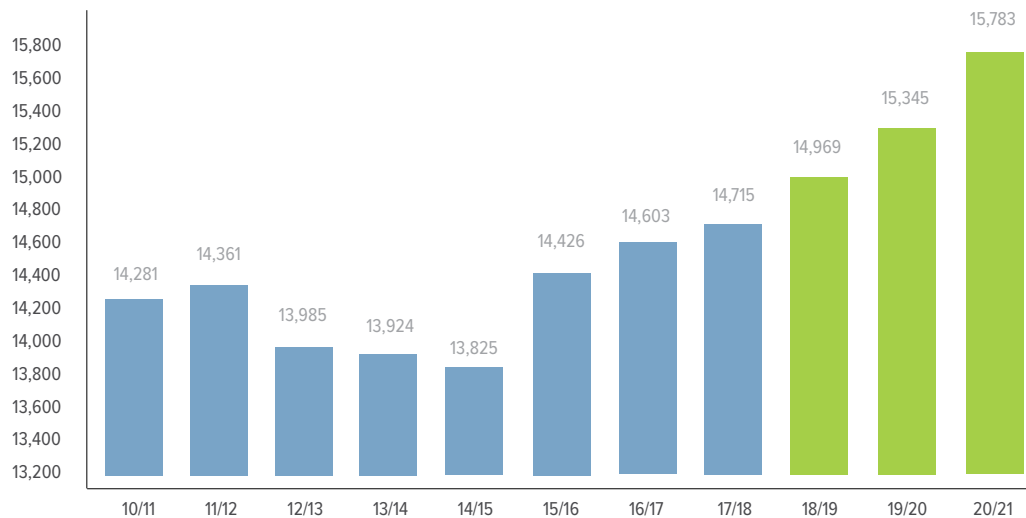
In accordance with the School Act, school districts in the province must approve a balanced budget and submit it to the Ministry of Education by June 30, 2018. The table below outlines the 2018/19 Preliminary Budget process and consultation timeline.

Wednesday, January 17, 2018	BUDGET COMMITTEE OF THE WHOLE <ul style="list-style-type: none"> Feedback from the partner groups on the impact of the budget-driven changes implemented as part of the 2017/18 Preliminary Budget
Wednesday, January 24, 2018	BOARD MEETING <ul style="list-style-type: none"> Presentation and approval of the Proposed Budget Process/Timeline
Wednesday, February 7, 2018	BUDGET MEETING <ul style="list-style-type: none"> Presentation of Projected Enrolment for 2018/19, 2019/20, 2020/21
Wednesday, February 21, 2018	BOARD MEETING <ul style="list-style-type: none"> Presentation and board approval of the 2017/18 Amended Annual Budget
Wednesday, March 7, 2018	BUDGET COMMITTEE OF THE WHOLE <ul style="list-style-type: none"> Presentation of the 2018/19 preliminary budget estimates to partner groups
Wednesday, March 28, 2018	BUDGET COMMITTEE OF THE WHOLE <ul style="list-style-type: none"> Partner group individual presentations to the board of the 2018/19 budget considerations
Wednesday, April 11, 2018	BOARD MEETING <ul style="list-style-type: none"> Presentation of the Proposed 2018/19 Preliminary Budget
Wednesday, April 18, 2018	BUDGET COMMITTEE OF THE WHOLE <ul style="list-style-type: none"> Public and partner group input on the Proposed 2018/19 Preliminary Budget
Wednesday, April 25, 2018	BOARD MEETING <ul style="list-style-type: none"> Approval of 2018/19 Budget Balancing Proposals
Tuesday, June 19, 2018	BOARD MEETING <ul style="list-style-type: none"> Adoption of 2018/19 Preliminary Budget Bylaw

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

STUDENT ENROLMENT TRENDS AND FORECAST

The enrolment information presented below is based on actual full-year enrolment (regular, distributed learning, summer school, and adult learners) for 2010/11 to 2017/18, and forecasted enrolment for 2018/19, 2019/20, and 2020/21. From 2010/11 to 2017/18, enrolment increased by 434 FTE. A further increase of 1,068 FTE is projected over the next three years.



STAFFING

From 2010/11, total staffing in the Maple Ridge – Pitt Meadows School District has increased by approximately 58 FTE. Also, in 2017/18 there were an additional 101.07 FTE positions funded from the Classroom Enhancement Fund (CEF).

While teaching staff, principals/vice-principals, support staff, and other professionals positions 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.

The student to staff ratio has improved from 9.44 in 2016/17 to 8.89 in 2017/18 due to the addition of classroom enhancement fund staffing funded by the Ministry of Education. Over the same time period, the average class size decreased from 22.33 to 21.58 principally owing to the addition of the staffing supported by the Classroom Enhancement Fund.

	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2017/18 with CEF	2017/18 Student to staff ratio
	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE		
Teachers	818.42	825.41	813.40	771.95	763.35	785.46	804.24	808.90	905.18	16.25
Principals/VPs - Admin	43.36	43.04	42.79	42.10	39.48	40.31	43.97	43.70	43.70	336.73
Principals/VPs - Teaching	12.07	12.65	13.31	11.90	10.70	10.82	10.00	9.40	9.40	1,565.42
Other Professionals	31.27	30.19	30.00	30.00	30.50	31.71	35.71	32.30	33.80	435.35
Education Assistants	260.02	266.89	285.32	293.34	300.81	317.91	337.60	343.08	343.08	42.89
Support Staff	324.07	329.83	323.17	316.22	297.14	302.62	308.66	310.23	313.52	46.93
Trustees	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	2,102.14
Total	1,496.21	1,515.01	1,514.99	1,472.51	1,448.98	1,495.83	1,547.18	1,554.61	1,655.68	8.89
Student to Staff Ratio	9.54	9.48	9.23	9.45	9.54	9.64	9.44	9.46	8.89	

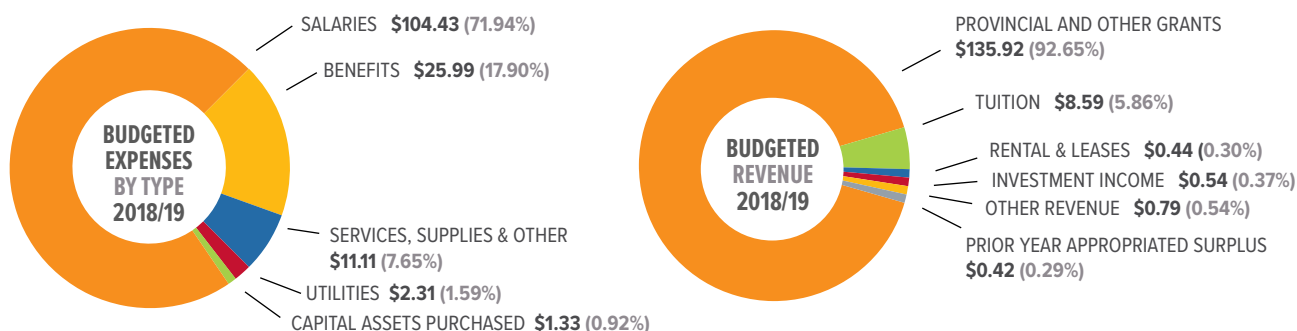
Source: 1530 report submissions for each year as restated to reflect calculation of budgeted hours per week divided by full time hours per week per position, child care worker FTE removed for all prior years as paid from special purpose funds. 2013/14 has been restated to remove FTE attached to custodial 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 and 2017/18 FTEs have been restated to reflect ongoing allocations only.



SUMMARY: PRELIMINARY BUDGET 2018/19

School District No. 42 (Maple Ridge – Pitt Meadows) is estimating that \$0.45 million ongoing funding will be available to fund new expenditures for 2018/19 and that an additional \$1.08 million one-time funding will also be available for 2018/19. This will be followed by an estimated budget funding shortfall of \$0.44 million for 2019/20, and \$0.04 million for 2020/21 if the proposed budget changes are implemented.

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, 2018. 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 Preliminary Budget 2018/19 was approved by the board on June 19, 2018.



OPERATING BUDGET THREE-YEAR PROJECTIONS (\$ millions)

	2018/19	2019/20	2020/21
Incremental Cost Increases			
Changes in Salaries and Benefits			
Salaries and benefit changes (excluding labour settlement)	(0.53)	(0.40)	(0.40)
Salaries and benefit changes MRTA and CUPE contractual increases	(1.90)	(0.85)	
MSP	1.06		
Employer Health Tax	(2.03)		
Other benefit cost changes	(0.11)		
Services, Supplies and Utilities	(0.35)	(0.39)	(0.39)
New School Operating Cost	(0.54)		
	(4.40)	(1.64)	(0.79)
Enrolment Driven Changes	(1.65)	(2.95)	(3.16)
Ministry of Education Funding Changes	4.54	4.44	3.91
2017/18 One-time Expenses Funded from Ongoing Savings and Revenue	2.21		
Revenue and Expense Changes			
Non-resident tuition	(0.23)	0.06	
Miscellaneous revenue	(0.02)		
	(0.25)	0.06	
Total Projected Surplus / (Shortfall) Before One-Time Items	0.45	(0.09)	(0.04)
2018/19 One-Time Expenses and Savings			
Employer Health Tax	0.91		
MSP	(0.71)	(0.35)	
Non-unionized staff wages savings	0.42		
New school operating costs savings	0.46		
	1.08	(0.35)	-
Total Projected Surplus / (Shortfall)	1.53	(0.44)	(0.04)
Approved Budget Changes	(1.53)	0.08	-
Projected Budget Balance Surplus/(Shortfall)	-	(0.36)	(0.04)

APPROVED BUDGET CHANGES

PRELIMINARY BUDGET CHANGES 2018/19

Ongoing Budget Changes

Secondary Innovation	(2,100)
Curriculum Implementation - Communications	(70,499)
Early Learning -StrongStart	(20,177)
CUPE Training	(22,200)
Support for English Language Learning	(41,905)
Learning Services - Specialized Software	(38,000)
Instructional Bank	(82,259)
Support for Operational Plans - Aboriginal Education	(54,660)
Support for Operational Plans - Employee Support	(107,392)
Support for Operational Plans - Facilities	(65,303)
Support for Operational Plans - International Education	(84,634)
Support for Operational Plans - Technology Support	(95,901)
Revenue Increase	84,634
Reallocation of Existing Budgets	226,592
Total Ongoing Budget Changes	(373,804)

One-Time Budget Changes

Educational Leadership	(232,328)
Support for School Growth Plans - Social Emotional Learning	(62,800)
Support for School Growth Plans - Literacy	(425,241)
Support for School Growth Plans - Secondary Innovation	(145,551)
Support for School Growth Plans - Helping Teacher - Counselling	(107,351)
School Teams and Curriculum Implementation Days	(142,000)
Curriculum Implementation - District Librarian	(57,607)
Early Learning - Helping Teacher	(20,950)
Early Learning Kindergarten Transition	(168,077)
Spirit of Learning - Support Staff Training	(1,000)
Spirit of Learning - Child Care Worker Mentoring	(10,000)
Spirit of Learning - Principal/Vice-Principal Mentoring	(17,000)
Spirit of Learning - HR Training	(8,800)
Safe and Caring Schools	(545,442)
Safe and Caring Schools Secondary Staffing	(173,119)
Learning Services - Psychology Intern	(46,830)
Learning Services - Summer Assessments	(20,652)
Learning Services - SLP and OT	(107,147)
Learning Services - Specialized Equipment	(24,000)
Instructional Bank: Supporting Co-Teaching	(655,759)
Instructional Bank	(161,547)
Implementation of the Strategic Facilities Plan - Fine Arts	(60,000)
Implementation of the Strategic Facilities Plan - Before and After School Programs	(50,666)
Support for Operational Plans - Procurement	(62,954)
Reallocation of Existing Budgets	1,450,698
Use of Prior Year Surplus for One-Time Expenditures	699,728
Total One-Time Budget Changes	(1,156,395)
Grand Total Budget Changes	(1,530,199)

USE OF CLASSROOM ENHANCEMENT FUND 2018/19

Classroom Enhancement Fund	10,196,612
Preliminary Staffing Plan	(9,377,450)
Additional New Teacher Supports	(288,028)
Educational Leadership	(232,324)
Human Resources Support	(117,075)
Facilities and Other Implementation Costs	(181,735)

Download the budget document at:

<http://www.sd42.ca/board-of-education/budget-process/201819-budget-process/>





BOARD APPROVED PRELIMINARY BUDGET 2018/19

The board approved the 2018/19 Preliminary (Annual) Budget on June 19, 2018. The average expense per ministry operating grant funded FTE has increased from \$11,490 in 2017/18 to \$11,550 in 2018/19, principally owed to increased salary and benefit costs.

Annual Budget - Revenue and Expense (All Funds Combined) Year Ended June 30, 2019 *(Statement 2)*

	2019 ANNUAL BUDGET	2018 AMMENDED ANNUAL BUDGET
Ministry Operating Grant Funded FTE's		
School-Age	14,715.125	14,464.500
Adult	109.000	118.125
Other	144.875	143.625
Total Ministry Operating Grant Funded FTE's	14,969.000	14,726.250
Revenues		
Provincial Grants		
Ministry of Education	\$147,893,011	\$144,808,825
Other	347,621	405,157
Federal Grants	192,000	164,600
Tuition	8,994,050	8,857,695
Other Revenue	5,428,703	5,575,795
Rentals and Leases	438,550	481,150
Investment Income	660,000	650,000
Amortization of Deferred Capital Revenue	5,738,171	5,377,517
Total Revenue	169,692,106	166,320,739
Expenses		
Instruction	142,227,384	138,993,637
District Administration	5,264,864	5,428,857
Operations and Maintenance	24,681,569	24,149,626
Transportation and Housing	726,528	643,419
Total Expense	172,900,345	169,215,539
Net Revenue (Expense)	(3,208,239)	(2,894,800)
Budgeted Allocation (Retirement) of Surplus (Deficit)	1,123,840	4,762,352
Budgeted Surplus (Deficit), for the year	(2,084,399)	1,867,552
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(2,084,399)	1,867,552
Budgeted Surplus (Deficit), for the year	(2,084,399)	1,867,552

Annual Budget - Revenue and Expense
Year Ended June 30, 2019 (Statement 2)

	2019 ANNUAL BUDGET	2018 AMENDED ANNUAL BUDGET
Budget Bylaw Amount		
Operating - Total Expense	146,563,929	142,390,424
Operating - Tangible Capital Assets Purchased	1,287,406	3,592,026
Special Purpose Funds - Total Expense	16,700,440	17,632,535
Special Purpose Funds - Tangible Capital Assets Purchased	306,000	726,985
Capital Fund - Total Expense	9,635,976	9,192,580
Capital Fund - Tangible Capital Assets Purchased from Local Capital	2,222,261	2,852,760
Total Budget Bylaw Amount	176,716,012	176,387,310

Approved by the Board

Original signed by Susan Carr	June 19, 2018
Signature of the Chairperson of the Board of Education	Date Signed
Original signed by Sylvia Russell	June 19, 2018
Signature of the Superintendent	Date Signed
Original signed by Flavia Coughlan	June 19, 2018
Signature of the Secretary Treasurer	Date Signed

Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2019 (Statement 4)

	2019 ANNUAL BUDGET	2018 AMENDED ANNUAL BUDGET
Surplus (Deficit) for the year	(3,208,233)	(2,894,800)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(1,593,406)	(4,319,011)
From Local Capital	(2,222,261)	(2,852,760)
From Deferred Capital Revenue	(33,266,161)	(8,956,000)
Total Acquisition of Tangible Capital Assets	(37,081,828)	(16,127,771)
Amortization of Tangible Capital Assets	9,635,976	9,192,580
Total Effect of change in Tangible Capital Assets	(27,445,852)	(6,935,191)
(Increase) Decrease in Net Financial Assets (Debt)	(30,654,091)	(9,829,991)



Executive Summary



Organizational Section



Financial Section



Informational Section

ORGANIZATIONAL SECTION



DISTRICT OVERVIEW

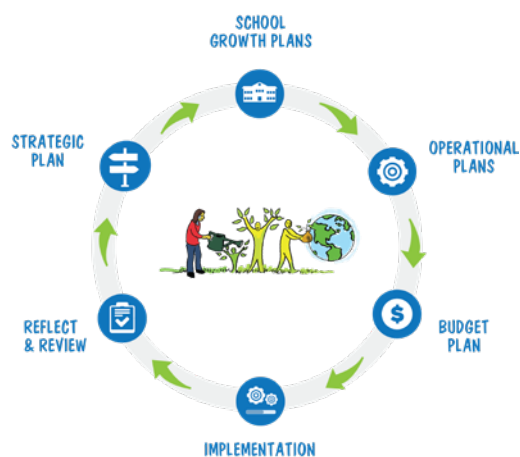
School District No. 42 meets the learning needs of approximately 15,000 students of all ages in Maple Ridge and Pitt Meadows, and is defined by its determination to keep student learning and growth at the heart of all its decisions. The district provides K-12 educational services in 21 elementary schools and 6 secondary schools.

All decisions made by the Maple Ridge – Pitt Meadows School District are guided by its vision and core values, and are based on research and consultation. Similarly, the district's initiatives and resources are all aligned to support its firm commitment to fostering a culture of care and belonging where the well-being and success of all learners is supported; providing intentional support for a growth mindset, collaboration, interdependence, and staff development; and being a forward-thinking, research-based, ethical, effective, efficient, sustainable and connected organization.

School District No. 42 (Maple Ridge – Pitt Meadows) is estimating that \$0.45 million ongoing funding will be available to fund new expenditures for 2018/19 and that an additional \$1.08 million one-time funding will also be available for 2018/19. This will be followed by an estimated budget funding shortfall of \$0.44 million for 2019/20, and \$0.04 million for 2020/21 if the proposed budget changes are implemented.

The school district receives 92.65% 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, 2018. 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.



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.

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.



2017/18 Board of Education

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. There are currently four trustees representing Maple Ridge, as one trustee resigned January 1, 2018. The seat will remain vacant until the next local election in October 2018.



MIKE MURRAY
CHAIRPERSON



SUSAN CARR
VICE-CHAIRPERSON



KORLEEN CARRERAS
TRUSTEE



KEN CLARKSON
TRUSTEE



ELEANOR PALIS
TRUSTEE



DR. DAVE REMPEL
TRUSTEE



Senior Leadership

“

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

- Sylvia Russell,
Superintendent of Schools



Senior leadership is responsible for the operation of the Maple Ridge - Pitt Meadows School District, and is comprised of the following individuals:



Sylvia Russell
*Superintendent/
CEO*



Flavia Coughlan
*Secretary Treasurer/
CFO*



Jovo Bikic
*Assistant
Superintendent*



Shannon Derinzy
*Assistant
Superintendent*



Harry Dhillon
*Assistant
Superintendent*



Irena Pochop
*Senior Manager
Communications*



Monica Schulte
*Assistant Secretary
Treasurer*



Dana Sirsiris
*Director
Human Resources*



David Vandergugten
*Assistant
Superintendent*



BUDGET BACKGROUND

This budget has been prepared in accordance with the 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.

In this document you will find:

- Historical information on the 2010/11 to 2017/18 amended (final) annual operating budgets, as well as comparative enrolment, staffing, revenue and expenditure information;
- Overview of the special purpose funds and capital funds held by the district;
- Summary of the 2018/19 operating base budget information, including major assumptions made when building the base budget;
- Summary of the 2018/19 revenue and expenditures by type and the projected 2018/19 operating budget balance;
- Three-year operating budget projections for 2018/19 to 2020/21;
- Approved ongoing and one-time budget changes for 2018/19.



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, 2018. 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 proposed 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

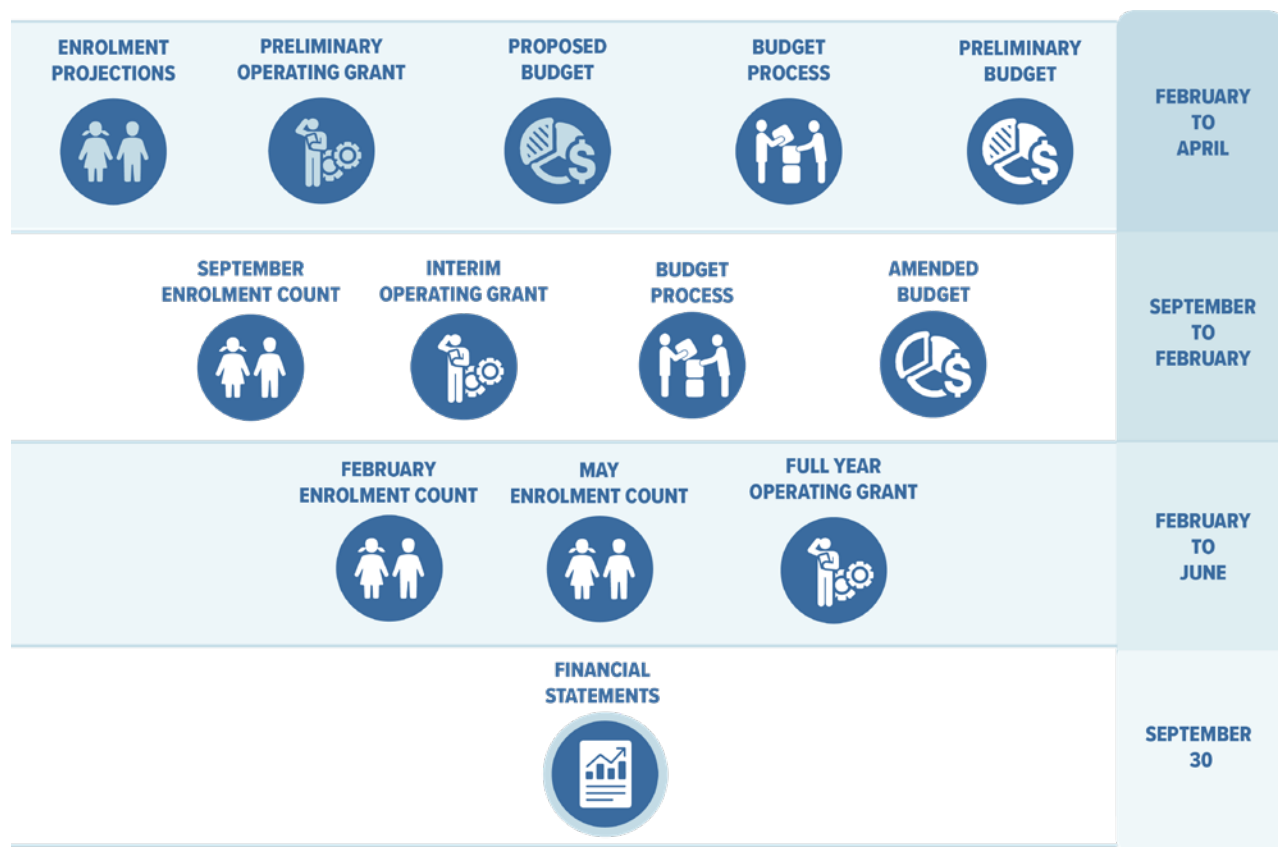
The budget is a “living” document. To this end the board, through policy, intends to provide appropriate flexibility in budget management to enable management to maximize the use of fiscal resources while exercising effective budget control.

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.



2018/19 Preliminary Budget Process and Consultation Timeline

Wednesday, January 17, 2018	BUDGET COMMITTEE OF THE WHOLE <ul style="list-style-type: none"> Feedback from the partner groups on the impact of the budget-driven changes implemented as part of the 2017/18 Preliminary Budget
Wednesday, January 24, 2018	BOARD MEETING <ul style="list-style-type: none"> Presentation and approval of the Proposed Budget Process/Timeline
Wednesday, February 7, 2018	BUDGET MEETING <ul style="list-style-type: none"> Presentation of projected enrolment for 2018/19, 2019/20, 2020/21
Wednesday, February 21, 2018	BOARD MEETING <ul style="list-style-type: none"> Presentation and board approval of the 2017/18 Amended Annual Budget
Wednesday, March 7, 2018	BUDGET COMMITTEE OF THE WHOLE <ul style="list-style-type: none"> Presentation of the 2018/19 preliminary budget estimates to partner groups
Wednesday, March 28, 2018	BUDGET COMMITTEE OF THE WHOLE <ul style="list-style-type: none"> Partner group individual presentations to the board of the 2018/19 budget considerations
Wednesday, April 11, 2018	BOARD MEETING <ul style="list-style-type: none"> Presentation of the Proposed 2018/19 Preliminary Budget
Wednesday, April 18, 2018	BUDGET COMMITTEE OF THE WHOLE <ul style="list-style-type: none"> Public and partner group input on the Proposed 2018/19 Preliminary Budget
Wednesday, April 25, 2018	BOARD MEETING <ul style="list-style-type: none"> Approval of 2018/19 Budget Balancing Proposals
Tuesday, June 19, 2018	BOARD MEETING <ul style="list-style-type: none"> Adoption of 2018/19 Preliminary Budget Bylaw

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



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FINANCIAL SECTION

BOARD APPROVED PRELIMINARY BUDGET 2018/19

This section includes the board approved preliminary (annual) budget for 2018/19, detailed information by fund for years 2010/11 to 2017/18, and the board approved budget changes for 2018/19.

Annual Budget - Revenue and Expense (All Funds Combined)

Year Ended June 30, 2019 (Statement 2)

	2019 ANNUAL BUDGET	2018 AMMEDED ANNUAL BUDGET
Ministry Operating Grant Funded FTE's		
School-Age	14,715.125	14,464.500
Adult	109.000	118.125
Other	144.875	143.625
Total Ministry Operating Grant Funded FTE's	14,969.000	14,726.250
Revenues		
Provincial Grants		
Ministry of Education	\$147,893,011	\$144,808,825
Other	347,621	405,157
Federal Grants	192,000	164,600
Tuition	8,994,050	8,857,695
Other Revenue	5,428,703	5,575,795
Rentals and Leases	438,550	481,150
Investment Income	660,000	650,000
Amortization of Deferred Capital Revenue	5,738,171	5,377,517
Total Revenue	169,692,106	166,320,739
Expenses		
Instruction	142,227,384	138,993,637
District Administration	5,264,864	5,428,857
Operations and Maintenance	24,681,569	24,149,626
Transportation and Housing	726,528	643,419
Total Expense	172,900,345	169,215,539
Net Revenue (Expense)	(3,208,239)	(2,894,800)
Budgeted Allocation (Retirement) of Surplus (Deficit)	1,123,840	4,762,352
Budgeted Surplus (Deficit), for the year	(2,084,399)	1,867,552
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(2,084,399)	1,867,552
Budgeted Surplus (Deficit), for the year	(2,084,399)	1,867,552

Annual Budget - Revenue and Expense
Year Ended June 30, 2019 (Statement 2)

	2019 ANNUAL BUDGET	2018 AMMENDED ANNUAL BUDGET
Budget Bylaw Amount		
Operating - Total Expense	146,563,929	142,390,424
Operating - Tangible Capital Assets Purchased	1,287,406	3,592,026
Special Purpose Funds - Total Expense	16,700,440	17,632,535
Special Purpose Funds - Tangible Capital Assets Purchased	306,000	726,985
Capital Fund - Total Expense	9,635,976	9,192,580
Capital Fund - Tangible Capital Assets Purchased from Local Capital	2,222,261	2,852,760
Total Budget Bylaw Amount	176,716,012	176,387,310

Approved by the Board

Original signed by Susan Carr	June 19, 2018
Signature of the Chairperson of the Board of Education	Date Signed
Original signed by Sylvia Russell	June 19, 2018
Signature of the Superintendent	Date Signed
Original signed by Flavia Coughlan	June 19, 2018
Signature of the Secretary Treasurer	Date Signed

Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2019 (Statement 4)

	2019 ANNUAL BUDGET	2018 AMENDED ANNUAL BUDGET
Surplus (Deficit) for the year	(3,208,233)	(2,894,800)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(1,593,406)	(4,319,011)
From Local Capital	(2,222,261)	(2,852,760)
From Deferred Capital Revenue	(33,266,161)	(8,956,000)
Total Acquisition of Tangible Capital Assets	(37,081,828)	(16,127,771)
Amortization of Tangible Capital Assets	9,635,976	9,192,580
Total Effect of change in Tangible Capital Assets	(27,445,852)	(6,935,191)
(Increase) Decrease in Net Financial Assets (Debt)	(30,654,091)	(9,829,991)



Operating Budget

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

Annual Budget - Operating Revenue and Expense Year Ended June 30, 2019 (Schedule 2)

	2019 ANNUAL BUDGET	2018 AMENDED ANNUAL BUDGET
Revenues		
Provincial Grants		
Ministry of Education	135,376,571	130,934,305
Other	347,621	405,157
Federal Grants	192,000	164,600
Tuition	8,994,050	8,857,695
Other Revenue	838,703	969,109
Rentals and Leases	438,550	481,150
Investment Income	540,000	530,000
Total Revenue	146,727,495	142,342,016
Expenses		
Instruction	125,888,444	121,787,981
District Administration	5,264,864	5,386,850
Operations and Maintenance	14,684,093	14,572,174
Transportation and Housing	726,528	643,419
Total Expense	146,563,929	142,390,424
Net Revenue (Expense)	163,566	(48,408)
Budgeted Prior Year Surplus Appropriation	1,123,840	4,762,352
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(1,287,406)	(3,592,026)
Local Capital		(1,121,918)
Total Net Transfers	(1,287,406)	(4,713,944)
Budgeted Surplus (Deficit), for the year	-	-

Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2019 (Schedule 2A)

	2019 ANNUAL BUDGET	2018 AMENDED ANNUAL BUDGET
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	133,407,189	128,239,037
DISC/LEA Recovery	(466,358)	(466,358)
Other Ministry of Education Grants		
Pay Equity	1,874,966	1,874,966
Funding for Graduated Adults	68,460	63,497
Transportation Supplement	185,990	185,990
Economic Stability Dividend		95,077
Return of Administrative Savings		631,773
Carbon Tax Grant	110,055	91,000
FSA Scoring	15,693	16,668
Skills Access Support Grant		5,000
Shoulder Tap Grant		17,079
Support Staff Standardized Provincial EHB Plan	180,576	180,576
Total Provincial Grants - Ministry of Education	135,376,571	130,934,305
Provincial Grants - Other	347,621	405,157
Federal Grants	192,000	164,600
Tuition		
Summer School Fees	78,050	44,615
Continuing Education	661,805	678,745
International and Out of Province Students	8,254,195	8,134,335
Total Tuition	8,994,050	8,857,695
Other Revenues		
LEA/Direct Funding from First Nations	466,358	517,023
Miscellaneous		
Revenue Generation	84,000	84,000
Partnership Program	123,145	123,145
Miscellaneous	107,200	114,400
Transportation Revenue	8,000	12,000
Before and After School Programming	50,000	118,541
Total Other Revenue	838,703	969,109
Rentals and Leases	438,550	481,150
Investment Income	540,000	530,000
Total Operating Revenue	146,727,495	142,342,016



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Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2019 *(Schedule 2B)*

	2019 ANNUAL BUDGET	2018 AMENDED ANNUAL BUDGET
Salaries		
Teachers	66,925,140	63,607,729
Principals and Vice Principals	6,971,721	6,993,844
Educational Assistants	12,281,152	12,043,929
Support Staff	11,415,139	11,018,592
Other Professionals	4,123,045	3,878,706
Substitutes	4,511,473	4,684,206
Total Salaries	106,227,670	102,227,006
Employee Benefits	26,367,549	24,632,502
Total Salaries and Benefits	132,595,219	126,859,508
Services and Supplies		
Services	5,390,011	5,722,525
Student Transportation	800,204	703,990
Professional Development and Travel	882,999	1,117,301
Rentals and Leases	13,390	15,158
Dues and Fees	137,952	142,162
Insurance	654,290	343,449
Interest		
Supplies	3,777,829	5,122,956
Utilities	2,312,035	2,363,375
Total Services and Supplies	13,968,710	15,530,916
Total Operating Expense	146,563,929	142,390,424

Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2019 (Schedule 2C)



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	TEACHERS SALARIES	PRINCIPALS & VICE PRINCIPALS SALARIES	EDUCATIONAL ASSISTANTS SALARIES	SUPPORT STAFF SALARIES	OTHER PROFESSIONALS SALARIES	SUBSTITUTES SALARIES	TOTAL SALARIES
1 Instruction							
1.02 Regular Instruction	51,583,918	519,430	250,391	365,240		2,404,240	55,123,219
1.03 Career Programs	489,064		402,549			36,160	927,773
1.07 Library Services	1,074,374			5,064		45,343	1,124,781
1.08 Counselling	1,608,264					73,417	1,681,681
1.10 Special Education	8,056,774	1,020,559	11,090,931	1,579,607	6,000	1,203,905	22,957,776
1.30 English Language Learning	789,142					33,542	822,684
1.31 Aboriginal Education	391,250	121,044	511,408	45,471		32,710	1,101,883
1.41 School Administration		4,949,283		2,373,897		260,980	7,584,160
1.60 Summer School	293,166	10,576	25,873	28,563			358,178
1.61 Continuing Education				89,379	335,181	6,346	430,906
1.62 International and Out of Province Students	2,615,366	222,939		457,066	345,344	128,138	3,768,853
1.64 Other					67,782		67,782
Total Function 1	66,901,318	6,843,831	12,281,152	4,944,287	754,307	4,224,781	95,949,676
4 District Administration							
4.11 Educational Administration				46,471	1,051,012	8,747	1,106,230
4.40 School District Governance					151,592	3,600	155,192
4.41 Business Administration		127,890		522,178	1,162,832	49,673	1,862,573
Total Function 4	-	127,890	-	568,649	2,365,436	62,020	3,123,995
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	23,822			225,674	771,264	54,397	1,075,157
5.50 Maintenance Operations				5,290,843	232,038	170,275	5,693,156
5.52 Maintenance of Grounds				385,686			385,686
5.56 Utilities							-
Total Function 5	23,822	-	-	5,902,203	1,003,302	224,672	7,153,999
7 Transportation and Housing							
7.70 Student Transportation							-
Total Function 7	-	-	-	-	-	-	-
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	66,925,140	6,971,721	12,281,152	11,415,139	4,123,045	4,511,473	106,227,670

Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2019 (Schedule 2C)

	TOTAL SALARIES	EMPLOYEE BENEFITS	TOTAL SALARIES & BENEFITS	SERVICES & SUPPLIES	2019 ANNUAL BUDGET	2018 AMENDED ANNUAL BUDGET
1 Instruction						
1.02 Regular Instruction	55,123,219	13,159,691	68,282,910	2,310,570	70,593,480	67,388,472
1.03 Career Programs	927,773	280,004	1,207,777	520,133	1,727,910	1,728,344
1.07 Library Services	1,124,781	270,754	1,395,535	162,708	1,558,243	1,479,593
1.08 Counselling	1,681,681	404,402	2,086,083	122,331	2,208,414	2,174,721
1.10 Special Education	22,957,776	5,875,512	28,833,288	299,692	29,132,980	28,479,271
1.30 English Language Learning	822,684	198,030	1,020,714	23,956	1,044,670	965,053
1.31 Aboriginal Education	1,101,883	268,955	1,370,838	151,452	1,522,290	1,650,543
1.41 School Administration	7,584,160	2,006,022	9,590,182	298,157	9,888,339	9,723,988
1.60 Summer School	358,178	57,066	415,244	14,723	429,967	426,648
1.61 Continuing Education	430,906	58,385	489,291	219,915	709,206	689,910
1.62 International and Out of Province Students	3,768,853	909,958	4,678,811	2,293,468	6,972,279	6,881,103
1.64 Other	67,782	15,034	82,816	17,850	100,666	200,335
Total Function 1	95,949,676	23,503,813	119,453,489	6,434,955	125,888,444	121,787,981
4 District Administration						
4.11 Educational Administration	1,106,230	329,768	1,435,998	350,480	1,786,478	1,724,766
4.40 School District Governance	155,192	5,418	160,610	141,276	301,886	296,744
4.41 Business Administration	1,862,573	510,602	2,373,175	803,325	3,176,500	3,365,340
Total Function 4	3,123,995	845,788	3,969,783	1,295,081	5,264,864	5,386,850
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	1,075,157	242,139	1,317,296	596,424	1,913,720	2,003,679
5.50 Maintenance Operations	5,693,156	1,676,841	7,369,997	1,781,911	9,151,908	9,047,641
5.52 Maintenance of Grounds	385,686	98,968	484,654	251,925	736,579	668,110
5.56 Utilities	-	-	-	2,881,886	2,881,886	2,852,744
Total Function 5	7,153,999	2,017,948	9,171,947	5,512,146	14,684,093	14,572,174
7 Transportation and Housing						
7.70 Student Transportation	-	-	-	726,528	726,528	643,419
Total Function 7	-	-	-	726,528	726,528	643,419
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	106,227,670	26,367,549	132,595,219	13,968,710	146,563,929	142,390,424



Operating Budget Background Information

The information presented in this section is based on comparative final operating budget information for the years 2010/11 to 2017/18.

Since 2010/11, 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.

	2010/11 Final Budget	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
Operating Revenues	126.15	128.38	126.10	126.29	126.38	134.09	138.47	142.34
Use of Prior Year Operating Surplus to Balance Budget	2.92	2.67	4.14	2.52	2.68	4.17	4.13	5.19
Operating Expenses	(128.31)	(130.28)	(128.41)	(127.30)	(125.18)	(134.19)	(139.00)	(142.39)
Transfers to Other Funds	(0.75)	(0.59)	(1.83)	(1.51)	(3.88)	(4.07)	(3.60)	(4.71)
Budgeted Surplus	0.00	0.18	0.00	0.00	0.00	0.00	0.00	0.43

Source: 2010/11 - 2017/18 Amended Annual Budget Submissions

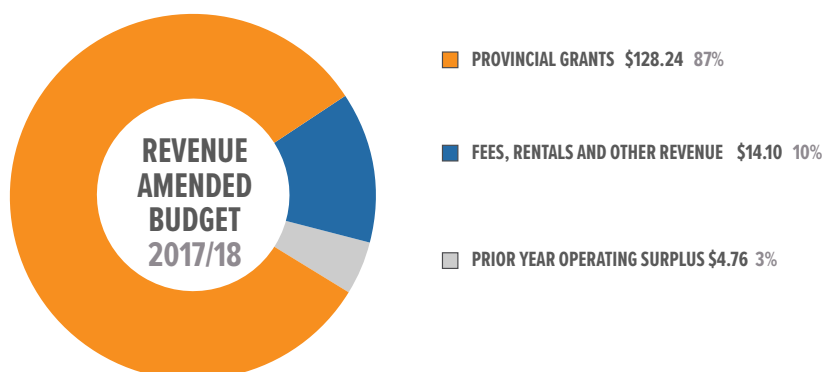
2011/12 amount of surplus \$0.18 was an actual budgeted surplus; 2017/18 surplus reflects board approved use of surplus to fund 2018/19 one-time budget items approved in 2016/17.

From 2010/11 to 2017/18, budgeted revenues have increased by \$16.19 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 \$6,740 per student in 2010/11 to \$7,301 in 2017/18.

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). The 2017/18 budgeted revenue by type is shown in the graph below.

BUDGETED OPERATING REVENUE (\$ millions)



BUDGETED OPERATING REVENUE BY TYPE (\$ millions)

	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18
Provincial Grants - Ministry of Education	114.79	117.27	117.54	117.54	116.54	123.55	127.20	130.93
Provincial Grants - Other	0.47	0.31	0.36	0.44	0.43	0.30	0.39	0.41
Federal Grants	0.15	0.10	0.14	0.10	0.14	0.14	0.16	0.16
Tuition	8.80	8.82	6.84	6.84	7.66	8.36	8.92	8.86
Other Revenue	1.37	1.27	0.60	0.69	0.82	0.89	0.99	0.97
Rentals and Leases	0.32	0.36	0.32	0.33	0.37	0.43	0.43	0.48
Investment Income	0.25	0.25	0.30	0.35	0.42	0.42	0.38	0.53
Total Revenue	126.15	128.38	126.10	126.29	126.38	134.09	138.47	142.34

BUDGETED OPERATING EXPENSES BY FUNCTION (\$ millions)

	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18
Instruction	109.84	111.38	109.51	108.06	105.93	114.72	119.04	121.78
District Administration	4.99	4.64	4.56	5.06	5.03	4.82	5.17	5.39
Operations and Maintenance	12.26	13.01	13.08	13.00	13.13	13.78	14.25	14.57
Transportation	1.23	1.25	1.26	1.18	1.09	0.86	0.54	0.64
Other	0.75	0.59	1.83	1.51	3.88	4.07	3.60	4.72
Total	129.07	130.87	130.24	128.81	129.06	138.25	142.60	147.10

Source: 2010/11 - 2017/18 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.

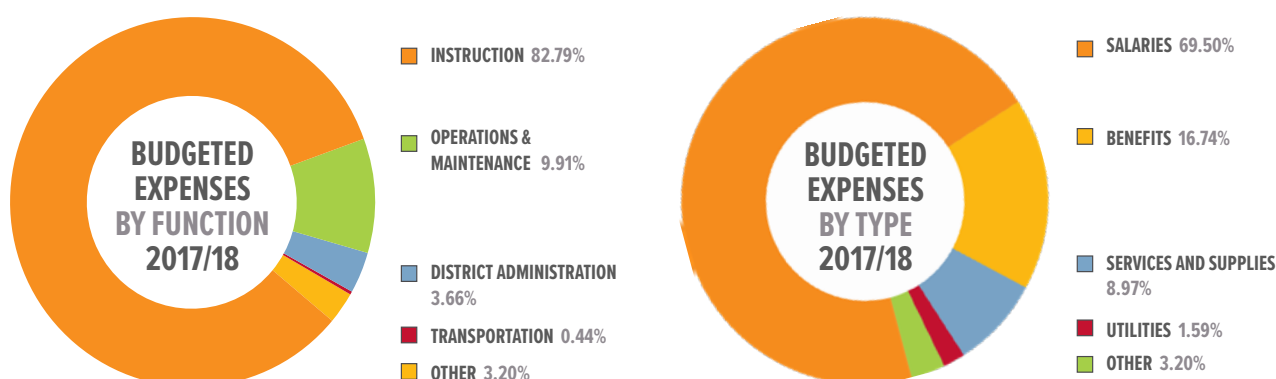
For the time shown, the school district has spent approximately 86% of its budget on salaries and benefits. The balance is used to cover supplies, utilities, services and other costs.

The budgeted expenses by function and by type for 2017/18 are shown in the graphs below.

BUDGETED OPERATING EXPENSES BY OBJECT (\$ millions)

	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18
Wages and Benefits	111.22	113.30	114.13	113.55	111.44	120.76	124.78	126.85
Services and Supplies	17.10	16.98	14.28	13.76	13.75	13.43	14.23	15.54
Total Expenses	128.32	130.28	128.41	127.31	125.19	134.19	139.01	142.39
Capital Purchases and Other.	0.75	0.59	1.83	1.50	3.87	4.06	3.59	4.71
Total	129.07	130.87	130.24	128.81	129.06	138.25	142.60	147.10

Source: 2010/11 - 2017/18 Amended Annual Budget Submissions



2018/19 Base Operating Budget

The Base Operating Budget reflects the estimated revenue and expenses for 2018/19 if the school district were to maintain the same level of service it provided for the 2017/18 school year, and incorporates the impact of board approved budget changes for 2018/19. The Base Operating Budget is based on the board approved 2017/18 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;
- board-approved budget changes for 2018/19.

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

2018/19 Operating Budget Assumptions

The base budget estimates for 2018/19 are based on the forecasts and assumptions that follow.

Enrolment

In February 2018, 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 2018/19, the school district is forecasting changes in ministry funded student enrolment as follows:

- K-12 enrolment is forecasted to increase by 275.5 FTE.
- Continuing Education is forecasted to increase by 3.625 FTE.
- Alternate school enrolment is forecasted to remain unchanged.
- Distributed Learning enrolment is forecasted to decrease by 18.5 FTE.
- Students with Special Needs enrolment is estimated to decrease by 1 FTE for Level 1 students, increase by 20 FTE students for Level 2 students, and to increase by 2 FTE for Level 3 students.
- English Language Learners enrolment is projected to increase by 52 FTE students.
- Aboriginal Education student enrolment is estimated remain unchanged.
- Non-graduated Adults is estimated to increase by 0.875 FTE.
- Graduated Adults enrolment is estimated to increase by 2.175 FTE.

In addition, international education enrolment is estimated to decrease by 40 FTE due to limited classroom space available in elementary schools.

Operating Revenue

Operating Grant

Operating Grant calculations are based on the preliminary operating grants announced by the Ministry of Education on March 14, 2018.

In 2018/19, the Ministry of Education will be providing a total of \$5.16 billion in operating grants to boards of education. The table on the following page shows the change in per FTE funding for 2018/19 for all enrolment counts and the supplemental operating funding.

FUNDING CATEGORY	Projected Student FTE 2018/19	Funding Rate per FTE 2018/19	2018/19 Funding (\$)	Funding Change		
				Administrative Savings	Labour Settlement	Enrolment
Basic Allocation September						
Standard Schools	14,361.00	\$7,423	\$106,601,703	\$(735,427)	\$1,752,042	\$2,011,426
Continuing Education	15.00	\$7,423	\$111,345	\$(768)	\$1,830	\$26,466
Alternate Schools	241.13	\$7,423	\$1,789,871	\$(12,348)	\$29,417	-
Distributed Learning	33.00	\$6,100	\$201,300		-	\$(112,850)
Homeschoolers	2.00	\$250	\$500		-	
Course Challenges	49.00	\$232	\$11,368		\$196	-
Supplemental Funding September						
Unique Student Needs September						
ELL	640.00	\$1,420	\$908,800		\$16,000	\$72,540
Aboriginal	1,243.00	\$1,230	\$1,528,890		\$24,860	-
Special Education - Level 1	14.00	\$38,800	\$543,200		\$9,240	\$(38,140)
Special Education - Level 2	653.00	\$19,400	\$12,668,200		\$215,490	\$381,400
Special Education - Level 3	190.00	\$9,800	\$1,862,000		\$36,100	19,220
Adult Education	34.13	\$4,696	\$160,251		\$2,662	-
Summer School Funding						
Summer Learning Gr 1-7	476.00	\$212	\$100,912		\$1,904	-
Summer Learning Gr 8-9	236.00	\$212	\$50,032		\$944	\$(6,240)
Summer Learning Gr 10-12	445.00	\$423	\$188,235		\$3,115	\$16,640
Supplemental Summer Learning			\$33,377		\$582	-
Cross Enrolment (Gr 8 & 9)	2.00	\$423	\$846		\$14	-
February Enrolment Count						
Continuing Education - School Age	5.00	\$7,423	\$37,115	\$(256)	\$610	-
Continuing Education - Adults	35.00	\$4,696	\$164,360		\$2,730	\$(23,090)
Distributed Learning - Gr K - 9	0.00	\$3,050	-		-	\$(15,250)
Distributed Learning Secondary - Gr 10-12	20.00	\$6,100	\$122,000		-	-
Distributed Learning - Adults	2.00	\$4,696	\$9,392		\$156	-
Special Education - Level 1	0.00	\$19,400	-		-	-
Special Education - Level 2	5.00	\$9,700	\$48,500		\$825	
Special Education - Level 3	5.00	\$4,900	\$24,500		\$475	-
Newcomer Refugees	0.00	\$3,712	-		-	-
ELL (Newcomer Refugees only)	0.00	\$710	-		-	-
May Enrolment Count						
Continuing Education - School Age	20.00	\$7,423	\$148,460	\$(1,024)	\$2,440	-
Continuing Education - Adults	35.00	\$4,696	\$164,360		\$2,730	\$(23,090)
Distributed Learning - Gr K-9	0.00	\$2,033	-		-	\$(10,165)
Distributed Learning - Gr 10-12	20.00	\$6,100	\$122,000		-	-
Distributed Learning - Adults	2.00	\$4,696	\$9,392		\$156	-
Vulnerable Students			\$701,412		-	-
Salary Differential			\$2,829,933		-	\$50,228
Unique Geographic Factors			\$1,977,145		-	\$80,035
Supplement for the Education Plan			\$287,790		-	\$2,732
Total			\$133,407,189	\$(749,823)	\$2,104,518	\$2,431,862



Supplement for the Education Plan

On April 6, 2018 the Ministry of Education advised school districts that the Supplement for the Education Plan is provided to assist districts in realizing the objectives outlined in the Education Plan. Boards may consider ways to leverage these funds with other existing structures and initiatives to further the implementation of the redesigned curriculum.

The \$0.29 million Supplement for the Education Plan provided to the Maple Ridge - Pitt Meadows School District for 2018/19 will be used to support curriculum implementation initiatives. Any unspent funding from 2018/19 can be carried over to the 2019/20 school year, noting that it must continue to support and deepen education transformation.

Other Ministry of Education Grants

In 2018/19, \$0.63 million of the required administrative savings (\$1.36 million) was returned to the school district as part of the operating grant from the Ministry of Education.

In addition, a \$0.19 million student transportation fund will be provided to support enhanced student transportation services in our school district.

Other Revenue Changes

Tuition fees for non-resident students have been increased by \$500 per student for a 10 month educational program and the estimated non-resident enrolment for 2018/19 students has decreased by 40 FTE to 540 FTE non-resident students. This will result in an estimated tuition revenue decrease of \$0.23 million.

Investment income is estimated to increase by \$10K due to increased balances available for investment and increased interest rates.

Other sources of revenue have been adjusted to reflect known factors.

Staffing

The Maple Ridge – Pitt Meadows School District estimates that the forecasted enrolment changes will result in increases of 9.38 FTE teachers, 2 FTE Vice-Principals (Alouette Elementary and Harry Hooe Elementary), 8 FTE education assistants and 1.37 FTE school clerical (12 hours per week at Edith McDermott Elementary, Fairview Elementary, Glenwood Elementary, and Highland Park Elementary).

The implementation of restored collective agreement language for the Maple Ridge Teachers' Association (MRTA) will result in increased staffing allocations that are estimated to be fully funded by the province under the Classroom Enhancement Fund.

Other staffing changes have not been forecasted at this time.

Salary and Benefit Costs Changes

Salaries and benefits budgets are estimated to increase by \$2.43 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 0.40% effective May 1, 2018 as well as general wage increases of 1% effective May 1, 2018, 0.50% effective July 1, 2018, and 1% effective May 1, 2019. The estimated salary cost associated with these increases are \$1.44 million. Grid increment costs offset by retirement savings are anticipated to result in salary and benefit cost increases of \$0.49 million.

The collective agreement with CUPE provides for an economic stability dividend for CUPE staff of 0.40% effective May 1, 2018 as well as general wage increases of 1% effective May 1, 2018, 0.50% effective July 1, 2018, and 1% effective May 1, 2019. The estimated salary cost associated with these increases is \$0.46 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. The estimated cost to implement the new compensation models is \$0.46 million. However, the school district continues to operate in a managed compensation environment for non-unionized staff. All salary increments for non-unionized staff are managed by the Public Sector Employers' Council (PSEC). It is estimated that interim relief increases of up to 2% will be approved for 2018/19. The preliminary estimated cost for these potential increases is \$0.04 million (one-time savings from non-unionized staff compensation \$0.42 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. The Maple Ridge – Pitt Meadows school district will be subject to a 1.95% tax on annual payroll.

The 2018/19 base budget includes MSP costs for the period July 1, 2018 to June 30, 2019 as well as EHT costs for the period January 1, 2019 to June 30, 2019.

Benefit costs are estimated to increase by \$1.08 million. The estimated increase is related to the following:

- **CPP:** Up \$93,900 due to a forecasted increase in the maximum pensionable earnings from \$55,300 to \$55,900 (YMPE) and an increase of rate from 4.95% to 5.10%.
- **EI:** Up \$70,800 due to a forecasted increase in maximum insurable earnings from \$51,300 to \$55,700.
- **MSP:** Decrease of \$1,075,000 due to a premium decrease of 50% effective January 1, 2018 and the removal of all premiums effective January 1, 2020 (decrease of \$355,000 in 2018/19).
- **EHT:** New tax of 1.95% on annual payroll effective January 1, 2019 for an annual cost of \$2,029,300 (increase of \$1,118,200 in 2018/19).
- **WorksafeBC:** Decrease of \$22,800 due to a decrease in premiums from \$0.78/100 to \$0.75/\$100 partially offset by an increase in maximum insurable earnings from \$81,900 to \$82,700.
- **Extended Health:** Up \$101,800 due to a 9.33% premium increase for teachers (\$126,400) and a 1.36% premium increase for CUPE (\$8,700) partially offset by estimated savings related to mix of plans required (i.e. single, couple, family).
- **Dental:** Up \$72,900 due to a 6.29% premium increase for teachers and a 1.4% premium increase for CUPE partially offset by estimated savings related to mix of plans required (i.e. single, couple, family).
- **LTD:** No estimated change.
- **Life Insurance:** Up \$21,400 due to a 12.88% increase for teachers.
- **Municipal Pension Plan:** Down \$118,500 due to decrease of premium rates from 10.29% to 9.98%.
- **Teachers' Pension Plan:** Down \$107,600 due to a new blended rate of 13.23% on all earnings from 12.81% below \$55,900 (YMPE) and 14.31% above YMPE.

Non-Salary Cost Changes

Services and Supplies

Services and supplies budgets have been increased by \$0.24 million to reflect general inflation increase of 3% (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 \$30K to reflect the current cost of software used by the school district. The transportation budget has been increased by \$40K to reflect the cost estimate based on adding one bus route and a newly awarded transportation contract.

Utilities

Expected cost increases in utilities include:

- **Electricity:** Up 3% effective April 1, 2018 and an additional 2.6% effective April 1, 2019, offset by estimated savings related to the implementation of the Energy Management Plan (\$30,500);
- **Gas:** Variable gas prices are expected to rise 5%, offset by estimated savings related to the implementation of the Energy Management Plan (\$31,500);
- **Waste Removal:** No estimated changes;
- **Next Generation Network:** Decrease of \$20,085



New Elementary School Operating Costs

A new elementary school is expected to open in 2018/19. The 2018/19 base budget includes the cost for 1.0 FTE principal effective January 1, 2019 and the following costs effective July 1, 2019: 0.20 FTE vice-principal admin time, 1.571 FTE clerical staff and 2.0 FTE custodial staff and \$0.17 million building operations and maintenance costs.

One-Time Items Removed from Base Budget

The following 2017/18 board approved one-time expenses funded from ongoing savings have been removed from the base budget: portables (\$1.12 million), replenishment of the emergent expenditure fund (\$0.15 million), replacement of district-wide multi-functional devices (\$0.85 million), purchase of bins for implementation of the new waste removal program (\$0.15 million), strategic facilities plan update (\$0.04 million) and enterprise risk management assessment (\$0.05 million). Miscellaneous one-time grants of \$0.15 million have also been removed from the base budget.

2018/19 Board Approved One-Time Budget Changes

The board approved one-time budget changes for 2018/19 as summarized in the table that follows. The estimated cost for these approved budget changes has been adjusted to reflect 2018/19 cost factors and enrolment.

ONE-TIME BUDGET CHANGES	STAFFING		2017/18 BUDGET IMPACT		
	FTE	Salaries & Benefits	Supplies, Services & Other	Revenue	Total
Contingency Reserve Allocation (Operating Surplus)				424,112	424,112
Succession Planning	0.20	(311,935)	(8,150)	-	(320,085)
Implementation of Strategic Facilities Plan Recommendations	(0.70)	(70,217)	(33,810)		(104,027)
Total One-Time Budget Changes	(0.50)	(382,152)	(41,960)	424,112	-

2018/19 Projected Operating Base Budget

Based on projected cost increases and enrolment changes for 2018/19, the operating budget balance is estimated to be \$1.53 million (\$0.45M ongoing and \$1.08M one-time).

2017/18 PROJECTED OPERATING BUDGET BALANCE		
		(\$millions)
Salary and benefit changes	Schedule 1	(3.51)
Inflation and other costs	Schedule 2	(0.35)
Enrolment driven changes	Schedule 3	0.55
Other factors	Schedule 4	2.73
Ministry of Education funding changes		2.11
Projected Operating Budget Balance - Ongoing		0.45
Projected Operating Budget Balance - One-time		1.08

Schedule 1 2018/19 PROJECTED CHANGE IN SALARIES AND BENEFITS

Estimated increase in average teacher salaries ¹	(0.49)
MRTA contractual increases ²	(1.44)
CUPE contractual increases ³	(0.46)
Additional compensation of non-unionized staff ⁴	(0.04)
	(2.43)
Benefit changes:	
Increase in CPP ⁵	(0.09)
Increase in EI ⁶	(0.07)
Decrease in pension ⁷	0.23
Increase in non-statutory benefits ⁸	(0.20)
Decrease in WCB ⁹	0.02
Decrease in MSP ¹⁰	1.06
Increase in Employer Health Tax ¹¹	(2.03)
	(1.08)
Total Projected Change in Salaries and Benefits	(3.51)

1. Estimated based on teacher salary increments and 30 retirements. Estimated average teacher salary for 2018/19 is 78,250/yr.
2. Annualization of May 1, 2018 1.0% general wage increase and 0.4% economic stability dividend and July 1, 2018 0.5% and May 1, 2019 1.0% general wage increases.
3. Annualization of May 1, 2018 1.0% general wage increase and 0.4% economic stability dividend and July 1, 2018 0.5% and May 1, 2019 1.0% general wage increases.
4. Estimated cost of BCPSEA approved grids for non-unionized staff.
5. YMPE increase from \$55,300 to \$55,900 and rate increase from 4.95% to 5.10%.
6. YMIE increase from \$51,300 to \$51,700.
7. TPP - new blended rate of 13.23% on all wages, from 12.81% below YMPE and 14.31% above YMPE. MPP rate reduction from 10.28% to 9.98%.
8. EHB rate increase of 9.33% for teachers estimated to cost \$0.13 million; dental rate increase of 6.29% for teachers estimated to cost \$0.08 million; Basic Life rate increase of 12.88% for teachers estimated to cost \$0.02 million. CUPE EHB rate increase of 1.36% and dental rate increase of 1.4% for a total increase of \$0.02million.
9. Decrease in premiums from \$0.78/100 to \$0.75/\$100 partially offset by an increase in maximum insurable earnings from \$81,900 to \$82,700.
10. MSP premium reduction by 50% effective January 1, 2018 and MSP premiums eliminated effective January 1, 2020.
11. New employer health tax of 1.95% on all payroll effective January 1, 2019.

Schedule 2 2018/19 PROJECTED CHANGE IN SERVICES, SUPPLIES AND UTILITIES

	(\$ millions)
Estimated inflation provision ¹	(0.24)
Utilities ²	(0.04)
Software licenses ³	(0.03)
Transportation ⁴	(0.04)
Total change in services, supplies and utilities	(0.35)

1. Includes estimated general inflation increase of 3% on school, IT and facilities budgets and actual contractual increases on other departmental budgets.
2. Includes a BC Hydro rate increase April 1, 2018 of 3%, 2.6% effective April 1, 2019, and 5% increase to gas and propane.
3. Increase cost of computer software used.
4. Additional bus route and estimated costs of transportation based on new contract.

Schedule 3

2018/19 PROJECTED ENROLMENT DRIVEN CHANGES

	2017/18 Rate	2018/19 Rate	2017/18 FTE	2018/19 FTE	Change FTE	Budget Change \$million
Projected Revenue Changes						
Regular and Continuing Education School Aged	\$7,301	\$7,301	14,338.00	14,617.13	279.13	\$2.04
Distributed Learning	\$6,100	\$6,100	51.50	33.00	(18.50)	\$(0.11)
Adults	\$4,618	\$4,618	34.13	35.00	0.88	-
Special Education - Level 1	\$38,140	\$38,140	15.00	14.00	(1.00)	\$(0.04)
Special Education - Level 2	\$19,070	\$19,070	633.00	653.00	20.00	\$0.38
Special Education - Level 3	\$9,610	\$9,610	188.00	190.00	2.00	\$0.02
English Language Learner	\$1,395	\$1,395	588.00	640.00	52.00	\$0.07
Aboriginal Education	\$1,210	\$1,210	1,243.00	1,243.00	0.00	-
February Enrolment						
Continuing Education - School Aged FTE	\$7,301	\$7,301	5.00	5.00	0.00	-
Continuing Education - Adult FTE	\$4,618	\$4,618	40.00	35.00	(5.00)	\$(0.02)
Distributed Learning K-9	\$3,050	\$3,050	5.00	-	(5.00)	\$(0.02)
Distributed Learning 10-12	\$6,100	\$6,100	20.00	20.00	0.00	-
Distributed Learning Adult	\$4,618	\$4,618	2.00	2.00	0.00	-
Special Education - Level 1	\$19,070	\$19,070	-	-	0.00	-
Special Education - Level 2	\$9,535	\$9,535	5.00	5.00	0.00	-
Special Education - Level 3	\$4,805	\$4,805	5.00	5.00	0.00	-
May Enrolment						
Continuing Education - School Aged FTE	\$7,301	\$7,301	20.00	20.00	0.00	-
Continuing Education - Adult FTE	\$4,618	\$4,618	40.00	35.00	(5.00)	\$(0.02)
Distributed Learning K-9	\$2,033	\$2,033	5.00	-	(5.00)	\$(0.01)
Distributed Learning 10-12	\$6,100	\$6,100	20.00	20.00	0.00	-
Distributed Learning Adult FTE	\$4,618	\$4,618	2.00	2.00	0.00	-
Summer Learning						\$0.01
Other						
Vulnerable Students						-
Salary Differential						\$0.05
Unique Geographic Factors						\$0.08
Supplement for the Education Plan						-
Total Changes in Operating Grant Funding						\$2.43
Graduated Adults	\$2,282	\$2,282	27.83	30.00		-
International Education	\$12,500	\$13,000	580.00	540.00	(40.00)	\$(0.23)
TOTAL Projected Revenue Changes						\$2.20
Projected Expense Changes						
Enrolment Driven Staffing Changes						
Education Assistants					8.00	\$(0.35)
Teachers					9.38	\$(0.94)
Clerical					1.37	\$(0.06)
Vice-Principals					2.00	\$(0.26)
Enrolment Driven Supply Changes						\$(0.06)
International Teacher Supply Allocation						\$0.02
Total Projected Expense Changes						\$(1.65)
Total Enrolment Driven Changes						\$0.55



Schedule 4 2018/19 PROJECTED OTHER CHANGES TO THE BUDGET

	(\$ millions)
2017/18 One-time Expenses Funded from Ongoing Savings and Revenue¹	2.21
2018/19 Other Ongoing Revenue and Expense	
New elementary school ²	(0.54)
Miscellaneous revenue ³	(0.02)
	(0.56)
2018/19 One-Time Expenses and Savings	
Employer Health Tax ⁴	0.91
MSP ⁵	(0.71)
Non-unionized staff wages savings ⁶	0.42
New school operating costs savings ²	0.46
	1.08
Total other changes	2.73

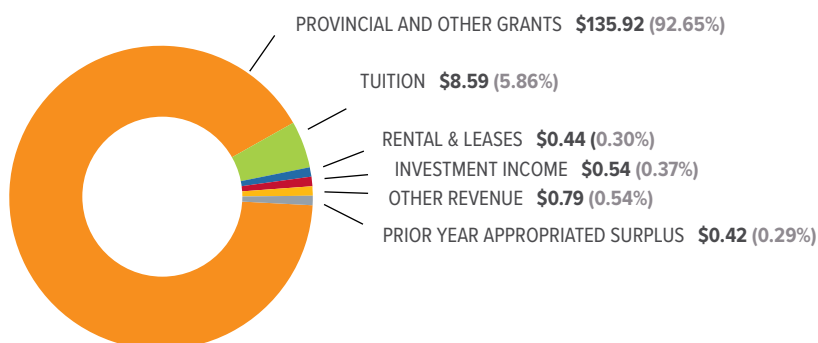
1. Includes one-time expenses for portables (\$1.12 million), replenishment of emergent expenditure fund, replacement of multi-functional devices district-wide, IT infrastructure and purchase of waste removal bins for implementation of new waste removal program.
2. Includes 1.0 FTE principal effective January 1, 2019 and the following effective July 1, 2019: 0.20 FTE vice-principal - admin time, 1.571 FTE clerical staff, 2.0 FTE custodial staff and \$0.17 million building operations and maintenance costs.
3. Revenue estimate decrease for CE and Ridge Meadows College.
4. Estimated cost not incurred due to EHT implementation effective January 1, 2019.
5. Estimated cost for last full year of MSP.
6. Estimated salary and benefit savings due to managed compensation environment for non-unionized staff.

2018/19 Base Operating Budget Revenue

The majority of school district revenues are received from the provincial government in the form of the Ministry of Education Operating Grant and other provincial grants (92.65%). The level of provincial funding consequently has a significant impact on the educational services and programs that can be offered.

Because the primary determinant of provincial funding is enrolment, a forecasted decline or increase in enrolment affects programs and services. Outside of provincial grants, international education and other tuition fees are the primary source of revenue, which accounts for 5.86% of total revenue. The projected base operating budget revenue for 2018/19 is \$146.70 million. See figure 1.

FIGURE 1 2018/19 BASE OPERATING BUDGET REVENUE BY SOURCE (\$ millions)



2018/19 Base Operating Budget Expenditures

The projected expenditures for the 2018/19 Base Operating Budget total \$145.17 million, which is \$1.53 million lower than the projected revenue.

Approximately 85% 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 10.06%, district administration is 3.44% and transportation is 0.50%. The remaining 0.92% is spent on capital asset purchases.

Approximately 89.84% of the budget is spent on salaries and benefits, while services, supplies, utilities and capital assets purchased represent 10.16%. The graphs below show the allocation of expenses by function and type of expenditure.

FIGURE 2 2018/19 BASE OPERATING BUDGET BY FUNCTION (\$ millions)

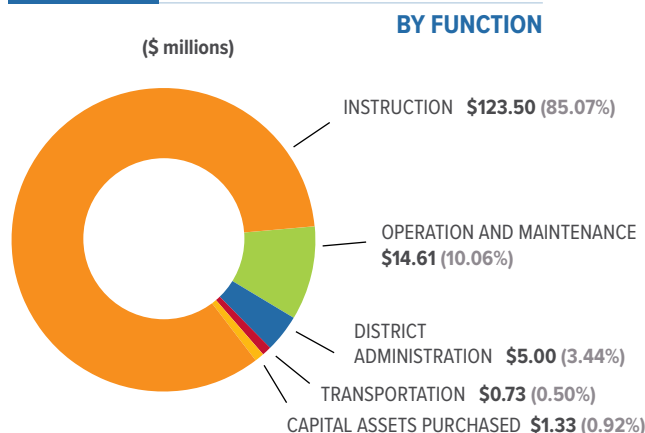
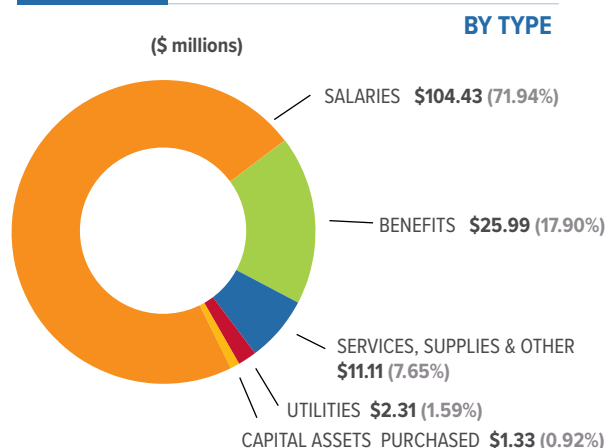


FIGURE 3 2018/19 BASE OPERATING BUDGET BY TYPE (\$ millions)



2018/19 Base Operating Budget Staffing

The base budget adjustments will result in a net increase of 21.76 FTE. The following table provides a summary of the staff adjustments by employee group. This increase is primarily due to additional staffing allocated to support the projected enrolment increase for 2018/19.

2018/19 BASE OPERATING BUDGET STAFFING (FTE) BY TYPE

	2017/18	Adjustments	2018/19 Base
Teachers	807.15	6.58	813.73
Principals/Vice-Principals	48.10	5.80	53.90
Other Professionals, Exempt, District P/VPs	37.30	-	37.30
Education Assistants	343.08	8.00	351.08
Support Staff	310.23	1.38	311.61
Trustees	7.00		7.00
	1,552.86	21.76	1,574.62

Teachers - An increase of 10.38 FTE due to enrolment increase offset by one-time 1.0 FTE reallocation to PVP teaching time and one-time Board approved 2018/19 staffing of -2.8 FTE.

Principals/VPs - Schools - An increase of 2.0 FTE due to enrolment increase plus 0.5 FTE for the new South Albion elementary school. One-time Board approved 2018/19 staffing of 3.3 FTE.

Educations Assistants - An increase of 8.0 FTE due to enrolment increase.

Support Staff - An increase of 1.38 FTE clerical due to enrolment increase.



Three-Year Operating Budget Projections

The table on the following page presents three-year operating budget projections for the Maple Ridge – Pitt Meadows School District. The projections are high-level estimates based on assumptions about major budget change factors over the next three years. These assumptions are that:

- 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);
- The Supplement for the Education Plan funding of \$0.29 million will be provided in 2019/20 and 2020/21;
- There will be no change to the ministry mandated administrative savings for 2018/19, 2019/20, and 2020/21;
- Tuition fees for non-resident students will increase from \$12,500 to \$13,000 per student for 2018/19 and, from \$13,000 to \$13,500 per secondary student and from \$13,000 to \$14,000 per elementary student for 2019/20;
- For 2018/19, an increase in school age regular student FTE of 275.5 is projected followed by a projected enrolment increase of 376 FTE in 2019/20 and another increase of 438 FTE in 2020/21. Enrolment is projected to decrease for Level 1 students with special needs in 2018/19 by 1.0 FTE, with no change in 2019/20 and 2020/21, Level 2 students with special needs are projected to increase by 20 FTE in 2018/19, 37 FTE in 2019/20 and 30 FTE in 2020/21, while Level 3 students with special needs are projected to increase by 2.0 FTE in 2018/19. ELL students are projected to increase by 52 FTE in 2018/19, 100 FTE in 2019/20 and another 100 FTE in 2020/21;
- The increase in student enrolment over the next three years will result in a 56.05 FTE increase in teacher staffing and an increase of 36.78 FTE education assistant staffing;
- Teacher increment costs for 2018/19, 2019/20 and 2020/21 will remain consistent with increment costs experienced in previous years. These costs will be partially offset by a corresponding change to the Ministry of Education salary differential grant;
- There will be continued cost increases for employee benefits that will not be provincially funded;
- The BCPSEA approved grids for non-unionized staff will be fully implemented by 2019/20 and that any 2020/21 wage increases will be funded by the province;
- 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 there will be a CPI inflation for supplies and services, amounting to approximately \$0.35 million for 2018/19, and \$0.39 million for 2019/20 and 2020/21;
- There will be no increases in service levels and budget allocation requirements;
- A new school will be opened in 2019 with estimated ongoing facility related costs of \$0.54 million;
- All one-time and ongoing proposed budget changes for 2018/19 and 2019/20 will be implemented.

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 2019/20. Changes to the funding formula will impact these estimates.

OPERATING BUDGET THREE-YEAR PROJECTIONS (\$ millions)

2018/19

2019/20

2020/21

Incremental Cost Increases

Changes in salaries and benefits

Salaries and benefit changes (excluding labour settlement) (0.53) (0.40) (0.40)

Salaries and benefit changes MRTA and CUPE contractual increases (1.90) (0.85)

MSP 1.06

Employer Health Tax (2.03)

Other benefit cost changes (0.11)

Services, supplies and utilities (0.35) (0.39) (0.39)

New school operating cost (0.54)

(4.40) (1.64) (0.79)

Enrolment Driven Changes

(1.65) (2.95) (3.16)

Ministry of Education Funding Changes

4.54 4.44 3.91

2017/18 One-time Expenses Funded from Ongoing Savings and Revenue

2.21

Revenue and Expense Changes

Non-resident tuition (0.23) 0.06

Miscellaneous revenue (0.02)

(0.25) 0.06

Total Projected Surplus / (Shortfall) Before One-Time Items

0.45 (0.09) (0.04)

2018/19 One-Time Expenses and Savings

Employer Health Tax 0.91

MSP (0.71) (0.35)

Non-unionized staff wages savings 0.42

New school operating costs savings 0.46

1.08 (0.35) -

Total Projected Surplus / (Shortfall)

1.53 (0.44) (0.04)

One-Time Budget Changes

(1.16) 0.08

Ongoing Budget Changes

(0.37)

Projected Budget Balance Surplus/(Shortfall)

- (0.36) (0.04)



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.

Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2019 *(Schedule 3)*

	2019 ANNUAL BUDGET	2018 AMENDED ANNUAL BUDGET
Revenues		
Provincial Grants		
Ministry of Education	12,516,440	13,874,520
Other Revenue	4,490,000	4,485,000
Total Revenue	17,006,440	18,359,520
Expenses		
Instruction	16,338,940	17,205,656
District Administration		42,007
Operations and Maintenance	361,500	384,872
Total Expense	16,700,440	17,632,535
Net Revenue (Expense)	306,000	726,985
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(306,000)	(726,985)
Total Net Transfers	(306,000)	(726,985)
Budgeted Surplus (Deficit), for the year	-	-

Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2019 (Schedule 3A)

	ANNUAL FACILITY GRANT	LEARNING IMPROVEMENT FUND	SCHOLARSHIPS & BURSARIES	SCHOOL GENERATED FUNDS	STRONG START	READY, SET, LEARN	OLEP	COMMUNITY LINK	CLASSROOM ENHANCEMENT FUND - OVERHEAD
Deferred Revenue, beginning of year	150,000	-	170,000	1,400,000	40,000	10,000			
Add: Restricted Grants									
Provincial Grants - Ministry of Education	517,500	517,052			256,000	49,000	231,726	548,550	819,162
Other			10,000	4,300,000					
	517,500	517,052	10,000	4,300,000	256,000	49,000	231,726	548,550	819,162
Less: Allocated to Revenue	667,500	517,052	30,000	4,300,000	296,000	59,000	231,726	548,550	819,162
Deferred Revenue, end of year	-	-	150,000	1,400,000	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	667,500	517,052			296,000	59,000	231,726	548,550	819,162
Other Revenue			30,000	4,300,000					
	667,500	517,052	30,000	4,300,000	296,000	59,000	231,726	548,550	819,162
Expenses									
Salaries									
Teachers						20,000	81,250	32,548	
Principals and Vice Principals						2,000		28,048	186,399
Educational Assistants		403,300			160,000			318,063	
Support Staff	50,000				6,000				152,754
Other Professionals									56,319
Substitutes					4,000	1,500	3,240	17,510	224,460
	50,000	403,300	-	-	170,000	23,500	84,490	396,169	619,932
Employee Benefits	11,500	113,752			45,000	5,400	18,484	98,598	147,403
Services and Supplies	300,000		30,000	4,300,000	81,000	30,100	128,752	53,783	51,827
	361,500	517,052	30,000	4,300,000	296,000	59,000	231,726	548,550	819,162
Net Revenue (Expense) before Interfund Transfers	306,000	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(306,000)								
	(306,000)	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2019 (Schedule 3A)

	CLASSROOM ENHANCEMENT FUND - STAFFING	YOUTH EDUCATION SUPPORT FUND	TOTAL
Deferred Revenue, beginning of year		60,000	1,830,000
Add: Restricted Grants			
Provincial Grants - Ministry of Education	9,377,450		12,316,440
Other		100,000	4,410,000
	9,377,450	100,000	16,726,440
Less: Allocated to Revenue	9,377,450	160,000	17,006,440
Deferred Revenue, end of year	-	-	1,550,000
Revenues			
Provincial Grants - Ministry of Education	9,377,450		12,516,440
Other Revenue		160,000	4,490,000
	9,377,450	160,000	17,006,440
Expenses			
Salaries			
Teachers	7,723,275		7,857,073
Principals and Vice Principals			216,447
Educational Assistants			881,363
Support Staff			208,754
Other Professionals			56,319
Substitutes			250,710
	7,723,275	-	9,470,666
Employee Benefits	1,654,175		2,094,312
Services and Supplies		160,000	5,135,462
	9,377,450	160,000	16,700,440
Net Revenue (Expense) before Interfund Transfers			306,000
Interfund Transfers			
Tangible Capital Assets Purchased			(306,000)
			(306,000)
Net Revenue (Expense)	-	-	-



Special Purpose Funds Budget Background Information

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:

- 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
- Service Delivery Transformation Grants
- Coding and Curriculum Implementation Grants
- Learning Improvement Fund (LIF)
- Priority Measures Fund
- Classroom Enhancement Fund
- 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.

Annual Facility Grant (AFG)

The Annual Facility Grant was established to account for Ministry of Education grants and expenditures relating to annual facility maintenance projects. The Provincial Budget 2018 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 2018/19 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 2018/19 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 must provide the ministry with 2018/19 AFG project and spending plans prior to April 30, 2018. The plans will include a list of the AFG projects and expenditures the district will undertake between April 1, 2018 and March 31, 2019.

At the April 25, 2018 public board meeting, the board approved the 2018/19 AFG expenditure plan; the plan is included in the 2018/19 budget bylaw.



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 current BC Action Plan of the “Canada-British Columbia Agreement on Minority Language Education and Second Official Language Instruction 2013/14 to 2017/18,” funding for school districts is 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 30th 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 current 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 is unknown.

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, counseling, youth workers and after-school programs.

Total Community LINK funding for 2018/19 will be \$548,550.

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 elementary schools: Blue Mountain, Davie Jones, Eric Langton, Fairview, Glenwood, Hammond, Harry Hooze and Highland Park.

The total StrongStart funding for 2017/18 was \$256,000. The funding for 2018/19 has not been announced; however, a change in funding is not expected.

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 2017/18 was \$49,000. The funding for 2018/19 has not been announced; however, a change in funding is not expected.

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.

For 2018/19, the LIF support staff component is \$517,052.

Districts are required to submit a spending plan to the Ministry of Education by October 2018 for approval. To develop the spending plans, district staff work collaboratively with CUPE.

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.

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.

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). The school district is required to record and report the actual cost of CEF teachers and the amount allocated may be reduced to reflect the actual cost of CEF teachers for 2017/18.

For 2018/19, the Ministry of Education has initially committed \$385.5 million for CEF. CEF Funding for Remedies will, as was the case in 2017/18, be based on October 2018 remedies incurred.

By April 30, 2018, school districts were required to submit overhead expense applications and preliminary teacher staffing plans, based on projected student enrolment for September 2018. Submissions were reviewed by ministry staff and allocations by school district were announced on June 15, 2018.

By October 19, 2018, school districts are required to submit final staffing plans that reflect final fall 2018 staffing. Close monitoring of implementation will occur throughout the 2018/19 school year.

Adjustments to district allocations may be made once final fall 2018 staffing is known and/or after the 2018/19 school year, especially if it is determined that a particular school district received more funding than was required. Final 2018/19 allocations will be confirmed at the same time as the operating grant recalculation in December 2018.

The 2018/19 estimated CEF allocation for the Maple Ridge – Pitt Meadows School District is \$10,196,612.

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 2018/19 is difficult to estimate.

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.

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.

Special Purpose Funds Deferred Contributions, Revenue and Expenditures

(\$ millions)	2010/11 ACTUAL	2011/12 ACTUAL	2012/13 ACTUAL	2013/14 ACTUAL	2014/15 ACTUAL	2015/16 ACTUAL	2016/17 ACTUAL	2017/18 BUDGET
Deferred Contributions July 1	(7.30)	(5.90)	(2.20)	(2.46)	(2.00)	(1.86)	(1.95)	(2.47)
Received Contributions								
Provincial Grants	(2.22)	(1.96)	(3.45)	(2.78)	(4.06)	(4.13)	(5.56)	(13.02)
Provincial Grants - Other	-	-	-	-	-	-	-	-
Other	(4.90)	(4.00)	(4.32)	(4.31)	(4.14)	(4.65)	(4.74)	(4.47)
Investment Income	(0.05)	(0.01)	(0.02)	(0.03)	(0.01)	(0.01)	(0.03)	-
Teacher 12 month pay program	(1.41)	-	-	-	-	-	-	-
Teacher 12 month pay program	1.36	1.51	-	-	-	-	-	-
Transfer to Restricted Ministry of Education Capital				0.03				
Total Contributions Received	(7.22)	(4.46)	(7.79)	(7.09)	(8.21)	(8.79)	(10.33)	(17.49)
Recognition to Revenue								
Provincial Grants	3.85	3.47	3.19	3.24	4.10	4.09	5.03	13.87
Other Revenue	4.72	4.24	4.33	4.29	4.24	4.60	4.75	4.49
Investment Income	0.05	0.01	0.01	0.03	0.01	0.01	0.03	-
Total Recognition to Revenue	8.62	7.72	7.53	7.56	8.35	8.70	9.81	18.36
Expenses								
Wages and Benefits	1.07	1.16	2.52	2.44	3.33	3.41	4.31	12.38
Service and Supplies	5.81	4.75	4.61	4.38	4.34	4.93	5.08	5.25
Total Expenses	6.88	5.91	7.13	6.82	7.67	8.34	9.39	17.63
Capital Purchases and Other	1.74	1.81	0.40	0.74	0.68	0.36	0.42	0.73
Total Expenses and Capital Purchases	8.62	7.72	7.53	7.56	8.35	8.70	9.81	18.36
Ending Balance June 30	(5.90)	(2.64)	(2.46)	(1.99)	(1.86)	(1.95)	(2.47)	(1.60)

Source: 2010/11 to 2016/17 Audited Financial Statements and Amended Budget for 2017/18.

Since 2010/11, special purpose fund revenues have increased by \$11.13 million. This increase is due mainly to the introduction in 2017/18 of the Classroom Enhancement Fund (\$10.9 million) and a change in how the annual facility grant funds are allocated. Starting in 2011/12, the annual facility grant funds are allocated between special purpose funds and bylaw capital. Also related to the funding change, capital purchases have decreased by \$1.01 million compared to 2010/11.



Capital Fund Budget

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.

Annual Budget - Capital Revenue and Expense Year Ended June 30, 2019 (Schedule 4)

	2019 ANNUAL BUDGET			2018 AMENDED ANNUAL BUDGET
	INVESTED IN TANGIBLE CAPITAL ASSETS	LOCAL CAPITAL	FUND BALANCE	
Revenues				
Other Revenue		100,000	100,000	121,686
Investment Income		120,000	120,000	120,000
Amortization of Deferred Capital Revenue	5,738,171		5,738,171	5,377,517
Total Revenue	5,738,171	220,000	5,958,171	5,619,203
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	9,635,976		9,635,976	9,192,580
Total Expense	9,635,976	-	9,635,976	9,192,580
Net Revenue (Expense)	(3,897,805)	220,000	(3,677,805)	(3,573,377)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	1,593,406		1,593,406	4,319,011
Local Capital			-	1,121,918
Total Net Transfers	1,593,406	-	1,593,406	5,440,929
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	2,222,261	(2,222,261)	-	
Total Other Adjustments to Fund Balances	2,222,261	(2,222,261)	-	
Budgeted Surplus (Deficit), for the year	(82,138)	(2,002,261)	(2,084,399)	1,867,552

Capital Fund Budget Background Information

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.

Bylaw Capital

Bylaw Capital represents Ministry of Education capital grants drawn on Certificates of Approval (COA) for capital projects and includes amounts for specific capital projects funded by the Ministry of Education, capital portion of the Annual Facility Grant, carbon neutral capital project funding, playground equipment funding, and other project funding paid through a COA.

Ministry of Education Restricted Capital

Ministry of Education restricted capital represents 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, 2017 was \$1.60 million and \$1.40 million of this balance is allocated to partially fund the new elementary school in the Albion area of Maple Ridge.

Land Capital

The balance in the Land Capital Reserve Fund is comprised of School Site Acquisition Charges (SSAC), 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, 2017 was \$5.80 million.

Local Capital Reserve (Contingency Reserve)

The board's Local Capital Reserve is designated for local capital contingency expenditures. In 2017/18, the contingency reserve was used by the board to fund various projects as identified below.

AMENDED LOCAL CAPITAL BUDGET	(\$ millions)
Board Approved Uses of Local Capital	
MyEd BC implementation	0.10
Staff computers refresh	0.01
Emergency preparedness	0.13
Facility rental software	0.01
Energy management plan	1.35
New elementary school	3.07
Facilities succession planning	0.14
Portables for enrolment growth	0.80
Transition to Microsoft Cloud	0.06
MyPortfolio platform upgrade	0.02
Parent Portal module re-write	0.02
TOTAL Board approved Uses of Local Capital	5.71
Contingency reserve for local capital	2.17
Total local capital fund	7.88

* Source: Amended Budget for 2017/18.

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 (\$1.35 million to \$4.05 million). The current balance of \$2.53 million (\$2.17 local capital and \$0.36 operating) equates to 1.9% of operating expenditures.

Capital Fund Revenue and Expenditures

FUND BALANCE - CAPITAL (\$ millions)	2010/11 ACTUAL	2011/12 ACTUAL	2012/13 ACTUAL	2013/14 ACTUAL	2014/15 ACTUAL	2015/16 ACTUAL	2016/17 ACTUAL	2017/18 BUDGET
Balance July 1	61.18	62.11	62.87	61.60	64.09	66.97	70.57	72.51
Prior period adjustments made for amortization and half year rule	-	-	(3.39)	-	-	-	-	-
Opening Balance as Restated	61.18	62.11	59.48	61.60	64.09	66.97	70.57	72.51
Provincial Grants - Ministry of Education						1.41		
School Site Acquisition Fees						0.76		
Investment Income						0.10	0.10	0.12
Amortization of Deferred Capital Contributions	4.94	5.26	5.59	5.28	5.45	5.36	5.33	5.38
Energy Management Plan Incentives						0.13	0.24	0.12
Capital Assets Purchased	1.74	1.81	2.03	1.82	2.84	3.20	3.66	4.32
Capital Assets - WIP	-	-	-	-	0.12	-	-	
Interfund Transfer - Local Capital	0.80	0.59	1.76	2.93	1.71	0.70	1.34	1.12
Amortization of Capital Assets Expense	(6.52)	(6.88)	(7.49)	(7.87)	(7.97)	(8.34)	(8.73)	(9.19)
Capital Lease Interest Expense	(0.03)	(0.02)	(0.02)	(0.02)	(0.02)	(0.01)	-	
Capital Lease Payment	-	-	0.25	0.35	0.75	0.29	-	
Balance at June 30	\$62.11	\$62.87	\$61.60	\$64.09	\$66.97	\$70.57	\$72.51	\$74.38

* Source: 2010/11 - 2016/17 Audited Financial Statements and amended budget for 2017/18.

In 2015/16 provincial grants, school site acquisition fees and investment income were reported as a result of the acquisition of property for the new South Albion Elementary School. Since 2010/11, amortization of deferred capital contributions has increased \$0.44 million. This increase is due mainly to increased capital project funding from the Ministry of Education.

Interfund transfers include capital purchases that are made from operating, special purpose funds and payments for capital leases. In any given year it can be difficult to predict specific capital requirements within each fund. Amortization expense has increased \$2.67 million due to increase in capital assets purchased and the 2012/13 change to apply the half-year rule for amortization of capital assets in the year of purchase.



2018/19 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 14, 2018. The main factors that create variances of provincial funding are actual funded enrolment as at September 30, 2018, and other provincial funding announcements made during the remainder of 2017/18 and into 2018/19.

The international education tuition revenue of \$7.90 million (net revenue of \$1.27 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, and the recent changes in the leadership of this department. Any major 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 2018/19.

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 2018/19 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 through the Classroom Enhancement Fund.

Contingency

The operating budget estimates do not contain any contingency for unforeseen or unbudgeted costs that may arise, or for costs budgeted on estimates whose final values are impacted by external events or prices. The board's only emergency fund is the contingency reserve fund, which has a current balance available of \$2.53 million (\$2.17 Local Capital and \$0.36 Operating).

Preliminary Budget Changes

The operating context for our school district has changed significantly in the past three 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 in 2017/18 we have achieved 95% utilization of classroom space. We are projecting that enrolment in our school district will continue to increase, and for 2018/19 we are projecting \$0.45 million available to fund ongoing expenditures and \$1.08 million available to fund one-time expenditures.

In addition, in March 2017, the Ministry of Education, the BC Public Schools Employers Association and the BC Teachers' Federation ratified a Memorandum of Agreement that fully and finally resolves all matters related to the implementation of the Supreme Court of Canada decision from the fall of 2016. This resulted in increased funding for the implementation of the restored MRTA collective agreement language that has reduced class sizes at all grade levels and increased overall non-enrolling teacher staffing. This agreement has changed significantly the context for public education.

To effectively support the projected continued enrolment increase and the changed operational context, the school district has to review existing systems and structures and, where necessary, implement the changes required. The school district will undertake this review in 2018/19 and any proposed changes will be considered as part of the 2019/20 budget process.

The *Proposed Preliminary Budget for 2018/19* was presented to the board for information and the initiation of the public consultation process on April 11, 2018. The proposed budget changes were developed through a review of all current school district budget allocations, and restored MRTA collective agreement language and associated funding. The review included meetings with all partner groups, managers, principals and the board. The budget review process also aimed to ensure the alignment of budget allocations with the strategic directions set in the board's strategic plan, divisional operational plans and school growth plans.

The operating budget changes presented in this section were developed based on the *Proposed Preliminary Budget for 2018/19*, the feedback received at the Budget Committee of the Whole meeting held on April 18, 2018, feedback received from partner groups, managers, principals and the board.





1.0 Implementation of MRTA Restored Collective Agreement Language

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.

In 2017/18, supports were put in place to transition the school district to this new context. For 2018/19, a careful review of supports required to operate the school district in this new context has been completed. This section outlines the budget allocations and changes proposed for 2018/19 that will support the implementation of the restored MRTA collective agreement language.

The ratification of the agreement between the Ministry of Education, the BC Public Schools Employers' Association and the BC Teachers' Federation 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 agreement. The 2017/18 CEF allocation for our school district totaled \$11.19 million, of which \$9.15 million (96.284 FTE teachers) was targeted for teacher salary and benefits costs, \$0.87 million for payment of remedies, and \$1.17 million for overhead costs (this included \$0.30 million of unspent Priority Measures funding).

The estimated allocation to the Maple Ridge – Pitt Meadows School District for 2018/19 totals \$9,377,450 targeted for teacher salary and benefits costs, and \$819,162 for overhead costs. Funding for remedies will be determined based on school district submissions. Budget allocations from the Classroom Enhancement Fund may be adjusted based on the actual funding received in 2018/19.

1.1 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.

The changes to non-enrolling ratios result in an additional estimated 16.40 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, 1.8 FTE will only be funded by the Ministry of Education after changes are confirmed in the fall.

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. An additional 84.12 FTE teachers are required to be funded from the Classroom Enhancement Fund to support the implementation of the lower class sizes.

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

Preliminary school based staffing plans were submitted to the Ministry of Education for review and consideration of funding required for additional teachers. Approval was received for 98.7 FTE teachers.

It is approved that the teacher salary and benefits portion of the classroom enhancement fund be used to fund 84.12 FTE classroom teachers and 14.58 FTE non-enrolling teachers (\$9.38 million). An additional 1.81 FTE non-enrolling teachers is approved contingent upon receipt of additional funding from the Ministry of Education.

1.2 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 need to be made.

Additional New Teacher Supports

It is estimated that the substitute costs for the additional teachers expected to be funded from CEF is \$0.26 million. An allocation of \$0.15 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 current year 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 \$28K is proposed to be allocated from the overhead portion of the Classroom Enhancement Fund.

It is approved that \$0.29 million be allocated from the overhead portion of the Classroom Enhancement Fund to support substitute costs and new teacher mentoring.



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 2017/18 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. The added workload associated with these responsibilities is compounded within our current and ongoing context of Teacher Teaching on Call (TTOC) shortages, which often requires vice-principals and principals to be covering classes when sufficient TTOCs are not available.

It is proposed that funding be allocated to support the one-time funded enhanced administrative levels in elementary and secondary schools (1.70 FTE principal/vice-principal admin time for \$0.23 million).

It is further proposed that an additional 1.70 FTE principal/vice-principal admin time be allocated on a one-time basis to elementary school-based administration staffing for the 2018/19 school year at a cost of \$0.23 million in support of managing restored collective agreement provisions. More specifically, it is proposed that 0.10 FTE administration staffing be added to the assignments of the 13 vice-principals at the elementary level and that 0.20 FTE administration staffing be added to the assignments of the two elementary principals who are allocated 0.80 FTE admin staffing under the current formula.

It is approved that \$0.23 million be allocated from the overhead portion of Classroom Enhancement Fund and \$0.23 million be appropriated from the 2017/18 surplus to support enhanced administrative levels in elementary and secondary schools (3.40 FTE principal/vice-principal admin time).

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. It is proposed that \$0.12 million be allocated from the overhead portion of the classroom enhancement fund to continue to fund a 1.0 FTE human resources assistant position and 0.74 FTE dispatch coordinator position.

It is approved that \$0.12 million be allocated from the overhead portion of the classroom enhancement fund to continue 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. It is proposed that \$0.11 million 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, currently in its third year, 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 data analyst HelpDesk MyEd BC position (\$57K) is being proposed to be funded for 2018/19 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. It is proposed that \$11K be allocated from the overhead portion of the Classroom Enhancement Fund to support software upgrade and maintenance costs.

It is approved that \$0.13 million be allocated from the overhead portion of the Classroom Enhancement Fund to support 1.55 FTE custodial and 1.0 FTE data analyst MyEd BC support. It is further proposed that an implementation fund of \$0.05 million be allocated to fund incremental facilities maintenance costs, remedy software upgrade and maintenance costs and other costs associated with the implementation of the restored MRTA collective agreement language as these costs are identified.

2.0 Support for School Growth Plans

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 one-time funding allocations are required.

It is proposed that one-time funding of \$0.06 million be allocated to support SEL training in the school district and the administration of the Middle Years Development Instrument (MDI) in 2018/19.

Literacy

Developing a district literacy framework and a district literacy initiative across our elementary schools at the primary level has been a priority for the last three years. The literacy initiative is supported through the zonal model, in which each elementary zone is assigned a literacy helping teacher. In order to maintain this support model, 2.0 FTE literacy helping teacher staffing is proposed to be funded on a one-time basis in 2018/19. It is further proposed that \$90K be allocated on a one-time basis to provide resources in classrooms to support the literacy network.

Summative performance standards assessments show a need for additional supports for literacy for grade 4 to grade 7 (intermediate) students. In addition, there has been a high demand among intermediate teachers for support in facilitating literacy learning for grade 4 to 7 students. Our Aboriginal resource teachers have also identified a need for additional literacy supports among our grade 4 to 7 students of Aboriginal ancestry. The Aboriginal department has created an Aboriginal library and we will need someone to continue to help teachers access these resources. It is therefore proposed that a one-time 1.0 FTE helping teacher intermediate literacy position be added, 0.8 FTE for intermediate literacy, and 0.2 FTE for the Aboriginal library funded from the Supplement for the Education Plan Grant, and that 0.14 FTE teacher and \$5K be provided to pilot a one block literacy intervention model at Thomas Haney secondary school.

Secondary Innovation

The 2016/17 and 2017/18 budget included one-time funding for 1.0 FTE helping teacher responsible for supporting secondary innovation, the implementation of the redesigned curriculum (from grade 8 to 9), and the implementation of the new graduation program (grades 10-12). It is proposed this 1.0 FTE helping teacher allocation be continued for the 2018/19 school year at a cost of \$0.10 million.

To assist with the gradual implementation of the new graduation program announced by the Ministry of Education, it is proposed that one-time funding of \$43K be allocated to support release time, meeting supplies, MyBlueprint software license and access to provincial leaders in the field.



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. It is recommended that funding for a 1.0 FTE counselling helping teacher be allocated 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 \$0.30 million be reallocated from existing budgets and that \$0.01 million be appropriated from 2017/18 surplus to fund on a one-time basis 5.14 FTE teachers, release time and supplies to support school growth plans. It is further approved that \$0.01 million be reallocated to fund on an ongoing basis school growth plan initiatives.

3.0 Curriculum Implementation

School Teams and Curriculum Implementation Days

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. In addition, the district will have two Curriculum Implementation days again this year. These days will help provide educators the opportunity to continue to enhance their skills around the redesigned curriculum.

It is proposed that the district continue to support both school teams and the Curriculum Implementation days for the 2018/19 school year, and that \$0.10 million be allocated from the Supplement for the Education Plan and that \$0.04 million of unused 2017/18 budgets be transferred to 2018/19 to fund on a one-time basis costs associated with release time, meeting expenses, and facilitators for these initiatives.

District Librarian

In 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 would also be responsible for new curriculum resources for all teachers and for working collaboratively with others in the district to support literacy learning. It is proposed that the 0.57 FTE district librarian position be maintained for 2018/19 to support the district's literacy initiative, learning commons model, digital resources, and teacher inquiry co-planning funded from the Supplement for the Education Plan Grant.

Communications

Acquisition of teaching and learning resources, and effective communication and collaboration amongst staff are both critical components of the school district's robust redesigned curriculum and new graduation program implementation plan. To support staff in successfully meeting the challenges associated with implementing these significant changes, the district needs to offer staff an internal digital environment in which they can quickly and easily share ideas, access curriculum resources and work collaboratively to develop an in-depth understanding of the changes being implemented. To further support the redesigned curriculum and new graduation program implementation process, the school district must also continue to offer its parent community access to timely and accurate information about the changes being implemented.

In order to support these district communication priorities, it is proposed that \$69K be allocated to fund the currently one-time funded communications specialist position on an ongoing basis starting in 2018/19.

It is approved that \$0.04 million one-time funding from 2017/18 surplus, \$0.14 million one-time funding be reallocated from existing budgets, and \$0.02 million one-time operating funding, and \$0.07 million ongoing operating funding be allocated for 0.57 FTE teachers, 1.0 FTE other professionals, services and supplies to support curriculum implementation.

4.0 Early Learning

The Maple Ridge – Pitt Meadows School District places a high value on Early Learning programs, which 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 proposed that 0.20 FTE ongoing teacher staffing (\$20K) be allocated to support the principal who will be coordinating StrongStart programs in the district during the school year. It is also proposed that 0.20 FTE one-time teacher staffing (\$20K) be allocated to maintain the Early Learning Helping Teacher position that supports Early Learning Programs and Literacy for the 2018/19 school year.

A positive transition to school for kindergarten students is important for success in school. It is proposed that \$0.17 million be reallocated from the instructional bank to fund 3.78 FTE education assistant support provided during the first 8 weeks of the school year to support this transition in 2018/19. 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 \$0.17 million be reallocated on a one-time basis and that \$0.02 million one-time operating funding be allocated to fund 3.78 FTE education assistants for kindergarten transition and 0.20 FTE Early Learning teacher. It is also approved that \$0.02 million ongoing funding be allocated for 0.20 FTE teacher staffing to support the principal who will be coordinating StrongStart programs in the district during the school year.

5.0 Spirit of Learning

Support Staff Training

In 2006, the Ministry of Education provided one-time funding to support skills training, retraining, or professional enhancement for support staff employees. These resources were split into two separate initiatives: one for Education Assistant Education & Skills Development and another for General Skills Enhancement. As of February 2018, the General Skills Enhancement budget has been exhausted with no further funding available from the ministry. Recognizing the value of ongoing training and skills development, in order to continue to provide training opportunities on non-instructional days for all support staff, additional funding is necessary.

It is proposed that a budget of \$11K be established to provide learning and skills development opportunities for support staff on district-wide non-instructional days on an ongoing basis.

Since the 2014/15 school year, on one of the schools-not-in-session days the school district offered a paid training day for 10-month support staff. In order to adequately support this valuable training day additional ongoing funding of \$13K is proposed to be reallocated from existing budgets to this initiative.

Education Assistant Mentoring

During the 2016/17 school year, the school district undertook a process of consultation and collaboration relating to the role of the education assistants (EAs) assigned to the District Behaviour Team. Through this process it was determined that it was timely to update the role of the education assistants serving on this team to include an aspect of peer mentorship to be effective September 2018. The process also led to the development of a new job description for EAs serving on this team titled *District Behaviour Team Education Assistant and Peer Mentor*. The role of the EAs serving on this itinerant team now includes mentorship of school-based EA staff with implementation of plans and strategies developed through facilitation of Learning Services Helping Teachers. To date, the feedback from staff about the incorporation of mentorship into the job description/role for this position has been very positive and well received.

Based on this, it is proposed that up to 3.0 FTE *District Behaviour Team Education Assistant and Peer Mentor* positions be funded on an ongoing basis through reallocation of funding from existing budgets for education assistant staffing.



Child Care Worker Mentoring

Teacher mentoring has been in place for many years and is an effective way to support both experienced and inexperienced staff. It is proposed that \$10K be allocated on a one-time basis to create a mentoring model for Child Care Workers (CCW) and Youth Care Workers (YCW) that includes resources, meeting opportunities and release time.

Principal and Vice-Principal Mentoring

A principal and vice-principal mentoring model was established last year to support the role of school leader as it continues to increase in complexity. During the 2017/18 school year, we hired a number of new vice-principals and principals. The feedback we have received to date is that this support has been valuable. The model includes mentor and mentee meetings and one and one support.

It is proposed that \$17K be allocated to support this program funded from unused 2017/18 mentoring budgets (\$10K) and one-time funding available (\$7K).

HR Training

Ongoing training for human resources staff is a key component to the department's goals of continuous improvement. Additionally, there have been a number of new staff members joining the human resources team over the past couple of years. It is proposed that \$9K be allocated on a one-time basis to support staff attendance at provincial associations and the compulsory meetings or conferences. This funding coupled with individual employee professional development funds, support ongoing growth and development for human resource staff.

It is approved that \$0.01 million one-time funding from 2017/18 surplus, \$0.03 million one-time operating funding and \$0.01 million ongoing funding be allocated for support staff training, child care worker mentoring, principal/vice-principal mentoring and HR training. It is further approved that up to 3.0 FTE *District Behaviour Team Education Assistant and Peer Mentor* positions be funded on an ongoing basis through reallocation of funding from existing budgets for education assistant staffing.

6.0 Safe and Caring Schools

District Alternate Education Review

A focus on mental wellness is recognized as an increasing need in all schools. Beginning in 2017, the district undertook a review of all alternate programs to ensure the services provided were aligned and meeting the needs of students. The school district implemented a program at Riverside Centre to meet the needs of youth who were able to attend school with increased supports but were unsuccessful in a conventional model. It is proposed that one-time funding be allocated to fund the 1.0 FTE CCW and 1.5 FTE teacher staffing required to continue this program at Riverside Centre.

Since 2016/17, we have made one-time budget allocations to support youth who are challenged to attend school. The support has been provided by allocating 1.0 FTE teacher responsible for keeping kids in school, providing safe and caring prevention education, and facilitating the substance use prevention education at both secondary and elementary; 1.0 FTE CCW supplementing the ongoing funded complement of CCW staff in order to ensure that a CCW is available for each zone; and a 1.0 FTE coordinator who supports the work with community partners, parents and students both in our community and at Riverside Centre. It is proposed that these positions continue to be funded on a one-time basis in 2018/19.

The alternate programs review is also examining the leadership model. It is proposed that \$85K be allocated to implement a restructured, proactive leadership model for alternate programs that supports student safety, interventions, and SEL.

Based on recommendations coming out of the alternate programs review, the district integrated some programming between the Connex program and Thomas Haney secondary school. It is proposed that 0.29 FTE teacher staffing be allocated to Thomas Haney to support and provide instruction to Connex students in programs that cannot be offered at Connex.

Safe and Caring Schools Secondary Staffing

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, and enable a preventative response. It is proposed that 1.72 FTE (\$0.17 million) staffing be allocated on a one-time basis to provide 2 additional blocks of staffing at each secondary school. This additional staffing will be funded from unused 2017/18 funding.

Support for Vulnerable Families

For the past two years, budget was available on a one-time basis to support an external psychologist to work with families with complex needs. It is proposed that \$60K be allocated on a one-time basis to continue this service.

It is approved that \$0.06 million be reallocated from existing budgets, \$0.17 million be carried forward from 2017/18 surplus and \$0.48 million one-time operating funding be allocated on a one-time basis to support 2.5 FTE teachers, 2.0 FTE child care workers, and a 1.0 FTE coordinator position, 1.7 FTE teachers for secondary safe and caring schools and support for vulnerable families.

7.0 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.

Psychology Intern

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.

With the recent increase in enrolment at the elementary level and the demographic shift that shows a rise in the number of students requiring consultation services and possible assessment by a school psychologist, it is proposed that one-time funding of \$46K be reallocated from existing budgets to secure a 0.80 FTE school psychology intern from the University of British Columbia for the 2018/19 school year. Although a school psychology intern is still in the final stages for full accreditation, the role of the intern under the supervision and mentorship of the school district psychology team would be highly beneficial to our schools and supportive of professional training in an area of dire shortage.

Summer Assessments

The ongoing allocation of 0.20 FTE to school psychology staffing has proven to be highly efficient and beneficial with respect to timely completion of comprehensive psycho-educational assessments. It is proposed that the savings realized as a result of not being able to fill 0.20 FTE school psychology staffing during the 2017/18 school year be carried forward on a one-time basis to double the FTE dedicated to summer assessments to be completed in July-August 2018.

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. OTs 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.

With the recent increase in enrolment at the elementary level along with a demographic shift which shows a rise in the number of students requiring SLP and OT services, it is proposed that \$0.11 million unused 2017/18 funding be allocated to fund the equivalent of 1.0 FTE professional staffing within the Learning Services Department for the 2018/19 school year. The specific distribution/usage of this 1.0 FTE equivalent staffing would be subject to consultation and review both with the SLP and OT professional groups along with consideration of input from the Learning Services Department team.

Specialized Equipment

In the absence of confirmation from the Ministry of Education that the school district will receive Specialized Equipment Grant allocations for the 2017/18 and 2018/19 school years, it is recommended that one-time funding of \$24K be allocated to allow for purchase and maintenance of specialized equipment supporting programming for students with special needs.

Specialized Software

In the past, schools have purchased individual software licenses for BoardMaker and Microsoft IT Academy. It is proposed that funding of \$38K be allocated for the purchase of district-wide licenses.

The district-wide Microsoft IT Academy license will allow all secondary schools to provide courses through which students learn Microsoft, Adobe, Autodesk, QuickBooks and ToonBoom. Students will also have the option to receive certification in these software packages.

The district-wide BoardMaker license will enable educators to create engaging print and interactive materials, including communication boards, behavior supports, sequences and visual schedules.

Instructional Bank

An instructional bank of staffing was proposed and approved in the 2017/18 budget in support of teaching and student learning as needs emerged within the context of implementation of the restored teacher collective agreement language. However, due to uncertainty and timing with respect to confirmation of Classroom Enhancement Funding from the Ministry of Education, the funds held in the Instructional Bank during the 2017/18 school year could not be accessed confidently until after the start of the school year. While this bank of staffing was found to be extremely beneficial as unexpected needs arose during the school year, our experience over the 2017/18 school year indicates that it would be more beneficial to allocate a significant portion of such staffing to schools effective the beginning of the school year. In particular, a need to further support early intervention and inclusionary programming at the elementary level effective the beginning of the school year has been broadly identified as a priority. As such, it is proposed that in 2018/19 \$0.65 million from the instructional bank be dedicated to fund 6.5 FTE of co-teaching staffing commencing at the beginning of the school year to support early intervention and inclusionary programming at the elementary level.

It is further proposed that an additional \$0.08 million available ongoing operating funding, \$0.04 million available one-time funding, \$0.08 million reallocation from existing budgets, \$0.05 million unused 2017/18 funding be allocated to the instructional bank to allow for \$0.24 million to be available for allocation during the school year as needs emerge.

Support for English Language Learning

Over the course of the past five school years, the total number of English Language Learners (ELL) enrolled in our school district (kindergarten to grade 12) has nearly doubled. A review of data in relation to country of birth and language spoken at home indicates an ever increasing breadth of diversity in our student demographics. Our enrolment projections show continued growth in our ELL enrolment in the coming years. The provision of educational leadership support in the area of English Language Learner services has been highly beneficial during the 2017/18 school year. With ELL enrolment and staffing projected to continue to increase in the Maple Ridge - Pitt Meadows School District, it is proposed that the current 0.40 FTE ELL helping teacher position be maintained on an ongoing basis for an annual cost of \$42K.

It is approved that \$0.78 million be reallocated from existing budgets, \$0.17 million be allocated from 2017/18 surplus and that \$0.06 million be allocated from available one-time operating funding to support on a one-time basis 6.90 FTE teachers, 0.80 FTE psychology intern, 0.20 FTE school psychologist, 1.0 FTE professional staffing within Learning Services and specialized equipment for students with special needs. It is further approved that \$0.16 million ongoing operating funding be allocated to fund 0.40 FTE ELL helping teacher, specialized software and a \$0.08 million increase for the instructional bank.

8.0 Implementation of the Strategic Facilities Plan

Fine arts in our schools are a vital part of providing students with a well-rounded education and through the Strategic Facilities Plan consultation process we learned that there is broad community support for fine arts education in our school district. It is proposed that \$60K of unused 2017/18 funding from different education initiatives be transferred to 2018/19 to support the creation of an elementary committee to explore how the Fine Arts curriculum can be implemented in our school district. This funding will enable the committee to meet monthly to explore what works in classrooms, building roll-out plans, as well as prototyping and supplying fine arts resource kits to schools.

For the past three 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 2018/19 we will be receiving a \$50K matching grant from United Way and the district will therefore need to maintain matching funding support for this position. 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.

It is proposed that \$50K be allocated from one-time available funds to partially fund the 1.0 FTE program manager-community connections and healthy living position and program supplies for 2018/19.

It is approved that \$0.06 million unspent budget allocations from 2017/18 be transferred to 2018/19 to fund the fine arts in elementary schools initiative. It is also approved that \$0.05 million available one-time operating funding be allocated to partially fund the 1.0 FTE program manager - community connections and healthy living position and program supplies for before and after school programming.

9.0 Support for Operational Plans

Aboriginal Education Support

The Aboriginal Education Department currently has an ongoing complement of 15 FTE Aboriginal Support Workers (ASW). For 2018/19, it is proposed that existing supplies budgets of \$54K be reallocated to support an additional 1 FTE ASW and 13 weeks of casual ASW support for school start-up and enrolment count activities. Further changes to ASW staffing may be considered in 2018/19 if the actual enrolment of students receiving Aboriginal education services differs from the projected enrolment of 1,243 students.

Employee Support

Currently, the BCTF *Health and Wellness* program and the *Joint Early Intervention Service* program for support staff are valuable services for our unionized employees. The school district itself, however, does not have dedicated resources, systems and/or structures in place to support the implementation and follow through that is required for wellness support, career planning, and coaching support. In recent years, over 80% of absences requiring replacement were related to illness leaves reported by staff. This is a significant draw on our TTOC and casual staff pools and at times resulted in staff shortages.



It is proposed that a 1.0 FTE HR manager position focused on employee wellness, career planning and coaching be funded from savings of existing replacement budgets. This position will work with education partner groups, departments, and schools to create wellness programs as well as career planning and coaching programs for all employee groups.

Facilities

At present, 5 grounds staff service 36 school district facilities. Some of the duties include maintaining lawns, cutting grass, weeding, raking leaves, snow removal, roof gutter cleanings, maintaining septic tanks, and irrigation of fields. As the school district continues to grow, so does the need for grounds maintenance. In recent years we struggled to replace grounds staff on a temporary basis. It is proposed that 1.0 FTE grounds person for \$65K be funded on an ongoing basis with partial cost covered from savings in services, supplies, and replacement costs in the maintenance department (\$40K).

International Education

The international education department was reorganized in 2016/17. To support the business operations of the department, the assistant secretary treasurer assumed the role of business manager for the department on a temporary basis. This model was recently reviewed as part of the business planning process for the department and it was determined that a full time business manager is required for the international education department. This position will be fully funded from increased tuition fees and reduced spending on medical insurance for international students. It is proposed that a 1.0 FTE business manager be funded for the international education department.

Procurement Support

Since 2014, the purchasing department has operated with reduced staffing. In recent years the school district has received significant capital funding from the Ministry of Education that requires rigorous procurement, and schools have been allocated funds for the purchase of new and replacement furniture and equipment that requires purchasing support. In addition, the school district is focusing on reducing costs for services and supplies by putting in place contracts for items routinely purchased. It is proposed that a one-time 1.0 FTE buyer position be funded for 2018/19.

Technology Support

Currently a 1.0 FTE project manager position is funded on a one-time basis to support MyEd BC, the SD42 Parent Portal and alternative reporting initiatives. All schools in the district are relying on the services provided by this position and existing IT staffing funded on an ongoing basis cannot take on the portfolio supported by this position. It is proposed that the 1.0 FTE project manager position be funded on an ongoing basis. In addition to the current portfolio, this position would also be responsible for the implementation of technology security audits, maintenance of the elementary and secondary digital portfolio.

It is approved that \$0.20 million be reallocated from existing budgets and that \$0.12 million be allocated from ongoing available funds to support 1.0 FTE ASW, 13 weeks ASW casual support, 1.0 FTE human resources manager, 1.0 FTE grounds person, 1.0 FTE international education business manager, and 1.0 FTE IT project manager. It is further approved that \$0.06 million be allocated on a one-time basis to fund a 1.0 FTE buyer position.

FIGURE 1: Impact of Budget Changes on Staffing

	2017/18 Ongoing Budget	2018/19 Base Changes	2018/19 Base Budget	Operating Budget Changes	2018/19 Preliminary Budget	CEF Budget Changes	2018/19 with CEF
Teachers	807.15	6.58	813.73	18.93	832.66	98.7	931.36
Principals/Vice-Principals	48.10	5.80	53.90	0.00	53.90	1.70	55.60
Other Professionals, Exempt, District P/VPs	37.30	-	37.30	5.00	42.30	1.00	43.30
Education Assistants	343.08	8.00	351.08	7.79	358.87	-	358.87
Support Staff	310.23	1.38	311.61	4.00	315.61	3.29	318.90
Trustees	7.00		7.00	0.00	7.00	-	7.00
	1,552.86	21.76	1,574.62	35.72	1,610.34	104.69	1,715.03

FIGURE 2: Use of Classroom Enhancement Fund 2018/19

ONE-TIME BUDGET CHANGES	STAFFING			2018/19 BUDGET IMPACT	
	FTE	Salaries & Benefits	Supplies, Services & Other	Revenue	Total
Classroom Enhancement Fund				10,196,612	10,196,612
Preliminary Staffing Plan	(98.70)	(9,377,450)			(9,728,309)
Additional New Teacher Supports		(288,028)			(288,028)
Educational Leadership	(1.70)	(232,324)			(232,324)
Human Resources Support	(1.74)	(116,175)	(900)		(117,075)
Facilities & Other Implementation Costs	(2.55)	(130,808)	(50,927)		(181,735)
	(104.69)	(10,144,785)	(51,827)	10,196,612	-

FIGURE 3: Preliminary Budget Changes 2018/19

BUDGET CHANGES	2018/19 BUDGET IMPACT				
	FTE	Salaries & Benefits	Supplies, Services & Other	Revenue	Total
ONGOING BUDGET CHANGES					
Support for School Growth Plans					
Secondary Innovation			(2,100)		(2,100)
Reallocation of Existing Budgets		1,209	10,000		11,209
	-	1,209	7,900	-	9,109
Curriculum Implementation - Communications	(1.00)	(68,949)	(1,550)	-	(70,499)
Early Learning - Strong Start	(0.20)	(20,177)	-	-	(20,177)
Spirit of Learning					
CUPE Training			(22,200)		(22,200)
Reallocation of Existing Budgets		13,200			13,200
	-	13,200	(22,200)	-	(9,000)
Learning Services					
Support for English Language Learning	(0.40)	(41,905)			(41,905)
Specialized Software			(38,000)		(38,000)
Instructional Bank		(82,259)			(82,259)
	(0.40)	(124,164)	(38,000)	-	(162,164)
Support for Operational Plans					
Aboriginal Education	(1.00)	(54,660)			(54,660)
Employee Support	(1.00)	(103,542)	(3,850)		(107,392)
Facilities	(1.00)	(65,303)			(65,303)
International Education	(1.00)	(84,634)	(316,366)	401,000	-
Technology Support	(1.00)	(94,501)	(1,400)		(95,901)
Reallocation of Existing Budgets		118,473	83,710		202,183
	(5.00)	(284,167)	(237,906)	401,000	(121,073)
Total Ongoing Budget Changes	(6.60)	(483,048)	(291,756)	401,000	(373,804)
ONE-TIME BUDGET CHANGES					
Education Leadership					
Implementation of MRTA Restored Collective Agreement	(1.70)	(231,435)	(893)		(232,328)
Use of Prior Year Surplus or One-Time Expenditures				232,328	232,328
	(1.70)	(231,435)	(893)	232,328	-
Support for School Growth Plans					
Social Emotional Learning		(3,500)	(59,300)		(62,800)
Literacy	(3.14)	(328,681)	(96,560)		(425,241)
Secondary Innovation	(1.00)	(114,751)	(30,800)		(145,551)
Helping Teacher - Counseling	(1.00)	(104,751)	(2,600)		(107,351)
Reallocation of Existing Budgets		195,360	106,751		302,111
Use of Prior Year Surplus for One-Time Expenditures				10,991	10,991
	(5.14)	(356,323)	(82,509)	10,991	(427,841)
Curriculum Implementation					
School Teams and Curriculum Implementation Days		(40,000)	(102,000)		(142,000)
District Librarian	(0.57)	(57,607)			(57,607)
Reallocation of Existing Budgets		(1,640)	142,679		141,039
Use of Prior Year Surplus for One-Time Expenditures				40,000	40,000
	(0.57)	(99,247)	40,679	40,000	(18,568)

FIGURE 3: Preliminary Budget Changes 2018/19 *continued*

BUDGET CHANGES	2018/19 BUDGET IMPACT				
	FTE	Salaries & Benefits	Supplies, Services & Other	Revenue	Total
Early Learning					
Helping Teacher	(0.20)	(20,950)			(20,950)
Kindergarten Transition	(3.79)	(168,077)			(168,077)
Reallocation of Existing Budgets		168,077			168,077
	(3.99)	(20,950)	-	-	(20,950)
Spirit of Learning					
Support Staff Training		(1,000)			(1,000)
Child Care Worker Mentoring		(8,000)	(2,000)		(10,000)
Principals / Vice-Principals Mentoring		(5,000)	(12,000)		(17,000)
HR Training			(8,800)		(8,800)
Use of Prior Year Surplus for One-Time Expenditures				10,000	10,000
	-	(14,000)	(22,800)	10,000	(26,800)
Safe and Caring Schools					
District Alternate Education Review	(5.50)	(482,678)	(2,764)		(485,442)
Safe and Caring Schools Secondary Staffing	(1.72)	(173,119)			(173,119)
Support for Vulnerable Families			(60,000)		(60,000)
Reallocation of Existing Budgets		60,000			60,000
Use of Prior Year Surplus for One-Time Expenditures				173,119	173,119
	(7.22)	(595,797)	(62,764)	173,119	(485,442)
Learning Services					
Psychology Intern	(0.80)	(46,830)			(46,830)
Summer Assessments	(0.20)	(20,652)			(20,652)
Speech and Language Pathology and Occupational Therapy	(1.00)	(107,147)			(107,147)
Specialized Equipment			(24,000)		(24,000)
Instructional Bank: Supporting Co-Teaching	(6.50)	(655,759)			(655,759)
Instructional Bank		(172,213)			(172,213)
Reallocation of Existing Budgets		767,077	23,060		790,137
Use of Prior Year Surplus for One-Time Expenditures				173,290	173,290
	(8.50)	(235,524)	(940)	173,290	(63,174)
Implementation of Strategic Facilities Plan Recommendations					
Fine Arts			(60,000)		(60,000)
Before and After School Programs	(1.00)	(82,816)	(17,850)	50,000	(50,666)
Use of Prior Year Surplus for One-Time Expenditures				60,000	60,000
	(1.00)	(82,816)	(77,850)	110,000	(50,666)
Support for Operational Plans - Procurement	(1.00)	(62,954)			(62,954)
Total One-Time Budget Changes	(29.12)	(1,699,046)	(207,077)	749,728	(1,156,395)
Grand Total Budget Changes	(35.72)	(2,182,094)	(498,833)	1,150,728	(1,530,199)

FIGURE 4: Summary of 2018/19 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	135,376,571	-	-	135,376,571	0.00%
Provincial Grants - Other	347,621			347,621	0.00%
Federal Grants	192,000			192,000	0.00%
Total Grants	135,916,192	-	-	135,916,192	0.00%
Tuition	8,593,050	401,000		8,994,050	4.67%
Other Revenue	788,703		50,000	838,703	6.34%
Rentals & Leases	438,550			438,550	0.00%
Investment Income	540,000			540,000	0.00%
Total Operating Revenue	146,276,495	401,000	50,000	146,727,495	0.31%
Operating Expense by Source					
Salaries					
Teachers	65,929,431	116,012	879,697	66,925,140	1.51%
Principals and Vice-Principals	6,901,549		70,172	6,971,721	1.02%
Education Assistants	12,136,241	31,963	112,948	12,281,152	1.19%
Support Staff	11,172,546	51,968	190,625	11,415,139	2.17%
Other Professionals/Exempt	3,767,470	287,793	67,782	4,123,045	9.44%
Substitutes	4,520,012	(94,496)	85,957	4,511,473	-0.19%
Total Salaries	104,427,249	393,240	1,407,181	106,227,670	1.72%
Employee Benefits	25,985,876	89,808	291,865	26,367,549	1.47%
Total Salaries and Benefits	130,413,125	483,048	1,699,046	132,595,219	1.67%
Services and Supplies					
Services	5,179,247	41,600	169,164	5,390,011	4.07%
Student Transportation	800,204			800,204	0.00%
Professional Development	787,549	(250)	95,700	882,999	12.12%
Rentals and Leases	13,390			13,390	0.00%
Dues and Fees	137,952			137,952	0.00%
Insurance	337,924	316,366		654,290	93.62%
Supplies	3,858,441	(65,960)	(14,652)	3,777,829	-2.09%
Utilities	2,312,035			2,312,035	0.00%
Total Services and Supplies	13,426,742	291,756	250,212	13,968,710	4.04%
Interfund & Capital Assets Purchased from Operating					
Capital Lease Payments				0	0.00%
Capital Assets Purchased from Operating	1,330,541		(43,135)	1,287,406	-3.24%
Total Interfund & Capital Assets Purchased from Operating	1,330,541	-	(43,135)	1,287,406	-3.24%
Total Expenses	145,170,408	774,804	1,906,123	147,851,335	1.85%
Use of Prior Year Surplus or Reserves	424,112		699,728	1,123,840	
Projected Operating Surplus/Deficit	1,530,199	(373,804)	(1,156,395)	-	

FIGURE 5: Summary of 2018/19 Special Purpose Funds and Capital Budgets

SPECIAL PURPOSE FUNDS (\$ millions)	2016/17 ACTUAL	2017/18 BUDGET	2018/19 BUDGET
Deferred Contributions July 1	(1.95)	(2.47)	(1.83)
Received Contributions			
Provincial Grants	(5.56)	(13.02)	(12.32)
Provincial Grants - Other	-	-	-
Other	(4.74)	(4.47)	(4.41)
Investment Income	(0.03)	-	-
Total Contributions Received	(10.33)	(17.49)	(17.43)
Recognition to Revenue			
Provincial Grants	5.03	13.87	12.52
Other Revenue	4.75	4.49	4.49
Investment Income	0.03	-	-
Total Recognition to Revenue	9.81	18.36	17.71
Expenses			
Wages and Benefits	4.31	12.38	11.56
Service and Supplies	5.08	5.25	5.14
Total Expenses	9.39	17.63	16.70
Capital Purchases and Other	0.42	0.73	0.31
Total Expenses and Capital Purchases	9.81	18.36	17.01
Ending Balance June 30	(2.47)	(1.60)	(1.55)

FUND BALANCE - CAPITAL (\$ millions)	2016/17 ACTUAL	2017/18 BUDGET	2018/19 BUDGET
Balance July 1	70.57	72.51	72.38
Investment Income	0.10	0.12	0.12
Amortization of Deferred Capital Contributions	5.33	5.38	5.74
Energy Management Plan Incentives	0.24	0.12	0.10
Capital Assets Purchased	3.66	4.32	1.59
Capital Assets - WIP	-	-	-
Interfund Transfer - Local Capital	1.34	1.12	-
Amortization of Capital Assets Expense	(8.73)	(9.19)	(9.64)
Capital Lease Interest Expense	-	-	-
Capital Lease Payment	-	-	-
Balance at June 30	72.51	74.38	70.29



Executive Summary



Organizational Section



Financial Section



Informational Section

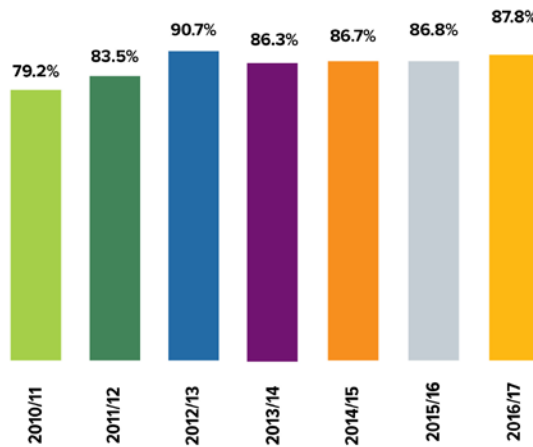
INFORMATIONAL SECTION

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.

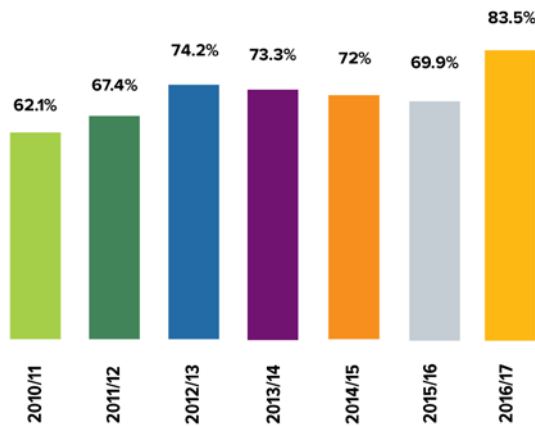
The graphs below show the 6 year graduation rates for all students, Aboriginal students, and students with special needs. For 2016/17, the Maple Ridge - Pitt Meadows School District 6 year graduation rates for all three categories were above the provincial average: all students 87.8% (provincial average 84%), Aboriginal students 83.5% (provincial average 65.9%), and students with special needs 74.2% (provincial average 69.4%).

ALL STUDENTS 6 YEAR GRADUATION RATES



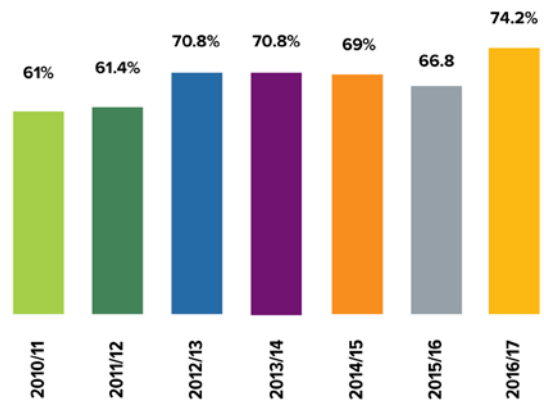
2016/17 provincial average 84%

ABORIGINAL STUDENTS 6 YEAR GRADUATION RATES



2016/17 provincial average 65.9%

STUDENTS WITH SPECIAL NEEDS 6 YEAR GRADUATION RATES



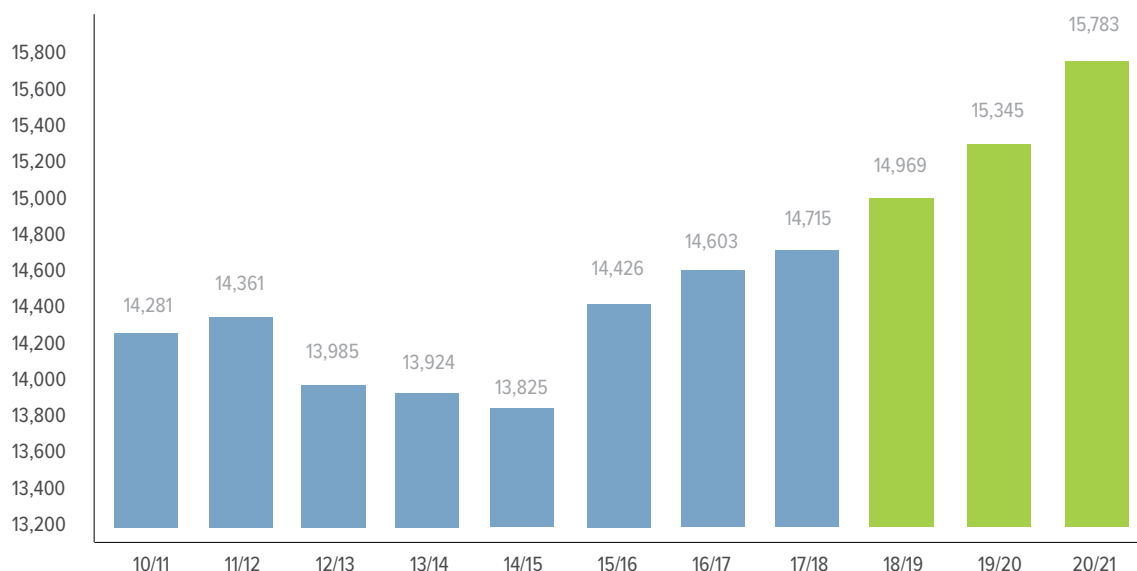
2016/17 provincial average 69.4%



STUDENT ENROLMENT TRENDS AND FORECAST

The enrolment information presented below is based on actual full year enrolment (regular, distributed learning, summer school, and adult learners) for 2010/11 to 2017/18, and forecasted enrolment for 2018/19, 2019/20, and 2020/21.

The three-year enrolment forecast was prepared using population projections generated by Baragar Systems (enrolment projections software), historical enrolment trend analysis, and local knowledge.



For 2018/19, an increase in school age regular student FTE of 275.5 is projected followed by a projected enrolment increase of 376 FTE in 2019/20 and another increase of 438 FTE in 2020/21.

In addition, enrolment is projected to decrease for Level 1 students with special needs in 2018/19 by 1 FTE, with no change in 2019/20 and 2020/21, Level 2 students with special needs are projected to increase by 20 FTE in 2018/19, 37 FTE in 2019/20 and 30 FTE in 2020/21, while Level 3 students with special needs are projected to increase by 2 FTE in 2018/19. ELL students are projected to increase by 52 FTE in 2018/19, 100 FTE in 2019/20 and another 100 FTE in 2020/21.

Finally, for 2018/19 international education enrolment is estimated to decrease by 40 FTE due to limited classroom space available in elementary schools.

Enrolment Projections Assumptions

Births

The number of births over the last 2 years increased significantly. The children currently enrolled in grades K-12 were born between 2000 and 2012, during which time the number of births per year averaged 927; the number of births over the past 2 years averaged 1092, an increase of 165.

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

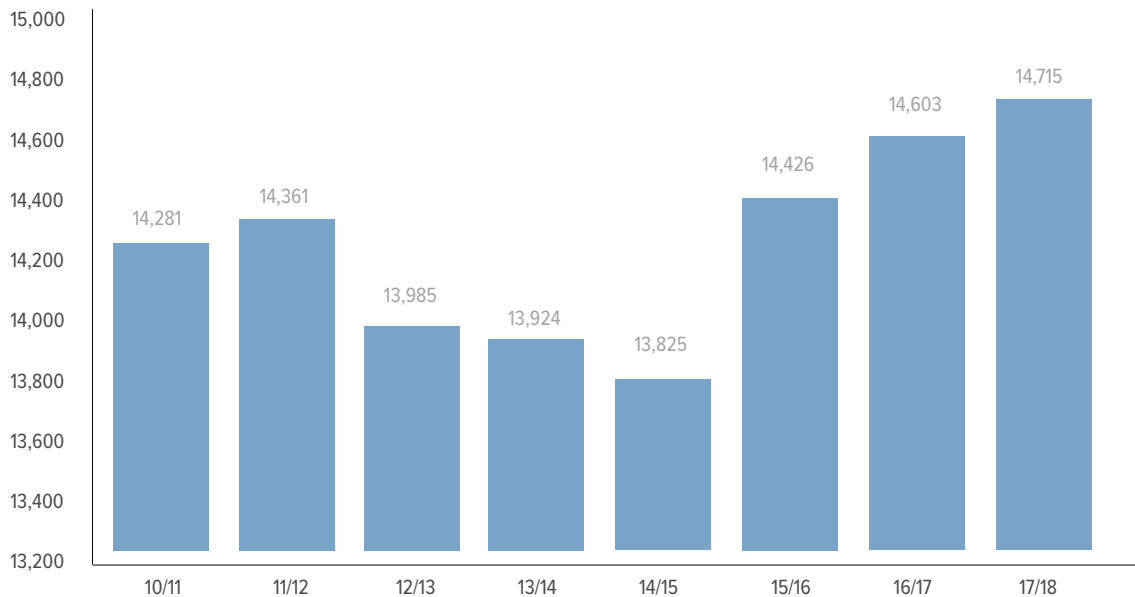
Migration

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 2010/11 to 2017/18.

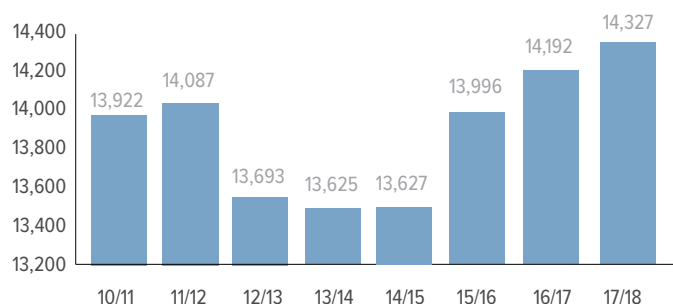
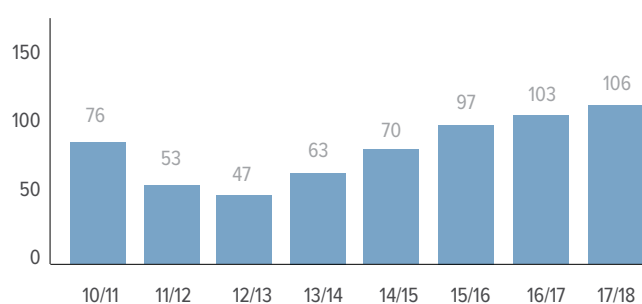
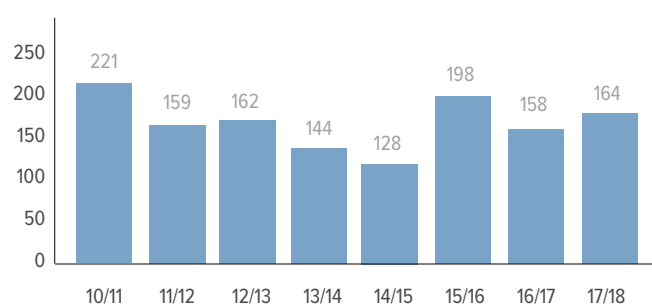
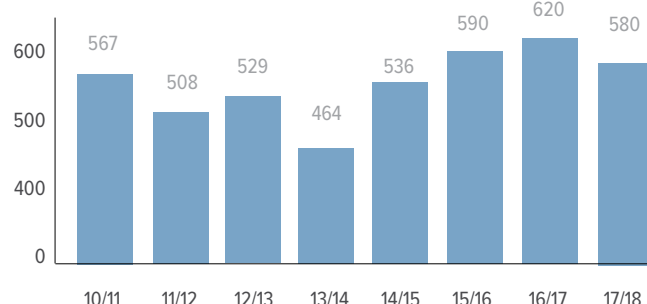
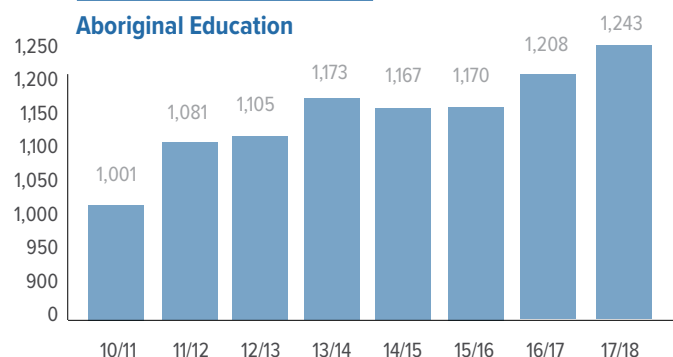
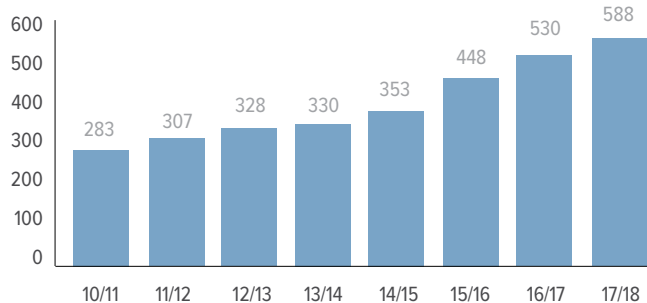
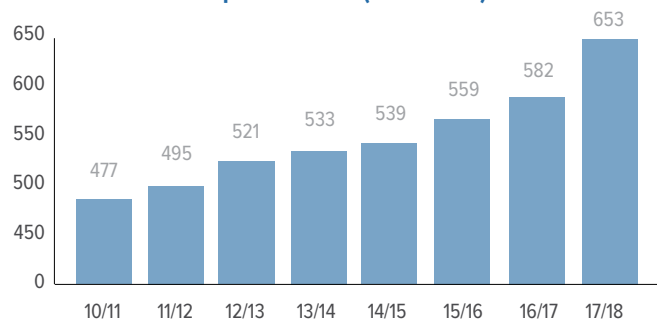
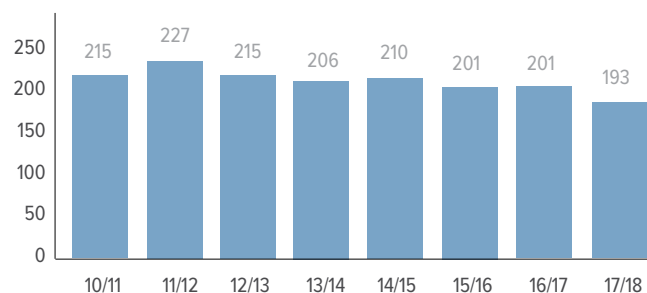
The enrolment history for regular, distributed learning, summer school, and adult learners is presented in the following chart. Since 2010/11, funded enrolment has increased by 434 full time equivalent (FTE).



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:** +30 FTE students or an 38.25% increase since 2010/11
- **Continuing Education:** -57 FTE students or an 25.79% decrease since 2010/11
- **International Education:** +13 student or a 2.29% increase since 2010/11
- **Aboriginal Education:** +242 FTE students or a 24.18% increase since 2010/11
- **English Language Learners:** +305 FTE students or a 107.77% increase since 2010/11
- **Students with Special Needs:** (Levels 1 and 2) +176 FTE students; (Level 3) -22 FTE students. Total increase 154 FTE students (22.25% increase since 2010/11)

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: 2008/09– 2015/16 Funding Allocation System – Full Year and 2016/17 Interim Operating Grants December 2016.
International education enrolment revised to reflect historical September 1701 counts.

STAFFING

From 2010/11, total operating staffing in the Maple Ridge – Pitt Meadows School District has increased by approximately 57 FTE. Also, there are an additional 101.07 FTE positions funded from the Classroom Enhancement Fund (CEF).

While teaching staff, principals/vice-principals, support staff, and other professionals positions 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.

	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2017/18 with CEF
	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	
Teachers	818.42	825.41	813.40	771.95	763.35	785.46	804.24	807.15	903.43
Principals/VPs - Admin	43.36	43.04	42.79	42.10	39.48	40.31	43.97	43.70	43.70
Principals/VPs - Teaching	12.07	12.65	13.31	11.90	10.70	10.82	10.00	9.40	9.40
Other Professionals	31.27	30.19	30.00	30.00	30.50	31.71	35.71	32.30	33.80
Education Assistants	260.02	266.89	285.32	293.34	300.81	317.91	337.60	343.08	343.08
Support Staff	324.07	329.83	323.17	316.22	297.14	302.62	308.66	310.23	313.52
Trustees	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Total	1,496.21	1,515.01	1,514.99	1,472.51	1,448.98	1,495.83	1,547.18	1,552.86	1,653.93

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 and 2017/18 FTEs has been restated to reflect ongoing allocations only.

The following table provides a history of staffing changes by employee group from 2010/11 to 2017/18. 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 2010/11, teacher staffing FTE has increased 10.39% and education assistant staffing FTE has increased 31.94%. The employee groups experiencing a reductions are support staff (3.26%) and other professionals (4.17%).

	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	% change vs 10/11	2017/18 with CEF FTE	% change vs 10/11
	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE			
Teachers	818.42	825.41	813.40	771.95	763.35	785.46	804.24	807.15	-1.38%	903.43	10.39%
Principals/VPs - School	51.43	50.69	50.10	48.00	45.18	48.13	49.97	53.10	3.25%	53.10	3.25%
Other Professionals/ Exempt/District P/VPs	35.27	35.19	36.00	36.00	35.50	34.71	39.71	32.30	-8.42%	33.80	-4.17%
Education Assistants	260.02	266.89	285.32	293.34	300.81	317.91	337.60	343.08	31.94%	343.08	31.94%
Support Staff	324.07	329.83	323.17	316.22	297.14	302.62	308.66	310.23	-4.27%	313.52	-3.26%
Trustees	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	0.00%	7.00	0.00%
Total	1,496.21	1,515.01	1,514.99	1,472.51	1,448.98	1,495.83	1,547.18	1,552.86	3.79%	1,653.93	10.54%

Source: 1530 report submission for each year as restated.

As shown in the following table, the two employee groups that have increased significantly since 2010/11 are teacher and CUPE staffing. The increase in teacher staffing of 12.29% is due to the restoration of the collective agreement language regarding class size. The ongoing increase in CUPE staffing of 9.74% is principally due to the increased education assistant staffing (up 31.94%) required to support the increased enrolment of students with special needs.

	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	% change vs 10/11	2017/18 with CEF FTE	% change vs 10/11
	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE			
MRTA	818.42	825.41	813.40	771.95	777.75	800.46	819.24	822.75	0.53%	919.03	12.29%
CUPE	584.09	596.72	608.49	609.56	583.55	605.53	631.26	637.71	9.18%	641.00	9.74%
Principals/VPs / Other Professionals	86.70	85.88	86.10	84.00	80.68	82.84	89.68	85.40	-1.50%	86.90	0.23%
Trustees	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	0.00%	7.00	0.00%
	1,496.21	1,515.01	1,514.99	1,472.51	1,448.98	1,495.83	1,547.18	1,552.86	3.79%	1,653.93	10.54%

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.

	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2017/18 with CEF	% change vs 10/11
	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE		
Teachers	18.07	18.00	17.66	18.52	18.79	18.95	18.74	18.19	16.26	-6.81%
Principals/VPs - Admin	341.06	345.12	335.74	339.57	363.37	369.20	342.78	336.73	336.73	2.09%
Principals/VPs - Teaching	1,225.20	1,174.22	1,079.48	1,201.34	1,340.37	1,375.53	1,507.23	1,565.42	1,565.42	32.12%
Other Professionals	472.92	492.01	478.89	476.53	470.32	469.25	422.07	455.57	435.35	-4.81%
Education Assistants	56.87	55.66	50.35	48.74	47.69	46.81	44.65	42.89	42.89	-22.02%
Support Staff	45.63	45.03	44.46	45.21	48.28	49.18	48.83	47.43	46.93	11.83%
Trustees	2,112.60	2,121.98	2,052.39	2,042.29	2,049.24	2,125.97	2,153.18	2,102.14	2,102.14	2.90%
	9.88	9.80	9.48	9.71	9.90	9.95	9.74	9.46	8.89	-6.88%

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 6.81%)
- **Other Professionals** (down 4.81%)
- **Education Assistants** (down 22.02%) This substantial improvement is mainly due to the increased number of education assistants employed to support students with special needs.

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

- **Principals and Vice-Principals** (up 2.09% in admin component and up 32.12% in teaching component)
- **Support Staff** (up 11.83%)

The average class size in the Maple Ridge - Pitt Meadows school district decreased from 22.33 in 2010/11 to 21.58 in 2017/18 principally owing to the addition of the staffing supported by the Classroom Enhancement Fund.

AVERAGE CLASS SIZE	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18
Province of BC	22.50	22.50	22.20	22.38	22.45	22.73	21.73	20.63
Maple Ridge - Pitt Meadows School District	22.33	22.7	21.78	22.23	23.08	23.65	23.68	21.58

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

GLOSSARY OF TERMS

AFG	Annual Facilities Grant
Amended Budget	For 2018/19, boards must prepare, have adopted by bylaw and submit to the Ministry of Education an amended (final) budget on or before February 28, 2019.
Annual Budget	For 2018/19, boards must prepare a preliminary budget and have it adopted by bylaw on or before June 30, 2018 as per section 113 of the School Act (Adoption of Budget), and submitted to the ministry by this date.
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
CUPE	Canadian Union of Public Employees - Local 703
DPAC	District Parent Advisory Committee
EA	Education Assistant
Education Assistants	Education assistants, teacher assistants and child care workers.
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.
FTE	Full Time Equivalent
LCR	Local Capital Reserve
LIF	Learning Improvement Fund
MOE	Ministry of Education
MRPVPA	Maple Ridge Principals and Vice-Principals Association
MRTA	Maple Ridge Teachers' Association
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.
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
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).
SD42	The Maple Ridge - Pitt Meadows School District
SLP	Speech and Language Pathologist
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.
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 (NGN)).



Maple Ridge - Pitt Meadows School District No. 42

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