



PRELIMINARY OPERATING BUDGET 2014/15

MAPLE RIDGE - PITT MEADOWS SCHOOL DISTRICT NO. 42

April 30, 2014

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OVERVIEW

School District 42 meets the learning needs of approximately 14,000 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.

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 continuous improvement, teaching and learning, effective use of technology, building and sustaining community and partner group relationships, and designing effective and sustainable support systems.

INTRODUCTION

School District No. 42 (Maple Ridge – Pitt Meadows) is estimating that, due to several cost pressures beyond its control, it will be facing an operating budget funding shortfall of \$5.02 million for 2014/15.

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, 2014. The Maple Ridge – Pitt Meadows School District will develop a balanced budget that supports its vision, and that considers not only its shared priorities but also the needs of its community of learners.

This report provides background information for the budget process and preliminary operating budget proposals for cost reduction and revenue generation that will form the basis of the 2014/15 Preliminary Operating Budget.

In this document you will find:

- Historical information on the 2008/09 to 2013/14 amended (final) annual operating budget and comparative enrolment, staffing, revenue and expenditure information;
- 2014/15 operating base budget information, including major assumptions made when building the base budget;
- Summary of the 2014/15 revenue and expenditures by type and the projected 2014/15 operating shortfall;
- Three year operating budget projections for 2014/15 to 2016/17;
- Preliminary operating budget opportunities for cost reduction and revenue generation.

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, and 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. Annual Facilities Grant, CommunityLINK, School Generated and Learning Improvement Fund).
- **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.

This document focuses on the Operating Fund.

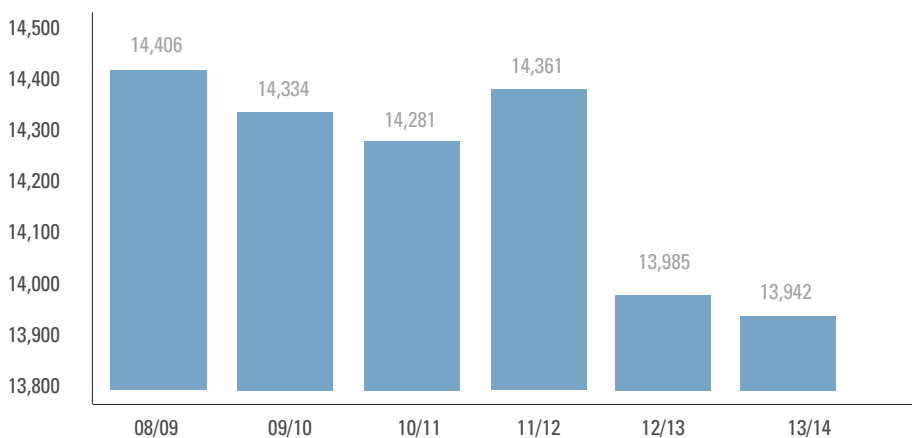
BUDGET BACKGROUND INFORMATION

The information presented in this section is based on comparative final operating budget information for the years 2008/09 to 2013/14.

Enrolment History

The enrolment information presented in this section is based on actual full year enrolment for 2008/09 to 2012/13, and estimated enrolment for 2013/14.

The enrolment history for regular, distributed learning, summer school, and adult learners is presented in the following chart. Despite the introduction of all-day kindergarten in 2011/12, Ministry of Education funded enrolment has decreased by 464 FTE since 2008/09.

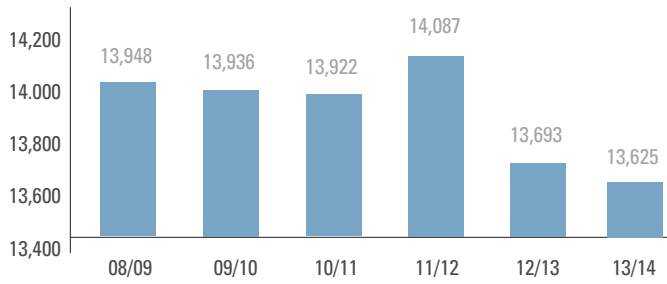


In the same time period, there have been changes in subcategories of students. While Students with Special Needs, English Language Learners, and Aboriginal Education have increased, enrolment numbers for Distributed Learning and International Education have declined.

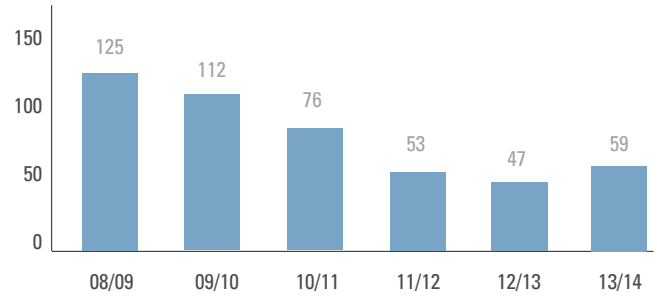
- **Students with Special Needs:** (Levels 1 and 2) +79 FTE students; (Level 3) +22 FTE students. Total increase 101 FTE (16%)
- **English Language Learners:** +30 FTE students (10%)
- **Aboriginal Education:** +212 FTE students (22%)
- **Distributed Learning:** -66 FTE students (53%)
- **International Education:** peaked in 2009/10 and is now maintaining close to the same level as in 2008/09.

The enrolment history for various categories of students follows.

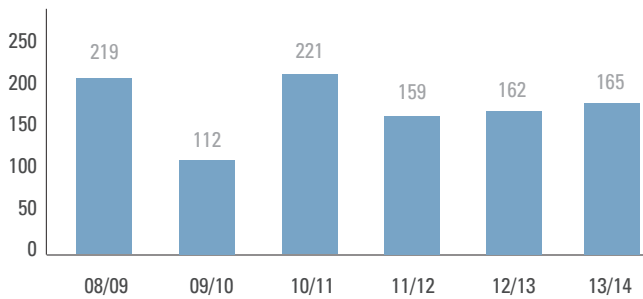
ENROLMENT HISTORY:
Regular & Alternate Education



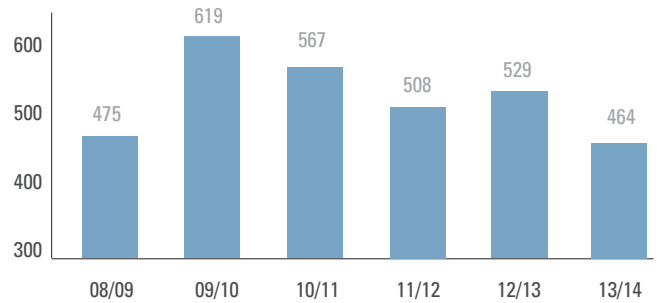
ENROLMENT HISTORY:
Distributed Learning



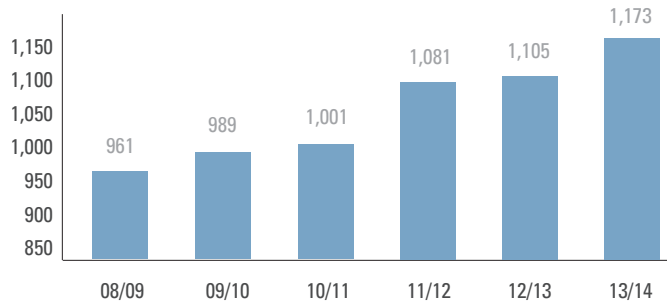
ENROLMENT HISTORY:
Adults 19 and Over



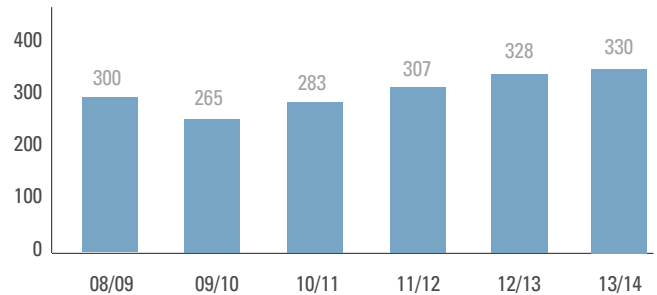
ENROLMENT HISTORY:
International Education



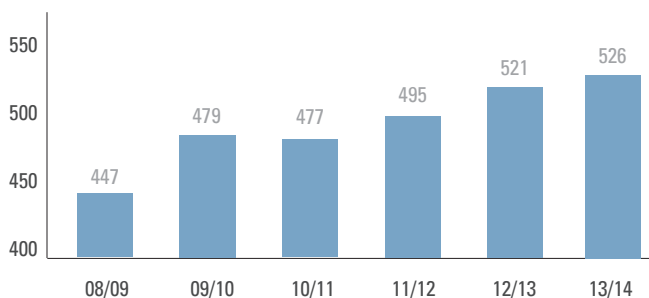
ENROLMENT HISTORY:
Aboriginal Education



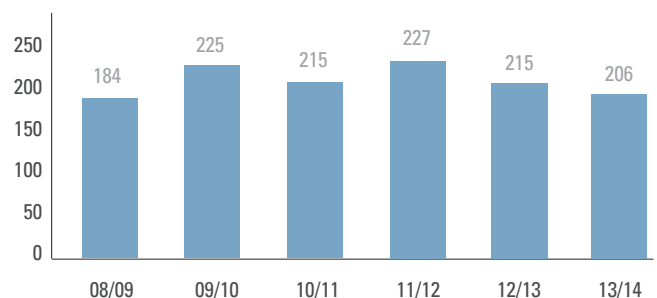
ENROLMENT HISTORY:
English Language Learners



ENROLMENT HISTORY:
Students with Special Needs (Level 1 & 2)



ENROLMENT HISTORY:
Students with Special Needs (Level 3)



Sources: 2008/09-2012/13 Funding Allocation System - Full Year; 2013/14 K-12 Funding Allocation System - Interim Grants; International Education - September 1701 headcount.

Operating Revenue and Expenditures

Since 2008/09, 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 other cost pressures. The following table summarizes the operating revenue and expenditures submitted as part of the Amended (Final) Annual Budgets.

	2008/09 Final Budget	2009/10 Final Budget	2010/11 Final Budget	2011/12 Final Budget	2012/13 Final Budget	2013/14 Final Budget
Operating Revenue	121.14	124.16	126.14	128.38	126.10	126.29
Prior Year Operating Surplus	4.39	3.60	2.91	2.67	4.14	2.52
Operating Expenses	(124.67)	(127.12)	(128.30)	(130.28)	(128.41)	(127.30)
Transfers to Other Funds	(0.40)	(0.65)	(0.75)	(0.59)	(1.83)	(1.51)
Reduction in Unfunded Liability	(0.45)					
Budgeted Surplus	0.00	0.00	0.00	0.18	0.00	0.00

Source: 2008/09 - 2013/14 Amended Annual Budget Submissions
2011/12 amount of surplus \$0.18 was an actual budgeted surplus

From 2008/09 to 2013/14, budgeted revenues have increased by \$5.15 million. This increase is mainly due to provincial grants received to fund negotiated labour settlement costs for all employee groups. Annually, grants from the provincial government account for over 90% percent of total revenue.

For the same period, other revenues have declined by approximately \$1.1 million. Although there are a number of factors that have changed, the principal changes relate to investment income and to a change in the accounting treatment of International Education fees. While prior to 2012/13, monies collected for medical fees and home-stay costs were treated as revenue when received and as an expense when paid, beginning in 2012/13, the money collected was treated as a liability and is now no longer recorded as either revenue or expense.

The budgeted expenses by function are outlined below.

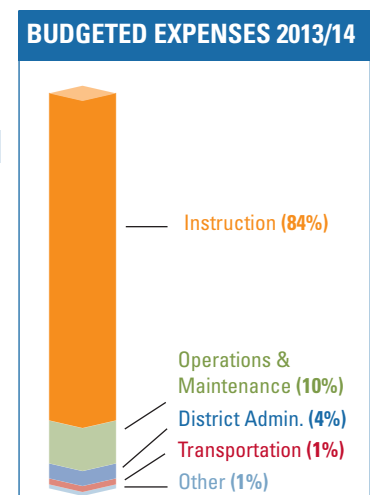
Each year, approximately 84% of the district's expenses are allocated to instruction. Operations and maintenance, district administration, transportation and the reduction of unfunded employee future benefits, capital assets purchased and other interfund transfers account for the remainder of the expenses.

For the time shown, SD42 has on average spent 86% of its budget on salaries and benefits. The balance is used to cover supplies, utilities, services and other costs.

BUDGETED OPERATING EXPENSES BY FUNCTION (\$ millions)

	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14
Instruction	105.74	108.59	109.84	111.38	109.51	108.06
Operations and Maintenance	11.93	11.93	12.26	13.01	13.08	13.00
District Administration	5.72	5.26	4.99	4.64	4.56	5.06
Transportation	1.28	1.34	1.23	1.25	1.26	1.18
Other	0.85	0.65	0.75	0.59	1.83	1.51
	\$125.52	\$127.77	\$129.07	\$130.87	\$130.24	\$128.81

Source: 2008/09 - 2013/14 Amended Annual Budget Submissions



Staffing

From 2008/09, total staffing in the Maple Ridge – Pitt Meadows School District has decreased by approximately 18.34 FTE. However, there are an additional 17.75 FTE positions funded from the Learning Improvement Fund (LIF/LIFT up), which brings the decrease down to 0.59 FTE.

While Teaching Staff, Principal/Vice-Principal, Support Staff and Other Professionals positions have been reduced due to general enrolment decline, Education Assistant staffing has increased, principally due to higher enrolment of students with special needs.

	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2013/14 with LIF
Teachers	825.21	819.53	818.42	825.41	813.40	771.95	784.70
Principals/VPs - Admin	47.48	44.75	43.36	43.04	42.79	42.10	42.10
Principals/VPs - Teaching	11.73	11.50	12.07	12.65	13.31	11.90	11.90
Other Professionals/Exempt	32.00	32.25	31.27	30.19	30.00	30.00	30.00
Education Assistants	248.01	257.79	260.02	266.89	285.32	293.34	298.34
Support Staff	319.42	318.27	324.07	329.83	323.17	316.22	316.22
Trustees	7.00	7.00	7.00	7.00	7.00	7.00	7.00
	1,490.85	1,491.09	1,496.21	1,515.02	1,514.99	1,472.51	1,490.26

Source: 1530 report submissions for each year as restated to reflect calculation of budgeted hours per week divided by full time hours per week per position, child care worker FTE removed for all prior years as paid from Special Purpose Funds. 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 funding 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. Temporary staffing not included.

The following table provides a history of staffing changes by employee group from 2008/09 to the current year. The Principals and Vice-Principals group is being separated in school based administrators and district based administrators. District based Principals and Vice-Principals includes administrators working in human resources, information technology, student support services, Aboriginal education, international education, continuing education, and Ridge Meadows College. The other professional staff group includes both confidential and management staff.

	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14		2013/14 with LIF	
	FTE	FTE	FTE	FTE	FTE	FTE	% change vs. 08/09	FTE	% change vs. 08/09
Teachers	825.21	819.53	818.42	825.41	813.40	771.95	-6.90%	784.70	-5.16%
School Based Principals/VPs	53.20	51.25	51.43	50.68	50.10	48.00	-10.83%	48.00	-10.83%
Other Professionals/Exempt/District P/VPs	38.00	37.25	35.27	35.19	36.00	36.00	-5.56%	36.00	-5.56%
Education Assistants	248.01	257.79	260.02	266.89	285.32	293.34	15.45%	298.34	16.87%
Support Staff	319.42	318.27	324.07	329.83	323.17	316.22	-1.01%	316.22	-1.01%
Trustees	7.00	7.00	7.00	7.00	7.00	7.00	0.00%	7.00	0.00%
	1,490.85	1,491.09	1,496.21	1,515.02	1,514.99	1,472.51	-1.25%	1,490.26	-0.04%

	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14		2013/14 with LIF	
	FTE	FTE	FTE	FTE	FTE	FTE	% change vs. 08/09	FTE	% change vs. 08/09
MRTA	825.21	819.53	818.42	825.41	813.40	771.95	-6.90%	784.70	-5.16%
CUPE	567.43	576.06	584.09	596.72	608.49	609.56	6.91%	614.56	7.67%
Principals/VPs/Other Professionals	91.20	88.50	86.70	85.88	86.10	84.00	-8.57%	84.00	-8.57%
Trustees	7.00	7.00	7.00	7.00	7.00	7.00	0.00%	7.00	0.00%
	1,490.85	1,491.09	1,496.21	1,515.02	1,514.99	1,472.51	-1.25%	1,490.26	-0.04%

Source: 1530 report submissions for each year as restated.

Since 2008/09 the employee groups experiencing the largest staffing reductions are school based principals and vice-principals (10.83%) followed by other professionals, exempt and district principals and vice-principals (5.56%) and teachers (5.16%).

The only employee group that has increased since 2008/09 is CUPE staffing. The increase of 7.67% since 2008/09 is principally due to the increased education assistant staffing required to support increased enrolment of students with special needs (16.87%), partially offset by a decrease in support staff due to general enrolment decline and budget reductions (1.01%).

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.

STUDENT/STAFF RATIOS

	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2013/14 with LIF
Teachers	17.88	17.85	18.07	18.00	17.67	18.54	18.24
Principals/VPs - Admin	310.78	326.83	341.06	345.13	335.74	339.99	339.99
Principals/VPs - Teaching	1,258.38	1,271.78	1,224.90	1,174.68	1,079.48	1,202.84	1,202.84
Other Professionals/Exempt	461.08	453.50	472.96	492.00	478.89	477.13	477.13
Education Assistants	59.49	56.73	56.87	55.66	50.35	48.80	47.98
Support Staff	46.19	45.95	45.63	45.03	44.46	45.26	45.26
Trustees	2,107.78	2,089.36	2,112.60	2,121.98	2,052.39	2,044.82	2,044.82
Total	9.90	9.81	9.88	9.80	9.48	9.72	9.61

Source: 1530 report submission for each year as restated.

Overall, 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:

- **Educational Assistants (down 19%)** This substantial improvement is mainly due to the increased number of Education Assistants employed to support students with special needs.
- **Support Staff (down 2%)**

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

- **Teachers (up 2%)**
- **Principals and Vice-Principals (up 9% in admin component and down 4% in teaching component)**
- **Other Professionals (up 3%)**

2014/15 BASE OPERATING BUDGET

The Base Operating Budget reflects the estimated revenue and expenses for 2014/15 if the school district were to maintain the same level of service that it provided for the 2013/14 school year. The Base Operating Budget is based on the Board-approved 2013/14 Amended Annual Budget. It has been adjusted for:

- Projected enrolment changes;
- Projected changes to revenue and staffing due to changes in enrolment;
- Estimated changes to employee salaries and benefits;
- Estimated changes to services, supplies and utilities due to inflation and known rate changes;
- Adjustments for one time revenue or expenditures in the prior year budget.

2014/15 Budget Assumptions

The base budget estimates for 2014/15 are based on the following forecasts and assumptions. These projections have been prepared in accordance with public sector accounting standards (PSAB) without not for profit provisions.

Enrolment

In February 2014, the school district submitted its enrolment estimate to the Ministry of Education. The enrolment forecast is used by the Ministry of Education to determine funding for the school district. For 2014/15, the school district is forecasting a decline in enrolment of 90 FTE students.

- K-12 enrolment is forecasted to decline 94 FTEs.
- Distributed Learning is forecasted to increase 4 FTEs.
- Aboriginal Education is forecasted to increase 32 FTEs.
- Level one students with special needs are forecasted to decline 4 FTEs.
- Other enrolment is forecasted to remain stable.

Operating Revenue

Operating Grant

Operating Grant calculations are based on the preliminary operating grants announced by the Ministry of Education on March 14, 2014.

The Ministry of Education has retained a \$61.1 million provincial holdback for 2014/15 to ensure there are enough funds to cover any variances from preliminary enrolment estimates, the funding policy change for cross enrolled grades 8-9, and other Ministry initiatives.

SD42 represents approximately 2.4% - 2.6% of the provincial enrolment and/or funding envelope. It is prudent, however, to estimate holdback expectations conservatively as funding mandates could change mid-year and could therefore change eligibility criteria for these funds.

Other Revenue

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

Staffing

The Maple Ridge – Pitt Meadows School District estimates that the enrolment decline of 90 FTE students will result in 3.18 FTE fewer teachers. Other staffing changes have not been forecasted at this time.

Changes in Salary and Benefit Costs

The teacher salary budget is forecasted to increase by \$0.89 million due to salary increments (\$0.93 million), offset by staff turnover savings (\$0.04 million). These are savings that occur when teachers retire and are replaced by teachers with fewer years of experience.

The new Collective Agreement with CUPE was ratified in December 2013 under the cooperative gains mandate which required school districts to fund any negotiated wage and benefit increases from existing budgets. The new agreement provided for general wage increases for CUPE staff of 1% effective July 1, 2013, 2% effective February 1, 2014, and 0.5% effective May 1, 2014. The total ongoing wage increase for CUPE is 3.53% for estimated additional ongoing costs of \$0.82 million. In 2013/14 the wage and benefit increases were funded from one time contingency reserve funds therefore ongoing savings of \$0.82 million will need to be identified in this budget.

Benefit costs are estimated to increase by \$0.53 million. The estimated increase is related to the following:

- **CPP:** Up \$58,300 due to a forecasted increase in the maximum insurable earning from \$51,100 to \$52,500 (YMPE).
- **EI:** Up \$24,300 due to a forecasted increase in the maximum insurable earning from \$47,400 to \$48,600 (YMPE).
- **MSP:** Up \$52,300 due to a 4% rate increase.
- **Pension:** Up \$158,500 due to an increase from 9.66% to 10.36%. (7.25% rate increase).
- **WCB:** Up \$68,800 due to a 25% increase in premiums from 0.56 per 100 to 0.70 per 100 (25% rate increase).
- **Extended Health:** Up \$96,100 due to 18% increase for teachers, 1% increase for CUPE.
- **Dental:** Up \$72,800 due to 7% increase for teachers, 1% increase for CUPE.
- **Life Insurance:** No increase.

There are no provisions in the 2014/15 budget for general wage increases.

Non-salary cost increases

Services and supplies

An inflationary adjustment of 1.5% (CPI Vancouver) has been applied to all non-salary budgets, excluding utilities, with an estimated cost increase of \$128,000.

Utilities, Transportation and Insurance

Expected increases in above include:

- **Electricity:** Annualization of April 1, 2014 rate increase of 9% and additional rate increase of 6% April 1, 2015. Total estimated increase of \$84,500.
- **Gas:** Increase of approximately 4% (delivery 4%) and midstream (10%) for \$40,000.
- **Organics Waste Ban:** An estimated cost increase of 10% for garbage disposal for \$12,000.
- **Student Transportation:** Contractual increase of 2.2% for \$25,000.
- **Insurance:** Increase of 3% for the school protections program insurance of \$6,222.

The following one-time items have been removed from the base budget:

- Board approved use of contingency reserve \$1.52 million.
- One-time funding of CUPE wage increase from contingency reserve \$0.44 million.
- Schools and projects rollover of \$1.01 million.
- One-time transfer to contingency reserve \$0.86 million.

- One-time revenue including Corrections Canada, LEA adjustment and Ministry of Education holdback allocation (\$0.92 million).
- One-time savings (\$0.99 million) including school equipment and JECIC budgets and one-time staffing savings related to teacher salaries and benefits, offset by miscellaneous one-time expenses (\$0.55 million).

2014/15 Projected Operating Budget Shortfall

Based on the projected cost increases and enrolment changes for 2014/15, the operating budget shortfall is estimated at \$5.02 million.

2014/15 Projected Operating Budget Shortfall

		(\$ millions)
Costs not funded by the province		
Salary and benefit changes	Schedule 1	(1.84)
Inflation and other costs	Schedule 2	(0.29)
		(2.13)
Enrolment driven changes	Schedule 3	(0.44)
Other factors	Schedule 4	(2.45)
Projected Operating Budget Shortfall		(5.02)

Schedule 1 2014/15 PROJECTED CHANGE IN SALARIES AND BENEFITS

	(\$ millions)
Salary Changes	
Estimated cost of teacher increments	(0.93)
Estimated teacher turnover savings	0.04
CUPE negotiated increase ¹	(0.38)
CUPE adjustment ²	(0.03)
	(1.31)
Benefit Changes	
Increase CPP & EI ³	(0.08)
Increase in MPP ⁴	(0.16)
Increase in non-statutory benefits ⁵	(0.22)
	(0.07)
Increase in WCB ⁶	(0.53)
Total projected change in salaries & benefits	(1.84)

¹ Annualized cost of 3.53% negotiated CUPE wage increase.

² Additional work days and replacement costs.

³ CPP and EI rates are forecasted to remain the same but the YMPE is expected to increase.

⁴ MPP contributions are increasing for CUPE and exempt.

⁵ Dental, Extended Health and MSP are forecasted to increase.

⁶ WCB rate increase of 25%.

Schedule 2 2014/15 PROJECTED CHANGE IN SERVICES, SUPPLIES AND UTILITIES

	(\$ millions)
Estimated inflation provision ¹	(0.15)
Utilities ²	(0.14)
	(0.29)

¹ General inflation 1.5%, transportation 2.2%, SPP 3%.

² Increases forecasted for Hydro, Gas and Waste Disposal.

Schedule 3 2014/15 PROJECTED ENROLMENT DRIVEN CHANGES

	Rate 2013/14	Rate 2014/15	2013/14 FTE	2014/15 FTE	Change	(\$ millions)
Regular and Continuing Ed. School Aged	\$6,900	\$6,900	13,647.125	13,553.125	(94)	(0.65)
Distributed Learning	\$5,851	\$5,851	18.375	22.375	4	0.02
Adults						
Special Education						
Level 1	\$36,600	\$36,600	14	10	(4)	(0.15)
Level 2	\$18,300	\$18,300	507	507	0	-
Level 3	\$9,200	\$9,200	196	196	0	-
English Language Learners	\$1,340	\$1,340	330	330	0	-
Aboriginal Education	\$1,160	\$1,160	1,173	1,205	32	0.04
February and May enrolment changes						
Other changes in Operating Grant funding						
Unique Geographic Factors						0.01
Salary Differential						(0.02)
						(0.75)
Other changes in Operating Grant funding						
Enrolment driven staffing changes					FTE (3.18)	0.31
Enrolment driven supply changes						0.02
Enrolment driven Aboriginal Education budget changes						(0.02)
Total Enrolment Driven Changes						(0.44)

Schedule 4 2014/15 PROJECTED OTHER CHANGES TO THE BUDGET

	(\$ millions)
2012/13 Surplus carry forward	(2.52)
2013/14 One-Time Revenue and Expenditures	
School and projects rollover budgets in Amended Budget	1.01
One-time funding of CUPE wage increase	(0.44)
One-time transfer to contingency reserve	0.86
Miscellaneous one-time revenue ¹	(0.92)
Reverse one-time savings and expenses ²	(0.44)
	0.07
Total Other Changes	(2.45)

¹ One-time revenue items, including Corrections Canada grant, other summer school revenue and MDI, LEA adjustment to match September 13 1701 status First Nations and Ministry of Education Holdback allocation.

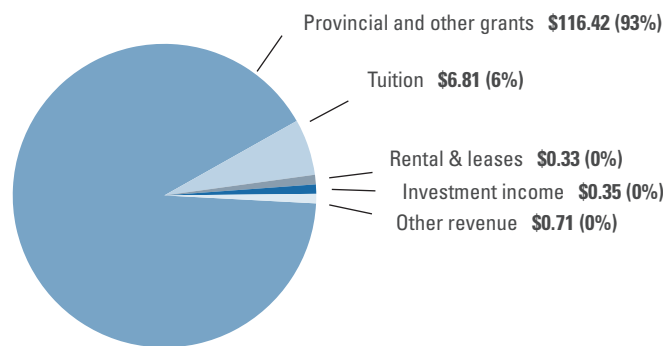
² One-time savings related to teacher salaries and benefits (9.880 FTE), one-time reduction of school equipment \$170K and JECIC \$45K budgets; one-time expenses including legal, severance, overlapping staffing, Pro-D adjustments, IT enhancements, expenses associated with one-time grants and other miscellaneous items.

2014/15 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 (93%). 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 in enrolment puts pressure on programs and services. Outside of provincial grants, International Education fees are the primary source of revenue, which accounts for 6% of total revenue. See figure 1.

FIGURE 1 2014/15 BASE OPERATING BUDGET REVENUE BY SOURCE (\$ millions)



2014/15 Base Operating Budget Expenditures

The projected expenditures for the 2014/15 Base Operating Budget total \$129.64 million, which is \$5.02 million more than the projected revenue.

Approximately 84% 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.

Maintenance accounts for 10%, district administration is 4% and transportation is 1%. The remaining 1% is spent on capital purchases.

Approximately 89% of the budget is spent on salaries and benefits, while services, supplies, and utilities represent 11%. Figures 2 and 3 below show the allocation of expenses by function and type of expenditure.

FIGURE 2 2014/15 BASE OPERATING BUDGET BY FUNCTION (\$ millions)

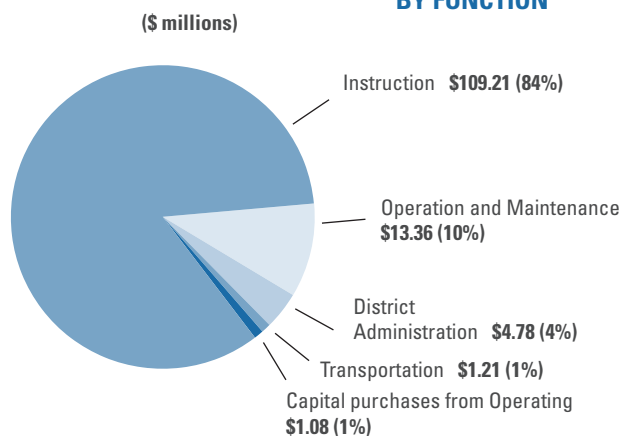
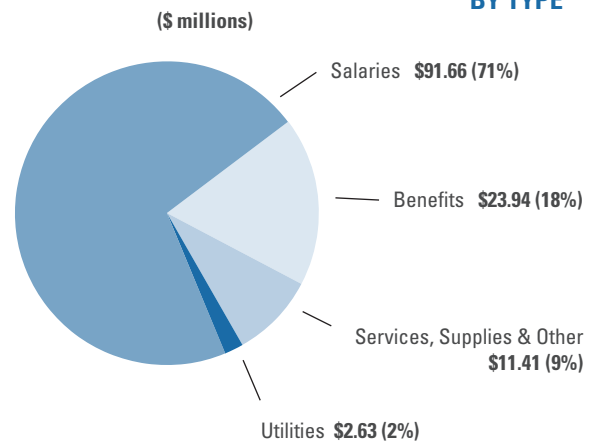


FIGURE 3 2014/15 BASE OPERATING BUDGET BY TYPE (\$ millions)



2014/15 Base Operating Budget Staffing

The base budget adjustments will result in a net decrease of 1.85 FTE. The following table provides a summary of the staff adjustments by employee group.

2014/15 BASE OPERATING BUDGET PROJECTION STAFFING (FTE) BY TYPE

	2013/14 Final	Adjustments	2014/15 Base
Teachers ¹	771.95	5.92	777.87
Principals/Vice-Principals	54.00		54.00
Other Professionals	30.00		30.00
Education Assistants ²	293.34	(3.57)	289.77
Support Staff ³	316.22	(0.50)	315.72
Trustees	7.00		7.00
	1,472.51	1.85	1,474.36

¹Teachers - 3.18 FTE savings due to the enrolment decline, 8.17 FTE increase due to staffing to 13/14 formula. The remainder consists of temporary transfers.

²Education Assistants - decline due to one-time rollover (3.8 FTE), temporary conversions (2.33 FTE) and adjustment to Learning Support Communities bank (0.5 FTE) offset by 3.1 FTE transfer of Child Care Workers from Special Purpose to Operating.

³Support Staff - decline due to removal of temporary clerical staffing.

2014/15 RISK TO THE BASE 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 in 2014/15. The main factors that create variances of provincial funding are actual funded enrolment as at September 30, 2014 and provincial holdback distributions. Also, the Ministry of Education may decide to change its funding policy or the funding formula which would impact the amounts distributed to school districts.

The revenue estimates include international education enrolment projections based on historical trends. The actual enrolment and tuition revenue may vary from year to year based on global economic and socio political circumstances.

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 2014/15.

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 do not include any provisions for general wage increases that would have to be funded from existing budgets. Also, actual substitute costs may vary significantly from the costs estimated based on historical trends.

Contingency

The operating budget estimates do not contain any contingency for unforeseen or unbudgeted costs that may arise as well as for costs that are currently budgeted based 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 available balance of \$2.06 million.

Pending Provincial Litigation

There is a risk to the base budget estimates from the January 27, 2014 BC Supreme Court decision regarding government's response, as per the Education Improvement Act, 2012, to a previous court ruling which had concluded that government had infringed on the freedom of association of BC Teachers Federation members when it legislated specific provisions out of the teachers' contract back in 2002. The government is appealing the decision and the hearing has been scheduled for October 2014.

CONTINGENCY RESERVE AND OPERATING SURPLUS

The board's Contingency Reserve is comprised of previous years' operating surpluses, which are transferred to the Local Capital Reserve (LCR). With Board approval, funds in the LCR can be used to assist in funding the Operating Budget. The LCR can also be used to fund major initiatives that are not funded by the Province. In 2013/14 the contingency reserve was used by the Board to fund the negotiated CUPE wage increase under the Cooperative Gains mandate (\$0.44 million).

In February 2014, the Board approved the use of contingency reserve to fund the implementation of the new Student Information System (\$0.44 million). The current available balance in the Contingency Reserve is \$2.06 million.

As of March 31, 2014, the available operating surplus has been forecasted at approximately \$1 million (this amount does not include the contingency reserve of \$2.06 million). This estimated surplus is the result of lower than budgeted salaries and benefits (\$0.50 million), lower than budgeted expenditures for services, supplies and utilities (\$0.30 million), and a slight anticipated increase in grant revenue (\$0.20 million).

In addition, the operating surplus to be carried forward to 2014/15 to fund contractual obligations is estimated to be approximately \$0.85 million. This amount includes carry forwards for Aboriginal Education, Professional Development, Schools Budgets, and other projects underway. These are very preliminary operating surplus estimates and may change significantly in the last quarter of 2013/14.

2013/14 CONTINGENCY RESERVE AND OPERATING SURPLUS (\$ millions)

Balance as of June 30, 2013	\$	1.77
Transfer to Operating to Fund CUPE Wage Increase		(0.44)
Transfer from Operating of Budgeted Available Surplus		0.86
Benefit Plan Surplus Withdrawal		0.31
New Student Information System Implementation		(0.44)
Available Contingency Reserve		2.06
Estimated Available 2013/14 Operating Surplus		1.00
Contingency Reserve and Operating Surplus		3.06

THREE YEAR OPERATING BUDGET PROJECTIONS

The following table presents a three year operating budget projection 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 change in the per student operating grants from the province or in provincial funding;
- that there will be no change in other provincial funding (AFG, Community Link, Pay Equity);
- that general student enrolment will decline by 90 FTE in 2014/15 and 37 FTE in 2015/16, but will begin to stabilize in 2016/17.
- that the decline in general student enrolment will result in teacher staffing reductions of 3.18 FTE for 2014/15 and 1.5 FTE for 2015/16;
- that there will be continued cost increases for employee benefits that will not be provincially funded;
- that there will be a CPI inflation for supplies and services, amounting to approximately \$0.29 mil for 2014/2015 and \$0.24 mil for 2015/16;
- that there will be no net cost increases for future labour settlements, or that any increases will be funded by the province.

OPERATING BUDGET THREE YEAR PROJECTIONS (\$ millions)

	2014/15	2015/16	2016/17
Costs Not Funded by the Province			
Salary and employment benefits increase ¹	(1.84)	(1.03)	(1.03)
Inflation ²	(0.29)	(0.24)	(0.24)
	(2.13)	(1.27)	(1.27)
Enrolment Change ³	(0.44)	(0.41)	-
Surplus Carry Forward	(2.52)	-	-
One-Time Revenue and Expenditures			
School rollover budgets in Amended Budget	1.01	-	-
One-time funding of CUPE wage increase	0.44		
One-time transfer to contingency reserve	0.86		
Miscellaneous one-time revenue ¹	(0.92)		
Reverse one-time savings and expenses ²	(0.44)		
	0.07	-	-
Total Projected Operating Surplus (Shortfall)	(5.02)	(1.68)	(1.27)
Budget Balancing Proposals			
Use of reserves	0.82	(0.82)	0.00
Ongoing savings	4.20	0.00	0.00
Adjusted Projected Surplus / (Shortfall)	0.00	(2.50)	(1.27)

¹ Includes cost increases for salary increments (for teachers, administrators and exempt staff) and employee benefits, teacher turnover savings and CUPE negotiated wage increase.

² Based on CPI inflation 1.5-2% per year for services, supplies.

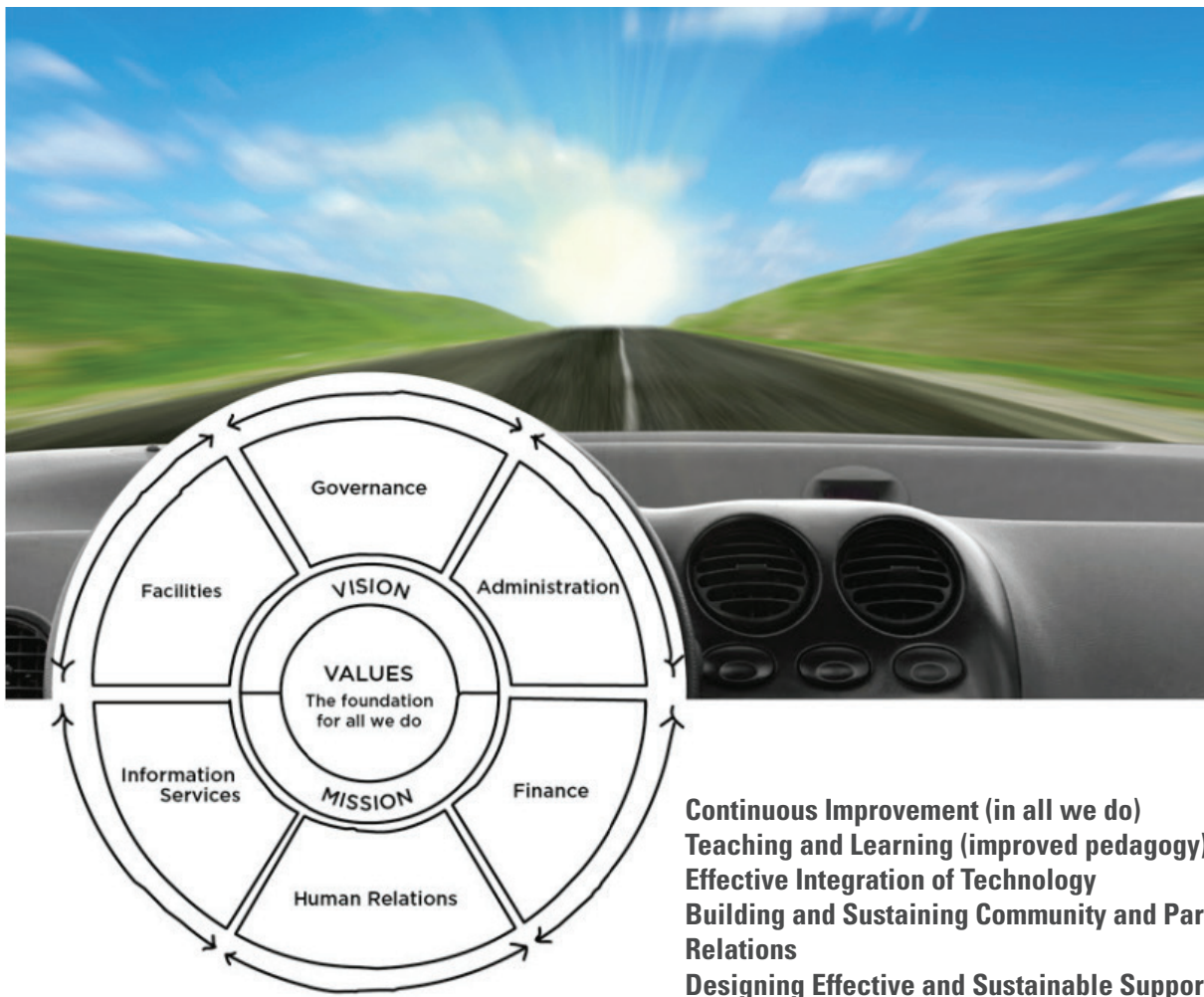
³ Projected enrolment decline as of February 2014 of 90 FTE students compared to the 2013/14 Preliminary Budget. 37 School Age FTE decline projected for 2015/16 and enrolment projected stable for 2016/17.

PRELIMINARY OPERATING BUDGET BALANCING PROPOSALS

The estimated shortfall for 2014/15 of \$5.02 million represents 4% of operating expenditures. In order to achieve a reduction of this magnitude, significant changes to the way our school district operates need to be contemplated. The budget review process was guided by the board's beliefs about change:

- We believe change needs to be made with students in mind.
- We believe change needs to be purposeful, evidence based, realistic and sustainable.
- We believe participants experiencing change need to be involved in the process.

The budget review process also aimed to ensure the alignment of budget allocations with the strategic directions set in the board's Roadmap to Excellence.



The preliminary operating budget balancing proposals were developed based on the operating budget opportunities for cost reduction and revenue generation presented to the Board on April 9, 2014. The input received from the public and partner groups throughout the budget process was considered in these budget balancing proposals.

The operating budget balancing proposals identified are summarized in two categories:

- One-time budget proposals for cost reduction and revenue generation – these represent items that create temporary budget changes that can only be realized in 2014/15 and will not be available to assist in balancing future budget shortfalls. The use of one-time items to achieve a balanced budget creates a structural deficit. **MORTGAGE OUR FUTURE.**
- Ongoing budget proposals for cost reduction and revenue generation – these represent items that once implemented create permanent budget changes. The use of ongoing items to achieve a balanced budget ensures that the school district expenses in any given year do not exceed the revenues available to the school district for that year. **MORTGAGE FREE.**

ONE-TIME Budget Balancing Proposals (\$0.82 million)

This section contains one-time budget proposals for cost reduction and revenue generation identified in the budget process. These represent items that create temporary budget changes that can only be realized in 2014/15 and will not be available to assist in balancing future budget shortfalls. The use of one-time items to achieve a balanced budget creates a structural deficit. This means that if all the proposed one-time budget changes are implemented for 2014/15, a structural deficit of \$0.82 million will be created and will have to be addressed in future budget cycles.

Ministry of Education Holdback Allocation and Use of Contingency Reserve (\$0.82 million)

The Operating Grants announced by the Ministry of Education on March 14, 2014 include a provision for \$61.1 million provincial holdback. The holdback can be used by the Ministry of Education to cover any variances in enrolment from preliminary estimates as well as to fund Ministry initiatives or policy changes. Any unused holdback will be distributed to school districts on a per-pupil basis during the 2014/15 year. A history of holdback allocations since 2005/06 is provided in the following table.

(millions)	2005/ 2006	2006/ 2007	2007/ 2008	2008/ 2009	2009/ 2010	2010/ 2011	2011/ 2012	2012/ 2013	2013/ 2014
Estimated	45.10	45.40	45.30	84.50	71.06	63.61	57.43	51.20	59.62
Distributed	29.80	-	3.60	4.00	1.42	67.50	77.60	63.77	31.58
Remaining									10.22
SD42 Received	0.80	-	0.09	0.10	0.04	1.76	2.04	1.65	0.82

From 2005/06 to 2009/10, the estimated holdback included all estimated funding needed for the February and May Distributed Learning enrolment counts. This practice was discontinued in 2010/11, when school districts were required to submit enrolment estimates for the February and May enrolment counts as part of the enrolment projections used by the Ministry of Education to calculate estimated operating grants.

In recent years, the holdback allocations to school districts have been significantly higher than expected. This is in part due to the fact that the enrolment estimates provided by school districts were not exceeded by the actual enrolment during the year. In 2012/13, the Ministry of Education decided to use \$17.73 million of the available holdback to fund BCPSEA (\$2.13 million) and a portion of the Annual Facilities Grant (\$15.60 million). Similar decisions may be made in future years.

Given the historical pattern of uncertain holdback allocations, it is not prudent to include estimated holdback allocations in budget estimates. A prudent option would be to allocate all holdback distributions to the contingency reserve and use them to fund future budgets. In 2013/14, the holdback allocation of \$0.82 million received was transferred to the contingency reserve.

The contingency reserve is the board’s only fund for emergent expenditures. It is recommended that the board maintain a contingency reserve fund of minimum 1% of estimated operating expenditures (\$1.3 million). This contingency fund will assist the board in mitigating the impact of unexpected expenditures on district operations. The current available balance of the contingency reserve is \$2.06 million.

It is proposed that \$0.82 million of the contingency reserve be used to partially offset the projected funding shortfall for 2014/15. Any additional savings realized or additional holdback distributions received in the 2013/14 or 2014/15 will be used to replenish the contingency reserve.

Services and Supplies – deferred spending and one-time allocations (no net impact)

Through the budget review, a number of services and supplies budget allocations were identified as potential deferred spending. The budget allocation for these areas would be reduced for 2014/15 and planned purchases will be delayed to future budget years. Also, in order to realize the savings identified in the ongoing budget proposals section one-time required spending and reserves have been identified.

A one-time school supply allocation reduction of 15%; cut to be funded from year-end roll-overs; a district “extraordinary expense fund” will be established to assist schools that require additional funding during the year.	198,959
A one-time elementary equipment grant reduction from \$100K to \$80K.	20,000
A one-time Continuing Education supply allocation reduction of 15%; cut to be funded from year-end roll-overs.	10,086
A one-time IT supplies allocation reduction for server and computer replacement.	50,900
A one-time custodial equipment budget reduction.	20,000
A one-time extraordinary expense fund – schools and district.	(160,945)
A one-time software purchase and installation (HR, Purchasing, Finance)	(139,000)

The budget allocation reductions and additions identified above will only be effective for 2014/15. The budget allocations will be reinstated or removed in the 2015/16 budget year.

ONGOING Budget Balancing Proposals (\$4.20 million)

This section contains ongoing budget proposals for cost reduction and revenue generation identified in the budget process, totalling \$4.20 million. These represent items that, once implemented, create permanent budget changes. The use of ongoing items to achieve a balanced budget ensures that school district expenses in any given year do not exceed the revenues available to the school district for that year. The ongoing items identified are \$0.82 million lower than the projected funding shortfall of \$5.02 million. This means that after all the proposed ongoing budget changes are implemented for 2014/15, a structural deficit of \$0.82 million remains and will have to be addressed in future budget cycles.

1. Education Administration and Human Resources (\$0.29 million including 0.93 FTE staffing reduction)

Education Administration and Human Resources is comprised of budgets allocated to support the Superintendent, Deputy Superintendent, Directors of Instruction, Communications and Human Resources. The budgets allocated to these departments include salaries and benefits for staff; release time to support curricular initiatives, growth planning, leadership opportunities; funding for TTOC release time; training and professional development funds; accounts to support activities such as recruitment, orientation, first aid initiatives, advertising and allocations for other supplies and professional services.

Proposed Changes to Education Administration and Human Resources

In 2012/13, the management structure of the HR Department was changed with an HR Officer position eliminated and the creation of a HR Assistant role to support the transactional needs of the Department. This provided a \$5K savings for future budget years.

Over the past few years, there have been a number of improvements made within the department through use of technology and implementing HR best practices. These improvements will continue in future years. In 2014/15, the HR Department restructuring continues to better align with the board's strategic direction with the creation of one HR Manager position and adding an additional 0.5 FTE to the existing Senior Secretary position. One HR Officer and one HR Advisor roles are proposed to be eliminated. The proposed net staffing reduction is 0.5 FTE exempt staff, for savings of \$31K.

In addition, the HR department will also reorganize the portfolios of existing staff to better align with the board's strategic direction in the following manner:

- A dedicated employment and recruitment specialist will be responsible for all recruitment initiatives including Teacher, Support Staff and Exempt recruitment and new employee orientation services.
- The Manager, Health & Safety will be responsible for Teacher, Support Staff and Exempt disability case management practices including both sick and WorkSafe issues.

Other proposed staffing reductions of \$67K include: clerical support to Directors of Instruction (19.7K); Special Education exempt temporary staffing for threat/risk assessment protocols and policy development (20K); release time for teachers to participate in district initiatives including those focused on social responsibility, kindergarten and primary play based learning, and leadership (24.8K); board provision to fund TTOC professional development beyond provisions of collective agreement (50K); release time for administrators to attend meetings/discretionary leaves (3K); revision of Health and Safety training model (1.8K) and New Staff Orientation Model (7.5K); transfer costs for release time for early learning initiatives from operating to special purpose fund, offset by increase in teacher release time for new curriculum implementation (65K) .

In addition, it is proposed to reduce the services and supplies budgets allocated to these departments by a total of \$195K. The proposed reductions include budgets allocated to learning resources and video licenses (110K), kindergarten and primary supplies (3.6 K), social responsibility supplies and services (6.7 K), Human Resources and Health and Safety budgets including professional services, advertising, courier, general materials and printing for both office use, initiatives such as recruitment, orientation and first aid, and HR department excluded professional development account (45.4 K), Superintendent office supplies (5K), Leadership initiatives supplies (7K), transfer of costs for Early Learning and Strong Start supplies from operating to special purpose funds (11.5K), and other supplies and services accounts not fully utilized in the past; offset by increase in supplies for new curriculum implementation (10K).

With the implementation of the proposed reductions, the total 2014/15 budget allocated to Education Administration will be \$2.27 million and to Human Resources will be \$1.26 million. For Education Administration the budget allocation for wages and benefits is \$1.02 million and for services and supplies budget is \$1.25 million including allocations for professional development, training and travel for the staff in this department, support for school and district initiatives, as well as services and supplies allocations that support schools, the district and the staff in this department. For Human Resources, the budget allocation for wages and benefits is \$0.80 million and for services and supplies budget is \$0.46 million, including allocations for professional development, training and travel for the staff in this department as well as services and supplies allocations that support the department as well as schools and the district as a whole.

In order to continue to implement curricular initiatives and innovation, Education Administration remaining initiative accounts will be collaboratively used to release teachers to participate in educational initiatives that have been identified as priorities. This funding will be used to co-create and implement a strategic plan that supports teachers in a more aligned manner with district and ministry teaching and learning goals, including utilizing the helping teachers to support the plan. In particular, the budget will be used to support new ministry curriculum, assessment and reporting practices that are already underway, and differentiated practices. The intent is to implement supports that will create systemic, aligned and sustainable change in areas that both teachers (including TTOCs) and administrators have identified as priorities.

2. Information Technology (\$0.27 million including 1.37 FTE staffing reduction)

The IT department supports the technology needs of the entire school district. This department is also responsible for the communication and data infrastructure, which includes district phones, email and secure backups.

Proposed Budget Changes to Information Technology

After a thorough review of all IT budgets on the educational and technical side of the organization and deep consultation with IT staff, supply and service reductions of 150K were identified. These proposed reductions include: laptop project supplies (40K), administration supplies (30K), equipment replacement (30K), district educational technology (24K), computers (11K) and software business applications (15K).

In addition to the proposed supply and service budget reductions, staffing reductions are also proposed. Proposed staffing reductions of 122K include: 1.0 temporary full time exempt systems analyst position (89K) and 1 FTE CUPE senior technician (79K) offset by the addition of a 0.63 FTE CUPE intermediate technician (46K).

This review has shown that the remaining technology budget allocation of \$2.59 million will continue to fund staffing, supplies, services and initiatives that maintain adequate levels of service to the school district and align with the Board's strategic direction.

3. Business Operations and Governance (\$0.21 million including 1.80 FTE staffing reduction)

Business operations and governance is comprised of budgets allocated to support Board Governance, Secretary Treasurer's Office, Finance, Purchasing, and Payroll.

The Board of Education is comprised of seven elected trustees. The total budget allocated to support board operations is \$0.25 million and includes trustee honoraria and expenses, professional development and BCSTA membership.

The budget allocated to support business operations totals \$2.23 million and includes salaries and benefits for 17.80 FTE staff, district wide budgets for insurance, telephones, annual audit, records management, postage and banking as well as all office supplies budgets for DEO, training and professional development funds, and allocations for other supplies and contracted services.

Proposed Budget Changes to Business Operations and Governance

The professional development, training and travel for the Board of Education is proposed to be reduced by 20% for \$7K savings.

In 2013/14, the management structure of the business division was changed with the Assistant Secretary Treasurer, the Manager - Budget and Financial Reporting, and the Manager - Internal Control positions being replaced with the following: Director of Finance, Manager of Accounting, and Manager of Budget. This change yielded savings of \$20K.

Also, over the past two years, a number of business processes and systems were improved, and this will continue in future years. In 2014/15, the Finance department restructuring continues with the creation of one Senior Contracts Administrator position and one Senior Accountant position. Two Buyer positions, one Accounts Assistant and a part time Junior Accounts Payable Clerk are being eliminated. The proposed net staffing reduction is 1.80 FTE, for savings of \$87K.

In addition, it is proposed to reduce the services and supplies budgets allocated to these departments by a total \$112K. The proposed reduction includes budgets allocated to repair and maintenance of microscopes and sewing machines (17.5K), district wide records scanning (45.5K), insurance deductibles (15K), finance exempt staff professional development (1K), district office supplies (6K) and other supplies and services accounts not fully utilized in the past.

With the implementation of the proposed reductions, the total 2014/15 budget allocated to business operations and governance will be \$2.29 million. This includes \$1.47 million allocated to support wages and benefits for 16 staff and 7 trustees. The services and supplies budget of \$0.82 million includes district wide allocations for insurance (263K), telephones (119K), annual audit (42K), records management (30K), postage (17K) and banking (12K).

4. Facilities and Maintenance (\$0.11 million including 1.00 FTE staffing reduction)

The facilities and maintenance division provides quality and effective services in the areas of:

- comprehensive maintenance and renovations of buildings owned by the district;
- day-to-day repair work to all structures in the district;
- custodial care of all facilities;
- building security;
- maintenance of district grounds, landscaping, playing fields, signage, outdoor lighting, non-hazardous waste and litter removal;
- energy conservation,
- capital planning,
- community rentals.

In the 2013/14 budget process, the board committed to defer any changes to custodial staffing in schools to the end of the trial period for the conversion of custodial staff from 10 months to 12 months. Because the trial period will end in April 2015, no custodial reductions are proposed for 2014/15.

Over the past decade, the management staff in this department was reduced from seven (7) to three (3) through the elimination of two capital planning positions, one Maintenance Manager position and one Custodial Assistant Manager position. The remaining managers are: Director of Facilities and Maintenance, Manager of Custodial and Grounds and Manager of Maintenance. The three managers supervise and direct the work of 3 clerical staff, 18 trades, 78 custodial and all contractors performing facilities maintenance work. No additional exempt reductions are feasible in this department.

Proposed Changes Facilities and Maintenance

It is proposed that one Carpenter position will be allocated to projects covered by Annual Facilities Grant funding. This will reduce the operating funded carpenters by one.

The facilities and maintenance clerical staffing roles and responsibilities will be reviewed before vacant positions will be posted and filled for 2014/15.

In addition, it is proposed to reduce the services and supplies budgets allocated to maintenance of facilities and grounds by a total \$35K. The proposed reduction includes budgets allocated to pagers for custodial staff, furniture replacement, vehicle and equipment leases, contracted services and office supplies.

The board has committed to creating a comprehensive school district strategic facilities plan. Staff have been working diligently on collecting data for this plan and creating the Strategic Facilities Plan foundational document that will inform the public consultation process and form the basis for the school district strategic facilities plan that will be completed later this year. The school district strategic facilities plan will inform future capital plan requests and facilities maintenance priorities for the school district. The remaining budget for facilities maintenance of \$5.21 million and for custodial and grounds of \$5.75 million will be allocated to support the board's strategic direction set in the Strategic Facilities Plan.

5. Riverside - Continuing Education and International Education (\$0.47 million including 4.1 FTE staffing reduction)

Riverside Centre currently houses three separate organizations and is a revenue generating site. Riverside Centre includes: Community Education (CE), International Education and Ridge Meadows College all of which currently operate as different entities within the building.

Proposed Changes to Riverside - Continuing Education and International Education

It is proposed to change the administration model of Riverside Centre from the current model of one full time principal and one full time vice-principal to a full time principal and summer vice-principal to oversee summer school.

In addition, it is proposed to change the clerical support model at Riverside Centre. A shared services model will yield a 2.1 FTE reduction in clerical staff.

It is also proposed that Continuing Education teacher staffing be reduced by 1 FTE in order to align the staffing allocation more closely to other secondary school staffing ratios.

The budget review also identified services budgets in international education that are no longer needed for further savings of \$0.14 million.

6. Summer School - Reading Racers (\$25,000)

During the summers of 2005-2012, we offered a variety of summer remedial programs to our elementary students (Rocket Readers, ABC Adventures, Reading Racers, Apprentis lecteurs and Math in Motion). Under the supervision of the District Principal of Curriculum and Assessment/Director of Elementary Education, facilitators planned, prepared and implemented these educational programs in different sites across the district. Some ran all day while others for only half of the day.

Final stage planning for these programs began every year in the spring. Preparations included identifying students, school-based assessments, seeking out volunteers, creating classes, purchasing and assembling materials, communicating with parents and planning summer fun activities. During the 4 weeks of these summer programs, helping teachers/facilitators worked with teachers to ensure the daily success for these programs.

In recent years, we have seen a decline in the number of facilitators/helping teachers and, in the spring of 2012, it was deemed impossible to run an effective summer program following its past model.

Historically elementary summer programs (budgeted as Reading Racers) have appeared in the subsequent year's budget as these programs begin July 1st. The decision to cancel the 2013 summer program was made after the 2013-14 budget was approved by the board.

Proposed Changes to Summer School - Reading Racers

It is proposed not to offer the Reading Racers program as part of summer school 2014. A review will need to be conducted in the fall of 2014 to see how we can offer an elementary summer school program based on our current Education Support Structure.

7. Student Support Services (\$0.68 million including 6.24 FTE staffing reduction)

The budgets allocated to Student Support Services include accounts to support student and school needs; funding for TTOC release time; training and professional development funds 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 will be allocated. Currently this funding is used to provide: support teachers, educational assistants, child care workers, district itinerant services (e.g. school psychology, speech and language, etc.), specialized supplies, transportation and release time to support collaborative planning. The board has been very supportive of ensuring that services and supports for students with special needs are preserved and has invested significantly more money than is allocated by the Ministry of Education. While we will ensure that services to students will continue to meet educational standards slight reductions are needed to achieve a balanced budget.

Proposed Changes to Services for Students with Special Needs.

At the elementary level a proposed reduction of 2 FTE support teacher positions across all 21 elementary schools could be achieved by slightly changing the formula used to allocate the support teacher time to schools. This will result in minimal changes to each school and savings of \$0.19 million.

At the secondary level a proposed reduction of 2 FTE support teacher positions across all 6 secondary schools and the alternate programs could be achieved by slightly changing the formula used to allocate the support teacher time to schools. This will result in minimal changes to each school and savings of \$0.19 million.

In addition, at the secondary level it is proposed to reduce time for secondary school special education staff to meet with classroom teachers from 37 days per school to 18 days per school for savings of \$42K.

A reduction of itinerant staff at Student Support Services of 1.3 FTE (\$0.12million) could be achieved through increased caseloads for remaining staff. The reduction will be implemented through retirements and attrition in Speech and Language Pathologists, Vision and School Psychologists. The proposed changes include the addition of 0.2 FTE school psychology to be used for summer assessments and 0.1 FTE speech and language pathologists. Also, 0.3 FTE will be allocated to District Counsellor Safe and Caring schools in order to develop a district wide framework focussed on personal and social development including “cultures of care”, implement the Safe and Caring Schools policy, continued development of systemic and sustainable risk/threat assessment implementation, and other strategies and structures that promote respect, diversity and safety.

Due to changes in the Ministry requirements for instructional minutes at secondary during the 2014/15 school year secondary instructional support staff will need to work one extra week. In order to reduce costs it is proposed that instructional support staff at secondary work 29 hours per week rather than 30 hours per week. The estimated savings are \$0.13 million.

In addition, it is proposed that the vacant accounting clerk position at Student Support Services be eliminated for savings of 25.5K (0.50 FTE).

A reduction of supplies and services budgets allocated to Student Support Services is proposed for savings of 20K.

It is also proposed that a \$50K additional budget be allocated to Student Support Services for the Collaborative Systems Model. This additional budget will be used to focus on the continued development of strategies and structures that support classroom teachers to address the increased number of students requiring support in classrooms in a systemic, coordinated, and collaborative manner. Including: simplifying the scheduling of EA's; increasing collaborative opportunities for conversation teacher to teacher, teacher to EA's; reducing duplication in service provision and enhancing effective instructional opportunities for students.

After the implementation of the proposed budget changes the total 2014/15 budget allocated to student support services will be \$14.84 million. This includes \$14.44 million allocated to support wages and benefits for one District Principal, one District Vice-Principal, 2 FTE clerical staff, 14.20 FTE certified support, 15.60 FTE teachers, 6.90 FTE child care workers, 248 FTE education assistants, 1 FTE special needs work experience facilitator, and the FSNS bank. The services and supplies budget of \$0.35 million includes professional development, training and travel for the staff in this department as well as services and supplies allocations both at the district level and those allocated to schools.

8. Classroom Teacher Allocation Formula (\$0.91 million – 9.43 FTE staffing reduction)

Classroom teacher staffing is currently allocated using student enrolment driven formulas.

At the elementary level for kindergarten, district wide staffing is calculated as 1 teacher for every 19.75 students; for primary, district wide staffing is calculated as 1 teacher for every 21.75 students; and for intermediate, district wide staffing is calculated as 1 teacher for every 27.5 students.

At the secondary level, district wide staffing is calculated as 1 teacher for every 27.1 headcount students.

For kindergarten to grade 9, the Ministry of Education provides funding on a per headcount basis. For grades 10 to 12, the Ministry of Education provides funding on a per full time equivalent student basis. One full time equivalent student is defined as a student enrolled in eight courses. For example, if a grade 12 student is enrolled in only four courses, the Ministry of Education will only provide funding for 0.5 FTE student or \$3,450 instead of the \$6,900 per 1 FTE.

Proposed Changes to Classroom Teacher Allocation Formula

It is proposed that the elementary and secondary teacher allocation formulas be adjusted.

At the elementary level, this will result in a reduction of 5.34 FTE teachers for savings of \$0.51 million. For kindergarten, district wide staffing will be calculated at 1 teacher for every 20 students (previously at 1:19.75). For primary, district wide staffing will be calculated at 1 teacher for every 22 students (previously at 1:21.75). For intermediate, district wide staffing will be calculated at 1 teacher for every 28 students (previously at 1:27.50).

At the secondary level, it is proposed that the district wide allocation formula follow the per full time equivalent student basis to align with Ministry of Education funding. Due to the fact that not all grade 10 to 12 students are enrolled in eight courses, this change is estimated to result in a reduction of 4.01 FTE teachers for savings of \$0.39 million. For secondary, district wide staffing will be calculated at 1 teacher for every 27.1 FTE students (previously at 1:27.1 headcount students).

	2013/14	2014/15	LEGISLATIVE LIMIT
K	1:19.75	1:20.00	1:22.00
1-3	1:21.75	1:22.00	1:24.00
4-7	1:27:50	1:28.00	1:30.00
8-12	1:27.10 HC	1:27.10 FTE	1:30.00

9. Support for English Language Learning Services (\$0.06 million - 0.60 FTE staffing reduction)

English Language Learners (ELL) services enable students whose primary language or languages of the home are other than English to develop their individual potential. The purpose of ELL services is to assist students to become proficient in English, to develop both intellectually and as citizens, and to achieve the expected learning outcomes of the provincial curriculum. Models for the provision of ELL services vary widely District to District. In Maple Ridge – Pitt Meadows we continue to provide itinerant services to students who are identified as ELL. Currently, we provide one itinerant teacher for every 55 ELL students.

Proposed Changes to English Language Learning Services

It is proposed that savings of \$0.06 million or 0.60 FTE teachers be achieved by changing the elementary ELL teacher allocation formula from 1:55 elementary students to 1:60 elementary students.

In addition, it is recommended that a full review of ELL services at elementary be implemented in Fall 2014 to establish whether continuing an itinerant model, embedding ELL services within schools, or a combination of both is the most effective way to meet the articulated purposes of ELL instruction and ensure that all students identified as ELL are developing to their full potential.

10. Alignment of CUPE Days of Work with School Calendar (\$0.39 million)

Historically, the Ministry of Education determined the number of days of instruction that every school district in British Columbia must provide for students. In order to save money, many districts “altered” the provincial calendar by adding instructional minutes to every day and adding days when school would not be in session.

In the Maple Ridge - Pitt Meadows school district, beginning in the 2011/12 school year, instructional time was increased daily by 9.5 minutes in elementary schools and 10.3 minutes in secondary schools. The five extra days that schools would not be in session were added to Spring Break, while the one day that schools would not be in session was added to Remembrance Day. The proposed calendar was recommended primarily as a cost saving measure. Due to the “altered” nature of the calendar, 10 month CUPE employees were allowed to “bank” up to 6 days to be paid during scheduled days off. This was supplemental to vacation pay entitlement for CUPE employees. The management of this process was challenging for Human Resources, Payroll and Principals.

For the 2013/14 school year and subsequent school years, the Ministry of Education significantly changed the School Calendar Regulation. “Days of Instruction” were replaced with “Minimum Hours of Instruction”. This calendar change allowed districts to design their own calendar and removed any reference to “altered calendar”. Districts are able to lengthen days, reduce days per week, etc. as long as they meet the minimum hours of instruction.

Proposed Changes to CUPE Days of Work

It is proposed that savings of \$0.42 million be achieved by eliminating the ability of 10 month CUPE employees to work extra time during days when schools are open and bank up to 6 days that would then be paid during days when schools are not in session.

It is also proposed that, due to the way that the Remembrance Day holiday occurs in the 2014/15 school year, November 10 be designated as a paid training day so that all 10 month employees who would like to participate in the training day can do so. Training will be held at one site, and the content of the day will be developed at the district level with input from CUPE. The cost of this training day is estimated to be \$34K.

Proposed net savings for the 2014/15 school year would therefore be \$0.38 million.

11. School Clerical Support Model Change (\$0.17 million - 10.63 FTE staffing reduction)

Our elementary and secondary schools are currently staffed according to policy EGB - Clerical Services for Schools, passed by the board on June 24, 2003. This policy is currently under review.

The existing staffing levels were established over a decade ago. During this time, significant changes have directly impacted the workload of clerical staff eliminating tasks once performed by them.

Currently, all elementary schools are staffed with a minimum of one full time clerical assistant (35 hours per week) with incremental hours added according to student enrolment (FTE).

Proposed Elementary Clerical Changes

Proposed savings at elementary of 5.60 FTE for \$0.08 million could be achieved by decreasing the number of clerical hours assigned to schools. Our elementary schools are in session from 8:30 a.m. to 2:20 p.m., and the proposed staffing levels will ensure that the school office is covered while classes are in session. The proposed clerical allocations for elementary schools are summarized in the following table.

Student Enrolment	Number of Schools	Base Allocation Head Elementary Secretary	Shared Clerical Allocation
Under 200	2	30 hours per week	
200-349	6	35 hours per week	
350-499	6	35 hours per week	70 hours per week shared by 6 schools
500-650	6	35 hours per week	105 hours per week shared by 6 schools

Clerical summer hours banks allocated to elementary schools will be replaced with elementary clerical staff working an additional 7 days per year and a one week clerical support bank that can be accessed at any time during the year (30-35 hours).

Elementary clerical staff will now be replaced on day one of their absence.

Proposed Secondary Clerical Changes

Proposed savings at secondary of 5.02 FTE for \$0.12 million could be achieved by allocating the following clerical time to schools: 1.0 FTE Admin Coordinator, 1.0 FTE Accounting Clerk and 1.0 FTE Records Clerk. Clerical summer hours banks allocated to secondary schools will be replaced with secondary clerical staff working an additional 15 days per year and a one month clerical support bank that can be accessed at any time during the year (140 hours).

Maple Ridge Secondary School will receive an additional 35 hours per week General Clerk to cover Outreach responsibilities.

Maple Ridge Alternate and the Environmental School will share 35 hour per week clerical.

All secondary clerical staff will be replaced on the first day of absence.

It is recognized that these proposed changes will require that best practices be established for both elementary and secondary school office operations, and that specialized training and support will need to be provided to ensure the successful implementation of this new model. Through the review and implementation process, further changes to the model may be made. A proposed ongoing budget allocation of 35K will support specialized training and best practice establishment and implementation. Provisions will need to be made in the contingency reserve for a one-time extraordinary expense fund to support the implementation of the new model.

12. Secondary Career Planning Support (\$0.08 million - 1.86 FTE staffing reduction)

Currently, a 20 hours per week Career Planning Assistant position is allocated to each of the secondary schools. MRSS receives an allocation of 25 hours per week. The assistants are responsible for keeping the Career Centers open and working with students to explore post-secondary possibilities, scholarships available and providing current information on entrance requirements to institutions.

Secondary schools also receive teacher staffing for work experience (0.375 FTE/school), counselling (1 FTE for 550 students), grad transition planning (1 FTE for 60 students). District level support is provided through a full time work experience teacher; a 35 hours per week special needs work experience facilitator, and a 0.5 FTE apprenticeship teacher.

Proposed Secondary Career Planning Support Changes

It is proposed to eliminate the school based Career Planning Assistant positions in all secondary schools for savings of \$0.15 million (3.57 FTE). The Work Experience teachers and Counsellors will be maintained in secondary schools. In most of our secondary schools the career centres are attached to the counselling area and will remain open. At Pitt Meadows Secondary and Westview Secondary, the career centres are currently located away from the counselling area and will have to work with the principals on developing a model that will ensure continued availability for students.

Two district level Career Planning positions will be established for additional cost of \$69K (1.71 FTE - 60 hours per week). The two positions will support career planning activities at all six secondary schools. The new model will ensure efficient use of resources, alignment with the board's vision on career planning, and consistent approach to career planning in all our secondary schools.

13. Other Staffing Changes (\$0.13 million - 0.29 FTE staffing reduction)

In the administration area, we are maintaining our focus on providing effective and efficient support to schools and programs in our district. The elementary and secondary administrator allocation formulas were adjusted in 2013/14, and no further changes are proposed at this time. At the secondary level, the projected enrolment decline for the upcoming year it is estimated to result in a decrease of 2.0 FTE vice principals offset by an increase of 1.71 FTE teachers. Combined savings of \$89K will be achieved through attrition.

It is proposed that department head allowances at secondary be reduced by one at each school for savings of \$22K.

When full day kindergarten was implemented, schools were provided with additional Lunch Hour Supervisors for the first few months of school. The full day kindergarten is now part of the fabric of the school district and this additional support is no longer needed. The proposed savings are \$15K.

14. Transportation of Students (\$0.18 million)

Within the School Act, there is no requirement for the board to provide student school bus transportation service to and from school. In addition, the Ministry of Education does not provide specific funding for student transportation. In previous years, the board decided to use operating funds to provide free student transportation for eligible students to their catchment area school (Policy 5400 – Student Transportation). The estimated operating funding required to continue to offer this service free of charge is \$1.21 million.

Currently, the district runs 12 regular bus routes and 5 special needs routes. Regular buses have a capacity of 48 seats for secondary students and approximately 60 seats for elementary students.

The buses for students with special needs are each configured differently to accommodate one or two wheelchairs. Each bus can seat between 6 and 8 students and has a monitor who uses one of the available seats.

In 2013/14, 470 students registered to use the 12 regular buses. Of the students being transported, 355 are eligible and 115 are courtesy riders. The twelve regular buses service the following schools:

- six (6) buses to Garibaldi Secondary
- one (1) bus to Pitt Meadows Secondary;
- two (2) buses to Whonnock Elementary;
- one (1) bus to Highland Park Elementary;
- one (1) bus to Webster’s Corners Elementary; and
- one (1) bus is shared between Webster’s and Samuel Robertson Secondary.

In 2013/14, 33 students with special needs use five (5) district buses. The five buses service the following schools: Westview Secondary; Pitt Meadows Secondary; Maple Ridge Elementary; Garibaldi Secondary; Blue Mtn. Elementary; Thomas Haney Secondary; Eric Langton Elementary; Maple Ridge Secondary; Alouette Elementary; Laity View Elementary; and Samuel Robertson Secondary.

The annual transportation cost per student on the regular buses is approximately \$1,400 annually. The annual transportation cost per student for students using the buses for students with special needs is approximately \$10,000 annually.

In 2013/14 school districts in the Fraser Valley collected transportation fees between \$200 and \$350 for the first child per year. A monthly TransLink bus pass for students currently costs \$52 and the cost per trip is \$1.75.

A meeting for parents of students with special needs was held on April 22, 2014. Options for transportation for students with special needs were discussed. The consensus was that transportation to and from school is needed and that it would be preferable not to pay a fee for transportation. The removal of monitors from buses and the reduction of buses used were supported as ways to reduce cost in this area.

A special public meeting to discuss options for regular transportation to and from school was held on April 22, 2014. The consensus was that transportation to and from school is needed and that a fee would be preferred to the cancellation of bus services. Participants noted that public transportation is not an option for some families and that walking to and from school could be problematic due to lack of sidewalks.

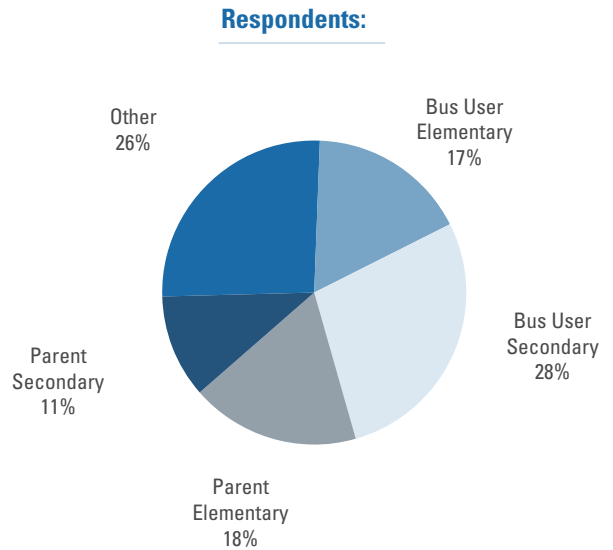
The results of the transportation survey are summarized below.

Q1. To assist in funding the annual transportation cost of \$1,400 per student, would you be in favour of introducing an annual transportation fee of \$215 per student?

Answer Options	Response Percent	Response Count
Yes	54.0%	149
No	46.0%	127
	answered question	276

Q2. Within the School Act, there is no requirement for the board to provide student school bus transportation service to and from school. Not all school districts in the province provide regular school busing services. In the Maple Ridge - Pitt Meadows School District, only 355 eligible students use regular busing services. Should the school district stop providing regular busing services to and from school?

Answer Options	Response Percent	Response Count
Yes	32.6%	90
No	67.4%	186
	answered question	276



Proposed Changes to Student Transportation

In order to assist in funding the annual transportation cost of \$1,400/student for regular buses and \$10,000/student for buses for students with special needs, an annual transportation fee is proposed for an estimated cost recovery of \$95K.

The transportation fee is applicable only to in-catchment transportation to and from school. Transportation services provided by the Board to students transferred by the Board to schools outside their catchment area will be provided free of charge.

	Proposed Cost Recovery
First child/year	\$215
Second child/year	\$215
Third child/year	\$100
Fourth child/year	\$100

Transportation will be provided to eligible students who are registered for transportation services and have paid the annual fee. The registration and fee collection will be done through the SD42 parent portal. The district hardship policy applies to these fees and will be administered by school principals and the Manager of Purchasing and Transportation.

One-time costs for the development of the transportation module of the parent portal will be covered from existing 2013/14 transportation budgets subject to board approval.

For 2014/15 it is proposed that there will be no monitors on busses for students with special needs for savings of \$65,000/year. In addition, the bus routes for students with special needs will be reviewed to ensure most efficient use of busses. This is estimated to result in the elimination of one bus route for savings of \$20,000/year.

Transportation services will be reviewed before the transportation services contract is renewed in 2015.

15. General Supplies Reduction (\$0.24 million)

Services, supplies and utilities budgets were reviewed and opportunities for savings were identified. These opportunities included:

- removing the PAC supply allocation for elementary and secondary schools (5K);
- changing the secondary budget allocation formulas to reduce general supplies allocations and learning resources allocations by 10% for savings of 65K, as well as a reduction of the school fees supplement from \$30/FTE to \$25/FTE for savings of \$29K. During 2014/15, the school fees supplement allocation for secondary schools will be reviewed to ensure funding is provided for students enrolled in courses that require additional supports;
- reducing transportation budget allocations by \$14,815 for budgets not fully utilized;
- district wide supplies and services reduction of 1.5% for savings of \$0.13 million.

The proposed savings can be achieved by leveraging centralized purchasing opportunities, promoting energy conservation in our facilities and funding utility conservation projects, and minimizing printing and photocopying. Total proposed reductions amount to \$0.24 million. Some of the proposed reductions will have to be closely monitored during the year and budgets might need to be reinstated if savings cannot be achieved.

FIGURE 1 EFFECT OF BUDGET BALANCING PROPOSALS ON STAFFING

	2008/09 FTE	2013/14 FTE	2014/15 Base FTE	Proposed 2014/15		2014/15 with LIF	
				FTE	% change vs. 08/09	FTE	% change vs. 08/09
Teachers	825.21	771.95	777.87	764.22	-7.98%	776.97	-6.21%
School Based Principals/VPs	53.20	48.00	48.00	46.00	-15.65%	46.00	-15.65%
Other Professionals/Exempt/District P/VPs	38.00	36.00	36.00	34.50	-10.14%	34.50	-10.14%
Education Assistants	248.01	293.34	289.77	287.92	13.86%	292.92	15.33%
Support Staff	319.42	316.22	315.72	296.50	-7.73%	296.50	-7.73%
Trustees	7.00	7.00	7.00	7.00	0.00%	7.00	0.00%
	1,490.84	1,472.51	1,474.36	1,436.14	-3.81%	1,453.89	-2.54%

Note: Temporary staffing not included. LIF 14/15 allocations estimated to be the same as the 13/14 allocations.

	2008/09 FTE	2013/14 FTE	2014/15 Base FTE	Proposed 2014/15		2014/15 with LIF	
				FTE	% change vs. 08/09	FTE	% change vs. 08/09
MRTA	825.21	771.95	777.87	764.22	-7.98%	776.97	-6.21%
CUPE	567.43	609.56	605.49	584.42	2.91%	589.42	3.73%
Principals/VPs/Other Professionals	91.20	84.00	84.00	80.50	-13.29%	80.50	-13.29%
Trustees	7.00	7.00	7.00	7.00	0.00%	7.00	0.00%
	1,490.84	1,472.51	1,474.36	1,436.14	-3.81%	1,453.89	-2.54%

STUDENT/STAFF RATIOS

	2008/09 FTE	2013/14 FTE	2014/15 Base FTE	Proposed 2014/15		2014/15 with LIF	
				FTE	% change vs. 08/09	FTE	% change vs. 08/09
Teachers	17.88	18.61	18.40	18.61	3.94%	18.31	2.33%
School Based Principals/VPs	277.34	299.31	298.20	309.21	10.31%	309.21	10.31%
Other Professionals/Exempt/District P/VPs	388.28	399.08	397.60	412.28	5.82%	412.28	5.82%
Education Assistants	59.49	48.98	49.40	49.40	-20.42%	48.56	-22.52%
Support Staff	46.19	45.43	45.43	47.97	3.71%	47.97	3.71%
Trustees	2,107.78	2,052.39	2,044.82	2,031.96	-3.73%	2,031.96	-3.73%
	9.90	9.76	9.71	9.90	0.00%	9.78	-1.16%

STUDENT/STAFF RATIOS

	2008/09 FTE	2013/14 FTE	2014/15 Base FTE	Proposed 2014/15		2014/15 with LIF	
				FTE	% change vs. 08/09	FTE	% change vs. 08/09
MRTA	17.88	18.61	18.40	18.61	3.94%	18.31	2.33%
CUPE	26.00	23.57	23.64	24.34	-6.84%	24.13	-7.75%
Principals/VPs/Other Professionals	161.78	171.03	170.40	176.69	8.44%	176.69	8.44%
Trustees	2,107.78	2,052.39	2,044.82	2,031.96	-3.73%	2,031.96	-3.73%
	9.90	9.76	9.71	9.90	0.00%	9.78	-1.16%

FIGURE 2 PRELIMINARY OPERATING BUDGET PROPOSALS FOR COST REDUCTION & REVENUE GENERATION

BUDGET PROPOSAL	STAFFING IMPACT	BUDGET IMPACT			
	REDUCTION (INCREASE)	SALARIES & BENEFITS	SERVICES & SUPPLIES	REVENUE	TOTAL
ONE-TIME BUDGET PROPOSALS					
Use of Contingency Reserve				820,000	820,000
Deferred Spending and One-Time Allocations					
Information Technology Reduction			50,900		50,900
Maintenance and Custodial Reduction			20,000		20,000
15% General School Supply Reduction			209,045		209,045
Elementary School Equipment Reduction			20,000		20,000
Software Purchase and Installation			(139,000)		(139,000)
Extraordinary Expense Fund		(22,000)	(138,945)		(160,945)
		(22,000)	22,000	0	0
TOTAL ONE-TIME BUDGET PROPOSALS	0	(22,000)	22,000	820,000	820,000
ONGOING BUDGET PROPOSALS					
Education Administration and Human Resources					
Education Administration Clerical Reorganization	0.43	19,705			19,705
Human Resources Exempt Staffing Reorganization	0.50	30,752			30,752
Special Education Temporary Exempt Staffing		20,000			20,000
TTOC Wages and Benefits		89,217			89,217
Curriculum Implementation		(65,000)	(10,000)		(75,000)
Services and Supplies			205,288		205,288
	0.93	94,674	195,288	0	289,962
Information Technology					
Systems Analyst Temporary Exempt Staffing	1.00	88,988			88,988
Senior IT Technician	1.00	78,446			78,446
Intermediate IT Technician	(0.63)	(45,336)			(45,336)
Services and Supplies			150,370		150,370
	1.37	122,098	150,370	0	272,468
Business Operations and Governance					
Finance Department Reorganization	0.80	36,591			36,591
Purchasing Department Reorganization	1.00	50,756			50,756
Board of Education - Professional Development			7,114		7,114
Finance and Secretary Treasurer's Office Services & Supplies			112,314		112,314
	1.80	87,347	119,428	0	206,775
Facilities and Maintenance					
Carpenter to be funded from Annual Facilities Grant	1.00	78,836			78,836
Maintenance, Grounds and Custodial Services and Supplies			34,927		34,927
	1.00	78,836	34,927	0	113,763
Riverside Centre - Continuing Education & International Education					
Riverside Centre Management Restructuring	1.00	107,118			107,118
Riverside Centre Clerical Model Change	2.10	108,826			108,826
Continuing Education - Teacher Staffing	1.00	94,610			94,610
Continuing Education Substitute Costs		21,559			21,559
International Education - Services			137,000		137,000
	4.10	332,113	137,000	0	469,113

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BUDGET PROPOSAL	STAFFING IMPACT	BUDGET IMPACT			
	REDUCTION (INCREASE)	SALARIES & BENEFITS	SERVICES & SUPPLIES	REVENUE	TOTAL
Summer School - Reading Racers		23,050	1,950	0	25,000
Student Support Services					
Student Support Services - Special Education Allocations	4.44	426,600			426,600
Student Support Services - Itinerant Services	1.30	125,635			125,635
Collaborative Systems Implementation		(40,000)	(10,000)		(50,000)
Student Support Services - Clerical Reorganization	0.50	25,524			25,524
Secondary Instructional Support Staff 29HPW		130,250			130,250
Services and Supplies Reduction			20,385		20,385
	6.24	668,009	10,385	0	678,394
Classroom Teacher Allocation					
Elementary Class Size	5.34	513,035			513,035
Secondary Class Size	4.09	393,143			393,143
	9.43	906,178	0	0	906,178
English Language Learner Teacher Ratio Change (Elementary)	0.60	57,687			57,687
Align CUPE Days of Work with School Calendar		394,880			394,880
School Clerical Support Model Change					
Elementary - Clerical Allocation	5.60	82,824			82,824
Secondary - Clerical Allocation	5.03	117,583			117,583
Specialized Training and Best Practice Implementation		(25,000)	(10,000)		(35,000)
	10.63	175,407	(10,000)	0	165,407
Secondary Career Planning Support					
Secondary Schools Career Planning Assistants	3.57	148,606			148,606
Career Planning Support District	(1.71)	(69,349)			(69,349)
	1.86	79,257	0	0	79,257
Other Staffing Changes					
Secondary Administrator Formula - Vice Principals	2.00	253,902			253,902
Secondary Administrator Formula - Teachers	(1.71)	(164,793)			(164,793)
Secondary Department Head Reorganization		22,020			22,020
Lunch Hour Supervisor - Additional Fall Kindergarten		15,142			15,142
	0.29	126,271	0	0	126,271
Transportation					
Optimization of Transportation Model - Students w. Special Needs			85,000		85,000
Partial Transportation Cost Recovery - annual fee of \$215/student		(5,000)		95,400	90,400
	0.00	(5,000)	85,000	95,400	175,400
General Supplies Reductions					
Secondary Schools Budget Allocations			99,649		99,649
Transportation Services and Supplies			14,815		14,815
District Wide Supplies and Services Savings			128,500		128,500
		0	242,964	0	242,964
TOTAL ONGOING BUDGET PROPOSALS	38.25	3,140,807	967,312	95,400	4,203,519
TOTAL ONE-TIME AND ONGOING BUDGET PROPOSALS	38.25	3,140,807	967,312	915,400	5,023,519

FIGURE 3 SUMMARY OF OPERATING REVENUE AND EXPENSE

	Base Budget	Ongoing Proposals	One-Time Proposals	Preliminary Budget	% Change
Operating Revenue by Source					
Grants					
Provincial Grants - Ministry of Education	113,881,083	0		113,881,083	0.00%
Other Ministry of Education Grants	2,096,134	0		2,096,134	0.00%
Provincial Grants - Other	435,578	0		435,578	0.00%
Total Grants	116,412,795	0	0	116,412,795	
Tuition	6,771,825	0		6,771,825	0.00%
Other Revenue	750,831	95,400		846,231	12.71%
Rentals & Leases	329,661	0		329,661	0.00%
Investment Income	350,000	0		350,000	0.00%
Total Operating Revenue	124,615,112	95,400	0	124,710,512	0.08%
Operating Expense by Source					
Salaries					
Teachers	58,763,932	(1,040,789)		57,723,143	-1.77%
Principals and Vice-Principals	5,541,173	(282,654)		5,258,519	-5.10%
Education Assistants	9,674,936	(404,169)		9,270,767	-4.18%
Support Staff	10,644,712	(650,082)	17,750	10,012,380	-6.11%
Other Professionals/Exempt	3,155,254	(135,474)		3,019,780	-4.29%
Substitutes	3,899,184	6,046		3,905,230	0.16%
Total Salaries	91,679,191	(2,506,122)	17,750	89,189,819	-2.73%
Employee Benefits	23,924,542	(633,685)	4,250	23,295,107	-2.65%
Total Salaries and Benefits	115,603,733	(3,140,807)	22,000	112,484,926	-2.72%
Services and Supplies					
Services	4,205,673	(304,168)	31,000	3,932,505	-7.23%
Student Transportation	1,215,903	(96,365)		1,119,538	-7.93%
Professional Development and Travel	704,502	(44,564)		659,938	-6.33%
Rentals and Leases & Dues and Fees	352,871	(20,637)		332,234	-5.85%
Insurance	323,214	(15,000)		308,214	-4.64%
Supplies	3,521,997	(425,200)	(140,100)	2,956,697	-12.07%
Utilities	2,626,525	0		2,626,525	0.00%
Total Services and Supplies	12,950,685	(905,934)	(109,100)	11,935,651	-7.00%
Interfund and Capital Assets Purchased from Operating					
Interfund	373,982	0		373,982	0.00%
Local Capital	710,231	(61,378)	87,100	735,953	-8.64%
Total Interfund and Capital Assets Purchased from Operating	1,084,213	(61,378)	87,100	1,109,935	-5.66%
Total Expenses	129,638,631	(4,108,119)	0	125,530,512	-3.17%
Use of Prior Year Surplus or Reserves	0	0	820,000	820,000	
Projected Operating Surplus/Deficit	(5,023,519)	4,203,519	820,000	0	



Maple Ridge - Pitt Meadows School District No. 42

22225 Brown Avenue
Maple Ridge, BC
V2X 8N6