

Amended Annual Budget

School District No. 42 (Maple Ridge-Pitt Meadows)

June 30, 2017

School District No. 42 (Maple Ridge-Pitt Meadows)

June 30, 2017

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*NOTE - Statement 1, Statement 3, Statement 5 and Schedules 4A - 4D are used for Financial Statement reporting only.

AMENDED ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 42 (MAPLE RIDGE-PITT MEADOWS) (called the "Board") to adopt the Amended Annual Budget of the Board for the fiscal year 2016/2017 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

1. Board has complied with the provisions of the Act respecting the Amended Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 42 (Maple Ridge-Pitt Meadows) Amended Annual Budget Bylaw for fiscal year 2016/2017.
3. The attached Statement 2 showing the estimated revenue and expense for the 2016/2017 fiscal year and the total budget bylaw amount of \$161,514,940 for the 2016/2017 fiscal year was prepared in accordance with the *Act*.
4. Statement 2, 4 and Schedules 1 to 4 are adopted as the Amended Annual Budget of the Board for the fiscal year 2016/2017.

READ A FIRST TIME THE 22nd DAY OF FEBRUARY, 2017;

READ A SECOND TIME THE 22nd DAY OF FEBRUARY, 2017;

READ A THIRD TIME, PASSED AND ADOPTED THE 22nd DAY OF FEBRUARY, 2017;

Original signed by Mike Murray

Chairperson of the Board

(Corporate Seal)

Original signed by Flavia Coughlan

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 42 (Maple Ridge-Pitt Meadows) Amended Annual Budget Bylaw 2016/2017, adopted by the Board the 22nd DAY OF FEBRUARY, 2017.

Original signed by Flavia Coughlan

Secretary Treasurer

School District No. 42 (Maple Ridge-Pitt Meadows)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2017

	2017 Amended Annual Budget	2017 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	14,338.375	14,113.563
Adult	113.875	134.625
Other	102.813	134.000
Total Ministry Operating Grant Funded FTE's	14,555.063	14,382.188
Revenues		
	\$	\$
Provincial Grants		
Ministry of Education	131,763,859	128,915,038
Other	393,551	307,851
Federal Grants	164,600	137,170
Tuition	8,915,533	7,887,146
Other Revenue	5,440,265	5,160,832
Rentals and Leases	423,500	420,109
Investment Income	385,400	422,665
Amortization of Deferred Capital Revenue	5,328,066	5,304,044
Total Revenue	152,814,774	148,554,855
Expenses		
Instruction	126,982,445	123,466,426
District Administration	5,269,054	5,016,866
Operations and Maintenance	23,366,439	22,507,152
Transportation and Housing	540,965	393,615
Debt Services		9,872
Total Expense	156,158,903	151,393,931
Net Revenue (Expense)	(3,344,129)	(2,839,076)
Budgeted Allocation (Retirement) of Surplus (Deficit)	4,131,247	
Budgeted Surplus (Deficit), for the year	787,118	(2,839,076)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	787,118	(2,839,076)
Budgeted Surplus (Deficit), for the year	787,118	(2,839,076)

School District No. 42 (Maple Ridge-Pitt Meadows)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2017

	2017 Amended Annual Budget	2017 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	139,002,702	135,368,886
Operating - Tangible Capital Assets Purchased	3,594,000	825,545
Special Purpose Funds - Total Expense	8,499,490	8,042,894
Special Purpose Funds - Tangible Capital Assets Purchased	436,000	533,000
Capital Fund - Total Expense	8,656,711	7,982,151
Capital Fund - Tangible Capital Assets Purchased from Local Capital	1,326,037	139,891
Total Budget Bylaw Amount	161,514,940	152,892,367

Approved by the Board

Original signed by Mike Murray

February 22, 2017

Signature of the Chairperson of the Board of Education

Date Signed

Original signed by Sylvia Russell

February 22, 2017

Signature of the Superintendent

Date Signed

Original signed by Flavia Coughlan

February 22, 2017

Signature of the Secretary Treasurer

Date Signed

School District No. 42 (Maple Ridge-Pitt Meadows)

Statement 4

Amended Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2017

	2017 Amended Annual Budget	2017 Annual Budget
	\$	\$
Surplus (Deficit) for the year	(3,344,129)	(2,839,076)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(4,030,000)	(1,358,545)
From Local Capital	(1,326,037)	(139,891)
From Deferred Capital Revenue		(2,060,261)
Total Acquisition of Tangible Capital Assets	(5,356,037)	(3,558,697)
Amortization of Tangible Capital Assets	8,656,711	7,972,279
Total Effect of change in Tangible Capital Assets	3,300,674	4,413,582
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(43,455)	1,574,506

School District No. 42 (Maple Ridge-Pitt Meadows)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2017

	Operating Fund	Special Purpose Fund	Capital Fund	2017 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	4,131,247			4,131,247
Changes for the year				
Net Revenue (Expense) for the year	(537,247)	436,000	(3,242,882)	(3,344,129)
Interfund Transfers				
Tangible Capital Assets Purchased	(3,594,000)	(436,000)	4,030,000	-
Net Changes for the year	(4,131,247)	-	787,118	(3,344,129)
Budgeted Accumulated Surplus (Deficit), end of year	-	-	787,118	787,118

School District No. 42 (Maple Ridge-Pitt Meadows)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2017

	2017 Amended Annual Budget	2017 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	127,203,369	124,659,144
Other	393,551	307,851
Federal Grants	164,600	137,170
Tuition	8,915,533	7,887,146
Other Revenue	984,902	846,832
Rentals and Leases	423,500	420,109
Investment Income	380,000	416,665
Total Revenue	138,465,455	134,674,917
Expenses		
Instruction	119,035,728	115,950,082
District Administration	5,178,097	4,926,866
Operations and Maintenance	14,247,912	14,098,323
Transportation and Housing	540,965	393,615
Total Expense	139,002,702	135,368,886
Net Revenue (Expense)	(537,247)	(693,969)
Budgeted Prior Year Surplus Appropriation	4,131,247	
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(3,594,000)	(825,545)
Local Capital		1,746,245
Other		(226,731)
Total Net Transfers	(3,594,000)	693,969
Budgeted Surplus (Deficit), for the year	-	-

School District No. 42 (Maple Ridge-Pitt Meadows)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2017

	2017 Amended Annual Budget	2017 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	124,723,347	123,094,922
INAC/LEA Recovery	(461,757)	(461,757)
Other Ministry of Education Grants		
Pay Equity	1,874,966	1,874,966
Funding for Graduated Adults	50,000	59,345
Transportation Supplemental	185,990	
Economic Stability Dividend	73,882	
Return of Administrative Savings	631,773	
Carbon Tax Rebate	91,000	75,000
FSA Scoring	16,668	16,668
Shoulder Tap Contract	17,500	
Total Provincial Grants - Ministry of Education	127,203,369	124,659,144
Provincial Grants - Other	393,551	307,851
Federal Grants	164,600	137,170
Tuition		
Summer School Fees	44,615	
Continuing Education	597,745	603,745
International and Out of Province Students	8,192,173	7,203,401
Adult High School Completion	81,000	80,000
Total Tuition	8,915,533	7,887,146
Other Revenues		
LEA/Direct Funding from First Nations	477,067	477,067
Miscellaneous		
Revenue Generation	60,000	52,500
Partnership Program	136,145	114,715
Miscellaneous	186,000	197,550
Transportation Revenue	10,000	5,000
Before and After School Programming	115,690	
Total Other Revenue	984,902	846,832
Rentals and Leases	423,500	420,109
Investment Income	380,000	416,665
Total Operating Revenue	138,465,455	134,674,917

School District No. 42 (Maple Ridge-Pitt Meadows)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Source

Year Ended June 30, 2017

	2017 Amended Annual Budget	2017 Annual Budget
	\$	\$
Salaries		
Teachers	63,731,783	63,580,804
Principals and Vice Principals	6,078,269	5,914,374
Educational Assistants	11,044,406	10,510,926
Support Staff	10,758,808	10,620,539
Other Professionals	3,950,190	3,950,071
Substitutes	4,422,955	3,821,590
Total Salaries	99,986,411	98,398,304
Employee Benefits	24,800,444	24,709,441
Total Salaries and Benefits	124,786,855	123,107,745
Services and Supplies		
Services	5,645,044	4,989,999
Student Transportation	604,364	465,052
Professional Development and Travel	990,387	630,628
Rentals and Leases	2,116	80,116
Dues and Fees	149,353	142,668
Insurance	316,186	305,964
Supplies	3,986,876	3,150,042
Utilities	2,521,521	2,496,672
Total Services and Supplies	14,215,847	12,261,141
Total Operating Expense	139,002,702	135,368,886

School District No. 42 (Maple Ridge-Pitt Meadows)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2017

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	48,557,495	86,164	599,946	352,050		2,498,142	52,093,797
1.03 Career Programs	483,256		417,356			34,146	934,758
1.07 Library Services	1,004,929	21,915		112,344		43,890	1,183,078
1.08 Counselling	1,686,929					70,765	1,757,694
1.10 Special Education	7,728,868	1,042,548	9,464,710	1,376,391	128,685	1,076,255	20,817,457
1.30 English Language Learning	1,383,976					79,482	1,463,458
1.31 Aboriginal Education	432,163	116,791	539,247	44,012		30,365	1,162,578
1.41 School Administration		4,454,592		2,173,687	27,224	271,754	6,927,257
1.60 Summer School	315,534	17,745	23,147	34,907			391,333
1.61 Continuing Education				86,282	301,868	6,122	394,272
1.62 International and Out of Province Students	2,124,990	215,117		433,954	291,487	34,517	3,100,065
1.64 Other					64,753		64,753
Total Function 1	63,718,140	5,954,872	11,044,406	4,613,627	814,017	4,145,438	90,290,500
4 District Administration							
4.11 Educational Administration				45,012	936,020	8,575	989,607
4.40 School District Governance					144,928		144,928
4.41 Business Administration		123,397		446,225	1,194,057	50,692	1,814,371
Total Function 4	-	123,397	-	491,237	2,275,005	59,267	2,948,906
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	13,643			218,351	637,284	43,856	913,134
5.50 Maintenance Operations				5,112,852	223,884	164,900	5,501,636
5.52 Maintenance of Grounds				322,741		9,494	332,235
5.56 Utilities							-
Total Function 5	13,643	-	-	5,653,944	861,168	218,250	6,747,005
7 Transportation and Housing							
7.70 Student Transportation							-
Total Function 7	-	-	-	-	-	-	-
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	63,731,783	6,078,269	11,044,406	10,758,808	3,950,190	4,422,955	99,986,411

School District No. 42 (Maple Ridge-Pitt Meadows)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2017

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2017 Amended Annual Budget	2017 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	52,093,797	12,243,281	64,337,078	2,641,298	66,978,376	66,079,170
1.03 Career Programs	934,758	231,515	1,166,273	560,255	1,726,528	1,687,196
1.07 Library Services	1,183,078	281,528	1,464,606	126,140	1,590,746	1,564,829
1.08 Counselling	1,757,694	412,980	2,170,674	99,771	2,270,445	2,206,144
1.10 Special Education	20,817,457	5,418,006	26,235,463	451,898	26,687,361	26,018,072
1.30 English Language Learning	1,463,458	344,093	1,807,551	16,757	1,824,308	1,743,865
1.31 Aboriginal Education	1,162,578	290,289	1,452,867	197,142	1,650,009	1,370,248
1.41 School Administration	6,927,257	1,896,065	8,823,322	417,231	9,240,553	8,996,087
1.60 Summer School	391,333	58,800	450,133	14,468	464,601	443,734
1.61 Continuing Education	394,272	57,470	451,742	236,440	688,182	670,118
1.62 International and Out of Province Students	3,100,065	731,999	3,832,064	1,791,117	5,623,181	5,077,588
1.64 Other	64,753	14,894	79,647	211,791	291,438	93,031
Total Function 1	90,290,500	21,980,920	112,271,420	6,764,308	119,035,728	115,950,082
4 District Administration						
4.11 Educational Administration	989,607	313,927	1,303,534	326,687	1,630,221	1,624,297
4.40 School District Governance	144,928	3,043	147,971	197,778	345,749	285,911
4.41 Business Administration	1,814,371	493,946	2,308,317	893,810	3,202,127	3,016,658
Total Function 4	2,948,906	810,916	3,759,822	1,418,275	5,178,097	4,926,866
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	913,134	215,617	1,128,751	484,465	1,613,216	1,593,905
5.50 Maintenance Operations	5,501,636	1,705,864	7,207,500	1,575,709	8,783,209	8,700,413
5.52 Maintenance of Grounds	332,235	87,127	419,362	255,389	674,751	652,118
5.56 Utilities	-	-	-	3,176,736	3,176,736	3,151,887
Total Function 5	6,747,005	2,008,608	8,755,613	5,492,299	14,247,912	14,098,323
7 Transportation and Housing						
7.70 Student Transportation	-	-	-	540,965	540,965	393,615
Total Function 7	-	-	-	540,965	540,965	393,615
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	99,986,411	24,800,444	124,786,855	14,215,847	139,002,702	135,368,886

School District No. 42 (Maple Ridge-Pitt Meadows)

Schedule 3

Amended Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2017

	2017 Amended Annual Budget	2017 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	4,560,490	4,255,894
Other Revenue	4,369,600	4,314,000
Investment Income	5,400	6,000
Total Revenue	8,935,490	8,575,894
Expenses		
Instruction	7,946,717	7,516,344
District Administration	90,957	90,000
Operations and Maintenance	461,816	436,550
Total Expense	8,499,490	8,042,894
Net Revenue (Expense)	436,000	533,000
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(436,000)	(533,000)
Total Net Transfers	(436,000)	(533,000)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 42 (Maple Ridge-Pitt Meadows)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2017

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Scholarships and Bursaries	Service Delivery Transformation	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	150,266		28,006	188,081	90,957	1,374,160	37,751	8,807	
Add: Restricted Grants									
Provincial Grants - Ministry of Education	561,550	2,527,470	6,000				256,000	49,000	231,726
Other				17,000		4,000,000			
Investment Income				4,000					
	561,550	2,527,470	6,000	21,000	-	4,000,000	256,000	49,000	231,726
Less: Allocated to Revenue	711,816	2,527,470	34,006	25,000	90,957	4,000,000	256,000	57,807	231,726
Deferred Revenue, end of year	-	-	-	184,081	-	1,374,160	37,751	-	-
Revenues									
Provincial Grants - Ministry of Education	711,816	2,527,470	34,006		90,957		256,000	57,807	231,726
Other Revenue				21,000		4,000,000			
Investment Income				4,000					
	711,816	2,527,470	34,006	25,000	90,957	4,000,000	256,000	57,807	231,726
Expenses									
Salaries									
Teachers		1,579,182						20,600	88,300
Educational Assistants		419,855				15,000	177,000		
Support Staff	75,000					15,000	6,500		
Substitutes		53,273				2,000	2,000		20,000
	75,000	2,052,310	-	-	-	32,000	185,500	20,600	108,300
Employee Benefits	19,500	475,160				9,000	49,500	5,000	23,100
Services and Supplies	367,316		3,006	25,000	90,957	3,919,000	21,000	32,207	85,326
	461,816	2,527,470	3,006	25,000	90,957	3,960,000	256,000	57,807	216,726
Net Revenue (Expense) before Interfund Transfers	250,000	-	31,000	-	-	40,000	-	-	15,000
Interfund Transfers									
Tangible Capital Assets Purchased	(250,000)		(31,000)			(40,000)			(15,000)
	(250,000)	-	(31,000)	-	-	(40,000)	-	-	(15,000)
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 42 (Maple Ridge-Pitt Meadows)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2017

	CommunityLINK	Coding and Curriculum Implementation	Youth Education Support Fund	TOTAL
	\$	\$	\$	\$
Deferred Revenue, beginning of year	3,407		63,610	1,945,045
Add: Restricted Grants				
Provincial Grants - Ministry of Education	540,226	107,075		4,279,047
Other			350,000	4,367,000
Investment Income			1,400	5,400
	<u>540,226</u>	<u>107,075</u>	<u>351,400</u>	8,651,447
Less: Allocated to Revenue	543,633	107,075	350,000	8,935,490
Deferred Revenue, end of year	<u>-</u>	<u>-</u>	<u>65,010</u>	<u>1,661,002</u>
Revenues				
Provincial Grants - Ministry of Education	543,633	107,075		4,560,490
Other Revenue			348,600	4,369,600
Investment Income			1,400	5,400
	<u>543,633</u>	<u>107,075</u>	<u>350,000</u>	8,935,490
Expenses				
Salaries				
Teachers	32,640			1,720,722
Educational Assistants	340,902			952,757
Support Staff				96,500
Substitutes	18,852			96,125
	<u>392,394</u>	<u>-</u>	<u>-</u>	2,866,104
Employee Benefits	99,633			680,893
Services and Supplies	51,606	107,075	250,000	4,952,493
	<u>543,633</u>	<u>107,075</u>	<u>250,000</u>	8,499,490
Net Revenue (Expense) before Interfund Transfers	<u>-</u>	<u>-</u>	<u>100,000</u>	436,000
Interfund Transfers				
Tangible Capital Assets Purchased			(100,000)	(436,000)
	<u>-</u>	<u>-</u>	<u>(100,000)</u>	(436,000)
Net Revenue (Expense)	<u>-</u>	<u>-</u>	<u>-</u>	-

School District No. 42 (Maple Ridge-Pitt Meadows)

Schedule 4

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2017

	2017 Amended Annual Budget			2017 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Other Revenue		85,763	85,763	
Amortization of Deferred Capital Revenue	5,328,066		5,328,066	5,304,044
Total Revenue	5,328,066	85,763	5,413,829	5,304,044
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	8,656,711		8,656,711	7,972,279
Debt Services				
Capital Lease Interest			-	9,872
Total Expense	8,656,711	-	8,656,711	7,982,151
Net Revenue (Expense)	(3,328,645)	85,763	(3,242,882)	(2,678,107)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	4,030,000		4,030,000	1,358,545
Local Capital			-	(1,746,245)
Capital Lease Payment			-	226,731
Total Net Transfers	4,030,000	-	4,030,000	(160,969)
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	1,326,037	(1,326,037)	-	
Total Other Adjustments to Fund Balances	1,326,037	(1,326,037)	-	
Budgeted Surplus (Deficit), for the year	2,027,392	(1,240,274)	787,118	(2,839,076)