

Amended Annual Budget

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

June 30, 2019

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

June 30, 2019

Table of Contents

Bylaw	1
Amended Annual Budget - Revenue and Expense - Statement 2	2
Amended Annual Budget - Changes in Net Financial Assets (Debt) - Statement 4	4
Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund - Schedule 1	5
Amended Annual Budget - Operating Revenue and Expense - Schedule 2	6
Schedule 2A - Amended Annual Budget - Schedule of Operating Revenue by Source	7
Schedule 2B - Amended Annual Budget - Schedule of Operating Expense by Object	8
Schedule 2C - Amended Annual Budget - Operating Expense by Function, Program and Object	9
Amended Annual Budget - Special Purpose Revenue and Expense - Schedule 3	11
Schedule 3A - Amended Annual Budget - Changes in Special Purpose Funds	12
Amended Annual Budget - Capital Revenue and Expense - Schedule 4	14

*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 2018/2019 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 2018/2019.
3. The attached Statement 2 showing the estimated revenue and expense for the 2018/2019 fiscal year and the total budget bylaw amount of \$183,368,915 for the 2018/2019 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 2018/2019.

READ A FIRST TIME THE 27th DAY OF FEBRUARY, 2019;

READ A SECOND TIME THE 27th DAY OF FEBRUARY, 2019;

READ A THIRD TIME, PASSED AND ADOPTED THE 27th DAY OF FEBRUARY, 2019;

Original signed by Korleen Carreras

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 2018/2019, adopted by the Board the 27 DAY OF February , 2019.

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, 2019

	2019 Amended Annual Budget	2019 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	14,632,500	14,715.125
Adult	98,250	109.000
Other	152,625	144.875
Total Ministry Operating Grant Funded FTE's	14,883,375	14,969.000
Revenues	\$	\$
Provincial Grants		
Ministry of Education	151,003,353	147,893,011
Other	334,169	347,621
Federal Grants	260,760	192,000
Tuition	9,314,850	8,994,050
Other Revenue	5,572,759	5,428,703
Rentals and Leases	474,080	438,550
Investment Income	765,649	660,000
Gain (Loss) on Disposal of Tangible Capital Assets	(708,812)	
Amortization of Deferred Capital Revenue	5,889,868	5,738,171
Total Revenue	172,906,676	169,692,106
Expenses		
Instruction	145,961,186	142,227,384
District Administration	5,764,144	5,264,864
Operations and Maintenance	25,462,938	24,681,569
Transportation and Housing	683,118	726,528
Total Expense	177,871,386	172,900,345
Net Revenue (Expense)	(4,964,710)	(3,208,239)
Budgeted Allocation (Retirement) of Surplus (Deficit)	4,354,095	1,123,840
Budgeted Surplus (Deficit), for the year	(610,615)	(2,084,399)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(610,615)	(2,084,399)
Budgeted Surplus (Deficit), for the year	(610,615)	(2,084,399)

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

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2019

	2019 Amended Annual Budget	2019 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	148,587,528	146,563,929
Operating - Tangible Capital Assets Purchased	2,503,222	1,287,406
Special Purpose Funds - Total Expense	19,348,118	16,700,440
Special Purpose Funds - Tangible Capital Assets Purchased	717,734	306,000
Capital Fund - Total Expense	9,935,740	9,635,976
Capital Fund - Tangible Capital Assets Purchased from Local Capital	2,276,573	2,222,261
Total Budget Bylaw Amount	183,368,915	176,716,012

Approved by the Board

Original signed by Korleen Carreras

February 27, 2019

Signature of the Chairperson of the Board of Education

Date Signed

Original signed by Sylvia Russell

February 27, 2019

Signature of the Superintendent

Date Signed

Original signed by Flavia Coughlan

February 27, 2019

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, 2019

	2019 Amended Annual Budget	2019 Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(4,964,710)</u>	<u>(3,208,239)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(3,220,956)	(1,593,406)
From Local Capital	(2,276,573)	(2,222,261)
From Deferred Capital Revenue	(36,796,000)	(33,266,161)
Total Acquisition of Tangible Capital Assets	<u>(42,293,529)</u>	<u>(37,081,828)</u>
Amortization of Tangible Capital Assets	<u>9,935,740</u>	<u>9,635,976</u>
Total Effect of change in Tangible Capital Assets	<u>(32,357,789)</u>	<u>(27,445,852)</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u>(37,322,499)</u>	<u>(30,654,091)</u>

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

Schedule 1

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2019

	Operating Fund	Special Purpose Fund	Capital Fund	2019 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	4,354,095	-	75,885,244	80,239,339
Changes for the year				
Net Revenue (Expense) for the year	(1,171,641)	717,734	(4,510,803)	(4,964,710)
Interfund Transfers				
Tangible Capital Assets Purchased	(2,503,222)	(717,734)	3,220,956	-
Local Capital	(679,232)		679,232	-
Net Changes for the year	(4,354,095)	-	(610,615)	(4,964,710)
Budgeted Accumulated Surplus (Deficit), end of year	-	-	75,274,629	75,274,629

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

Schedule 2

Amended Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2019

	2019 Amended Annual Budget	2019 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	135,514,213	135,376,571
Other	334,169	347,621
Federal Grants	260,760	192,000
Tuition	9,314,850	8,994,050
Other Revenue	898,615	838,703
Rentals and Leases	474,080	438,550
Investment Income	619,200	540,000
Total Revenue	147,415,887	146,727,495
Expenses		
Instruction	127,033,068	125,888,444
District Administration	5,764,144	5,264,864
Operations and Maintenance	15,107,198	14,684,093
Transportation and Housing	683,118	726,528
Total Expense	148,587,528	146,563,929
Net Revenue (Expense)	(1,171,641)	163,566
Budgeted Prior Year Surplus Appropriation	4,354,095	1,123,840
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(2,503,222)	(1,287,406)
Local Capital	(679,232)	
Total Net Transfers	(3,182,454)	(1,287,406)
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, 2019

	2019 Amended Annual Budget	2019 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	133,296,767	133,407,189
DISC/LEA Recovery	(431,146)	(466,358)
Other Ministry of Education Grants		
Pay Equity	1,874,966	1,874,966
Funding for Graduated Adults	68,460	68,460
Transportation Supplement	185,990	185,990
Economic Stability Dividend	171,988	
Carbon Tax Grant	110,055	110,055
FSA Scoring	15,693	15,693
Support Staff Standardized Provincial EHB Plan	190,440	180,576
Early Action Initiatives	31,000	
Total Provincial Grants - Ministry of Education	135,514,213	135,376,571
Provincial Grants - Other	334,169	347,621
Federal Grants	260,760	192,000
Tuition		
Summer School Fees	83,200	78,050
Continuing Education	631,805	661,805
International and Out of Province Students	8,599,845	8,254,195
Total Tuition	9,314,850	8,994,050
Other Revenues		
LEA/Direct Funding from First Nations	431,146	466,358
Miscellaneous		
Revenue Generation	105,000	84,000
Partnership Program	109,265	123,145
Miscellaneous	127,200	107,200
Transportation	10,500	8,000
Before and After School Programming	115,504	50,000
Total Other Revenue	898,615	838,703
Rentals and Leases	474,080	438,550
Investment Income	619,200	540,000
Total Operating Revenue	147,415,887	146,727,495

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

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2019

	2019 Amended Annual Budget	2019 Annual Budget
	\$	\$
Salaries		
Teachers	65,780,684	66,925,140
Principals and Vice Principals	7,150,747	6,971,721
Educational Assistants	13,196,669	12,281,152
Support Staff	11,438,786	11,415,139
Other Professionals	4,394,486	4,123,045
Substitutes	4,750,868	4,511,473
Total Salaries	106,712,240	106,227,670
Employee Benefits	25,797,244	26,367,549
Total Salaries and Benefits	132,509,484	132,595,219
Services and Supplies		
Services	5,984,032	5,390,011
Student Transportation	737,445	800,204
Professional Development and Travel	1,308,956	882,999
Rentals and Leases	15,390	13,390
Dues and Fees	143,063	137,952
Insurance	599,930	654,290
Supplies	4,924,003	3,777,829
Utilities	2,365,225	2,312,035
Total Services and Supplies	16,078,044	13,968,710
Total Operating Expense	148,587,528	146,563,929

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

Amended Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2019

	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	50,161,829	460,220	133,406	366,424		2,652,890	53,774,769
1.03 Career Programs	484,564		432,227			31,179	947,970
1.07 Library Services	1,081,853			5,074		46,712	1,133,639
1.08 Counselling	1,588,997					75,998	1,664,995
1.10 Special Education	8,194,402	1,064,752	12,034,472	1,491,420	19,500	1,125,288	23,929,834
1.30 English Language Learning	823,950	14,209				37,033	875,192
1.31 Aboriginal Education	387,650	122,791	560,660	53,295		35,382	1,159,778
1.41 School Administration		5,123,740		2,379,893		268,269	7,771,902
1.60 Summer School	323,169	9,307	34,681	35,301		392	402,850
1.61 Continuing Education				89,537	354,057	6,358	449,952
1.62 International and Out of Province Students	2,710,412	226,145		457,766	339,943	137,569	3,871,835
1.64 Other			1,223		67,882		69,105
Total Function 1	65,756,826	7,021,164	13,196,669	4,878,710	781,382	4,417,070	96,051,821
4 District Administration							
4.11 Educational Administration				45,545	1,010,683	26,324	1,082,552
4.40 School District Governance					309,902	3,600	313,502
4.41 Business Administration		129,583		526,674	1,226,735	50,085	1,933,077
Total Function 4	-	129,583	-	572,219	2,547,320	80,009	3,329,131
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	23,858			225,995	767,956	46,425	1,064,234
5.50 Maintenance Operations				5,375,548	297,828	207,364	5,880,740
5.52 Maintenance of Grounds				386,314			386,314
5.56 Utilities							-
Total Function 5	23,858	-	-	5,987,857	1,065,784	253,789	7,331,288
7 Transportation and Housing							
7.70 Student Transportation							-
Total Function 7	-	-	-	-	-	-	-
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	65,780,684	7,150,747	13,196,669	11,438,786	4,394,486	4,750,868	106,712,240

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

Amended Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2019

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2019 Amended Annual Budget	2019 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	53,774,769	12,592,900	66,367,669	3,447,804	69,815,473	70,593,480
1.03 Career Programs	947,970	241,643	1,189,613	509,770	1,699,383	1,727,910
1.07 Library Services	1,133,639	266,534	1,400,173	164,332	1,564,505	1,558,243
1.08 Counselling	1,664,995	390,863	2,055,858	158,069	2,213,927	2,208,414
1.10 Special Education	23,929,834	5,905,840	29,835,674	405,055	30,240,729	29,132,980
1.30 English Language Learning	875,192	205,350	1,080,542	26,087	1,106,629	1,044,670
1.31 Aboriginal Education	1,159,778	274,365	1,434,143	229,094	1,663,237	1,522,290
1.41 School Administration	7,771,902	2,013,870	9,785,772	365,946	10,151,718	9,888,339
1.60 Summer School	402,850	72,368	475,218	14,326	489,544	429,967
1.61 Continuing Education	449,952	59,083	509,035	242,715	751,750	709,206
1.62 International and Out of Province Students	3,871,835	908,723	4,780,558	2,361,096	7,141,654	6,972,279
1.64 Other	69,105	15,613	84,718	109,801	194,519	100,666
Total Function 1	96,051,821	22,947,152	118,998,973	8,034,095	127,033,068	125,888,444
4 District Administration						
4.11 Educational Administration	1,082,552	314,311	1,396,863	394,683	1,791,546	1,786,478
4.40 School District Governance	313,502	40,566	354,068	206,137	560,205	301,886
4.41 Business Administration	1,933,077	511,283	2,444,360	968,033	3,412,393	3,176,500
Total Function 4	3,329,131	866,160	4,195,291	1,568,853	5,764,144	5,264,864
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	1,064,234	235,882	1,300,116	834,032	2,134,148	1,913,720
5.50 Maintenance Operations	5,880,740	1,655,296	7,536,036	1,772,945	9,308,981	9,151,908
5.52 Maintenance of Grounds	386,314	92,754	479,068	249,925	728,993	736,579
5.56 Utilities	-	-	-	2,935,076	2,935,076	2,881,886
Total Function 5	7,331,288	1,983,932	9,315,220	5,791,978	15,107,198	14,684,093
7 Transportation and Housing						
7.70 Student Transportation	-	-	-	683,118	683,118	726,528
Total Function 7	-	-	-	683,118	683,118	726,528
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	106,712,240	25,797,244	132,509,484	16,078,044	148,587,528	146,563,929

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

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2019

	<u>2019 Amended Annual Budget</u>	<u>2019 Annual Budget</u>
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	15,489,140	12,516,440
Other Revenue	4,576,712	4,490,000
Total Revenue	<u>20,065,852</u>	<u>17,006,440</u>
Expenses		
Instruction	18,928,118	16,338,940
Operations and Maintenance	420,000	361,500
Total Expense	<u>19,348,118</u>	<u>16,700,440</u>
Net Revenue (Expense)	<u>717,734</u>	<u>306,000</u>
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(717,734)	(306,000)
Total Net Transfers	<u>(717,734)</u>	<u>(306,000)</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

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

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2019

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$		\$	\$	\$
Deferred Revenue, beginning of year	397,197	27,503	136,670	1,183,526	22,412	31,662	-	-	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education	517,500	517,052			256,000	49,000	231,726	548,550	819,162
Other			65,000	4,300,000					
	517,500	517,052	65,000	4,300,000	256,000	49,000	231,726	548,550	819,162
Less: Allocated to Revenue	914,697	544,555	35,000	4,300,000	278,412	80,662	231,726	548,550	819,162
Deferred Revenue, end of year	-	-	166,670	1,183,526	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	914,697	544,555			278,412	80,662	231,726	548,550	819,162
Other Revenue			35,000	4,300,000					
	914,697	544,555	35,000	4,300,000	278,412	80,662	231,726	548,550	819,162
Expenses									
Salaries									
Teachers		25,301				16,260	81,250	32,188	
Principals and Vice Principals								28,048	186,399
Educational Assistants		438,000			189,781	2,000		318,536	
Support Staff	100,000			8,000	5,000				152,754
Other Professionals									56,319
Substitutes				20,000	4,027		6,490	17,536	224,460
	100,000	463,301	-	28,000	198,808	18,260	87,740	396,308	619,932
Employee Benefits	20,000	81,254		2,000	64,804	3,800	19,234	97,145	139,059
Services and Supplies	300,000		35,000	4,270,000	14,800	58,602	124,752	55,097	60,171
	420,000	544,555	35,000	4,300,000	278,412	80,662	231,726	548,550	819,162
Net Revenue (Expense) before Interfund Transfers	494,697	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(494,697)								
	(494,697)	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

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

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2019

	Classroom Enhancement Fund - Staffing and Remedies	Service Delivery Transformation	Youth Education Support Fund	TOTAL
	\$	\$	\$	\$
Deferred Revenue, beginning of year	814,728	43,037	141,712	2,798,447
Add: Restricted Grants				
Provincial Grants - Ministry of Education	11,213,611			14,152,601
Other			200,000	4,565,000
	11,213,611	-	200,000	18,717,601
Less: Allocated to Revenue	12,028,339	43,037	241,712	20,065,852
Deferred Revenue, end of year	-	-	100,000	1,450,196
Revenues				
Provincial Grants - Ministry of Education	12,028,339	43,037		15,489,140
Other Revenue			241,712	4,576,712
	12,028,339	43,037	241,712	20,065,852
Expenses				
Salaries				
Teachers	8,101,413			8,256,412
Principals and Vice Principals				214,447
Educational Assistants				948,317
Support Staff				265,754
Other Professionals				56,319
Substitutes	1,061,200			1,333,713
	9,162,613	-	-	11,074,962
Employee Benefits	2,120,266			2,547,562
Services and Supplies	745,460		61,712	5,725,594
	12,028,339	-	61,712	19,348,118
Net Revenue (Expense) before Interfund Transfers	-	43,037	180,000	717,734
Interfund Transfers				
Tangible Capital Assets Purchased		(43,037)	(180,000)	(717,734)
	-	(43,037)	(180,000)	(717,734)
Net Revenue (Expense)	-	-	-	-

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

Schedule 4

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2019

	2019 Amended Annual Budget			2019 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Other Revenue		97,432	97,432	100,000
Investment Income		146,449	146,449	120,000
Gain (Loss) on Disposal of Tangible Capital Assets	(708,812)		(708,812)	
Amortization of Deferred Capital Revenue	5,889,868		5,889,868	5,738,171
Total Revenue	5,181,056	243,881	5,424,937	5,958,171
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	9,935,740		9,935,740	9,635,976
Total Expense	9,935,740	-	9,935,740	9,635,976
Net Revenue (Expense)	(4,754,684)	243,881	(4,510,803)	(3,677,805)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	3,220,956		3,220,956	1,593,406
Local Capital		679,232	679,232	
Total Net Transfers	3,220,956	679,232	3,900,188	1,593,406
Other Adjustments to Fund Balances				
District Portion of Proceeds on Disposal	(519,844)	519,844	-	
Tangible Capital Assets Purchased from Local Capital	1,806,573	(1,806,573)	-	
Tangible Capital Assets WIP Purchased from Local Capital	470,000	(470,000)	-	
Total Other Adjustments to Fund Balances	1,756,729	(1,756,729)	-	
Budgeted Surplus (Deficit), for the year	223,001	(833,616)	(610,615)	(2,084,399)