

SCHOOL DISTRICT

AMENDED ANNUAL BUDGET

FISCAL YEAR 2007/2008

| | | |
|--|---|--|
| SCHOOL DISTRICT NUMBER 42 | NAME OF SCHOOL DISTRICT Maple Ridge-Pitt Meadows | YEAR 2007/2008 |
| OFFICE LOCATION 22225 Brown Avenue | | TELEPHONE NUMBER 604-463-4200 |
| CITY / PROVINCE Maple Ridge, BC | | POSTAL CODE V2X 8N6 |
| WEBSITE ADDRESS http://info.sd42.ca/index.html | | |
| NAME OF SUPERINTENDENT John Simpson | | NAME OF SECRETARY - TREASURER Don Woytowich |

DECLARATION AND SIGNATURES

We, the undersigned, certify that the attached is a correct and true copy of the Amended Annual Budget of School District No. 42 (Maple Ridge-Pitt Meadows) for the year ended June 30, 2008.

| | |
|--|-------------|
| SIGNATURE OF CHAIRPERSON OF THE BOARD OF EDUCATION | DATE SIGNED |
| | |
| SIGNATURE OF SUPERINTENDENT | DATE SIGNED |
| | |
| SIGNATURE OF SECRETARY - TREASURER | DATE SIGNED |
| | |

SCHOOL DISTRICT NO. 42 (Maple Ridge- Pitt Meadows)
2007/2008 AMENDED ANNUAL BUDGET

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SCHOOL DISTRICT NO. 42 (Maple Ridge- Pitt Meadows)
OPERATING FUND
AMENDED ANNUAL BUDGET - REVENUE AND EXPENDITURE

Schedule A1

| | 2007/2008 AMENDED ANNUAL BUDGET | PRIOR YEAR BUDGET EXPENSE |
|---|--|------------------------------------|
| Ministry Funded School-Age FTE | 14,148.000 | 13,971.000 |
| Ministry Funded Adult FTE | 155.666 | 190.000 |
| TOTAL FTE | 14,303.666 | 14,161.000 |
| REVENUE (Schedule A2) | | |
| 620 Provincial Grants - Ministry of Education | 107,765,331 | 103,256,888 |
| 641 Provincial Grants - Other | 369,542 | 377,542 |
| 610 Federal Grants | | |
| 640 Other Revenue | 7,937,066 | 8,758,046 |
| 650 Rentals and Leases | 90,000 | 90,000 |
| 660 Investment Income | 800,000 | 625,000 |
| Total Revenue | 116,961,939 | 113,107,476 |
| EXPENSE (Schedule A3) | | |
| Salaries | | |
| 110 Teachers | 55,125,090 | 55,224,383 |
| 105 Principals and Vice Principals | 6,033,059 | 5,911,749 |
| 123 Educational Assistants | 7,287,274 | 5,423,145 |
| 120 Support Staff | 9,852,277 | 9,083,874 |
| 130 Other Professionals | 3,146,104 | 2,719,787 |
| 140 Substitutes | 4,756,575 | 4,817,817 |
| Total Salaries | 86,200,379 | 83,180,755 |
| Employee Benefits | 19,189,159 | 17,787,759 |
| Total Salaries and Benefits | 105,389,538 | 100,968,514 |
| Services and Supplies | 16,551,728 | 15,619,115 |
| Total Expense | 121,941,266 | 116,587,629 |
| NET REVENUE (EXPENSE) | (4,979,327) | (3,480,153) |
| INTERFUND TRANSFERS | | |
| Capital Asset Purchases | (272,384) | (272,384) |
| Transfer to Schools (Cold Beverage) | (145,000) | (145,000) |
| Schools \$350000-LC \$218847 -PayEq\$159916 | (28,763) | (569,141) |
| REDUCTION OF UNFUNDED LIABILITY | | |
| Employee Future Benefits and Vacation Pay | (919,128) | (782,541) |
| | (6,344,602) | (5,249,219) |
| Budgeted Prior Year Operating Surplus Appropriation | 6,344,602 | 6,118,667 |
| Budgeted Retirement of Prior Year Deficits | | |
| BUDGETED BALANCE | 0 | 869,448 |
| BUDGET BYLAW AMOUNT | | |
| Total Expense | 121,941,266 | 116,587,629 |
| Interfund Transfers - Capital Asset Purchases | 272,384 | 272,384 |
| Interfund Transfers - Other | 173,763 | 714,141 |
| Reduction of Unfunded Liability | 919,128 | 782,541 |
| Budgeted Retirement of Prior Year Deficits | | |
| TOTAL BUDGET BYLAW AMOUNT | 123,306,541 | 118,356,695 |

**SCHOOL DISTRICT NO. 42 (Maple Ridge- Pitt Meadows)
OPERATING FUND
AMENDED ANNUAL BUDGET - REVENUE BY SOURCE**

Schedule A2

| | 2007/2008 AMENDED ANNUAL BUDGET | PRIOR YEAR BUDGET EXPENSE |
|--|--|------------------------------------|
| 620 PROVINCIAL GRANTS - MINISTRY OF EDUCATION | | |
| 621 Operating Grant, Ministry of Education | 106,094,029 | 102,516,414 |
| 628 GAAP Implementation | | 906,846 |
| 629 Other Ministry Of Education Grants (Specify) | | |
| A - LEA RECOVERY | (372,904) | (380,788) |
| B - Literacy Plan | 10,000 | |
| C - PayEquity | 1,874,966 | |
| D - FSA \$7500 /MarkerTraining \$4600 | 12,100 | |
| F - 1% Exempt Labour MarketAdj | 25,929 | |
| G - MISC/BCeSIS/Trades/ | 121,211 | 214,416 |
| | <u>107,765,331</u> | <u>103,256,888</u> |
| 641 PROVINCIAL GRANTS - OTHER | <u>369,542</u> | <u>377,542</u> |
| 610 FEDERAL GRANTS | <u>0</u> | <u>0</u> |
| 640 OTHER REVENUE | | |
| 630 School Referendum Taxes | | |
| 642 Other School District/Education Authorities | | |
| 643 Summer School Fees | 6,875 | 160,576 |
| 644 Continuing Education | 385,000 | 738,011 |
| 647 Offshore Tuition Fees | 6,788,050 | 7,129,684 |
| 648 LEA/Direct Funding from First Nations | 372,904 | 380,788 |
| 649 Miscellaneous (Specify) | | |
| A - REVENUE GENERATION | 199,300 | 199,300 |
| D - CENTRAL STORES | 750 | 1,500 |
| F - MISCELLANEOUS | 184,187 | 148,187 |
| | <u>7,937,066</u> | <u>8,758,046</u> |
| 650 RENTALS AND LEASES | <u>90,000</u> | <u>90,000</u> |
| 660 INVESTMENT INCOME | <u>800,000</u> | <u>625,000</u> |
| TOTAL OPERATING REVENUE (Schedule A1) | <u><u>116,961,939</u></u> | <u><u>113,107,476</u></u> |

SCHOOL DISTRICT NO. 42 (Maple Ridge- Pitt Meadows)
OPERATING FUND
AMENDED ANNUAL BUDGET - EXPENSE BY OBJECT

Schedule A3

| | 2007/2008 AMENDED ANNUAL BUDGET | PRIOR YEAR BUDGET EXPENSE |
|--|--|------------------------------------|
| SALARIES | | |
| 110 Teachers | 55,125,090 | 55,224,383 |
| 105 Principals and Vice Principals | 6,033,059 | 5,911,749 |
| 123 Educational Assistants | 7,287,274 | 5,423,145 |
| 120 Support Staff | 9,852,277 | 9,083,874 |
| 130 Other Professionals | 3,146,104 | 2,719,787 |
| 140 Substitutes | 4,756,575 | 4,817,817 |
| | <hr/> 86,200,379 | <hr/> 83,180,755 |
| EMPLOYEE BENEFITS | 19,189,159 | 17,787,759 |
| Total Salaries and Benefits | <hr/> 105,389,538 | <hr/> 100,968,514 |
| SERVICES AND SUPPLIES | | |
| 310 Services | 5,891,336 | 5,653,890 |
| 330 Student Transportation | 1,285,869 | 1,296,127 |
| 340 Professional Development and Travel | 989,366 | 861,440 |
| 360 Rentals and Leases | 219,218 | 380,020 |
| 370 Dues and Fees | 171,831 | 77,598 |
| 390 Insurance | 509,001 | 434,878 |
| 412 Interest | | |
| 510 Supplies | 5,385,456 | 4,648,891 |
| 540 Utilities | 2,099,651 | 2,266,271 |
| Total Services and Supplies | <hr/> 16,551,728 | <hr/> 15,619,115 |
| TOTAL OPERATING EXPENSE (Schedule A1) | <hr/> <hr/> 121,941,266 | <hr/> <hr/> 116,587,629 |

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 2007/2008 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. The 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 2007/2008.
3. The attached Schedule "A1" showing the estimated revenue and expenditure for the 2007/2008 fiscal year and the total budget bylaw amount of \$ 123,306,541 for the 2007/2008 fiscal year was prepared in accordance with the *Act*.
4. The "A" Schedules are adopted as the amended annual budget of the Board for the fiscal year 2007/2008.

READ A FIRST TIME THE _____ DAY OF _____, 2008;
READ A SECOND TIME THE _____ DAY OF _____, 2008;
READ A THIRD TIME, PASSED AND ADOPTED THE _____ DAY OF _____, 2008.

(Corporate Seal)

Chairperson of the Board

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 42 (Maple Ridge-Pitt Meadows) Amended Annual Budget Bylaw 2007/2008, adopted by the Board the _____ day of _____, 2008.

Secretary Treasurer

SCHOOL DISTRICT NO. 42 (Maple Ridge- Pitt Meadows)
OPERATING FUND
AMENDED ANNUAL BUDGET - EXPENSE BY FUNCTION AND PROGRAM 2007/2008

Schedule A4.1

| FUNCTION | 110 TEACHERS SALARIES | 105 PRINCIPALS AND VICE PRINCIPALS SALARIES | 123 EDUCATIONAL ASSISTANTS SALARIES | 120 SUPPORT STAFF SALARIES | 130 OTHER PROFESSIONALS SALARIES | 140 SUBSTITUTES SALARIES | TOTAL SALARIES |
|--|--------------------------------------|--|--|---|---|---|---------------------------|
| 1 INSTRUCTION | | | | | | | |
| 1.02 Regular Instruction | 39,740,501 | 1,268,371 | 291,364 | 475,493 | | 2,951,027 | 44,726,756 |
| 1.03 Career Programs | 2,443,625 | | 407,090 | | | 135,429 | 2,986,144 |
| 1.07 Library Services | 948,297 | | | 31,094 | | 49,213 | 1,028,604 |
| 1.08 Counselling | 1,293,831 | | | | | 70,777 | 1,364,608 |
| 1.10 Special Education | 7,563,806 | 186,403 | 6,195,731 | 1,072,043 | | 828,925 | 15,846,908 |
| 1.30 English as a Second Language | 1,080,960 | | | 19,924 | | 61,184 | 1,162,068 |
| 1.31 Aboriginal Education | 196,186 | 93,831 | 349,726 | 39,847 | | 16,700 | 696,290 |
| 1.41 School Administration | | 4,164,160 | | 2,283,095 | | 350,445 | 6,797,700 |
| 1.60 Summer School | 122,815 | 5,785 | | 5,905 | | | 134,505 |
| 1.61 Continuing Education | 169,187 | 47,000 | 20,600 | 58,433 | 85,025 | | 380,245 |
| 1.62 Off Shore Students | 1,565,882 | 112,843 | 20,000 | 177,321 | 171,300 | 23,563 | 2,070,909 |
| 1.64 Other | | | | | | | 0 |
| 1.65 Conseil Scolaire Francophone | | | | | | | 0 |
| Total Function 1 | 55,125,090 | 5,878,393 | 7,284,511 | 4,163,155 | 256,325 | 4,487,263 | 77,194,737 |
| 4 DISTRICT ADMINISTRATION | | | | | | | |
| 4.11 Educational Administration | | 150,515 | 2,763 | 100,101 | 1,012,380 | 27,030 | 1,292,789 |
| 4.40 School District Governance | | | | | 132,256 | | 132,256 |
| 4.41 Business Administration | | 4,151 | | 556,105 | 1,226,211 | 53,401 | 1,839,868 |
| 4.65 Conseil Scolaire Francophone | | | | | | | 0 |
| Total Function 4 | 0 | 154,666 | 2,763 | 656,206 | 2,370,847 | 80,431 | 3,264,913 |
| 5 OPERATIONS AND MAINTENANCE | | | | | | | |
| 5.41 Operations and Maintenance Administration | | | | 162,154 | 460,888 | 32,120 | 655,162 |
| 5.50 Maintenance Operations | | | | 4,540,357 | | 142,394 | 4,682,751 |
| 5.52 Maintenance of Grounds | | | | 330,405 | | 14,367 | 344,772 |
| 5.56 Utilities | | | | | | | 0 |
| 5.65 Conseil Scolaire Francophone | | | | | | | 0 |
| Total Function 5 | 0 | 0 | 0 | 5,032,916 | 460,888 | 188,881 | 5,682,685 |
| 7 TRANSPORTATION AND HOUSING | | | | | | | |
| 7.41 Transportation and Housing Administration | | | | | 58,044 | | 58,044 |
| 7.65 Conseil Scolaire Francophone | | | | | | | 0 |
| 7.70 Student Transportation | | | | | | | 0 |
| 7.73 Housing | | | | | | | 0 |
| Total Function 7 | 0 | 0 | 0 | 0 | 58,044 | 0 | 58,044 |
| 9 DEBT SERVICES (OPERATING) | | | | | | | |
| 9.92 Interest on Bank Loans | | | | | | | 0 |
| 9.94 Interest on Temporary Borrowing | | | | | | | 0 |
| Total Function 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL FUNCTIONS 1-9 | 55,125,090 | 6,033,059 | 7,287,274 | 9,852,277 | 3,146,104 | 4,756,575 | 86,200,379 |

SCHOOL DISTRICT NO. 42 (Maple Ridge- Pitt Meadows)
OPERATING FUND
AMENDED ANNUAL BUDGET - EXPENSE BY FUNCTION AND PROGRAM 2007/2008

Schedule A4.2

| FUNCTION | TOTAL SALARIES | 200 EMPLOYEE BENEFITS | TOTAL SALARIES AND BENEFITS | 300- 500 SERVICES AND SUPPLIES | 2007/2008 TOTAL BUDGET EXPENSE | PRIOR YEAR BUDGET EXPENSE |
|--|-----------------------|------------------------------|------------------------------------|---------------------------------------|---------------------------------------|----------------------------------|
| 1 INSTRUCTION | | | | | | |
| 1.02 Regular Instruction | 44,726,756 | 9,792,236 | 54,518,992 | 4,391,905 | 58,910,897 | 57,375,247 |
| 1.03 Career Programs | 2,986,144 | 655,801 | 3,641,945 | 426,274 | 4,068,219 | 3,932,919 |
| 1.07 Library Services | 1,028,604 | 224,857 | 1,253,461 | 196,490 | 1,449,951 | 1,432,422 |
| 1.08 Counselling | 1,364,608 | 297,615 | 1,662,223 | 27,639 | 1,689,862 | 1,733,275 |
| 1.10 Special Education | 15,846,908 | 3,667,407 | 19,514,315 | 451,230 | 19,965,545 | 17,530,920 |
| 1.30 English as a Second Language | 1,162,068 | 253,950 | 1,416,018 | 29,645 | 1,445,663 | 1,639,245 |
| 1.31 Aboriginal Education | 696,290 | 156,174 | 852,464 | 169,488 | 1,021,952 | 963,447 |
| 1.41 School Administration | 6,797,700 | 1,542,595 | 8,340,295 | 632,831 | 8,973,126 | 8,203,901 |
| 1.60 Summer School | 134,505 | 23,324 | 157,829 | 31,282 | 189,111 | 213,431 |
| 1.61 Continuing Education | 380,245 | 47,927 | 428,172 | 332,269 | 760,441 | 706,916 |
| 1.62 Off Shore Students | 2,070,909 | 417,886 | 2,488,795 | 2,164,072 | 4,652,867 | 4,798,429 |
| 1.64 Other | 0 | | 0 | 51,550 | 51,550 | 51,550 |
| 1.65 Conseil Scolaire Francophone | 0 | | 0 | | 0 | 0 |
| Total Function 1 | 77,194,737 | 17,079,772 | 94,274,509 | 8,904,675 | 103,179,184 | 98,581,702 |
| 4 DISTRICT ADMINISTRATION | | | | | | |
| 4.11 Educational Administration | 1,292,789 | 283,224 | 1,576,013 | 166,385 | 1,742,398 | 1,613,485 |
| 4.40 School District Governance | 132,256 | 3,750 | 136,006 | 139,878 | 275,884 | 243,868 |
| 4.41 Business Administration | 1,839,868 | 421,880 | 2,261,748 | 1,446,760 | 3,708,508 | 3,149,481 |
| 4.65 Conseil Scolaire Francophone | 0 | | 0 | | 0 | 0 |
| Total Function 4 | 3,264,913 | 708,854 | 3,973,767 | 1,753,023 | 5,726,790 | 5,006,834 |
| 5 OPERATIONS AND MAINTENANCE | | | | | | |
| 5.41 Operations and Maintenance Administration | 655,162 | 136,287 | 791,449 | 587,836 | 1,379,285 | 1,430,678 |
| 5.50 Maintenance Operations | 4,682,751 | 1,173,293 | 5,856,044 | 1,832,186 | 7,688,230 | 7,485,917 |
| 5.52 Maintenance of Grounds | 344,772 | 79,297 | 424,069 | 189,440 | 613,509 | 583,570 |
| 5.56 Utilities | 0 | | 0 | 2,099,651 | 2,099,651 | 2,266,271 |
| 5.65 Conseil Scolaire Francophone | 0 | | 0 | | 0 | 0 |
| Total Function 5 | 5,682,685 | 1,388,877 | 7,071,562 | 4,709,113 | 11,780,675 | 11,766,436 |
| 7 TRANSPORTATION AND HOUSING | | | | | | |
| 7.41 Transportation and Housing Administration | 58,044 | 11,656 | 69,700 | 7,321 | 77,021 | 73,696 |
| 7.65 Conseil Scolaire Francophone | 0 | | 0 | | 0 | 0 |
| 7.70 Student Transportation | 0 | | 0 | 1,177,596 | 1,177,596 | 1,158,961 |
| 7.73 Housing | 0 | | 0 | | 0 | 0 |
| Total Function 7 | 58,044 | 11,656 | 69,700 | 1,184,917 | 1,254,617 | 1,232,657 |
| 9 DEBT SERVICES (OPERATING) | | | | | | |
| 9.92 Interest on Bank Loans | | | | | 0 | 0 |
| 9.94 Interest on Temporary Borrowing | | | 0 | | 0 | 0 |
| Total Function 9 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL FUNCTIONS 1-9 | 86,200,379 | 19,189,159 | 105,389,538 | 16,551,728 | 121,941,266 | 116,587,629 |