

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, Schedule 1 and Schedules 4A - 4D are used for Financial Statement reporting only.

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 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 Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 42 (Maple Ridge-Pitt Meadows) 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 \$152,892,367 for the 2016/2017 fiscal year was prepared in accordance with the *Act*.
4. Statement 2, 4 and Schedules 2 to 4 are adopted as the Annual Budget of the Board for the fiscal year 2016/2017.

READ A FIRST TIME THE 27th DAY OF APRIL, 2016;

READ A SECOND TIME THE 27th DAY OF APRIL, 2016;

READ A THIRD TIME, PASSED AND ADOPTED THE 27th DAY OF APRIL, 2016;

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) Annual Budget Bylaw 2016/2017, adopted by the Board the 27th DAY OF April, 2016.

Original signed by Flavia Coughlan

Secretary Treasurer

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

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2017

	2017 Annual Budget	2016 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	14,113.563	14,113.563
Adult	134.625	134.625
Other	134.000	133.500
Total Ministry Operating Grant Funded FTE's	14,382.188	14,381.688
Revenues	\$	\$
Provincial Grants		
Ministry of Education	128,915,038	127,853,915
Other	307,851	297,051
Federal Grants	137,170	137,170
Tuition	7,887,146	8,360,556
Other Revenue	5,160,832	5,698,982
Rentals and Leases	420,109	432,282
Investment Income	422,665	428,165
Amortization of Deferred Capital Revenue	5,304,044	5,308,952
Total Revenue	148,554,855	148,517,073
Expenses		
Instruction	123,466,426	122,753,574
District Administration	5,016,866	4,856,417
Operations and Maintenance	22,507,152	22,474,503
Transportation and Housing	393,615	863,615
Debt Services	9,872	4,128
Total Expense	151,393,931	150,952,237
Net Revenue (Expense)	(2,839,076)	(2,435,164)
Budgeted Allocation (Retirement) of Surplus (Deficit)		4,165,901
Budgeted Surplus (Deficit), for the year	(2,839,076)	1,730,737
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(2,839,076)	1,730,737
Budgeted Surplus (Deficit), for the year	(2,839,076)	1,730,737

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

Annual Budget - Revenue and Expense

Year Ended June 30, 2017

	2017 Annual Budget	2016 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	135,368,886	134,189,305
Operating - Tangible Capital Assets Purchased	825,545	2,274,531
Special Purpose Funds - Total Expense	8,042,894	8,551,832
Special Purpose Funds - Tangible Capital Assets Purchased	533,000	570,000
Capital Fund - Total Expense	7,982,151	8,211,100
Capital Fund - Tangible Capital Assets Purchased from Local Capital	139,891	2,107,246
Total Budget Bylaw Amount	152,892,367	155,904,014

Approved by the Board

Original signed by Mike Murray

April 27, 2016

Signature of the Chairperson of the Board of Education

Date Signed

Original signed by Sylvia Russell

April 27, 2016

Signature of the Superintendent

Date Signed

Original signed by Flavia Coughlan

April 27, 2016

Signature of the Secretary Treasurer

Date Signed

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

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2017

	2017	2016 Amended
	Annual Budget	Annual Budget
	\$	\$
Surplus (Deficit) for the year	(2,839,076)	(2,435,164)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(1,358,545)	(2,844,531)
From Local Capital	(139,891)	(2,107,246)
From Deferred Capital Revenue	(2,060,261)	
Total Acquisition of Tangible Capital Assets	(3,558,697)	(4,951,777)
Amortization of Tangible Capital Assets	7,972,279	8,206,972
Total Effect of change in Tangible Capital Assets	4,413,582	3,255,195
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	1,574,506	820,031

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

Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2017

	2017 Annual Budget \$	2016 Amended Annual Budget \$
Revenues		
Provincial Grants		
Ministry of Education	124,659,144	123,553,583
Other	307,851	297,051
Federal Grants	137,170	137,170
Tuition	7,887,146	8,360,556
Other Revenue	846,832	888,982
Rentals and Leases	420,109	432,282
Investment Income	416,665	416,665
Total Revenue	134,674,917	134,086,289
Expenses		
Instruction	115,950,082	114,724,477
District Administration	4,926,866	4,816,417
Operations and Maintenance	14,098,323	13,784,796
Transportation and Housing	393,615	863,615
Total Expense	135,368,886	134,189,305
Net Revenue (Expense)	(693,969)	(103,016)
Budgeted Prior Year Surplus Appropriation		4,165,901
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(825,545)	(2,274,531)
Local Capital	1,746,245	(1,602,623)
Other	(226,731)	(185,731)
Total Net Transfers	693,969	(4,062,885)
Budgeted Surplus (Deficit), for the year	-	-

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

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2017

	2017 Annual Budget	2016 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	123,094,922	121,962,487
AANDC/LEA Recovery	(461,757)	(461,757)
Other Ministry of Education Grants		
Pay Equity	1,874,966	1,874,966
Funding for Graduated Adults	59,345	62,769
Carbon Tax Rebate	75,000	75,000
FSA Scoring	16,668	16,668
Curriculum Implementation		23,450
Total Provincial Grants - Ministry of Education	124,659,144	123,553,583
Provincial Grants - Other	307,851	297,051
Federal Grants	137,170	137,170
Tuition		
Summer School Fees		82,110
Continuing Education	603,745	603,745
Offshore Tuition Fees	7,203,401	7,416,501
Adult High School Completion/University Bridge	80,000	258,200
Total Tuition	7,887,146	8,360,556
Other Revenues		
LEA/Direct Funding from First Nations	477,067	477,067
Miscellaneous		
Revenue Generation	52,500	52,500
Partnership Program	114,715	111,865
Miscellaneous	197,550	187,550
Transportation Revenue	5,000	60,000
Total Other Revenue	846,832	888,982
Rentals and Leases	420,109	432,282
Investment Income	416,665	416,665
Total Operating Revenue	134,674,917	134,086,289

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

Schedule 2B

Annual Budget - Schedule of Operating Expense by Source

Year Ended June 30, 2017

	2017 Annual Budget	2016 Amended Annual Budget
	\$	\$
Salaries		
Teachers	63,580,804	61,807,290
Principals and Vice Principals	5,914,374	5,459,830
Educational Assistants	10,510,926	10,444,568
Support Staff	10,620,539	10,535,181
Other Professionals	3,950,071	3,521,612
Substitutes	3,821,590	3,888,900
Total Salaries	98,398,304	95,657,381
Employee Benefits	24,709,441	25,098,403
Total Salaries and Benefits	123,107,745	120,755,784
Services and Supplies		
Services	4,989,999	5,152,679
Student Transportation	465,052	915,110
Professional Development and Travel	630,628	800,560
Rentals and Leases	80,116	97,457
Dues and Fees	142,668	146,668
Insurance	305,964	319,919
Supplies	3,150,042	3,447,631
Utilities	2,496,672	2,553,497
Total Services and Supplies	12,261,141	13,433,521
Total Operating Expense	135,368,886	134,189,305

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

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	48,627,052	58,007	598,652	344,669		2,055,525	51,683,905
1.03 Career Programs	488,128		387,533			31,793	907,454
1.07 Library Services	958,135	48,907		115,015		35,007	1,157,064
1.08 Counselling	1,707,652					57,650	1,765,302
1.10 Special Education	7,811,608	1,072,030	8,997,025	1,375,417	136,647	1,003,582	20,396,309
1.30 English Language Learning	1,346,132					46,260	1,392,392
1.31 Aboriginal Education	342,308	112,243	509,201	43,994		21,119	1,028,865
1.41 School Administration		4,376,302		2,151,319	27,709	250,865	6,806,195
1.60 Summer School	314,759	12,796	18,515	18,586		2,520	367,176
1.61 Continuing Education				86,202	269,998	6,117	362,317
1.62 Off Shore Students	1,971,397	105,974		393,996	317,357	33,785	2,822,509
1.64 Other					70,400		70,400
Total Function 1	63,567,171	5,786,259	10,510,926	4,529,198	822,111	3,544,223	88,759,888
4 District Administration							
4.11 Educational Administration				44,994	969,565	8,575	1,023,134
4.40 School District Governance					143,297		143,297
4.41 Business Administration		128,115		447,327	1,115,509	50,689	1,741,640
Total Function 4	-	128,115	-	492,321	2,228,371	59,264	2,908,071
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	13,633			218,237	667,952	43,849	943,671
5.50 Maintenance Operations				5,058,667	231,637	164,779	5,455,083
5.52 Maintenance of Grounds				322,116		9,475	331,591
5.56 Utilities							-
Total Function 5	13,633	-	-	5,599,020	899,589	218,103	6,730,345
7 Transportation and Housing							
7.70 Student Transportation							-
Total Function 7	-	-	-	-	-	-	-
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	63,580,804	5,914,374	10,510,926	10,620,539	3,950,071	3,821,590	98,398,304

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

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 Annual Budget	2016 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	51,683,905	12,390,068	64,073,973	2,005,197	66,079,170	65,676,883
1.03 Career Programs	907,454	224,683	1,132,137	555,059	1,687,196	1,676,023
1.07 Library Services	1,157,064	279,507	1,436,571	128,258	1,564,829	1,553,321
1.08 Counselling	1,765,302	424,076	2,189,378	16,766	2,206,144	1,902,217
1.10 Special Education	20,396,309	5,317,167	25,713,476	304,596	26,018,072	25,620,382
1.30 English Language Learning	1,392,392	334,717	1,727,109	16,756	1,743,865	1,834,255
1.31 Aboriginal Education	1,028,865	256,105	1,284,970	85,278	1,370,248	1,521,305
1.41 School Administration	6,806,195	1,862,907	8,669,102	326,985	8,996,087	8,646,331
1.60 Summer School	367,176	63,592	430,768	12,966	443,734	443,740
1.61 Continuing Education	362,317	55,656	417,973	252,145	670,118	682,677
1.62 Off Shore Students	2,822,509	672,911	3,495,420	1,582,168	5,077,588	5,167,343
1.64 Other	70,400	16,371	86,771	6,260	93,031	
Total Function 1	88,759,888	21,897,760	110,657,648	5,292,434	115,950,082	114,724,477
4 District Administration						
4.11 Educational Administration	1,023,134	326,498	1,349,632	274,665	1,624,297	1,419,785
4.40 School District Governance	143,297	3,009	146,306	139,605	285,911	284,544
4.41 Business Administration	1,741,640	496,903	2,238,543	778,115	3,016,658	3,112,088
Total Function 4	2,908,071	826,410	3,734,481	1,192,385	4,926,866	4,816,417
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	943,671	222,530	1,166,201	427,704	1,593,905	1,563,649
5.50 Maintenance Operations	5,455,083	1,677,250	7,132,333	1,568,080	8,700,413	8,641,420
5.52 Maintenance of Grounds	331,591	85,491	417,082	235,036	652,118	648,715
5.56 Utilities	-	-	-	3,151,887	3,151,887	2,931,012
Total Function 5	6,730,345	1,985,271	8,715,616	5,382,707	14,098,323	13,784,796
7 Transportation and Housing						
7.70 Student Transportation	-	-	-	393,615	393,615	863,615
Total Function 7	-	-	-	393,615	393,615	863,615
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	98,398,304	24,709,441	123,107,745	12,261,141	135,368,886	134,189,305

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

Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2017

	2017	2016 Amended
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	4,255,894	4,300,332
Other Revenue	4,314,000	4,810,000
Investment Income	6,000	11,500
Total Revenue	8,575,894	9,121,832
Expenses		
Instruction	7,516,344	8,029,097
District Administration	90,000	40,000
Operations and Maintenance	436,550	482,735
Total Expense	8,042,894	8,551,832
Net Revenue (Expense)	533,000	570,000
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(533,000)	(570,000)
Total Net Transfers	(533,000)	(570,000)
Budgeted Surplus (Deficit), for the year	-	-

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

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2017

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	20,000	190,000	1,600,000	40,000	28,000	-	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education	561,550	2,527,092	10,000			256,000	49,000	231,726	540,226
Other				16,000	4,000,000				
Investment Income				6,000		520	750		
	561,550	2,527,092	10,000	22,000	4,000,000	256,520	49,750	231,726	540,226
Less: Allocated to Revenue	561,550	2,527,092	30,000	20,000	4,000,000	256,000	19,300	231,726	540,226
Deferred Revenue, end of year	-	-	-	192,000	1,600,000	40,520	58,450	-	-
Revenues									
Provincial Grants - Ministry of Education	561,550	2,527,092	30,000			256,000	19,300	231,726	540,226
Other Revenue				14,000	4,000,000				
Investment Income				6,000					
	561,550	2,527,092	30,000	20,000	4,000,000	256,000	19,300	231,726	540,226
Expenses									
Salaries									
Teachers		1,584,100						90,000	32,650
Educational Assistants		414,200			40,000	178,000	5,000		339,350
Support Staff	100,000				8,000	6,500			
Substitutes		51,100			7,000	1,500	5,000	25,000	18,850
	100,000	2,049,400	-	-	55,000	186,000	10,000	115,000	390,850
Employee Benefits	23,000	477,692			13,750	46,500	2,300	29,000	99,225
Services and Supplies	313,550		2,000	20,000	3,831,250	23,500	7,000	57,726	50,151
	436,550	2,527,092	2,000	20,000	3,900,000	256,000	19,300	201,726	540,226
Net Revenue (Expense) before Interfund Transfers	125,000	-	28,000	-	100,000	-	-	30,000	-
Interfund Transfers									
Tangible Capital Assets Purchased	(125,000)		(28,000)		(100,000)			(30,000)	
	(125,000)	-	(28,000)	-	(100,000)	-	-	(30,000)	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

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

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2017

	Service Delivery Transformation	Youth Education Foundation	TOTAL
	\$	\$	\$
Deferred Revenue, beginning of year	90,000	50,000	2,018,000
Add: Restricted Grants			
Provincial Grants - Ministry of Education			4,175,594
Other		300,000	4,316,000
Investment Income		600	7,870
	-	300,600	8,499,464
Less: Allocated to Revenue	90,000	300,000	8,575,894
Deferred Revenue, end of year	-	50,600	1,941,570
Revenues			
Provincial Grants - Ministry of Education	90,000		4,255,894
Other Revenue		300,000	4,314,000
Investment Income			6,000
	90,000	300,000	8,575,894
Expenses			
Salaries			
Teachers			1,706,750
Educational Assistants			976,550
Support Staff			114,500
Substitutes			108,450
	-	-	2,906,250
Employee Benefits			691,467
Services and Supplies	90,000	50,000	4,445,177
	90,000	50,000	8,042,894
Net Revenue (Expense) before Interfund Transfers	-	250,000	533,000
Interfund Transfers			
Tangible Capital Assets Purchased		(250,000)	(533,000)
	-	(250,000)	(533,000)
Net Revenue (Expense)	-	-	-

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

Schedule 4

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2017

	2017 Annual Budget			2016 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Amortization of Deferred Capital Revenue	5,304,044		5,304,044	5,308,952
Total Revenue	5,304,044	-	5,304,044	5,308,952
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	7,972,279		7,972,279	8,206,972
Interest Payment				
Capital Lease		9,872	9,872	4,128
Total Expense	7,972,279	9,872	7,982,151	8,211,100
Net Revenue (Expense)	(2,668,235)	(9,872)	(2,678,107)	(2,902,148)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	1,358,545		1,358,545	2,844,531
Local Capital		(1,746,245)	(1,746,245)	1,602,623
Capital Lease Payment		226,731	226,731	185,731
Total Net Transfers	1,358,545	(1,519,514)	(160,969)	4,632,885
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	139,891	(139,891)	-	
Principal Payment				
Capital Lease	216,859	(216,859)	-	
Total Other Adjustments to Fund Balances	356,750	(356,750)	-	
Budgeted Surplus (Deficit), for the year	(952,940)	(1,886,136)	(2,839,076)	1,730,737