

Annual Budget

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

June 30, 2021

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

June 30, 2021

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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 2020/2021 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 2020/2021.
3. The attached Statement 2 showing the estimated revenue and expense for the 2020/2021 fiscal year and the total budget bylaw amount of \$186,050,203 for the 2020/2021 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 2020/2021.

READ A FIRST TIME THE 29th DAY OF APRIL, 2020;

READ A SECOND TIME THE 29th DAY OF APRIL, 2020;

READ A THIRD TIME, PASSED AND ADOPTED THE 29th DAY OF APRIL, 2020;

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) Annual Budget Bylaw 2020/2021, adopted by the Board the 29th DAY OF April, 2020.

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, 2021

	2021 Annual Budget	2020 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	15,089,188	14,885,500
Adult	94,250	98,875
Other	173,125	173,125
Total Ministry Operating Grant Funded FTE's	15,356,563	15,157,500
Revenues	\$	\$
Provincial Grants		
Ministry of Education	157,559,897	163,871,351
Other	255,400	331,200
School Site Acquisition Fees Spent on Sites		5,748,701
Federal Grants	43,600	235,638
Tuition	6,701,479	9,335,355
Other Revenue	5,596,503	5,900,736
Rentals and Leases	687,380	757,569
Investment Income	460,600	808,000
Amortization of Deferred Capital Revenue	6,445,880	6,025,437
Total Revenue	177,750,739	193,013,987
Expenses		
Instruction	148,970,810	152,801,868
District Administration	6,198,420	6,293,426
Operations and Maintenance	27,400,762	27,016,941
Transportation and Housing	679,493	642,547
Total Expense	183,249,485	186,754,782
Net Revenue (Expense)	(5,498,746)	6,259,205
Budgeted Allocation (Retirement) of Surplus (Deficit)	3,336,398	4,381,816
Budgeted Surplus (Deficit), for the year	(2,162,348)	10,641,021
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(2,162,348)	10,641,021
Budgeted Surplus (Deficit), for the year	(2,162,348)	10,641,021

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

Annual Budget - Revenue and Expense

Year Ended June 30, 2021

	2021	2020 Amended
	Annual Budget	Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	156,516,223	156,957,948
Operating - Tangible Capital Assets Purchased	1,378,522	2,560,852
Special Purpose Funds - Total Expense	16,261,251	19,628,554
Special Purpose Funds - Tangible Capital Assets Purchased	322,761	574,192
Capital Fund - Total Expense	10,472,011	10,168,280
Capital Fund - Tangible Capital Assets Purchased from Local Capital	1,099,435	3,215,250
Total Budget Bylaw Amount	186,050,203	193,105,076

Approved by the Board

Original signed by Korleen Carreras	April 29, 2020
Signature of the Chairperson of the Board of Education	Date Signed
Original signed by Sylvia Russell	April 29, 2020
Signature of the Superintendent	Date Signed
Original signed by Flavia Coughlan	April 29, 2020
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, 2021

	2021	2020 Amended
	Annual Budget	Annual Budget
	\$	\$
Surplus (Deficit) for the year	(5,498,746)	6,259,205
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(1,701,283)	(3,135,044)
From Local Capital	(1,099,435)	(3,215,250)
From Deferred Capital Revenue	(6,331,336)	(24,580,694)
Total Acquisition of Tangible Capital Assets	(9,132,054)	(30,930,988)
Amortization of Tangible Capital Assets	10,472,011	10,168,280
Total Effect of change in Tangible Capital Assets	1,339,957	(20,762,708)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(4,158,789)	(14,503,503)

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

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2021

	2021	2020 Amended
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	145,555,885	143,080,037
Other	255,400	331,200
Federal Grants	43,600	235,638
Tuition	6,701,479	9,335,355
Other Revenue	1,016,503	920,902
Rentals and Leases	687,380	757,569
Investment Income	330,600	661,200
Total Revenue	154,590,847	155,321,901
Expenses		
Instruction	132,927,059	133,458,897
District Administration	6,198,420	6,293,426
Operations and Maintenance	16,711,251	16,569,083
Transportation and Housing	679,493	636,542
Total Expense	156,516,223	156,957,948
Net Revenue (Expense)	(1,925,376)	(1,636,047)
Budgeted Prior Year Surplus Appropriation	3,336,398	4,381,816
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(1,378,522)	(2,560,852)
Local Capital	(32,500)	(184,917)
Total Net Transfers	(1,411,022)	(2,745,769)
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, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	143,555,178	139,248,925
ISC/LEA Recovery	(420,173)	(420,173)
Other Ministry of Education Grants		
Pay Equity	1,874,965	1,874,965
Funding for Graduated Adults	119,325	119,325
Transportation Supplement	185,990	185,990
Carbon Tax Grant		110,055
Employer Health Tax Grant		1,173,043
Support Staff Benefits Grant	224,907	224,907
FSA Scoring	15,693	15,693
Early Learning Framework		3,907
Labour Settlement Funding		543,400
Total Provincial Grants - Ministry of Education	145,555,885	143,080,037
Provincial Grants - Other	255,400	331,200
Federal Grants	43,600	235,638
Tuition		
Summer School Fees	89,550	89,550
Continuing Education	635,769	674,410
International and Out of Province Students	5,976,160	8,571,395
Total Tuition	6,701,479	9,335,355
Other Revenues		
Funding from First Nations	420,173	420,173
Miscellaneous		
Revenue Generation	93,000	107,000
Partnership Program	122,550	122,550
Miscellaneous	129,200	139,789
Transportation	119,700	6,500
Before and After School Programming	131,880	124,890
Total Other Revenue	1,016,503	920,902
Rentals and Leases	687,380	757,569
Investment Income	330,600	661,200
Total Operating Revenue	154,590,847	155,321,901

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

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object

Year Ended June 30, 2021

	2021	2020 Amended
	Annual Budget	Annual Budget
	\$	\$
Salaries		
Teachers	68,134,470	68,900,130
Principals and Vice Principals	8,038,793	7,541,948
Educational Assistants	16,216,915	15,498,141
Support Staff	12,505,322	12,337,455
Other Professionals	4,999,825	4,839,168
Substitutes	4,941,641	4,532,689
Total Salaries	114,836,966	113,649,531
Employee Benefits	28,227,295	27,082,150
Total Salaries and Benefits	143,064,261	140,731,681
Services and Supplies		
Services	5,303,085	6,459,754
Student Transportation	737,019	684,960
Professional Development and Travel	882,941	1,276,649
Rentals and Leases	2,000	2,000
Dues and Fees	150,351	137,482
Insurance	506,895	617,402
Supplies	3,328,372	4,522,495
Utilities	2,541,299	2,525,525
Total Services and Supplies	13,451,962	16,226,267
Total Operating Expense	156,516,223	156,957,948

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

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2021

	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	53,428,077	361,738	57,485	448,527		2,501,774	56,797,601
1.03 Career Programs	494,378		430,230			32,278	956,886
1.07 Library Services	1,130,502			5,263		49,643	1,185,408
1.08 Counselling	1,669,432					78,214	1,747,646
1.10 Special Education	7,902,236	1,389,760	14,980,710	1,615,142	157,960	1,484,044	27,529,852
1.30 English Language Learning	1,012,573					43,964	1,056,537
1.31 Indigenous Education	526,725	127,605	665,551	48,199		27,731	1,395,811
1.41 School Administration		5,759,744		2,562,137		278,483	8,600,364
1.60 Summer School	352,791	10,969	55,608	32,903			452,271
1.61 Continuing Education		26,245		94,245	241,839	6,680	369,009
1.62 International and Out of Province Students	1,590,756	224,281		384,950	291,471	87,063	2,578,521
1.64 Other			24,581	37,410	77,858		139,849
Total Function 1	68,107,470	7,900,342	16,214,165	5,228,776	769,128	4,589,874	102,809,755
4 District Administration							
4.11 Educational Administration				49,199	1,188,654	8,747	1,246,600
4.40 School District Governance					349,602	3,600	353,202
4.41 Business Administration		138,451	2,750	551,221	1,409,281	49,658	2,151,361
Total Function 4	-	138,451	2,750	600,420	2,947,537	62,005	3,751,163
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	27,000			241,363	915,494	55,757	1,239,614
5.50 Maintenance Operations				6,026,154	367,666	234,005	6,627,825
5.52 Maintenance of Grounds				408,609			408,609
5.56 Utilities							-
Total Function 5	27,000	-	-	6,676,126	1,283,160	289,762	8,276,048
7 Transportation and Housing							
7.70 Student Transportation							-
Total Function 7	-	-	-	-	-	-	-
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	68,134,470	8,038,793	16,216,915	12,505,322	4,999,825	4,941,641	114,836,966

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

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2021

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	56,797,601	12,930,277	69,727,878	2,115,858	71,843,736	72,193,931
1.03 Career Programs	956,886	238,592	1,195,478	545,536	1,741,014	1,909,545
1.07 Library Services	1,185,408	272,005	1,457,413	180,182	1,637,595	1,618,047
1.08 Counselling	1,747,646	400,405	2,148,051	75,227	2,223,278	2,238,174
1.10 Special Education	27,529,852	7,198,656	34,728,508	257,446	34,985,954	33,160,092
1.30 English Language Learning	1,056,537	242,121	1,298,658	26,850	1,325,508	1,230,656
1.31 Indigenous Education	1,395,811	352,663	1,748,474	197,926	1,946,400	1,954,997
1.41 School Administration	8,600,364	2,325,855	10,926,219	275,714	11,201,933	10,770,296
1.60 Summer School	452,271	73,327	525,598	13,384	538,982	536,465
1.61 Continuing Education	369,009	64,109	433,118	155,885	589,003	791,535
1.62 International and Out of Province Students	2,578,521	599,366	3,177,887	1,480,004	4,657,891	6,745,213
1.64 Other	139,849	35,918	175,767	59,998	235,765	309,946
Total Function 1	102,809,755	24,733,294	127,543,049	5,384,010	132,927,059	133,458,897
4 District Administration						
4.11 Educational Administration	1,246,600	382,662	1,629,262	399,872	2,029,134	2,023,596
4.40 School District Governance	353,202	54,137	407,339	128,947	536,286	593,909
4.41 Business Administration	2,151,361	613,395	2,764,756	868,244	3,633,000	3,675,921
Total Function 4	3,751,163	1,050,194	4,801,357	1,397,063	6,198,420	6,293,426
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	1,239,614	299,369	1,538,983	901,138	2,440,121	2,572,474
5.50 Maintenance Operations	6,627,825	2,031,415	8,659,240	1,857,319	10,516,559	10,223,820
5.52 Maintenance of Grounds	408,609	113,023	521,632	263,957	785,589	819,581
5.56 Utilities	-	-	-	2,968,982	2,968,982	2,953,208
Total Function 5	8,276,048	2,443,807	10,719,855	5,991,396	16,711,251	16,569,083
7 Transportation and Housing						
7.70 Student Transportation	-	-	-	679,493	679,493	636,542
Total Function 7	-	-	-	679,493	679,493	636,542
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	114,836,966	28,227,295	143,064,261	13,451,962	156,516,223	156,957,948

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

Schedule 3

Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2021

	2021	2020 Amended
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	12,004,012	15,378,515
Other Revenue	4,580,000	4,824,231
Total Revenue	16,584,012	20,202,746
Expenses		
Instruction	16,043,751	19,342,971
Operations and Maintenance	217,500	279,578
Transportation and Housing		6,005
Total Expense	16,261,251	19,628,554
Net Revenue (Expense)	322,761	574,192
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(322,761)	(574,192)
Total Net Transfers	(322,761)	(574,192)
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, 2021

	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	-	27,897	178,198	1,031,983					
Add: Restricted Grants									
Provincial Grants - Ministry of Education	517,500	519,539			256,000	51,450	231,726	569,146	726,809
Other			30,000	4,300,000					
	517,500	519,539	30,000	4,300,000	256,000	51,450	231,726	569,146	726,809
Less: Allocated to Revenue	517,500	519,539	30,000	4,300,000	256,000	51,450	231,726	569,146	726,809
Deferred Revenue, end of year	-	27,897	178,198	1,031,983	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	517,500	519,539			256,000	51,450	231,726	569,146	726,809
Other Revenue			30,000	4,300,000					
	517,500	519,539	30,000	4,300,000	256,000	51,450	231,726	569,146	726,809
Expenses									
Salaries									
Teachers						17,160	85,600	32,892	
Principals and Vice Principals								30,299	
Educational Assistants		432,949		40,000	176,880			335,197	
Support Staff	96,626			25,000					163,134
Other Professionals									86,604
Substitutes				20,000				18,451	346,412
	96,626	432,949	-	85,000	176,880	17,160	85,600	416,839	596,150
Employee Benefits	23,374	86,590		15,000	60,120	4,750	23,700	109,440	121,555
Services and Supplies	97,500		30,000	4,200,000	19,000	29,540	107,869	42,867	900
	217,500	519,539	30,000	4,300,000	256,000	51,450	217,169	569,146	718,605
Net Revenue (Expense) before Interfund Transfers	300,000	-	-	-	-	-	14,557	-	8,204
Interfund Transfers									
Tangible Capital Assets Purchased	(300,000)						(14,557)		(8,204)
	(300,000)	-	-	-	-	-	(14,557)	-	(8,204)
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

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

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2021

	Classroom Enhancement Fund - Staffing	Youth Education Support Fund	TOTAL
	\$	\$	\$
Deferred Revenue, beginning of year		87,142	1,325,220
Add: Restricted Grants			
Provincial Grants - Ministry of Education	9,131,842		12,004,012
Other		250,000	4,580,000
	9,131,842	250,000	16,584,012
Less: Allocated to Revenue	9,131,842	250,000	16,584,012
Deferred Revenue, end of year	-	87,142	1,325,220
Revenues			
Provincial Grants - Ministry of Education	9,131,842		12,004,012
Other Revenue		250,000	4,580,000
	9,131,842	250,000	16,584,012
Expenses			
Salaries			
Teachers	7,412,899		7,548,551
Principals and Vice Principals			30,299
Educational Assistants			985,026
Support Staff			284,760
Other Professionals			86,604
Substitutes			384,863
	7,412,899	-	9,320,103
Employee Benefits	1,718,943		2,163,472
Services and Supplies		250,000	4,777,676
	9,131,842	250,000	16,261,251
Net Revenue (Expense) before Interfund Transfers	-	-	322,761
Interfund Transfers			
Tangible Capital Assets Purchased			(322,761)
	-	-	(322,761)
Net Revenue (Expense)	-	-	-

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

Schedule 4

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2021

	2021 Annual Budget			2020 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education			-	5,412,799
School Site Acquisition Fees Spent on Sites			-	5,748,701
Other Revenue			-	155,603
Investment Income		130,000	130,000	146,800
Amortization of Deferred Capital Revenue	6,445,880		6,445,880	6,025,437
Total Revenue	6,445,880	130,000	6,575,880	17,489,340
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	10,472,011		10,472,011	10,168,280
Total Expense	10,472,011	-	10,472,011	10,168,280
Net Revenue (Expense)	(4,026,131)	130,000	(3,896,131)	7,321,060
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	1,701,283		1,701,283	3,135,044
Local Capital		32,500	32,500	184,917
Total Net Transfers	1,701,283	32,500	1,733,783	3,319,961
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	1,099,435	(1,099,435)	-	
Total Other Adjustments to Fund Balances	1,099,435	(1,099,435)	-	
Budgeted Surplus (Deficit), for the year	(1,225,413)	(936,935)	(2,162,348)	10,641,021