

Annual Budget

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

June 30, 2023

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

June 30, 2023

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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 2022/2023 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*, Ministerial Orders, and Ministry of Education Policies 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 2022/2023.
3. The attached Statement 2 showing the estimated revenue and expense for the 2022/2023 fiscal year and the total budget bylaw amount of \$211,411,203 for the 2022/2023 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 2022/2023.

READ A FIRST TIME THE 27th DAY OF APRIL, 2022;

READ A SECOND TIME THE 27th DAY OF APRIL, 2022;

READ A THIRD TIME, PASSED AND ADOPTED THE 27th DAY OF APRIL, 2022;

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 2022/2023, adopted by the Board the 27th DAY OF APRIL, 2022.

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, 2023

	2023 Annual Budget	2022 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	15,745,951	15,538,951
Adult	36,488	46,988
Other	121,875	114,375
Total Ministry Operating Grant Funded FTE's	15,904,314	15,700,314
Revenues	\$	\$
Provincial Grants		
Ministry of Education	180,876,415	178,392,936
Other	279,650	307,060
Federal Grants	266,315	171,006
Tuition	9,360,345	8,331,741
Other Revenue	5,544,544	3,003,169
Rentals and Leases	849,095	616,541
Investment Income	431,781	291,603
Amortization of Deferred Capital Revenue	6,587,082	6,554,895
Total Revenue	204,195,227	197,668,951
Expenses		
Instruction	172,230,476	169,249,579
District Administration	6,259,842	6,404,922
Operations and Maintenance	27,998,072	28,523,612
Transportation and Housing	611,246	622,586
Total Expense	207,099,636	204,800,699
Net Revenue (Expense)	(2,904,409)	(7,131,748)
Budgeted Allocation (Retirement) of Surplus (Deficit)	696,691	6,369,229
Budgeted Surplus (Deficit), for the year	(2,207,718)	(762,519)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		190,487
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(2,207,718)	(953,006)
Budgeted Surplus (Deficit), for the year	(2,207,718)	(762,519)

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

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	172,961,397	171,431,445
Operating - Tangible Capital Assets Purchased	368,653	1,670,947
Special Purpose Funds - Total Expense	23,551,189	22,808,974
Special Purpose Funds - Tangible Capital Assets Purchased	334,242	465,705
Capital Fund - Total Expense	10,587,050	10,560,280
Capital Fund - Tangible Capital Assets Purchased from Local Capital	3,608,672	
Total Budget Bylaw Amount	211,411,203	206,937,351

Approved by the Board

Original signed by Korleen Carreras	April 27, 2022
Signature of the Chairperson of the Board of Education	Date Signed
Original signed by Harry Dhillon	April 27, 2022
Signature of the Superintendent	Date Signed
Original signed by Flavia Coughlan	April 27, 2022
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, 2023

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	(2,904,409)	(7,131,748)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(702,895)	(2,136,652)
From Local Capital	(3,608,672)	
From Deferred Capital Revenue	(4,198,003)	
Total Acquisition of Tangible Capital Assets	(8,509,570)	(2,136,652)
Amortization of Tangible Capital Assets	10,587,050	10,560,280
Total Effect of change in Tangible Capital Assets	2,077,480	8,423,628
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(826,929)	1,291,880

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

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	161,570,984	157,261,155
Other	279,650	307,060
Federal Grants	266,315	171,006
Tuition	9,360,345	8,331,741
Other Revenue	964,544	860,271
Rentals and Leases	849,095	616,541
Investment Income	362,866	238,376
Total Revenue	173,653,799	167,786,150
Expenses		
Instruction	149,026,561	147,045,554
District Administration	6,259,842	6,404,922
Operations and Maintenance	17,063,748	17,398,586
Transportation and Housing	611,246	582,383
Total Expense	172,961,397	171,431,445
Net Revenue (Expense)	692,402	(3,645,295)
Budgeted Prior Year Surplus Appropriation	696,691	6,369,229
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(368,653)	(1,670,947)
Local Capital	(1,020,440)	(862,500)
Total Net Transfers	(1,389,093)	(2,533,447)
Budgeted Surplus (Deficit), for the year	-	190,487

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

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	159,377,294	154,682,805
ISC/LEA Recovery	(382,256)	(382,256)
Other Ministry of Education Grants		
Pay Equity	1,874,965	1,874,965
Funding for Graduated Adults	187,368	188,268
Student Transportation Fund	185,990	185,990
Support Staff Benefits Grant	311,930	311,930
FSA Scorer Grant	15,693	15,693
Early Learning Framework		3,907
Integrated Child and Youth Teams		379,853
Total Provincial Grants - Ministry of Education	161,570,984	157,261,155
Provincial Grants - Other	279,650	307,060
Federal Grants	266,315	171,006
Tuition		
Summer School Fees	45,000	45,000
Continuing Education	973,336	949,887
International and Out of Province Students	8,342,009	7,336,854
Total Tuition	9,360,345	8,331,741
Other Revenues		
Funding from First Nations	382,256	382,256
Miscellaneous		
Revenue Generation	104,000	56,000
Partnership Program	154,265	155,765
Miscellaneous	97,780	140,100
Transportation	85,680	72,435
Before and After School Programming	64,470	53,715
Ridge Meadows College	26,093	
BC Hydro Grant	50,000	
Total Other Revenue	964,544	860,271
Rentals and Leases	849,095	616,541
Investment Income	362,866	238,376
Total Operating Revenue	173,653,799	167,786,150

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

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object

Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
Salaries		
Teachers	74,717,283	74,671,534
Principals and Vice Principals	8,706,616	8,235,577
Educational Assistants	19,790,498	18,252,575
Support Staff	12,959,842	13,011,535
Other Professionals	5,307,515	5,256,230
Substitutes	5,267,961	5,515,050
Total Salaries	126,749,715	124,942,501
Employee Benefits	32,391,785	30,997,173
Total Salaries and Benefits	159,141,500	155,939,674
Services and Supplies		
Services	5,600,593	6,550,314
Student Transportation	674,313	637,530
Professional Development and Travel	869,894	1,049,582
Rentals and Leases	2,000	2,000
Dues and Fees	141,708	146,954
Insurance	757,799	700,481
Supplies	3,235,465	3,874,509
Utilities	2,538,125	2,530,401
Total Services and Supplies	13,819,897	15,491,771
Total Operating Expense	172,961,397	171,431,445

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

Schedule 2C

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2023

	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	57,926,135	414,826	284,140	449,926		2,564,239	61,639,266
1.03 Career Programs	344,000		442,834			25,957	812,791
1.07 Library Services	1,264,419			5,471		52,731	1,322,621
1.08 Counselling	1,893,769					84,997	1,978,766
1.10 Special Education	8,530,399	1,579,306	18,280,226	1,690,079	155,587	1,710,429	31,946,026
1.30 English Language Learning	1,403,778					58,367	1,462,145
1.31 Indigenous Education	572,138	263,353	711,600	49,172		18,900	1,615,163
1.41 School Administration		6,006,828		2,749,064		283,928	9,039,820
1.60 Summer School	305,788	19,070	68,948	22,499			416,305
1.61 Continuing Education		14,460		109,561	508,888	3,056	635,965
1.62 International and Out of Province Students	2,448,204	260,406		439,455	180,608	122,666	3,451,339
1.64 Other				44,519	84,399		128,918
Total Function 1	74,688,630	8,558,249	19,787,748	5,559,746	929,482	4,925,270	114,449,125
4 District Administration							
4.11 Educational Administration				50,172	1,075,928	5,200	1,131,300
4.40 School District Governance					367,714		367,714
4.41 Business Administration		148,367	2,750	557,887	1,454,991	49,786	2,213,781
Total Function 4	-	148,367	2,750	608,059	2,898,633	54,986	3,712,795
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	28,653			197,041	1,042,271	51,276	1,319,241
5.50 Maintenance Operations				6,178,152	437,129	236,429	6,851,710
5.52 Maintenance of Grounds				416,844			416,844
5.56 Utilities							-
Total Function 5	28,653	-	-	6,792,037	1,479,400	287,705	8,587,795
7 Transportation and Housing							
7.41 Transportation and Housing Administration							-
7.70 Student Transportation							-
Total Function 7	-	-	-	-	-	-	-
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	74,717,283	8,706,616	19,790,498	12,959,842	5,307,515	5,267,961	126,749,715

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

Schedule 2C

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2023

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	61,639,266	14,656,456	76,295,722	2,063,592	78,359,314	79,151,752
1.03 Career Programs	812,791	213,514	1,026,305	607,022	1,633,327	1,713,655
1.07 Library Services	1,322,621	316,441	1,639,062	187,149	1,826,211	1,798,123
1.08 Counselling	1,978,766	472,690	2,451,456	32,030	2,483,486	2,508,828
1.10 Special Education	31,946,026	8,647,679	40,593,705	343,329	40,937,034	38,471,509
1.30 English Language Learning	1,462,145	349,452	1,811,597	20,000	1,831,597	1,496,244
1.31 Indigenous Education	1,615,163	423,069	2,038,232	210,849	2,249,081	2,297,843
1.41 School Administration	9,039,820	2,565,833	11,605,653	265,341	11,870,994	11,783,646
1.60 Summer School	416,305	72,690	488,995	7,630	496,625	491,575
1.61 Continuing Education	635,965	119,263	755,228	256,103	1,011,331	945,709
1.62 International and Out of Province Students	3,451,339	842,951	4,294,290	1,842,120	6,136,410	5,811,023
1.64 Other	128,918	34,185	163,103	28,048	191,151	575,647
Total Function 1	114,449,125	28,714,223	143,163,348	5,863,213	149,026,561	147,045,554
4 District Administration						
4.11 Educational Administration	1,131,300	369,439	1,500,739	367,816	1,868,555	1,922,718
4.40 School District Governance	367,714	58,978	426,692	191,341	618,033	562,847
4.41 Business Administration	2,213,781	652,186	2,865,967	907,287	3,773,254	3,919,357
Total Function 4	3,712,795	1,080,603	4,793,398	1,466,444	6,259,842	6,404,922
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	1,319,241	333,288	1,652,529	863,605	2,516,134	2,823,238
5.50 Maintenance Operations	6,851,710	2,144,702	8,996,412	1,847,072	10,843,484	10,715,601
5.52 Maintenance of Grounds	416,844	118,969	535,813	181,457	717,270	886,614
5.56 Utilities	-	-	-	2,986,860	2,986,860	2,973,133
Total Function 5	8,587,795	2,596,959	11,184,754	5,878,994	17,063,748	17,398,586
7 Transportation and Housing						
7.41 Transportation and Housing Administration	-	-	-	2,500	2,500	-
7.70 Student Transportation	-	-	-	608,746	608,746	582,383
Total Function 7	-	-	-	611,246	611,246	582,383
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	126,749,715	32,391,785	159,141,500	13,819,897	172,961,397	171,431,445

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

Schedule 3

Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2023

	2023	2022 Amended
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	19,305,431	21,131,781
Other Revenue	4,580,000	2,142,898
Total Revenue	23,885,431	23,274,679
Expenses		
Instruction	23,203,915	22,204,025
Operations and Maintenance	347,274	564,746
Transportation and Housing		40,203
Total Expense	23,551,189	22,808,974
Net Revenue (Expense)	334,242	465,705
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(334,242)	(465,705)
Total Net Transfers	(334,242)	(465,705)
Budgeted Surplus (Deficit), for the year	-	-

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

Schedule 3A

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2023

	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	\$	\$	\$	\$	\$		\$	\$	\$
			100,000	1,000,000					
Add: Restricted Grants									
Provincial Grants - Ministry of Education	517,597	542,481			256,000	51,450	268,747	577,430	726,809
Other			30,000	4,300,000					
	517,597	542,481	30,000	4,300,000	256,000	51,450	268,747	577,430	726,809
Less: Allocated to Revenue	517,597	542,481	30,000	4,300,000	256,000	51,450	268,747	577,430	726,809
Deferred Revenue, end of year	-	-	100,000	1,000,000	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	517,597	542,481			256,000	51,450	268,747	577,430	726,809
Other Revenue			30,000	4,300,000					
	517,597	542,481	30,000	4,300,000	256,000	51,450	268,747	577,430	726,809
Expenses									
Salaries									
Teachers						17,879	89,397	24,596	
Principals and Vice Principals								32,469	196,048
Educational Assistants		452,068		40,000	189,648			343,617	
Support Staff	77,800			25,000					78,862
Substitutes				20,000				18,915	302,269
	77,800	452,068	-	85,000	189,648	17,879	89,397	419,597	577,179
Employee Benefits	22,200	90,413		15,000	66,352	4,300	21,501	114,531	130,630
Services and Supplies	141,051		30,000	4,160,000		29,271	140,153	43,302	19,000
	241,051	542,481	30,000	4,260,000	256,000	51,450	251,051	577,430	726,809
Net Revenue (Expense) before Interfund Transfers	276,546	-	-	40,000	-	-	17,696	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(276,546)			(40,000)			(17,696)		
	(276,546)	-	-	(40,000)	-	-	(17,696)	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

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

Schedule 3A

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2023

	Classroom Enhancement Fund - Staffing	Youth Education Support Fund	TOTAL
	\$	\$	\$
Deferred Revenue, beginning of year		150,000	1,250,000
Add: Restricted Grants			
Provincial Grants - Ministry of Education	16,364,917		19,305,431
Other		250,000	4,580,000
	16,364,917	250,000	23,885,431
Less: Allocated to Revenue	16,364,917	250,000	23,885,431
Deferred Revenue, end of year	-	150,000	1,250,000
Revenues			
Provincial Grants - Ministry of Education	16,364,917		19,305,431
Other Revenue		250,000	4,580,000
	16,364,917	250,000	23,885,431
Expenses			
Salaries			
Teachers	13,189,005		13,320,877
Principals and Vice Principals			228,517
Educational Assistants			1,025,333
Support Staff			181,662
Substitutes			341,184
	13,189,005	-	15,097,573
Employee Benefits	3,175,912		3,640,839
Services and Supplies		250,000	4,812,777
	16,364,917	250,000	23,551,189
Net Revenue (Expense) before Interfund Transfers	-	-	334,242
Interfund Transfers			
Tangible Capital Assets Purchased			(334,242)
	-	-	(334,242)
Net Revenue (Expense)	-	-	-

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

Schedule 4

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2023

	2023 Annual Budget			2022 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Investment Income		68,915	68,915	53,227
Amortization of Deferred Capital Revenue	6,587,082		6,587,082	6,554,895
Total Revenue	6,587,082	68,915	6,655,997	6,608,122
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	10,587,050		10,587,050	10,560,280
Total Expense	10,587,050	-	10,587,050	10,560,280
Net Revenue (Expense)	(3,999,968)	68,915	(3,931,053)	(3,952,158)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	702,895		702,895	2,136,652
Local Capital		1,020,440	1,020,440	862,500
Total Net Transfers	702,895	1,020,440	1,723,335	2,999,152
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	3,608,672	(3,608,672)	-	
Total Other Adjustments to Fund Balances	3,608,672	(3,608,672)	-	
Budgeted Surplus (Deficit), for the year	311,599	(2,519,317)	(2,207,718)	(953,006)