

June 30, 2021

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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 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 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 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 \$204,756,540 for the 2020/2021 fiscal year was prepared in accordance with the *Act*.
- 4. eadows)

Amended Annual Budget - Revenue and Expense Year Ended June 30, 2021

	2021 Amended Annual Budget	2021 Annual Budget
Ministry Operating Grant Funded FTE's	Annuai buuget	Annuai Budget
School-Age	15,076.688	15,089.188
Adult	71.875	94.250
Other	118.250	173.125
Total Ministry Operating Grant Funded FTE's	15,266.813	15,356.563
Revenues	\$	\$
Provincial Grants		
Ministry of Education	172,109,576	157,559,897
Other	257,300	255,400
School Site Acquisition Fees Spent on Sites	161,813	
Federal Grants	7,500	43,600
Tuition	4,381,375	6,701,479
Other Revenue	6,225,023	5,596,503
Rentals and Leases	545,890	687,380
Investment Income	395,600	460,600
Amortization of Deferred Capital Revenue	6,448,275	6,445,880
Total Revenue	190,532,352	177,750,739
Expenses		
Instruction	159,990,866	148,970,810
District Administration	6,491,711	6,198,420
Operations and Maintenance	29,636,443	27,400,762
Transportation and Housing	523,077	679,493
Total Expense	196,642,097	183,249,485
Net Revenue (Expense)	(6,109,745)	(5,498,746)
Budgeted Allocation (Retirement) of Surplus (Deficit)	7,512,650	3,336,398
Budgeted Surplus (Deficit), for the year	1,402,905	(2,162,348)
Budgeted Surplus (Deficit), for the year comprised of: Operating Fund Surplus (Deficit) Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	1,402,905	(2,162,348)
Budgeted Surplus (Deficit), for the year	1,402,905	(2,162,348)

Amended Annual Budget - Revenue and Expense Year Ended June 30, 2021

	2021 Amended	2021
	Annual Budget	Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	161,076,320	156,516,223
Operating - Tangible Capital Assets Purchased	2,611,539	1,378,522
Special Purpose Funds - Total Expense	24,898,511	16,261,251
Special Purpose Funds - Tangible Capital Assets Purchased	2,751,044	322,761
Capital Fund - Total Expense	10,667,266	10,472,011
Capital Fund - Tangible Capital Assets Purchased from Local Capital	2,751,860	1,099,435
Total Budget Bylaw Amount	204,756,540	186,050,203

Approved by the Board

Original signed by Korleen Carreras	February 17, 2021
Signature of the Chairperson of the Board of Education	Date Signed
Original signed by Harry Dhillon	February 17, 2021
Signature of the Superintendent	Date Signed
Original signed by Flavia Coughlan	February 17, 2021
Signature of the Secretary Treasurer	Date Signed

Amended Annual Budget - Changes in Net Financial Assets (Debt) Year Ended June 30, 2021

	2021 Amended	2021
	Annual Budget	Annual Budget
	\$	\$
Surplus (Deficit) for the year	(6,109,745)	(5,498,746)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(5,362,583)	(1,701,283)
From Local Capital	(2,751,860)	(1,099,435)
From Deferred Capital Revenue	(4,208,936)	(6,331,336)
Total Acquisition of Tangible Capital Assets	(12,323,379)	(9,132,054)
Amortization of Tangible Capital Assets	10,667,266	10,472,011
Total Effect of change in Tangible Capital Assets	(1,656,113)	1,339,957
	-	
(Increase) Decrease in Net Financial Assets (Debt)	(7,765,858)	(4,158,789)

	Operating Fund \$	Special Purpose Fund \$	Capital Fund \$	2021 Amended Annual Budget \$
Accumulated Surplus (Deficit), beginning of year	7,512,650	-	87,557,402	95,070,052
Changes for the year				
Net Revenue (Expense) for the year	(4,868,611)	2,751,044	(3,992,178)	(6,109,745)
Interfund Transfers				
Tangible Capital Assets Purchased	(2,611,539)	(2,751,044)	5,362,583	-
Local Capital	(32,500)		32,500	-
Net Changes for the year				

2021 Amended 2021 Annual Budget Annual Budget \$ \$

Revenues

Provincial Grants
Ministry of Education

149,902,653

145,555,885

Salaries	2021 Amended Annual Budget \$	2021 Annual Budget \$
Teachers	71,119,224	68,134,470
Principals and Vice Principals	8,190,490	8,038,793
Educational Assistants	16,551,138	16,216,915
Support Staff	12,492,466	12,505,322
Other Professionals	4,661,296	4,999,825
Substitutes	4,950,847	4,941,641
Total Salaries	117,965,461	114,836,966
Employee Benefits	28,833,470	28,227,295
Total Salaries and Benefits	146,798,931	143,064,261
Services and Supplies Services Student Transportation	5,677,971	5,303,085

Amended 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	56,183,915	543,238	135,821	425,371		2,734,687	60,023,032
1.03 Career Programs	488,890	46,166	467,515			32,559	1,035,130
1.07 Library Services	1,209,144			5,263		47,238	1,261,645
1.08 Counselling	1,762,497					82,424	1,844,921
1.10 Special Education	8,736,056	1,167,845	15,168,314	1,620,151	135,942	1,296,697	28,125,005
1.30 English Language Learning	1,088,532					44,842	1,133,374
1.31 Indigenous Education	555,700	131,127	733,688	48,199	7,539	29,842	1,506,095
1.41 School Administration		5,881,137		2,565,224		280,545	8,726,906
1.60 Summer School	285,984	22,228	30,759	19,024		,	357,995
1.61 Continuing Education	,	26,969	,	94,245	201,105	6,680	328,999
1.62 International and Out of Province Students	773,715	229,514		379,950	211,801	43,566	1,638,546
1.64 Other	,		12,291	37,410	75,039	- ,	124,740
Total Function 1	71,084,433	8,048,224	16,548,388	5,194,837	631,426	4,599,080	106,106,388
4 District Administration							
4.11 Educational Administration				49,199	1,170,834	8,747	1,228,780
4.40 School District Governance				49,199	355,936	3,600	359,536
4.41 Business Administration		142,266	2,750	551,221	1,286,738	49,658	2,032,633
Total Function 4	-	142,266	2,750	600,420	2,813,508	62,005	3,620,949
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	34,791			241,363	839,218	55,757	1,171,129
5.50 Maintenance Operations	34,791			6,029,469	377,144	234,005	6,640,618
5.52 Maintenance Operations 5.52 Maintenance of Grounds				408,609	3//,144	234,003	408,609
5.56 Utilities				408,009			400,009
Total Function 5	34,791	-	-	6,679,441	1,216,362	289,762	8,220,356
7 Transportation and Housing							
7.41 Transportation and Housing Administration				17,768			17,768
7.41 Transportation and Housing Administration 7.70 Student Transportation				17,700			17,700
Total Function 7				17,768			17,768
Total Function /	-	- _	-	17,708	<u>-</u>	-	17,708
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	71,119,224	8,190,490	16,551,138	12,492,466	4,661,296	4,950,847	117,965,461

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Amended Annual Budget - Operating Expense by Function, Program and Object Year Ended June 30, 2021

	Total	Employee	Total Salaries	Services and	2021 Amended	2021
	Salaries	Benefits	and Benefits	Supplies	Annual Budget	Annual Budget
	<u> </u>	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	60,023,032	13,698,717	73,721,749	3,088,532	76,810,281	71,843,736

1.03 Career Programs

- 1.07 Library Services
- 1.08 Counselling
- 1.10 Special Education
- 1.30 English Language Learning
- 1.31 Indigenous Education
- 1.41 School Administration
- 1.60 Summer School
- 1.61 Continuing Education
- 1.62 International and Out of Province Students
- 1.64 Other

Total Function 1

4 District Administration

- 4.11 Educational Administration
- 4.40 School District Governance
- 4.41 Business Administration

Total Function 4

5 Operations and Maintenance

- 5.41 Operations and Maintenance Administration
- 5.50 Maintenance Operations
- 5.52 Maintenance of Grounds
- 5.56 Utilities

Total Function 5

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

Amended Annual Budget - Special Purpose Revenue and Expense Year Ended June 30, 2021

	2021 Amended Annual Budget	2021 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	22,206,923	12,004,012
Other Revenue	5,442,632	4,580,000
Total Revenue	27,649,555	16,584,012
Expenses		
Instruction	22,412,951	16,043,751
District Administration	166,869	
Operations and Maintenance	2,139,071	217,500
Transportation and Housing	179,620	
Total Expense	24,898,511	16,261,251
Net Revenue (Expense)	2,751,044	322,761
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(2,751,044)	(322,761)
Total Net Transfers	(2,751,044)	(322,761)
Budgeted Surplus (Deficit), for the year		

School District No. 42 (Maple Ridge-Pitt Meadows) Amended Annual Budget - Changes in Special Purpose Funds

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK F	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$		\$	\$	\$
Deferred Revenue, beginning of year	-	10,547	166,061	907,332	-	15,574	55,168	42,671	-
Add: Restricted Grants Provincial Grants - Ministry of Education nistry o3f0894	517,500	519,539			256,000	51,450	233,894	569,146	726,809

School District No. 42 (Maple Ridge-Pitt Meadows) Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2021

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Safe Return to School Grant	Federal Safe Return to Class Fund	Youth Education Support Fund	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	6,081	26,834	1,823	-	-	152,492	1,384,583
Add: Restricted Grants									
Provincial Grants - Ministry of Education Other	11,532,247	917,945		51,000	10,200	1,084,402	5,578,093	150,000	22,048,225 4,481,340
	11,532,247	917,945	-	51,000	10,200	1,084,402	5,578,093	150,000	26,529,565
Less: Allocated to Revenue	11,532,247	917,945	6,081	77,834	12,023	1,084,402	5,578,093	200,000	27,649,555
Deferred Revenue, end of year		-	-		<u>-</u>	<u>-</u>	-	102,492	264,593
Revenues									
Provincial Grants - Ministry of Education Other Revenue	11,532,247	917,945	6,081	77,834	12,023	1,084,402	5,578,093	200,000	22,206,923 5,442,632
	11,532,247	917,945	6,081	77,834	12,023	1,084,402	5,578,093	200,000	27,649,555
Expenses Salaries									
Teachers	9,361,350	160,640		4,750			1,493,445		11,156,231
Principals and Vice Principals	7,501,550	100,010		1,750			14,337		43,955
Educational Assistants					2,000		94,541		1,116,717
Support Staff						507,083	174,647		966,490
Other Professionals Substitutes		604,315		7,850	4,000		162,020 187,084		248,624 1,188,714
Substitutes	9,361,350	764,955	-	12,600		507,083	2,126,074	-	14,720,731
Employee Benefits	2,170,897	152,990		3,025	1,400	65,921	492,995		3,336,434
Services and Supplies	2,170,057	152,770	6,081	62,209	4,623	272,593	882,046	100,000	6,841,346
••	11,532,247	917,945	6,081	77,834	12,023	845,597	3,501,115	100,000	24,898,511
Net Revenue (Expense) before Interfund Transfers		-	-	-	-	238,805	2,076,978	100,000	2,751,044
Interfund Transfers									
Tangible Capital Assets Purchased						(238,805)	(2,076,978)	(100,000)	(2,751,044)
	-	-	-	-	-	(238,805)	(2,076,978)	(100,000)	(2,751,044)
Net Revenue (Expense)		-	-	-	-	-	-	-	-