

Annual Budget

**School District No. 51 (Boundary)**

June 30, 2018

# School District No. 51 (Boundary)

June 30, 2018

## Table of Contents

Bylaw ..... 1

Annual Budget - Revenue and Expense - Statement 2 ..... 2

Annual Budget - Changes in Net Financial Assets (Debt) - Statement 4 ..... 4

Annual Budget - Operating Revenue and Expense - Schedule 2 ..... 5

    Schedule 2A - Annual Budget - Schedule of Operating Revenue by Source ..... 6

    Schedule 2B - Annual Budget - Schedule of Operating Expense by Object ..... 7

    Schedule 2C - Annual Budget - Operating Expense by Function, Program and Object ..... 8

Annual Budget - Special Purpose Revenue and Expense - Schedule 3 ..... 10

    Schedule 3A - Annual Budget - Changes in Special Purpose Funds ..... 11

Annual Budget - Capital Revenue and Expense - Schedule 4 ..... 13

\*NOTE - Statement 1, Statement 3, Statement 5, Schedule 1 and Schedules 4A - 4D are used for Financial Statement reporting only.

## ANNUAL BUDGET BYLAW

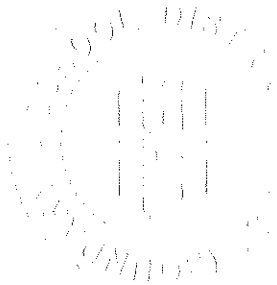
"A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 51 (Boundary) (called the "Board") to adopt the Annual Budget of the Board for the fiscal year 2017/2018 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

1. The Board has complied with the provisions of the *Act* respecting the Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 51 (Boundary) Annual Budget Bylaw for fiscal year 2017/2018.
3. The attached Statement 2 showing the estimated revenue and expense for the 2017/2018 fiscal year and the total Budget Bylaw amount of \$19,885,491 for the 2017/2018 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 2017/2018.

READ A FIRST TIME THE 20th DAY OF JUNE, 2017;

READ A SECOND TIME THE 20th DAY OF JUNE, 2017;

READ A THIRD TIME, PASSED AND ADOPTED THE 20th DAY OF JUNE, 2017.



[Redacted Signature]

Chairperson of the Board

[Redacted Signature]

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 51 (Boundary) Annual Budget Bylaw 2017/18, adopted by the Board the 20th DAY OF JUNE, 2017.

[Redacted Signature]

Secretary Treasurer

# School District No. 51 (Boundary)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2018

	2018 Annual Budget	2017 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	1,275,000	1,285,750
Adult	1,000	1,000
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>1,276,000</b>	<b>1,286,750</b>
<b>Revenues</b>	<b>\$</b>	<b>\$</b>
Provincial Grants		
Ministry of Education	17,621,945	16,791,767
Other	59,863	149,690
Tuition	12,150	24,000
Other Revenue	206,200	173,200
Rentals and Leases	53,233	53,233
Investment Income	50,000	50,000
Amortization of Deferred Capital Revenue	748,909	734,461
<b>Total Revenue</b>	<b>18,752,300</b>	<b>17,976,351</b>
<b>Expenses</b>		
Instruction	14,040,890	13,189,528
District Administration	879,624	856,622
Operations and Maintenance	3,764,759	3,735,588
Transportation and Housing	718,987	701,283
Debt Services	1,231	1,394
<b>Total Expense</b>	<b>19,405,491</b>	<b>18,484,415</b>
<b>Net Revenue (Expense)</b>	<b>(653,191)</b>	<b>(508,064)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>350,000</b>	<b>200,000</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(303,191)</b>	<b>(308,064)</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(303,191)	(308,064)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(303,191)</b>	<b>(308,064)</b>

# School District No. 51 (Boundary)

Statement 2

Annual Budget - Revenue and Expense  
Year Ended June 30, 2018

	2018 Annual Budget	2017 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	16,245,933	16,221,588
Operating - Tangible Capital Assets Purchased	50,000	50,000
Special Purpose Funds - Total Expense	1,889,458	1,002,302
Capital Fund - Total Expense	1,270,100	1,260,525
Capital Fund - Tangible Capital Assets Purchased from Local Capital	430,000	
<b>Total Budget Bylaw Amount</b>	<b>19,885,491</b>	<b>18,534,415</b>

Approved by the Board

Signature of the Chairperson of the Board of Education

Date Signed

Signature of the Superintendent

Date Signed

Signature of the Secretary Treasurer

Date Signed

# School District No. 51 (Boundary)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)  
Year Ended June 30, 2018

	2018 Annual Budget	2017 Amended Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<u>(653,191)</u>	<u>(508,064)</u>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(50,000)	(50,000)
From Local Capital	<u>(430,000)</u>	
<b>Total Acquisition of Tangible Capital Assets</b>	<u>(480,000)</u>	<u>(50,000)</u>
Amortization of Tangible Capital Assets	<u>1,268,869</u>	<u>1,259,131</u>
<b>Total Effect of change in Tangible Capital Assets</b>	<u>788,869</u>	<u>1,209,131</u>
	<u>-</u>	<u>-</u>
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<u>135,678</u>	<u>701,067</u>

# School District No. 51 (Boundary)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2018

	2018 Annual Budget	2017 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	15,932,487	16,029,292
Other	59,863	59,863
Tuition	12,150	24,000
Other Revenue	6,200	23,200
Rentals and Leases	53,233	53,233
Investment Income	40,000	40,000
<b>Total Revenue</b>	<b>16,103,933</b>	<b>16,229,588</b>
<b>Expenses</b>		
Instruction	12,264,782	12,310,842
District Administration	879,624	856,622
Operations and Maintenance	2,382,540	2,352,841
Transportation and Housing	718,987	701,283
<b>Total Expense</b>	<b>16,245,933</b>	<b>16,221,588</b>
<b>Net Revenue (Expense)</b>	<b>(142,000)</b>	<b>8,000</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>350,000</b>	<b>200,000</b>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(50,000)	(50,000)
Local Capital	(125,000)	(125,000)
Other	(33,000)	(33,000)
<b>Total Net Transfers</b>	<b>(208,000)</b>	<b>(208,000)</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

# School District No. 51 (Boundary)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source  
Year Ended June 30, 2018

	2018 Annual Budget	2017 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	15,521,862	15,613,717
Other Ministry of Education Grants		
Pay Equity	105,245	105,245
Transportation Supplement	153,588	153,588
Carbon Tax Grant	20,000	24,950
Return of Administrative Savings	77,888	77,888
PLN Revenue-Community Network	53,904	53,904
<b>Total Provincial Grants - Ministry of Education</b>	<b>15,932,487</b>	<b>16,029,292</b>
<b>Provincial Grants - Other</b>	<b>59,863</b>	<b>59,863</b>
<b>Tuition</b>		
International and Out of Province Students	12,150	24,000
<b>Total Tuition</b>	<b>12,150</b>	<b>24,000</b>
<b>Other Revenues</b>		
Miscellaneous		
ArtStarts	6,200	6,200
Fortis Rebqate		17,000
<b>Total Other Revenue</b>	<b>6,200</b>	<b>23,200</b>
<b>Rentals and Leases</b>	<b>53,233</b>	<b>53,233</b>
<b>Investment Income</b>	<b>40,000</b>	<b>40,000</b>
<b>Total Operating Revenue</b>	<b>16,103,933</b>	<b>16,229,588</b>



# School District No. 51 (Boundary)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object  
Year Ended June 30, 2018

	2018 Annual Budget	2017 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	5,826,040	5,950,311
Principals and Vice Principals	1,160,408	1,107,135
Educational Assistants	959,393	1,121,350
Support Staff	2,089,180	2,054,549
Other Professionals	528,618	514,520
Substitutes	534,396	482,196
<b>Total Salaries</b>	<b>11,098,035</b>	<b>11,230,061</b>
<b>Employee Benefits</b>	<b>2,553,553</b>	<b>2,551,552</b>
<b>Total Salaries and Benefits</b>	<b>13,651,588</b>	<b>13,781,613</b>
<b>Services and Supplies</b>		
Services	600,083	602,083
Student Transportation	135,733	110,733
Professional Development and Travel	244,173	230,373
Dues and Fees	66,190	66,190
Insurance	66,200	66,200
Supplies	1,014,406	896,836
Utilities	467,560	467,560
<b>Total Services and Supplies</b>	<b>2,594,345</b>	<b>2,439,975</b>
<b>Total Operating Expense</b>	<b>16,245,933</b>	<b>16,221,588</b>

# School District No. 51 (Boundary)

Annual Budget - Operating Expense by Function, Program and Object  
Year Ended June 30, 2018

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	4,625,835	119,020		68,252		429,346	5,242,453
1.03 Career Programs	23,946						23,946
1.07 Library Services	158,968			21,793			180,761
1.08 Counselling	139,898						139,898
1.10 Special Education	730,871	144,628	839,215	133,620		53,611	1,901,945
1.31 Aboriginal Education	146,522		120,178				266,700
1.41 School Administration		857,212		329,605		6,074	1,192,891
1.64 Other							-
<b>Total Function 1</b>	<b>5,826,040</b>	<b>1,120,860</b>	<b>959,393</b>	<b>553,270</b>	<b>-</b>	<b>489,031</b>	<b>8,948,594</b>
<b>4 District Administration</b>							
4.11 Educational Administration		39,548		47,701	152,178		239,427
4.40 School District Governance					79,647		79,647
4.41 Business Administration				126,289	108,126		234,415
<b>Total Function 4</b>	<b>-</b>	<b>39,548</b>	<b>-</b>	<b>173,990</b>	<b>339,951</b>	<b>-</b>	<b>553,489</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				20,437	52,268		72,705
5.50 Maintenance Operations				934,513	84,131	32,270	1,050,914
5.52 Maintenance of Grounds				65,128		3,500	68,628
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,020,078</b>	<b>136,399</b>	<b>35,770</b>	<b>1,192,247</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				17,053	52,268		69,321
7.70 Student Transportation				324,789		9,595	334,384
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>341,842</b>	<b>52,268</b>	<b>9,595</b>	<b>403,705</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>5,826,040</b>	<b>1,160,408</b>	<b>959,393</b>	<b>2,089,180</b>	<b>528,618</b>	<b>534,396</b>	<b>11,098,035</b>

# School District No. 51 (Boundary)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2018

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2018 Annual Budget	2017 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	5,242,453	1,168,959	6,411,412	994,523	7,405,935	7,530,620
1.03 Career Programs	23,946	5,750	29,696		29,696	67,195
1.07 Library Services	180,761	43,934	224,695	24,760	249,455	142,275
1.08 Counselling	139,898	30,251	170,149	1,000	171,149	96,495
1.10 Special Education	1,901,945	467,465	2,369,410	111,205	2,480,615	2,529,622
1.31 Aboriginal Education	266,700	69,231	335,931	39,176	375,107	452,130
1.41 School Administration	1,192,891	272,288	1,465,179	79,246	1,544,425	1,484,105
1.64 Other	-	-	-	8,400	8,400	8,400
<b>Total Function 1</b>	<b>8,948,594</b>	<b>2,057,878</b>	<b>11,006,472</b>	<b>1,258,310</b>	<b>12,264,782</b>	<b>12,310,842</b>
<b>4 District Administration</b>						
4.11 Educational Administration	239,427	51,334	290,761	24,150	314,911	300,174
4.40 School District Governance	79,647	3,152	82,799	57,040	139,839	138,963
4.41 Business Administration	234,415	51,947	286,362	138,512	424,874	417,485
<b>Total Function 4</b>	<b>553,489</b>	<b>106,433</b>	<b>659,922</b>	<b>219,702</b>	<b>879,624</b>	<b>856,622</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	72,705	16,100	88,805	38,310	127,115	125,591
5.50 Maintenance Operations	1,050,914	253,583	1,304,497	293,872	1,598,369	1,571,764
5.52 Maintenance of Grounds	68,628	18,977	87,605	23,900	111,505	109,935
5.56 Utilities	-	-	-	545,551	545,551	545,551
<b>Total Function 5</b>	<b>1,192,247</b>	<b>288,660</b>	<b>1,480,907</b>	<b>901,633</b>	<b>2,382,540</b>	<b>2,352,841</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	69,321	13,956	83,277	3,200	86,477	85,149
7.70 Student Transportation	334,384	86,626	421,010	211,500	632,510	616,134
<b>Total Function 7</b>	<b>403,705</b>	<b>100,582</b>	<b>504,287</b>	<b>214,700</b>	<b>718,987</b>	<b>701,283</b>
<b>9 Debt Services</b>						
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>11,098,035</b>	<b>2,553,553</b>	<b>13,651,588</b>	<b>2,594,345</b>	<b>16,245,933</b>	<b>16,221,588</b>

**School District No. 51 (Boundary)**  
 Annual Budget - Special Purpose Revenue and Expense  
 Year Ended June 30, 2018

	2018 Annual Budget	2017 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	1,689,458	762,475
Other		89,827
Other Revenue	200,000	150,000
<b>Total Revenue</b>	<b>1,889,458</b>	<b>1,002,302</b>
<b>Expenses</b>		
Instruction	1,776,108	878,686
Operations and Maintenance	113,350	123,616
<b>Total Expense</b>	<b>1,889,458</b>	<b>1,002,302</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

**School District No. 51 (Boundary)**

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2018

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Service Delivery Transformation	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			5,000	20,000	260,000				
Add: Restricted Grants									
Provincial Grants - Ministry of Education	113,350	62,213				128,000	19,600	9,855	137,486
	113,350	62,213	-	-	-	128,000	19,600	9,855	137,486
Less: Allocated to Revenue	113,350	62,213	5,000	20,000	200,000	128,000	19,600	9,855	137,486
Deferred Revenue, end of year	-	-	-	-	60,000	-	-	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education	113,350	62,213	5,000	20,000		128,000	19,600	9,855	137,486
Other Revenue					200,000				
	113,350	62,213	5,000	20,000	200,000	128,000	19,600	9,855	137,486
<b>Expenses</b>									
Salaries									
Teachers									
Educational Assistants		52,279							77,359
Other Professionals									
	-	52,279	-	-	-	-	-	-	77,359
Employee Benefits		9,934							22,342
Services and Supplies	113,350		5,000	20,000	200,000	128,000	19,600	9,855	37,785
	113,350	62,213	5,000	20,000	200,000	128,000	19,600	9,855	137,486
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

**School District No. 51 (Boundary)**

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2018

	Priority Measures	Classroom Enhancement Fund	TOTAL
	\$	\$	\$
Deferred Revenue, beginning of year	21,800	-	306,800
<b>Add:</b> Restricted Grants			
Provincial Grants - Ministry of Education		1,172,154	1,642,658
	-	1,172,154	1,642,658
<b>Less:</b> Allocated to Revenue	21,800	1,172,154	1,889,458
<b>Deferred Revenue, end of year</b>	<b>-</b>	<b>-</b>	<b>60,000</b>
<b>Revenues</b>			
Provincial Grants - Ministry of Education	21,800	1,172,154	1,689,458
Other Revenue			200,000
	21,800	1,172,154	1,889,458
<b>Expenses</b>			
Salaries			
Teachers	17,440	861,723	879,163
Educational Assistants			129,638
Other Professionals		10,000	10,000
	17,440	871,723	1,018,801
Employee Benefits	4,360	217,931	254,567
Services and Supplies		82,500	616,090
	21,800	1,172,154	1,889,458
<b>Net Revenue (Expense)</b>	<b>-</b>	<b>-</b>	<b>-</b>

# School District No. 51 (Boundary)

Schedule 4

Annual Budget - Capital Revenue and Expense  
Year Ended June 30, 2018

	2018 Annual Budget			2017 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Investment Income		10,000	10,000	10,000
Amortization of Deferred Capital Revenue	748,909		748,909	734,461
<b>Total Revenue</b>	<b>748,909</b>	<b>10,000</b>	<b>758,909</b>	<b>744,461</b>
<b>Expenses</b>				
Amortization of Tangible Capital Assets				
Operations and Maintenance	1,268,869		1,268,869	1,259,131
Debt Services				
Capital Lease Interest		1,231	1,231	1,394
<b>Total Expense</b>	<b>1,268,869</b>	<b>1,231</b>	<b>1,270,100</b>	<b>1,260,525</b>
<b>Net Revenue (Expense)</b>	<b>(519,960)</b>	<b>8,769</b>	<b>(511,191)</b>	<b>(516,064)</b>
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	50,000		50,000	50,000
Local Capital		125,000	125,000	125,000
Capital Lease Payment		33,000	33,000	33,000
<b>Total Net Transfers</b>	<b>50,000</b>	<b>158,000</b>	<b>208,000</b>	<b>208,000</b>
<b>Other Adjustments to Fund Balances</b>				
Tangible Capital Assets Purchased from Local Capital	430,000	(430,000)	-	
Principal Payment				
Capital Lease	31,769	(31,769)	-	
<b>Total Other Adjustments to Fund Balances</b>	<b>461,769</b>	<b>(461,769)</b>	<b>-</b>	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(8,191)</b>	<b>(295,000)</b>	<b>(303,191)</b>	<b>(308,064)</b>