

Annual Budget

School District No. 51 (Boundary)

June 30, 2017

School District No. 51 (Boundary)

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. 51 (BOUNDARY) (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. 51 (Boundary) 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 \$18,173,831 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 14th DAY OF JUNE, 2016;

READ A SECOND TIME THE 14th DAY OF JUNE, 2016;

READ A THIRD TIME, PASSED AND ADOPTED THE 14th DAY OF JUNE, 2016;

(Corporate Seal)

Chairperson of the Board

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 51 (Boundary) Annual Budget Bylaw 2016/2017, adopted by the Board the 14th DAY OF JUNE, 2016.

Secretary Treasurer

School District No. 51 (Boundary)

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	1,248,000	1,248,125
Adult	0.250	0.250
Total Ministry Operating Grant Funded FTE's	<u>1,248,250</u>	<u>1,248,375</u>
Revenues	\$	\$
Provincial Grants		
Ministry of Education	16,018,294	15,975,517
Other	112,774	195,195
Tuition		11,000
Other Revenue	200,000	206,200
Rentals and Leases	59,333	57,333
Investment Income	50,000	52,000
Amortization of Deferred Capital Revenue	731,827	750,353
Total Revenue	<u>17,172,228</u>	<u>17,247,598</u>
Expenses		
Instruction	12,594,902	12,998,972
District Administration	965,540	962,932
Operations and Maintenance	2,297,663	2,258,037
Transportation and Housing	1,869,332	1,884,046
Debt Services	1,394	1,556
Total Expense	<u>17,728,831</u>	<u>18,105,543</u>
Net Revenue (Expense)	<u>(556,603)</u>	<u>(857,945)</u>
Budgeted Allocation (Retirement) of Surplus (Deficit)	250,000	600,000
Budgeted Surplus (Deficit), for the year	<u>(306,603)</u>	<u>(257,945)</u>
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(306,603)	(257,945)
Budgeted Surplus (Deficit), for the year	<u>(306,603)</u>	<u>(257,945)</u>

School District No. 51 (Boundary)

Annual Budget - Revenue and Expense

Year Ended June 30, 2017

	2017 Annual Budget	2016 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	15,526,689	15,798,221
Operating - Tangible Capital Assets Purchased	50,000	100,000
Special Purpose Funds - Total Expense	945,712	1,031,024
Capital Fund - Total Expense	1,256,430	1,276,298
Capital Fund - Tangible Capital Assets Purchased from Local Capital	395,000	
Total Budget Bylaw Amount	<u>18,173,831</u>	<u>18,205,543</u>

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)

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	<u>(556,603)</u>	<u>(857,945)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(50,000)	(100,000)
From Local Capital	<u>(395,000)</u>	
Total Acquisition of Tangible Capital Assets	<u>(445,000)</u>	<u>(100,000)</u>
Amortization of Tangible Capital Assets	<u>1,255,036</u>	<u>1,274,742</u>
Total Effect of change in Tangible Capital Assets	<u>810,036</u>	<u>1,174,742</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>253,433</u></u>	<u><u>316,797</u></u>

School District No. 51 (Boundary)

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

	2017 Annual Budget	2016 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	15,272,582	15,235,540
Other	112,774	104,148
Tuition		11,000
Other Revenue		6,200
Rentals and Leases	59,333	57,333
Investment Income	40,000	42,000
Total Revenue	<u>15,484,689</u>	<u>15,456,221</u>
Expenses		
Instruction	11,772,188	12,091,562
District Administration	842,542	839,318
Operations and Maintenance	2,297,663	2,258,037
Transportation and Housing	614,296	609,304
Total Expense	<u>15,526,689</u>	<u>15,798,221</u>
Net Revenue (Expense)	<u>(42,000)</u>	<u>(342,000)</u>
Budgeted Prior Year Surplus Appropriation	<u>250,000</u>	<u>600,000</u>
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(50,000)	(100,000)
Local Capital	(125,000)	(125,000)
Other	(33,000)	(33,000)
Total Net Transfers	<u>(208,000)</u>	<u>(258,000)</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 51 (Boundary)

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	15,147,337	15,097,873
Other Ministry of Education Grants		
Pay Equity	105,245	105,245
Carbon Tax Rebate	20,000	20,000
FSA		7,972
Curriculum Implementation		4,450
Total Provincial Grants - Ministry of Education	<u>15,272,582</u>	<u>15,235,540</u>
Provincial Grants - Other	<u>112,774</u>	<u>104,148</u>
Tuition		
Offshore Tuition Fees		11,000
Total Tuition	<u>-</u>	<u>11,000</u>
Other Revenues		
Miscellaneous		
ArtStarts		6,200
Total Other Revenue	<u>-</u>	<u>6,200</u>
Rentals and Leases	<u>59,333</u>	<u>57,333</u>
Investment Income	<u>40,000</u>	<u>42,000</u>
Total Operating Revenue	<u><u>15,484,689</u></u>	<u><u>15,456,221</u></u>

School District No. 51 (Boundary)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Source
Year Ended June 30, 2017

	2017 Annual Budget	2016 Amended Annual Budget
	\$	\$
Salaries		
Teachers	5,905,294	5,849,165
Principals and Vice Principals	1,039,356	1,019,879
Educational Assistants	967,171	1,008,824
Support Staff	2,059,071	2,037,108
Other Professionals	507,208	492,665
Substitutes	415,936	440,026
Total Salaries	10,894,036	10,847,667
Employee Benefits	2,539,009	2,633,243
Total Salaries and Benefits	13,433,045	13,480,910
Services and Supplies		
Services	507,195	539,675
Student Transportation	80,990	80,990
Professional Development and Travel	239,223	249,223
Dues and Fees	66,190	66,190
Insurance	66,200	68,400
Supplies	666,286	845,273
Utilities	467,560	467,560
Total Services and Supplies	2,093,644	2,317,311
Total Operating Expense	15,526,689	15,798,221

School District No. 51 (Boundary)

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	4,975,318	108,465		91,845		315,886	5,491,514
1.03 Career Programs	51,780						51,780
1.07 Library Services	72,070			21,356			93,426
1.08 Counselling	78,060						78,060
1.10 Special Education	587,218	133,482	867,227	138,173		53,611	1,779,711
1.31 Aboriginal Education	140,848		99,944				240,792
1.41 School Administration		759,914		317,488		6,074	1,083,476
1.64 Other							-
Total Function 1	5,905,294	1,001,861	967,171	568,862	-	375,571	8,818,759
4 District Administration							
4.11 Educational Administration		37,495		52,242	137,749		227,486
4.40 School District Governance					78,034		78,034
4.41 Business Administration				128,819	102,954		231,773
Total Function 4	-	37,495	-	181,061	318,737	-	537,293
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				20,676	49,848		70,524
5.50 Maintenance Operations				919,233	88,775	27,270	1,035,278
5.52 Maintenance of Grounds				63,831		3,500	67,331
5.56 Utilities							-
Total Function 5	-	-	-	1,003,740	138,623	30,770	1,173,133
7 Transportation and Housing							
7.41 Transportation and Housing Administration				13,061	49,848		62,909
7.70 Student Transportation				292,347		9,595	301,942
Total Function 7	-	-	-	305,408	49,848	9,595	364,851
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	5,905,294	1,039,356	967,171	2,059,071	507,208	415,936	10,894,036

School District No. 51 (Boundary)

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	5,491,514	1,271,489	6,763,003	573,867	7,336,870	7,619,340
1.03 Career Programs	51,780	10,454	62,234		62,234	59,320
1.07 Library Services	93,426	24,796	118,222	24,680	142,902	141,763
1.08 Counselling	78,060	17,302	95,362		95,362	95,444
1.10 Special Education	1,779,711	435,916	2,215,627	117,195	2,332,822	2,358,178
1.31 Aboriginal Education	240,792	58,556	299,348	77,077	376,425	384,855
1.41 School Administration	1,083,476	254,419	1,337,895	79,278	1,417,173	1,424,214
1.64 Other	-	-	-	8,400	8,400	8,448
Total Function 1	8,818,759	2,072,932	10,891,691	880,497	11,772,188	12,091,562
4 District Administration						
4.11 Educational Administration	227,486	49,486	276,972	24,150	301,122	300,624
4.40 School District Governance	78,034	3,064	81,098	57,040	138,138	139,015
4.41 Business Administration	231,773	52,894	284,667	118,615	403,282	399,679
Total Function 4	537,293	105,444	642,737	199,805	842,542	839,318
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	70,524	15,894	86,418	38,310	124,728	119,465
5.50 Maintenance Operations	1,035,278	246,717	1,281,995	293,872	1,575,867	1,542,220
5.52 Maintenance of Grounds	67,331	18,277	85,608	23,900	109,508	108,792
5.56 Utilities	-	-	-	487,560	487,560	487,560
Total Function 5	1,173,133	280,888	1,454,021	843,642	2,297,663	2,258,037
7 Transportation and Housing						
7.41 Transportation and Housing Administration	62,909	13,776	76,685	3,200	79,885	77,791
7.70 Student Transportation	301,942	65,969	367,911	166,500	534,411	531,513
Total Function 7	364,851	79,745	444,596	169,700	614,296	609,304
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	10,894,036	2,539,009	13,433,045	2,093,644	15,526,689	15,798,221

School District No. 51 (Boundary)

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	745,712	739,977
Other		91,047
Other Revenue	200,000	200,000
Total Revenue	945,712	1,031,024
Expenses		
Instruction	822,714	907,410
District Administration	122,998	123,614
Total Expense	945,712	1,031,024
Budgeted Surplus (Deficit), for the year	-	-

School District No. 51 (Boundary)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2017

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Service Delivery Transformation
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			3,000	280,000			10,000		25,000
Add: Restricted Grants									
Provincial Grants - Ministry of Education	122,998	311,312			128,000	19,600	9,855	135,947	
Other				200,000					
	122,998	311,312	-	200,000	128,000	19,600	9,855	135,947	-
Less: Allocated to Revenue	122,998	311,312	3,000	200,000	128,000	19,600	14,855	135,947	10,000
Deferred Revenue, end of year	-	-	-	280,000	-	-	5,000	-	15,000
Revenues									
Provincial Grants - Ministry of Education	122,998	311,312	3,000		128,000	19,600	14,855	135,947	10,000
Other Revenue				200,000					
	122,998	311,312	3,000	200,000	128,000	19,600	14,855	135,947	10,000
Expenses									
Salaries									
Teachers		201,337							
Educational Assistants		44,588						74,898	
	-	245,925	-	-	-	-	-	74,898	-
Employee Benefits		65,387						23,264	
Services and Supplies	122,998		3,000	200,000	128,000	19,600	14,855	37,785	10,000
	122,998	311,312	3,000	200,000	128,000	19,600	14,855	135,947	10,000
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 51 (Boundary)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2017

	<u>TOTAL</u>
	\$
Deferred Revenue, beginning of year	318,000
Add: Restricted Grants	
Provincial Grants - Ministry of Education	727,712
Other	<u>200,000</u>
	927,712
Less: Allocated to Revenue	<u>945,712</u>
Deferred Revenue, end of year	<u><u>300,000</u></u>
Revenues	
Provincial Grants - Ministry of Education	745,712
Other Revenue	<u>200,000</u>
	945,712
Expenses	
Salaries	
Teachers	201,337
Educational Assistants	<u>119,486</u>
	320,823
Employee Benefits	88,651
Services and Supplies	<u>536,238</u>
	945,712
Net Revenue (Expense)	<u><u>-</u></u>

School District No. 51 (Boundary)

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			10,000	10,000
Investment Income		10,000		10,000
Amortization of Deferred Capital Revenue	731,827		731,827	750,353
Total Revenue	731,827	10,000	741,827	760,353
Expenses				
Amortization of Tangible Capital Assets				
Transportation and Housing	1,255,036		1,255,036	1,274,742
Interest Payment				
Capital Lease		1,394	1,394	1,556
Total Expense	1,255,036	1,394	1,256,430	1,276,298
Net Revenue (Expense)	(523,209)	8,606	(514,603)	(515,945)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	50,000		50,000	100,000
Local Capital		125,000	125,000	125,000
Capital Lease Payment		33,000	33,000	33,000
Total Net Transfers	50,000	158,000	208,000	258,000
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	395,000	(395,000)	-	
District Entered	31,606	(31,606)	-	
Total Other Adjustments to Fund Balances	426,606	(426,606)	-	
Budgeted Surplus (Deficit), for the year	(46,603)	(260,000)	(306,603)	(257,945)