

Annual Budget

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

June 30, 2022

# School District No. 51 (Boundary)

June 30, 2022

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

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 2021/2022 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 2021/2022.
3. The attached Statement 2 showing the estimated revenue and expense for the 2021/2022 fiscal year and the total budget bylaw amount of \$22,287,283 for the 2021/2022 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 2021/2022.

READ A FIRST TIME THE 8th DAY OF JUNE, 2021;

READ A SECOND TIME THE 8th DAY OF JUNE, 2021;

READ A THIRD TIME, PASSED AND ADOPTED THE 8th DAY OF JUNE, 2021;

**ORIGINAL SIGNATURES ON FILE**

( Corporate Seal )

**ORIGINAL SIGNATURES ON FILE**

I HEREBY CERTIFY this to be a true original of School District No. 51 (Boundary) Annual Budget Bylaw 2021/2022, adopted by the Board the 8th DAY OF JU

**ORIGINAL SIGNATURES ON FILE**

**Secretary Treasurer**

# School District No. 51 (Boundary)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	1,244,750	1,240,625
Adult	0,675	0,500
<b>Total Ministry Operating Grant Funded FTE's</b>	<u>1,245,425</u>	<u>1,241,125</u>
<b>Revenues</b>	\$	\$
Provincial Grants		
Ministry of Education	19,958,666	20,334,947
Other	49,258	156,166
Tuition	14,707	
Other Revenue	371,000	370,000
Rentals and Leases	53,650	50,638
Investment Income	69,000	56,680
Amortization of Deferred Capital Revenue	936,271	875,872
<b>Total Revenue</b>	<u>21,452,552</u>	<u>21,844,303</u>
<b>Expenses</b>		
Instruction	15,587,923	15,921,253
District Administration	1,205,212	1,025,186
Operations and Maintenance	4,024,370	4,094,189
Transportation and Housing	967,208	959,264
Debt Services	570	737
<b>Total Expense</b>	<u>21,785,283</u>	<u>22,000,629</u>
<b>Net Revenue (Expense)</b>	<u>(332,731)</u>	<u>(156,326)</u>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	24,215	
<b>Budgeted Surplus (Deficit), for the year</b>	<u>(308,516)</u>	<u>(156,326)</u>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(308,516)	(156,326)
<b>Budgeted Surplus (Deficit), for the year</b>	<u>(308,516)</u>	<u>(156,326)</u>

# School District No. 51 (Boundary)

Annual Budget - Revenue and Expense

Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	18,715,319	18,266,272
Operating - Tangible Capital Assets Purchased	42,000	62,000
Special Purpose Funds - Total Expense	1,610,177	2,289,594
Special Purpose Funds - Tangible Capital Assets Purchased		180,065
Capital Fund - Total Expense	1,459,787	1,444,763
Capital Fund - Tangible Capital Assets Purchased from Local Capital	460,000	334,000
<b>Total Budget Bylaw Amount</b>	<u>22,287,283</u>	<u>22,576,694</u>

## Approved by the Board

Signature of the Chairperson of the Board of Education

Date Signed

**ORIGINAL SIGNATURES ON FILE**

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, 2022

	<b>2022</b>	2021 Amended
	<b>Annual Budget</b>	Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<u>(332,731)</u>	<u>(156,326)</u>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(42,000)	(242,065)
From Local Capital	(460,000)	(334,000)
From Deferred Capital Revenue	(1,777,299)	(1,584,569)
<b>Total Acquisition of Tangible Capital Assets</b>	<u>(2,279,299)</u>	<u>(2,160,634)</u>
Amortization of Tangible Capital Assets	<u>1,459,217</u>	<u>1,444,026</u>
<b>Total Effect of change in Tangible Capital Assets</b>	<u>(820,082)</u>	<u>(716,608)</u>
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<u><u>(1,152,813)</u></u>	<u><u>(872,934)</u></u>

# School District No. 51 (Boundary)

Annual Budget - Operating Revenue and Expense  
Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	18,658,489	18,262,196
Other	49,258	69,258
Tuition	14,707	
Other Revenue	61,000	60,000
Rentals and Leases	53,650	50,638
Investment Income	54,000	44,180
<b>Total Revenue</b>	<b>18,891,104</b>	<b>18,486,272</b>
<b>Expenses</b>		
Instruction	14,093,495	13,745,008
District Administration	1,205,212	1,025,186
Operations and Maintenance	2,633,172	2,710,188
Transportation and Housing	783,440	785,890
<b>Total Expense</b>	<b>18,715,319</b>	<b>18,266,272</b>
<b>Net Revenue (Expense)</b>	<b>175,785</b>	<b>220,000</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>24,215</b>	
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(42,000)	(62,000)
Local Capital	(125,000)	(125,000)
Other	(33,000)	(33,000)
<b>Total Net Transfers</b>	<b>(200,000)</b>	<b>(220,000)</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, 2022

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	18,316,444	17,544,813
Other Ministry of Education Grants		
Pay Equity	105,245	105,245
Student Transportation Fund	153,588	153,588
Teachers' Labour Settlement Funding		371,737
Early Career Mentorship Funding		30,000
PLNet Revenue	48,060	48,060
FSA	7,506	7,506
Early Learning Framework Implementation		1,247
Carbon Tax Grant	27,646	
<b>Total Provincial Grants - Ministry of Education</b>	<u>18,658,489</u>	<u>18,262,196</u>
<b>Provincial Grants - Other</b>	<u>49,258</u>	<u>69,258</u>
<b>Tuition</b>		
International and Out of Province Students	14,707	
<b>Total Tuition</b>	<u>14,707</u>	-
<b>Other Revenues</b>		
Miscellaneous		
City of Grand Forks	45,000	45,000
Miscellaneous	10,000	15,000
ArtStarts	6,000	
<b>Total Other Revenue</b>	<u>61,000</u>	<u>60,000</u>
<b>Rentals and Leases</b>	<u>53,650</u>	<u>50,638</u>
<b>Investment Income</b>	<u>54,000</u>	<u>44,180</u>
<b>Total Operating Revenue</b>	<u><u>18,891,104</u></u>	<u><u>18,486,272</u></u>



# School District No. 51 (Boundary)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object  
Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	6,429,247	6,316,176
Principals and Vice Principals	1,270,376	1,177,788
Educational Assistants	1,332,232	1,158,923
Support Staff	2,673,247	2,471,387
Other Professionals	798,485	931,159
Substitutes	509,195	593,965
<b>Total Salaries</b>	<b>13,012,782</b>	<b>12,649,398</b>
<b>Employee Benefits</b>	<b>3,152,749</b>	<b>3,005,054</b>
<b>Total Salaries and Benefits</b>	<b>16,165,531</b>	<b>15,654,452</b>
<b>Services and Supplies</b>		
Services	650,464	640,763
Student Transportation	104,275	81,790
Professional Development and Travel	254,609	246,037
Dues and Fees	94,157	93,057
Insurance	45,075	48,100
Supplies	913,068	1,029,573
Utilities	488,140	472,500
<b>Total Services and Supplies</b>	<b>2,549,788</b>	<b>2,611,820</b>
<b>Total Operating Expense</b>	<b>18,715,319</b>	<b>18,266,272</b>

# School District No. 51 (Boundary)

Annual Budget - Operating Expense by Function, Program and Object  
 Year Ended June 30, 2022

	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	5,336,207	141,511		105,001		371,445	5,954,164
1.07 Library Services	90,450			26,977		4,000	121,427
1.08 Counselling	158,761						158,761
1.10 Special Education	767,295	97,677	1,332,232	82,704	252,717	64,250	2,596,875
1.31 Indigenous Education	76,534			257,096	32,280	4,000	369,910
1.41 School Administration		844,202		351,608		16,000	1,211,810
1.64 Other							-
<b>Total Function 1</b>	<b>6,429,247</b>	<b>1,083,390</b>	<b>1,332,232</b>	<b>823,386</b>	<b>284,997</b>	<b>459,695</b>	<b>10,412,947</b>
<b>4 District Administration</b>							
4.11 Educational Administration		186,986		53,465	161,296		401,747
4.40 School District Governance					91,408		91,408
4.41 Business Administration				176,805	115,348		292,153
<b>Total Function 4</b>	<b>-</b>	<b>186,986</b>	<b>-</b>	<b>230,270</b>	<b>368,052</b>	<b>-</b>	<b>785,308</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				14,960	72,718		87,678
5.50 Maintenance Operations				1,144,691		38,000	1,182,691
5.52 Maintenance of Grounds				93,016		3,500	96,516
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,252,667</b>	<b>72,718</b>	<b>41,500</b>	<b>1,366,885</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				19,960	72,718		92,678
7.70 Student Transportation				346,964		8,000	354,964
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>366,924</b>	<b>72,718</b>	<b>8,000</b>	<b>447,642</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>6,429,247</b>	<b>1,270,376</b>	<b>1,332,232</b>	<b>2,673,247</b>	<b>798,485</b>	<b>509,195</b>	<b>13,012,782</b>

# School District No. 51 (Boundary)

Annual Budget - Operating Expense by Function, Program and Object  
Year Ended June 30, 2022

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	5,954,164	1,405,159	7,359,323	787,662	8,146,985	8,198,754
1.07 Library Services	121,427	27,692	149,119	25,147	174,266	216,550
1.08 Counselling	158,761	39,173	197,934		197,934	137,875
1.10 Special Education	2,596,875	732,882	3,329,757	138,752	3,468,509	3,209,416
1.31 Indigenous Education	369,910	88,290	458,200	72,335	530,535	513,000
1.41 School Administration	1,211,810	261,047	1,472,857	94,009	1,566,866	1,461,013
1.64 Other	-	-	-	8,400	8,400	8,400
<b>Total Function 1</b>	<b>10,412,947</b>	<b>2,554,243</b>	<b>12,967,190</b>	<b>1,126,305</b>	<b>14,093,495</b>	<b>13,745,008</b>
<b>4 District Administration</b>						
4.11 Educational Administration	401,747	75,598	477,345	20,800	498,145	374,859
4.40 School District Governance	91,408	7,581	98,989	39,000	137,989	155,989
4.41 Business Administration	292,153	62,045	354,198	214,880	569,078	494,338
<b>Total Function 4</b>	<b>785,308</b>	<b>145,224</b>	<b>930,532</b>	<b>274,680</b>	<b>1,205,212</b>	<b>1,025,186</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	87,678	17,513	105,191	29,100	134,291	131,438
5.50 Maintenance Operations	1,182,691	296,979	1,479,670	358,441	1,838,111	1,886,366
5.52 Maintenance of Grounds	96,516	24,364	120,880	31,750	152,630	150,426
5.56 Utilities	-	-	-	508,140	508,140	541,958
<b>Total Function 5</b>	<b>1,366,885</b>	<b>338,856</b>	<b>1,705,741</b>	<b>927,431</b>	<b>2,633,172</b>	<b>2,710,188</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	92,678	17,513	110,191	1,500	111,691	111,338
7.70 Student Transportation	354,964	96,913	451,877	219,872	671,749	674,552
<b>Total Function 7</b>	<b>447,642</b>	<b>114,426</b>	<b>562,068</b>	<b>221,372</b>	<b>783,440</b>	<b>785,890</b>
<b>9 Debt Services</b>						
<b>Total Function 9</b>	-	-	-	-	-	-
<b>Total Functions 1 - 9</b>	<b>13,012,782</b>	<b>3,152,749</b>	<b>16,165,531</b>	<b>2,549,788</b>	<b>18,715,319</b>	<b>18,266,272</b>

# School District No. 51 (Boundary)

Annual Budget - Special Purpose Revenue and Expense  
Year Ended June 30, 2022

	<b>2022</b>	2021 Amended
	<b>Annual Budget</b>	Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	1,300,177	2,072,751
Other		86,908
Other Revenue	310,000	310,000
<b>Total Revenue</b>	<b>1,610,177</b>	2,469,659
<b>Expenses</b>		
Instruction	1,494,428	2,176,245
Operations and Maintenance	115,749	113,349
<b>Total Expense</b>	<b>1,610,177</b>	2,289,594
<b>Net Revenue (Expense)</b>	-	180,065
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased		(180,065)
<b>Total Net Transfers</b>	-	(180,065)
<b>Budgeted Surplus (Deficit), for the year</b>	-	-

# School District No. 51 (Boundary)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2022

	Annual Facility Grant	Learning Improvement Fund	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing
	\$	\$	\$	\$		\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	2,400		335,000	-	-	16,000			
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	113,349	63,772		128,632	19,989		150,143	25,098	787,839
Other			325,000						
	113,349	63,772	325,000	128,632	19,989	-	150,143	25,098	787,839
<b>Less:</b> Allocated to Revenue	115,749	63,772	310,000	128,632	19,989	2,955	150,143	25,098	787,839
<b>Deferred Revenue, end of year</b>	-	-	<b>350,000</b>	-	-	<b>13,045</b>	-	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education	115,749	63,772		128,632	19,989	2,955	150,143	25,098	787,839
Other Revenue			310,000						
	115,749	63,772	310,000	128,632	19,989	2,955	150,143	25,098	787,839
<b>Expenses</b>									
Salaries									
Teachers									636,792
Educational Assistants		46,689							
Support Staff							89,735		
Substitutes						1,785		17,413	
	-	46,689	-	-	-	1,785	89,735	17,413	636,792
Employee Benefits		17,083				420	21,186	4,084	151,047
Services and Supplies	115,749		310,000	128,632	19,989	750	39,222	3,601	
	115,749	63,772	310,000	128,632	19,989	2,955	150,143	25,098	787,839
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

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

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2022

	<b>Changing Results for Young Children</b>	<b>TOTAL</b>
	\$	\$
<b>Deferred Revenue, beginning of year</b>		<b>353,400</b>
<b>Add:</b> Restricted Grants		
Provincial Grants - Ministry of Education	6,000	<b>1,294,822</b>
Other		<b>325,000</b>
	<u>6,000</u>	<u><b>1,619,822</b></u>
<b>Less:</b> Allocated to Revenue	6,000	<b>1,610,177</b>
<b>Deferred Revenue, end of year</b>	<u>-</u>	<u><b>363,045</b></u>
<b>Revenues</b>		
Provincial Grants - Ministry of Education	6,000	<b>1,300,177</b>
Other Revenue		<b>310,000</b>
	<u>6,000</u>	<u><b>1,610,177</b></u>
<b>Expenses</b>		
Salaries		
Teachers		<b>636,792</b>
Educational Assistants		<b>46,689</b>
Support Staff		<b>89,735</b>
Substitutes	4,860	<b>24,058</b>
	<u>4,860</u>	<u><b>797,274</b></u>
Employee Benefits	1,140	<b>194,960</b>
Services and Supplies		<b>617,943</b>
	<u>6,000</u>	<u><b>1,610,177</b></u>
<b>Net Revenue (Expense)</b>	<u>-</u>	<u><b>-</b></u>

# School District No. 51 (Boundary)

Schedule 4

Annual Budget - Capital Revenue and Expense  
Year Ended June 30, 2022

	2022 Annual Budget			2021 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Investment Income		15,000	15,000	12,500
Amortization of Deferred Capital Revenue	936,271		936,271	875,872
<b>Total Revenue</b>	<b>936,271</b>	<b>15,000</b>	<b>951,271</b>	<b>888,372</b>
<b>Expenses</b>				
Amortization of Tangible Capital Assets				
Operations and Maintenance	1,275,449		1,275,449	1,270,652
Transportation and Housing	183,768		183,768	173,374
Debt Services				
Capital Lease Interest		570	570	737
<b>Total Expense</b>	<b>1,459,217</b>	<b>570</b>	<b>1,459,787</b>	<b>1,444,763</b>
<b>Net Revenue (Expense)</b>	<b>(522,946)</b>	<b>14,430</b>	<b>(508,516)</b>	<b>(556,391)</b>
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	42,000		42,000	242,065
Local Capital		125,000	125,000	125,000
Capital Lease Payment		33,000	33,000	33,000
<b>Total Net Transfers</b>	<b>42,000</b>	<b>158,000</b>	<b>200,000</b>	<b>400,065</b>
<b>Other Adjustments to Fund Balances</b>				
Tangible Capital Assets Purchased from Local Capital	460,000	(460,000)	-	
Principal Payment				
Capital Lease	32,430	(32,430)	-	
<b>Total Other Adjustments to Fund Balances</b>	<b>492,430</b>	<b>(492,430)</b>	<b>-</b>	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>11,484</b>	<b>(320,000)</b>	<b>(308,516)</b>	<b>(156,326)</b>