

Amended Annual Budget

School District No. 51 (Boundary)

June 30, 2023

School District No. 51 (Boundary)

June 30, 2023

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

AMENDED ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 51 (BOUNDARY) (called the "Board") to adopt the Amended 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 and Child Care Policies respecting the Amended Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 51 (Boundary) Amended 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 \$25,095,537 for the 2022/2023 fiscal year was prepared in accordance with the *Act*.
4. Statement 2, 4 and Schedules 1 to 4 are adopted as the Amended Annual Budget of the Board for the fiscal year 2022/2023.

READ A FIRST TIME THE 21st DAY OF FEBRUARY, 2023;

READ A SECOND TIME THE 21st DAY OF FEBRUARY, 2023;

READ A THIRD TIME, PASSED AND ADOPTED THE 21st DAY OF FEBRUARY, 2023;

(Corporate Seal)

Chairperson of the Board

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 51 (Boundary) Amended Annual Budget Bylaw 2022/2023, adopted by the Board the 21st DAY OF FEBRUARY, 2023.

Secretary Treasurer

School District No. 51 (Boundary)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	1,299,500	1,242,501
Total Ministry Operating Grant Funded FTE's	1,299,500	1,242,501
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	21,719,242	20,118,832
Other	134,058	49,258
Tuition	14,790	14,790
Other Revenue	316,000	311,000
Rentals and Leases	48,500	48,500
Investment Income	170,000	73,000
Amortization of Deferred Capital Revenue	1,010,310	961,026
Total Revenue	23,412,900	21,576,406
Expenses		
Instruction	17,477,680	15,758,701
District Administration	1,432,273	1,346,544
Operations and Maintenance	4,352,351	4,070,783
Transportation and Housing	1,063,380	955,511
Debt Services	403	403
Total Expense	24,326,087	22,131,942
Net Revenue (Expense)	(913,187)	(555,536)
Budgeted Allocation (Retirement) of Surplus (Deficit)	631,919	363,639
Budgeted Surplus (Deficit), for the year	(281,268)	(191,897)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(281,268)	(191,897)
Budgeted Surplus (Deficit), for the year	(281,268)	(191,897)

School District No. 51 (Boundary)

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	20,442,606	19,049,668
Operating - Tangible Capital Assets Purchased	87,450	87,450
Special Purpose Funds - Total Expense	2,316,453	1,669,901
Capital Fund - Total Expense	1,567,028	1,412,373
Capital Fund - Tangible Capital Assets Purchased from Local Capital	682,000	435,000
Total Budget Bylaw Amount	25,095,537	22,654,392

Approved by the Board

Signature _____ Date _____
Signature _____ Date _____
Signature _____ Date _____

DRAFT

School District No. 51 (Boundary)

Statement 4

Amended Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$
Surplus (Deficit) for the year	(913,187)	(555,536)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(87,450)	(87,450)
From Local Capital	(682,000)	(435,000)
From Deferred Capital Revenue	(2,228,243)	(2,237,350)
Total Acquisition of Tangible Capital Assets	(2,997,693)	(2,759,800)
Amortization of Tangible Capital Assets	1,566,625	1,411,970
Total Effect of change in Tangible Capital Assets	(1,431,068)	(1,347,830)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(2,344,255)	(1,903,366)

School District No. 51 (Boundary)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2023

	Operating Fund	Special Purpose Fund	Capital Fund	2023 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	1,751,590	-	8,023,695	9,775,285
Changes for the year				
Net Revenue (Expense) for the year	(386,469)		(526,718)	(913,187)
Interfund Transfers				
Tangible Capital Assets Purchased	(87,450)		87,450	-
Local Capital	(125,000)		125,000	-
Other	(33,000)		33,000	-
Net Changes for the year	(631,919)	-	(281,268)	(913,187)
Budgeted Accumulated Surplus (Deficit), end of year	1,119,671	-	7,742,427	8,862,098

School District No. 51 (Boundary)

Amended Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	19,737,589	18,698,931
Other	49,258	49,258
Tuition	14,790	14,790
Other Revenue	66,000	61,000
Rentals and Leases	48,500	48,500
Investment Income	140,000	59,000
Total Revenue	20,056,137	18,931,479
Expenses		
Instruction	15,274,598	14,202,171
District Administration	1,432,273	1,346,544
Operations and Maintenance	2,876,820	2,720,906
Transportation and Housing	858,915	780,047
Total Expense	20,442,606	19,049,668
Net Revenue (Expense)	(386,469)	(118,189)
Budgeted Prior Year Surplus Appropriation	631,919	363,639
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(87,450)	(87,450)
Local Capital	(125,000)	(125,000)
Other	(33,000)	(33,000)
Total Net Transfers	(245,450)	(245,450)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 51 (Boundary)

Amended Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	18,600,660	18,382,750
Other Ministry of Education and Child Care Grants		
Pay Equity	105,245	105,245
Student Transportation Fund	153,588	153,588
FSA Scorer Grant	7,506	7,506
Early Learning Framework (ELF) Implementation	1,782	1,782
PLNet	48,060	48,060
Labour Settlement Funding	731,685	
February enrolment count adjustment	89,063	
Total Provincial Grants - Ministry of Education and Child Care	19,737,589	18,698,931
Provincial Grants - Other	49,258	49,258
Tuition		
International and Out of Province Students	14,790	14,790
Total Tuition	14,790	14,790
Other Revenues		
Miscellaneous		
City of Grand Forks	45,000	45,000
Miscellaneous	15,000	10,000
ArtStarts	6,000	6,000
Total Other Revenue	66,000	61,000
Rentals and Leases	48,500	48,500
Investment Income	140,000	59,000
Total Operating Revenue	20,056,137	18,931,479

School District No. 51 (Boundary)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$
Salaries		
Teachers	7,154,009	6,590,567
Principals and Vice Principals	1,384,860	1,321,702
Educational Assistants	1,445,441	1,364,051
Support Staff	2,572,648	2,509,221
Other Professionals	846,720	854,105
Substitutes	684,600	519,995
Total Salaries	14,088,278	13,159,641
Employee Benefits	3,398,847	3,156,618
Total Salaries and Benefits	17,487,125	16,316,259
Services and Supplies		
Services	873,284	695,184
Student Transportation	132,099	132,099
Professional Development and Travel	308,957	298,957
Dues and Fees	38,177	38,177
Insurance	45,075	45,075
Supplies	1,012,629	978,657
Utilities	545,260	545,260
Total Services and Supplies	2,955,481	2,733,409
Total Operating Expense	20,442,606	19,049,668

School District No. 51 (Boundary)

Amended 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	5,741,722	154,420		109,823		519,350	6,525,315
1.03 Career Programs	25,832						25,832
1.07 Library Services	94,811			28,140		6,000	128,951
1.08 Counselling	174,070						174,070
1.10 Special Education	1,054,184	104,595	1,445,441	75,600	59,557	68,250	2,807,627
1.31 Indigenous Education	63,390			257,099	35,231	8,000	363,720
1.41 School Administration		921,175		363,837		22,000	1,307,012
1.64 Other							-
Total Function 1	7,154,009	1,180,190	1,445,441	834,499	94,788	623,600	11,332,527
4 District Administration							
4.11 Educational Administration		204,670		50,787	187,665		443,122
4.40 School District Governance					96,257		96,257
4.41 Business Administration				182,858	213,733		396,591
Total Function 4	-	204,670	-	233,645	497,655	-	935,970
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				15,588	81,889		97,477
5.50 Maintenance Operations				1,025,927	90,499	35,000	1,151,426
5.52 Maintenance of Grounds				96,946		3,500	100,446
5.56 Utilities							-
Total Function 5	-	-	-	1,138,461	172,388	38,500	1,349,349
7 Transportation and Housing							
7.41 Transportation and Housing Administration				20,588	81,889		102,477
7.70 Student Transportation				345,455		22,500	367,955
Total Function 7	-	-	-	366,043	81,889	22,500	470,432
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	7,154,009	1,384,860	1,445,441	2,572,648	846,720	684,600	14,088,278

School District No. 51 (Boundary)

Amended 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 Amended Annual Budget	2023 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	6,525,315	1,576,167	8,101,482	794,459	8,895,941	8,085,702
1.03 Career Programs	25,832	6,234	32,066		32,066	30,532
1.07 Library Services	128,951	30,287	159,238	24,940	184,178	166,129
1.08 Counselling	174,070	42,660	216,730	20,000	236,730	220,657
1.10 Special Education	2,807,627	738,822	3,546,449	145,474	3,691,923	3,562,365
1.31 Indigenous Education	363,720	87,065	450,785	86,208	536,993	521,145
1.41 School Administration	1,307,012	288,578	1,595,590	92,777	1,688,367	1,607,241
1.64 Other	-	-	-	8,400	8,400	8,400
Total Function 1	11,332,527	2,769,813	14,102,340	1,172,258	15,274,598	14,202,171
4 District Administration						
4.11 Educational Administration	443,122	88,263	531,385	28,800	560,185	520,415
4.40 School District Governance	96,257	8,895	105,152	64,000	169,152	164,994
4.41 Business Administration	396,591	92,045	488,636	214,300	702,936	661,135
Total Function 4	935,970	189,203	1,125,173	307,100	1,432,273	1,346,544
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	97,477	19,821	117,298	36,600	153,898	137,251
5.50 Maintenance Operations	1,151,426	284,006	1,435,432	562,941	1,998,373	1,865,765
5.52 Maintenance of Grounds	100,446	24,593	125,039	34,250	159,289	152,630
5.56 Utilities	-	-	-	565,260	565,260	565,260
Total Function 5	1,349,349	328,420	1,677,769	1,199,051	2,876,820	2,720,906
7 Transportation and Housing						
7.41 Transportation and Housing Administration	102,477	19,821	122,298	500	122,798	114,651
7.70 Student Transportation	367,955	91,590	459,545	276,572	736,117	665,396
Total Function 7	470,432	111,411	581,843	277,072	858,915	780,047
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	14,088,278	3,398,847	17,487,125	2,955,481	20,442,606	19,049,668

School District No. 51 (Boundary)

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	1,981,653	1,419,901
Other	84,800	
Other Revenue	250,000	250,000
Total Revenue	2,316,453	1,669,901
Expenses		
Instruction	2,203,082	1,556,530
Operations and Maintenance	113,371	113,371
Total Expense	2,316,453	1,669,901
Budgeted Surplus (Deficit), for the year	-	-

School District No. 51 (Boundary)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2023

	Annual Facility Grant	Learning Improvement Fund	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing
	\$	\$	\$	\$		\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	366,100	8,205	16,885	19,183	-	-	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	113,371	64,910		128,000	19,600	9,018	156,173	25,098	939,224
Provincial Grants - Other									
Other			300,000						
	113,371	64,910	300,000	128,000	19,600	9,018	156,173	25,098	939,224
Less: Allocated to Revenue	113,371	64,910	250,000	136,205	36,485	2,000	156,173	25,098	939,224
Deferred Revenue, end of year	-	-	416,100	-	-	26,201	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	113,371	64,910		136,205	36,485	2,000	156,173	25,098	939,224
Provincial Grants - Other									
Other Revenue			250,000						
	113,371	64,910	250,000	136,205	36,485	2,000	156,173	25,098	939,224
Expenses									
Salaries									
Teachers									758,028
Principals and Vice Principals									
Educational Assistants		49,355							
Support Staff				99,744			108,752		
Other Professionals									
Substitutes								17,413	
	-	49,355	-	99,744	-	-	108,752	17,413	758,028
Employee Benefits		15,555		25,630			31,171	4,084	181,196
Services and Supplies	113,371		250,000	10,831	36,485	2,000	16,250	3,601	
	113,371	64,910	250,000	136,205	36,485	2,000	156,173	25,098	939,224
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 51 (Boundary)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2023

	Classroom Enhancement Fund - Remedies	Mental Health in Schools	Changing Results for Young Children	Federal Safe Return to Class / Ventilation Fund	Seamless Day Kindergarten	Student & Family Affordability	JUST B4	SEY2KT (Early Years to Kindergarten)	ECL Early Care & Learning
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	-	33,683	-	-	-	-	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	36,269	57,000	6,000		55,400	250,000	25,000	19,000	175,000
Provincial Grants - Other									
Other									
	36,269	57,000	6,000	-	55,400	250,000	25,000	19,000	175,000
Less: Allocated to Revenue	36,269	57,000	6,000	33,683	-	181,235	-	19,000	175,000
Deferred Revenue, end of year	-	-	-	-	55,400	68,765	25,000	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	36,269	57,000	6,000	33,683		181,235		19,000	175,000
Provincial Grants - Other									
Other Revenue									
	36,269	57,000	6,000	33,683	-	181,235	-	19,000	175,000
Expenses									
Salaries									
Teachers									
Principals and Vice Principals									129,952
Educational Assistants									
Support Staff									
Other Professionals									
Substitutes	13,976	12,250							
	13,976	12,250	-	-	-	-	-	-	129,952
Employee Benefits	1,958	1,240							30,816
Services and Supplies	20,335	43,510	6,000	33,683		181,235		19,000	14,232
	36,269	57,000	6,000	33,683	-	181,235	-	19,000	175,000
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 51 (Boundary)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2023

	Primary Program Update	Healthy Schools Coordinator	DASH BC ASAAI	TOTAL
Deferred Revenue, beginning of year	\$ 4,024	\$ -	\$ -	\$ 448,080
Add: Restricted Grants				
Provincial Grants - Ministry of Education and Child Care				2,079,063
Provincial Grants - Other		27,000	57,800	84,800
Other				300,000
	-	27,000	57,800	2,463,863
Less: Allocated to Revenue	-	27,000	57,800	2,316,453
Deferred Revenue, end of year	4,024	-	-	595,490
Revenues				
Provincial Grants - Ministry of Education and Child Care				1,981,653
Provincial Grants - Other		27,000	57,800	84,800
Other Revenue				250,000
	-	27,000	57,800	2,316,453
Expenses				
Salaries				
Teachers				758,028
Principals and Vice Principals				129,952
Educational Assistants				49,355
Support Staff				208,496
Other Professionals		24,062		24,062
Substitutes				43,639
	-	24,062	-	1,213,532
Employee Benefits		2,433		294,083
Services and Supplies		505	57,800	808,838
	-	27,000	57,800	2,316,453
Net Revenue (Expense)	-	-	-	-

School District No. 51 (Boundary)

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2023

	2023 Amended Annual Budget			2023 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Investment Income		30,000	30,000	14,000
Amortization of Deferred Capital Revenue	1,010,310		1,010,310	961,026
Total Revenue	1,010,310	30,000	1,040,310	975,026
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	1,362,160		1,362,160	1,236,506
Transportation and Housing	204,465		204,465	175,464
Debt Services				
Capital Lease Interest		403	403	403
Total Expense	1,566,625	403	1,567,028	1,412,373
Net Revenue (Expense)	(556,315)	29,597	(526,718)	(437,347)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	87,450		87,450	87,450
Local Capital		125,000	125,000	125,000
Capital Lease Payment		33,000	33,000	33,000
Total Net Transfers	87,450	158,000	245,450	245,450
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	682,000	(682,000)	-	
Principal Payment				
Capital Lease	32,597	(32,597)	-	
Total Other Adjustments to Fund Balances	714,597	(714,597)	-	
Budgeted Surplus (Deficit), for the year	245,732	(527,000)	(281,268)	(191,897)