

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, 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 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 Policies 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 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 \$22,654,392 for the 2022/2023 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 2022/2023.

READ A FIRST TIME THE _____ DAY OF _____, 2022;

READ A SECOND TIME THE _____ DAY OF _____, 2022;

READ A THIRD TIME, PASSED AND ADOPTED THE _____ DAY OF _____, 2022;

(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 2022/2023, adopted by the Board the _____ DAY OF _____, 2022.

Secretary Treasurer

School District No. 51 (Boundary)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	1,242,501	1,298,500
Total Ministry Operating Grant Funded FTE's	<u>1,242,501</u>	<u>1,298,500</u>
Revenues	\$	\$
Provincial Grants		
Ministry of Education	20,118,832	20,556,745
Other	49,258	136,558
Tuition	14,790	14,707
Other Revenue	311,000	371,000
Rentals and Leases	48,500	53,650
Investment Income	73,000	66,895
Amortization of Deferred Capital Revenue	961,026	936,271
Total Revenue	<u>21,576,406</u>	<u>22,135,826</u>
Expenses		
Instruction	15,758,701	16,679,821
District Administration	1,346,544	1,295,948
Operations and Maintenance	4,070,783	3,995,690
Transportation and Housing	955,511	947,161
Debt Services	403	570
Total Expense	<u>22,131,942</u>	<u>22,919,190</u>
Net Revenue (Expense)	<u>(555,536)</u>	<u>(783,364)</u>
Budgeted Allocation (Retirement) of Surplus (Deficit)	363,639	638,148
Budgeted Surplus (Deficit), for the year	<u>(191,897)</u>	<u>(145,216)</u>
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(191,897)	(145,216)
Budgeted Surplus (Deficit), for the year	<u>(191,897)</u>	<u>(145,216)</u>

School District No. 51 (Boundary)

Annual Budget - Revenue and Expense

Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	19,049,668	19,417,422
Operating - Tangible Capital Assets Purchased	87,450	207,800
Special Purpose Funds - Total Expense	1,669,901	2,041,981
Capital Fund - Total Expense	1,412,373	1,459,787
Capital Fund - Tangible Capital Assets Purchased from Local Capital	435,000	460,000
Total Budget Bylaw Amount	<u>22,654,392</u>	<u>23,586,990</u>

Approved by the Board

Signature of the Chairperson of the Board of Education	Date Signed
DRAFT	
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, 2023

	2023	2022 Amended
	Annual Budget	Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(555,536)</u>	<u>(783,364)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(87,450)	(207,800)
From Local Capital	(435,000)	(460,000)
From Deferred Capital Revenue	(2,237,350)	(1,777,299)
Total Acquisition of Tangible Capital Assets	<u>(2,759,800)</u>	<u>(2,445,099)</u>
Amortization of Tangible Capital Assets	<u>1,411,970</u>	1,459,217
Total Effect of change in Tangible Capital Assets	<u>(1,347,830)</u>	<u>(985,882)</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>(1,903,366)</u></u>	<u><u>(1,769,246)</u></u>

School District No. 51 (Boundary)

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

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	18,698,931	18,912,459
Other	49,258	49,258
Tuition	14,790	14,707
Other Revenue	61,000	61,000
Rentals and Leases	48,500	53,650
Investment Income	59,000	54,000
Total Revenue	<u>18,931,479</u>	<u>19,145,074</u>
Expenses		
Instruction	14,202,171	14,751,728
District Administration	1,346,544	1,295,948
Operations and Maintenance	2,720,906	2,606,353
Transportation and Housing	780,047	763,393
Total Expense	<u>19,049,668</u>	<u>19,417,422</u>
Net Revenue (Expense)	<u>(118,189)</u>	<u>(272,348)</u>
Budgeted Prior Year Surplus Appropriation	<u>363,639</u>	<u>638,148</u>
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(87,450)	(207,800)
Local Capital	(125,000)	(125,000)
Other	(33,000)	(33,000)
Total Net Transfers	<u>(245,450)</u>	<u>(365,800)</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 51 (Boundary)

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

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	18,382,750	18,596,278
Other Ministry of Education Grants		
Pay Equity	105,245	105,245
Student Transportation Fund	153,588	153,588
FSA Scorer Grant	7,506	7,506
PLNet Revenue	48,060	48,060
Early Learning Framework Implementation	1,782	1,782
Total Provincial Grants - Ministry of Education	<u>18,698,931</u>	<u>18,912,459</u>
Provincial Grants - Other	<u>49,258</u>	<u>49,258</u>
Tuition		
International and Out of Province Students	14,790	14,707
Total Tuition	<u>14,790</u>	<u>14,707</u>
Other Revenues		
Miscellaneous		
City of Grand Forks	45,000	45,000
Miscellaneous	10,000	10,000
ArtStarts	6,000	6,000
Total Other Revenue	<u>61,000</u>	<u>61,000</u>
Rentals and Leases	<u>48,500</u>	<u>53,650</u>
Investment Income	<u>59,000</u>	<u>54,000</u>
Total Operating Revenue	<u><u>18,931,479</u></u>	<u><u>19,145,074</u></u>

School District No. 51 (Boundary)

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

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
Salaries		
Teachers	6,590,567	6,709,680
Principals and Vice Principals	1,321,702	1,295,785
Educational Assistants	1,364,051	1,390,354
Support Staff	2,509,221	2,514,756
Other Professionals	854,105	915,568
Substitutes	519,995	562,445
Total Salaries	13,159,641	13,388,588
Employee Benefits	3,156,618	3,286,392
Total Salaries and Benefits	16,316,259	16,674,980
Services and Supplies		
Services	695,184	777,664
Student Transportation	132,099	104,275
Professional Development and Travel	298,957	278,109
Dues and Fees	38,177	38,177
Insurance	45,075	45,075
Interest	978,657	1,011,002
Supplies	545,260	488,140
Total Services and Supplies	2,733,409	2,742,442
Total Operating Expense	19,049,668	19,417,422

School District No. 51 (Boundary)

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	5,250,627	147,229		105,001		400,245	5,903,102
1.03 Career Programs	24,912						24,912
1.07 Library Services	84,166			26,977		4,000	115,143
1.08 Counselling	164,386						164,386
1.10 Special Education	1,008,194	101,624	1,364,051	83,665	54,483	64,250	2,676,267
1.31 Indigenous Education	58,282			256,841	33,585	4,000	352,708
1.41 School Administration		878,309		349,182		16,000	1,243,491
1.64 Other							-
Total Function 1	6,590,567	1,127,162	1,364,051	821,666	88,068	488,495	10,480,009
4 District Administration							
4.11 Educational Administration		194,540		50,023	173,229		417,792
4.40 School District Governance					93,236		93,236
4.41 Business Administration				175,905	191,964		367,869
Total Function 4	-	194,540	-	225,928	458,429	-	878,897
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				14,960	75,361		90,321
5.50 Maintenance Operations				1,002,121	156,886	20,000	1,179,007
5.52 Maintenance of Grounds				93,016		3,500	96,516
5.56 Utilities							-
Total Function 5	-	-	-	1,110,097	232,247	23,500	1,365,844
7 Transportation and Housing							
7.41 Transportation and Housing Administration				19,960	75,361		95,321
7.70 Student Transportation				331,570		8,000	339,570
Total Function 7	-	-	-	351,530	75,361	8,000	434,891
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	6,590,567	1,321,702	1,364,051	2,509,221	854,105	519,995	13,159,641

School District No. 51 (Boundary)

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 Annual Budget	2022 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	5,903,102	1,391,313	7,294,415	791,287	8,085,702	8,635,595
1.03 Career Programs	24,912	5,620	30,532		30,532	
1.07 Library Services	115,143	26,046	141,189	24,940	166,129	170,960
1.08 Counselling	164,386	36,271	200,657	20,000	220,657	205,116
1.10 Special Education	2,676,267	740,724	3,416,991	145,374	3,562,365	3,555,383
1.31 Indigenous Education	352,708	82,229	434,937	86,208	521,145	555,646
1.41 School Administration	1,243,491	265,173	1,508,664	98,577	1,607,241	1,585,628
1.64 Other	-	-	-	8,400	8,400	43,400
Total Function 1	10,480,009	2,547,376	13,027,385	1,174,786	14,202,171	14,751,728
4 District Administration						
4.11 Educational Administration	417,792	77,323	495,115	25,300	520,415	531,647
4.40 School District Governance	93,236	7,758	100,994	64,000	164,994	149,994
4.41 Business Administration	367,869	79,366	447,235	213,900	661,135	614,307
Total Function 4	878,897	164,447	1,043,344	303,200	1,346,544	1,295,948
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	90,321	17,830	108,151	29,100	137,251	135,597
5.50 Maintenance Operations	1,179,007	293,817	1,472,824	392,941	1,865,765	1,789,986
5.52 Maintenance of Grounds	96,516	24,364	120,880	31,750	152,630	152,630
5.56 Utilities	-	-	-	565,260	565,260	528,140
Total Function 5	1,365,844	336,011	1,701,855	1,019,051	2,720,906	2,606,353
7 Transportation and Housing						
7.41 Transportation and Housing Administration	95,321	17,830	113,151	1,500	114,651	112,997
7.70 Student Transportation	339,570	90,954	430,524	234,872	665,396	650,396
Total Function 7	434,891	108,784	543,675	236,372	780,047	763,393
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	13,159,641	3,156,618	16,316,259	2,733,409	19,049,668	19,417,422

School District No. 51 (Boundary)

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

	2023	2022 Amended
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	1,419,901	1,644,286
Other		87,300
Other Revenue	250,000	310,000
Investment Income		395
Total Revenue	1,669,901	2,041,981
Expenses		
Instruction	1,556,530	1,928,093
Operations and Maintenance	113,371	113,888
Total Expense	1,669,901	2,041,981
Budgeted Surplus (Deficit), for the year	-	-

School District No. 51 (Boundary)

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			325,000			18,000			
Add: Restricted Grants									
Provincial Grants - Ministry of Education	113,371	62,570		128,000	19,600		150,143	25,098	906,119
Other			300,000						
	113,371	62,570	300,000	128,000	19,600	-	150,143	25,098	906,119
Less: Allocated to Revenue	113,371	62,570	250,000	128,000	19,600	9,000	150,143	25,098	906,119
Deferred Revenue, end of year	-	-	375,000	-	-	9,000	-	-	-
Revenues									
Provincial Grants - Ministry of Education	113,371	62,570		128,000	19,600	9,000	150,143	25,098	906,119
Other Revenue			250,000						
	113,371	62,570	250,000	128,000	19,600	9,000	150,143	25,098	906,119
Expenses									
Salaries									
Teachers									733,658
Educational Assistants		47,530		92,530					
Support Staff							88,359		
Substitutes								17,413	
	-	47,530	-	92,530	-	-	88,359	17,413	733,658
Employee Benefits		15,040		23,980			23,643	4,084	172,461
Services and Supplies	113,371		250,000	11,490		9,000	38,141	3,601	
District Entered					19,600				
	113,371	62,570	250,000	128,000	19,600	9,000	150,143	25,098	906,119
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 51 (Boundary)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2023

	Changing Results for	
	Young Children	TOTAL
	\$	\$
Deferred Revenue, beginning of year		343,000
Add: Restricted Grants		
Provincial Grants - Ministry of Education	6,000	1,410,901
Other		300,000
	<u>6,000</u>	<u>1,710,901</u>
Less: Allocated to Revenue	6,000	1,669,901
Deferred Revenue, end of year	<u>-</u>	<u>384,000</u>
Revenues		
Provincial Grants - Ministry of Education	6,000	1,419,901
Other Revenue		250,000
	<u>6,000</u>	<u>1,669,901</u>
Expenses		
Salaries		
Teachers		733,658
Educational Assistants		140,060
Support Staff		88,359
Substitutes		17,413
	<u>-</u>	<u>979,490</u>
Employee Benefits		239,208
Services and Supplies	6,000	431,603
District Entered		19,600
	<u>6,000</u>	<u>1,669,901</u>
Net Revenue (Expense)	<u>-</u>	<u>-</u>

School District No. 51 (Boundary)

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

	2023 Annual Budget			2022 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Investment Income		14,000	14,000	12,500
Amortization of Deferred Capital Revenue	961,026		961,026	936,271
Total Revenue	961,026	14,000	975,026	948,771
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	1,236,506		1,236,506	1,275,449
Transportation and Housing	175,464		175,464	183,768
Debt Services				
Capital Lease Interest		403	403	570
Total Expense	1,411,970	403	1,412,373	1,459,787
Net Revenue (Expense)	(450,944)	13,597	(437,347)	(511,016)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	87,450		87,450	207,800
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	365,800
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	435,000	(435,000)	-	
Principal Payment				
Capital Lease	32,597	(32,597)	-	
Total Other Adjustments to Fund Balances	467,597	(467,597)	-	
Budgeted Surplus (Deficit), for the year	104,103	(296,000)	(191,897)	(145,216)