

Amended Annual Budget

School District No. 51 (Boundary)

June 30, 2019

School District No. 51 (Boundary)

June 30, 2019

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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

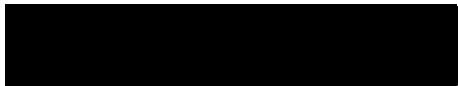
A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 51 (BOUNDARY) (called the "Board") to adopt the Amended Annual Budget of the Board for the fiscal year 2018/2019 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

1. Board has complied with the provisions of the Act respecting the 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 2018/2019.
3. The attached Statement 2 showing the estimated revenue and expense for the 2018/2019 fiscal year and the total budget bylaw amount of \$20,313,760 for the 2018/2019 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 2018/2019.

READ A FIRST TIME THE 12th DAY OF FEBRUARY, 2019;

READ A SECOND TIME THE 12th DAY OF FEBRUARY, 2019;

READ A THIRD TIME, PASSED AND ADOPTED THE 12th DAY OF FEBRUARY, 2019;


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 2018/2019, adopted by the Board the 12th DAY OF FEBRUARY, 2019.


Secretary Treasurer

School District No. 51 (Boundary)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2019

	2019 Amended Annual Budget	2019 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	1,249,625	1,271,500
Total Ministry Operating Grant Funded FTE's	1,249,625	1,271,500
Revenues	\$	\$
Provincial Grants		
Ministry of Education	17,928,791	17,384,757
Other	183,798	51,905
Tuition	12,150	12,150
Other Revenue	421,500	231,050
Rentals and Leases	60,737	59,233
Investment Income	65,500	50,000
Amortization of Deferred Capital Revenue	771,376	771,383
Total Revenue	19,443,852	18,560,478
Expenses		
Instruction	14,399,733	13,785,069
District Administration	935,036	943,015
Operations and Maintenance	3,977,377	3,914,743
Transportation and Housing	728,547	690,772
Debt Services	1,067	1,067
Total Expense	20,041,760	19,334,666
Net Revenue (Expense)	(597,908)	(774,188)
Budgeted Allocation (Retirement) of Surplus (Deficit)	257,198	435,000
Budgeted Surplus (Deficit), for the year	(340,710)	(339,188)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(340,710)	(339,188)
Budgeted Surplus (Deficit), for the year	(340,710)	(339,188)

School District No. 51 (Boundary)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2019

	2019 Amended Annual Budget	2019 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	16,797,538	16,507,048
Operating - Tangible Capital Assets Purchased	50,000	50,000
Special Purpose Funds - Total Expense	1,911,136	1,499,047
Capital Fund - Total Expense	1,333,086	1,328,571
Capital Fund - Tangible Capital Assets Purchased from Local Capital	222,000	222,000
Total Budget Bylaw Amount	20,313,760	19,606,666

Approved by the Board

[Redacted Signature]

Signature of the Chairperson of the Board of Education

Date Signed

[Redacted Signature]

Signature of the Superintendent

Date Signed

[Redacted Signature]

Signature of the Secretary Treasurer

Date Signed

School District No. 51 (Boundary)

Statement 4

Amended Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2019

	2019 Amended Annual Budget	2019 Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(597,908)</u>	<u>(774,188)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(50,000)	(50,000)
From Local Capital	<u>(222,000)</u>	<u>(222,000)</u>
Total Acquisition of Tangible Capital Assets	<u>(272,000)</u>	<u>(272,000)</u>
Amortization of Tangible Capital Assets	<u>1,332,019</u>	<u>1,327,504</u>
Total Effect of change in Tangible Capital Assets	<u>1,060,019</u>	<u>1,055,504</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u>462,111</u>	<u>281,316</u>

School District No. 51 (Boundary)

Schedule 1

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2019

	Operating Fund	Special Purpose Fund	Capital Fund	2019 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	1,055,596	-	8,466,706	9,522,302
Changes for the year				
Net Revenue (Expense) for the year	(49,198)		(548,710)	(597,908)
Interfund Transfers				
Tangible Capital Assets Purchased	(50,000)		50,000	-
Local Capital	(125,000)		125,000	-
Other	(33,000)		33,000	-
Net Changes for the year	<u>(257,198)</u>	-	<u>(340,710)</u>	<u>(597,908)</u>
Budgeted Accumulated Surplus (Deficit), end of year	<u>798,398</u>	-	<u>8,125,996</u>	<u>8,924,394</u>

School District No. 51 (Boundary)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2019

	2019 Amended Annual Budget	2019 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	16,493,232	16,085,710
Other	48,221	51,905
Tuition	12,150	12,150
Other Revenue	81,500	31,050
Rentals and Leases	60,737	59,233
Investment Income	52,500	40,000
Total Revenue	16,748,340	16,280,048
Expenses		
Instruction	12,603,855	12,399,371
District Administration	935,036	943,015
Operations and Maintenance	2,530,100	2,473,890
Transportation and Housing	728,547	690,772
Total Expense	16,797,538	16,507,048
Net Revenue (Expense)	(49,198)	(227,000)
Budgeted Prior Year Surplus Appropriation	257,198	435,000
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(50,000)	(50,000)
Local Capital	(125,000)	(125,000)
Other	(33,000)	(33,000)
Total Net Transfers	(208,000)	(208,000)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 51 (Boundary)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2019

	2019 Amended Annual Budget	2019 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	16,150,985	15,752,973
Other Ministry of Education Grants		
Pay Equity	105,245	105,245
Transportation Supplement	153,588	153,588
Carbon Tax Grant	22,000	20,000
PLN Revenue - Community Network	53,908	53,904
FSA	7,506	
Total Provincial Grants - Ministry of Education	16,493,232	16,085,710
Provincial Grants - Other	48,221	51,905
Tuition		
International and Out of Province Students	12,150	12,150
Total Tuition	12,150	12,150
Other Revenues		
Miscellaneous		
ArtStarts	6,000	6,050
Fortis Rebate	10,500	-
City of Grand Forks	65,000	25,000
Total Other Revenue	81,500	31,050
Rentals and Leases	60,737	59,233
Investment Income	52,500	40,000
Total Operating Revenue	16,748,340	16,280,048

School District No. 51 (Boundary)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2019

	2019 Amended Annual Budget	2019 Annual Budget
	\$	\$
Salaries		
Teachers	5,838,497	5,898,698
Principals and Vice Principals	1,211,401	1,188,483
Educational Assistants	1,197,726	1,100,307
Support Staff	2,135,814	2,185,685
Other Professionals	545,726	539,795
Substitutes	425,320	490,946
Total Salaries	11,354,484	11,403,914
Employee Benefits	2,816,703	2,763,525
Total Salaries and Benefits	14,171,187	14,167,439
Services and Supplies		
Services	675,498	642,032
Student Transportation	135,492	135,217
Professional Development and Travel	284,023	247,923
Dues and Fees	68,940	70,665
Insurance	59,400	57,500
Supplies	931,498	707,142
Utilities	471,500	479,130
Total Services and Supplies	2,626,351	2,339,609
Total Operating Expense	16,797,538	16,507,048

School District No. 51 (Boundary)

Amended Annual Budget - Operating Expense by Function, Program and Object
 Year Ended June 30, 2019

	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	4,760,207	169,217		85,081		294,909	5,309,414
1.03 Career Programs							-
1.07 Library Services	84,202			22,211		3,030	109,443
1.08 Counselling	93,804						93,804
1.10 Special Education	759,971	162,650	1,197,726			68,122	2,188,469
1.31 Aboriginal Education	140,313			105,723		3,225	249,261
1.41 School Administration		838,543		326,856		6,074	1,171,473
1.64 Other							-
Total Function 1	5,838,497	1,170,410	1,197,726	539,871	-	375,360	9,121,864
4 District Administration							
4.11 Educational Administration		40,991		49,181	163,250		253,422
4.40 School District Governance					80,711		80,711
4.41 Business Administration				129,751	107,905		237,656
Total Function 4	-	40,991	-	178,932	351,866	-	571,789
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				20,824	53,621		74,445
5.50 Maintenance Operations				999,039	86,618	38,380	1,124,037
5.52 Maintenance of Grounds				57,242		3,500	60,742
5.56 Utilities							-
Total Function 5	-	-	-	1,077,105	140,239	41,880	1,259,224
7 Transportation and Housing							
7.41 Transportation and Housing Administration				17,279	53,621		70,900
7.70 Student Transportation				322,627		8,080	330,707
Total Function 7	-	-	-	339,906	53,621	8,080	401,607
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	5,838,497	1,211,401	1,197,726	2,135,814	545,726	425,320	11,354,484

School District No. 51 (Boundary)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2019

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2019 Amended Annual Budget	2019 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	5,309,414	1,398,482	6,707,896	821,939	7,529,835	7,517,256
1.03 Career Programs	-	-	-	-	-	-
1.07 Library Services	109,443	25,774	135,217	24,500	159,717	158,910
1.08 Counselling	93,804	21,213	115,017	2,500	117,517	114,992
1.10 Special Education	2,188,469	555,667	2,744,136	103,164	2,847,300	2,672,307
1.31 Aboriginal Education	249,261	58,618	307,879	128,886	436,765	407,130
1.41 School Administration	1,171,473	255,437	1,426,910	77,411	1,504,321	1,520,376
1.64 Other	-	-	-	8,400	8,400	8,400
Total Function 1	9,121,864	2,315,191	11,437,055	1,166,800	12,603,855	12,399,371
4 District Administration						
4.11 Educational Administration	253,422	50,798	304,220	31,500	335,720	325,894
4.40 School District Governance	80,711	3,226	83,937	68,500	152,437	156,686
4.41 Business Administration	237,656	48,428	286,084	160,795	446,879	460,435
Total Function 4	571,789	102,452	674,241	260,795	935,036	943,015
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	74,445	15,405	89,850	34,050	123,900	124,446
5.50 Maintenance Operations	1,124,037	264,647	1,388,684	372,648	1,761,332	1,688,933
5.52 Maintenance of Grounds	60,742	16,468	77,210	26,700	103,910	111,923
5.56 Utilities	-	-	-	540,958	540,958	548,588
Total Function 5	1,259,224	296,520	1,555,744	974,356	2,530,100	2,473,890
7 Transportation and Housing						
7.41 Transportation and Housing Administration	70,900	13,391	84,291	1,700	85,991	86,888
7.70 Student Transportation	330,707	89,149	419,856	222,700	642,556	603,884
Total Function 7	401,607	102,540	504,147	224,400	728,547	690,772
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	11,354,484	2,816,703	14,171,187	2,626,351	16,797,538	16,507,048

School District No. 51 (Boundary)

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2019

	<u>2019 Amended Annual Budget</u>	<u>2019 Annual Budget</u>
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	1,435,559	1,299,047
Other	135,577	
Other Revenue	340,000	200,000
Total Revenue	<u>1,911,136</u>	<u>1,499,047</u>
Expenses		
Instruction	1,795,878	1,385,698
Operations and Maintenance	115,258	113,349
Total Expense	<u>1,911,136</u>	<u>1,499,047</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 51 (Boundary)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2019

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$		\$	\$	\$
Deferred Revenue, beginning of year	1,909	-	472	276,885	982	-	2,795	-	
Add: Restricted Grants									
Provincial Grants - Ministry of Education	113,349	61,054			128,000	19,600	4,928	139,123	28,155
Provincial Grants - Other									
Other				325,000					
	113,349	61,054	-	325,000	128,000	19,600	4,928	139,123	28,155
Less: Allocated to Revenue	115,258	61,054	472	340,000	128,982	19,600	7,723	139,123	28,155
Deferred Revenue, end of year	-	-	-	261,885	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	115,258	61,054	472		128,982	19,600	7,723	139,123	28,155
Provincial Grants - Other									
Other Revenue				340,000					
	115,258	61,054	472	340,000	128,982	19,600	7,723	139,123	28,155
Expenses									
Salaries									
Teachers									
Educational Assistants		47,908						81,718	
Other Professionals									
Substitutes									
	-	47,908	-	-	-	-	-	81,718	-
Employee Benefits		13,146						19,620	
Services and Supplies	115,258		472	340,000	128,982	19,600	7,723	37,785	28,155
	115,258	61,054	472	340,000	128,982	19,600	7,723	139,123	28,155
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 51 (Boundary)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2019

	Classroom Enhancement Fund - Staffing and Remedies	Health Coordinator	DASH BC	TOTAL
	\$	\$	\$	\$
Deferred Revenue, beginning of year		18,277	96,420	397,740
Add: Restricted Grants				
Provincial Grants - Ministry of Education	935,192			1,429,401
Provincial Grants - Other		27,000	1,680	28,680
Other				325,000
	935,192	27,000	1,680	1,783,081
Less: Allocated to Revenue	935,192	45,277	90,300	1,911,136
Deferred Revenue, end of year	-	-	7,800	269,685
Revenues				
Provincial Grants - Ministry of Education	935,192			1,435,559
Provincial Grants - Other		45,277	90,300	135,577
Other Revenue				340,000
	935,192	45,277	90,300	1,911,136
Expenses				
Salaries				
Teachers	711,969			711,969
Educational Assistants				129,626
Other Professionals		31,678		31,678
Substitutes	26,956			26,956
	738,925	31,678	-	900,229
Employee Benefits	196,267	904		229,937
Services and Supplies		12,695	90,300	780,970
	935,192	45,277	90,300	1,911,136
Net Revenue (Expense)	-	-	-	-

School District No. 51 (Boundary)

Schedule 4

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2019

	2019 Amended Annual Budget			2019 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Investment Income		13,000	13,000	10,000
Amortization of Deferred Capital Revenue	771,376		771,376	771,383
Total Revenue	771,376	13,000	784,376	781,383
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	1,332,019		1,332,019	1,327,504
Debt Services				
Capital Lease Interest		1,067	1,067	1,067
Total Expense	1,332,019	1,067	1,333,086	1,328,571
Net Revenue (Expense)	(560,643)	11,933	(548,710)	(547,188)
Net Transfers (to) from other funds				
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
Total Net Transfers	50,000	158,000	208,000	208,000
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	222,000	(222,000)	-	
Principal Payment				
Capital Lease	31,933	(31,933)	-	
Total Other Adjustments to Fund Balances	253,933	(253,933)	-	
Budgeted Surplus (Deficit), for the year	(256,710)	(84,000)	(340,710)	(339,188)