

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, 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 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").

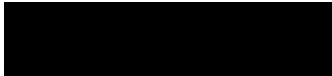
1. Board has complied with the provisions of the Act respecting the Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 51 (Boundary) Annual Budget Bylaw for fiscal year 2018/2019.
3. The attached Statement 2 showing the estimated revenue and expense for the 2018/2019 fiscal year and the total budget bylaw amount of \$19,606,666 for the 2018/2019 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 2018/2019.

READ A FIRST TIME THE 19th DAY OF JUNE, 2018;

READ A SECOND TIME THE 19th DAY OF JUNE, 2018;

READ A THIRD TIME, PASSED AND ADOPTED THE 19th DAY OF JUNE, 2018;

(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 2018/2019, adopted by the Board the 19 DAY OF June, 2018.


Secretary Treasurer

School District No. 51 (Boundary)

Annual Budget - Revenue and Expense

Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	1,271,500	1,284,125
Total Ministry Operating Grant Funded FTE's	<u>1,271,500</u>	<u>1,284,125</u>
Revenues	\$	\$
Provincial Grants		
Ministry of Education	17,384,757	17,737,996
Other	51,905	62,975
Tuition	12,150	30,300
Other Revenue	231,050	211,550
Rentals and Leases	59,233	53,233
Investment Income	50,000	50,000
Amortization of Deferred Capital Revenue	771,383	748,909
Total Revenue	<u>18,560,478</u>	<u>18,894,963</u>
Expenses		
Instruction	13,785,069	14,325,097
District Administration	943,015	943,931
Operations and Maintenance	3,914,743	3,768,714
Transportation and Housing	690,772	709,181
Debt Services	1,067	1,231
Total Expense	<u>19,334,666</u>	<u>19,748,154</u>
Net Revenue (Expense)	<u>(774,188)</u>	<u>(853,191)</u>
Budgeted Allocation (Retirement) of Surplus (Deficit)	435,000	550,000
Budgeted Surplus (Deficit), for the year	<u>(339,188)</u>	<u>(303,191)</u>
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(339,188)	(303,191)
Budgeted Surplus (Deficit), for the year	<u>(339,188)</u>	<u>(303,191)</u>

School District No. 51 (Boundary)

Annual Budget - Revenue and Expense

Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	16,507,048	16,588,596
Operating - Tangible Capital Assets Purchased	50,000	50,000
Special Purpose Funds - Total Expense	1,499,047	1,889,458
Capital Fund - Total Expense	1,328,571	1,270,100
Capital Fund - Tangible Capital Assets Purchased from Local Capital	222,000	
Total Budget Bylaw Amount	19,606,666	19,798,154

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)

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

	2019 Annual Budget \$	2018 Amended Annual Budget \$
Surplus (Deficit) for the year	<u>(774,188)</u>	<u>(853,191)</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>	
Total Acquisition of Tangible Capital Assets	<u>(272,000)</u>	<u>(50,000)</u>
Amortization of Tangible Capital Assets	<u>1,327,504</u>	<u>1,268,869</u>
Total Effect of change in Tangible Capital Assets	<u>1,055,504</u>	<u>1,218,869</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>281,316</u></u>	<u><u>365,678</u></u>

School District No. 51 (Boundary)

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	16,085,710	16,048,538
Other	51,905	62,975
Tuition	12,150	30,300
Other Revenue	31,050	11,550
Rentals and Leases	59,233	53,233
Investment Income	40,000	40,000
Total Revenue	16,280,048	16,246,596
Expenses		
Instruction	12,399,371	12,548,989
District Administration	943,015	943,931
Operations and Maintenance	2,473,890	2,386,495
Transportation and Housing	690,772	709,181
Total Expense	16,507,048	16,588,596
Net Revenue (Expense)	(227,000)	(342,000)
Budgeted Prior Year Surplus Appropriation	435,000	550,000
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)

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

	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	15,752,973	15,630,913
Other Ministry of Education Grants		
Pay Equity	105,245	105,245
Transportation Supplement	153,588	153,588
Return of Administrative Savings		77,888
Carbon Tax Grant	20,000	27,000
PLN Revenue -Community Network	53,904	53,904
Total Provincial Grants - Ministry of Education	16,085,710	16,048,538
Provincial Grants - Other	51,905	62,975
Tuition		
International and Out of Province Students	12,150	30,300
Total Tuition	12,150	30,300
Other Revenues		
Miscellaneous		
ArtStarts	6,050	6,050
BCPSEA		5,500
City of Grand Forks	25,000	
Total Other Revenue	31,050	11,550
Rentals and Leases	59,233	53,233
Investment Income	40,000	40,000
Total Operating Revenue	16,280,048	16,246,596

School District No. 51 (Boundary)

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

	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$
Salaries		
Teachers	5,898,698	5,744,731
Principals and Vice Principals	1,188,483	1,175,695
Educational Assistants	1,100,307	1,178,124
Support Staff	2,185,685	2,043,258
Other Professionals	539,795	528,929
Substitutes	490,946	556,096
Total Salaries	11,403,914	11,226,833
Employee Benefits	2,763,525	2,640,896
Total Salaries and Benefits	14,167,439	13,867,729
Services and Supplies		
Services	642,032	736,865
Student Transportation	135,217	135,217
Professional Development and Travel	247,923	259,523
Dues and Fees	70,665	71,890
Insurance	57,500	57,500
Supplies	707,142	980,742
Utilities	479,130	479,130
Total Services and Supplies	2,339,609	2,720,867
Total Operating Expense	16,507,048	16,588,596

School District No. 51 (Boundary)

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	4,884,785	124,413		75,449		385,896	5,470,543
1.03 Career Programs							-
1.07 Library Services	86,718			22,211			108,929
1.08 Counselling	93,804						93,804
1.10 Special Education	684,075	170,472	989,783	143,961		53,611	2,041,902
1.31 Aboriginal Education	149,316		110,524				259,840
1.41 School Administration		854,135		325,695		6,074	1,185,904
1.64 Other							-
Total Function 1	5,898,698	1,149,020	1,100,307	567,316	-	445,581	9,160,922
4 District Administration							
4.11 Educational Administration		39,463		47,468	160,426		247,357
4.40 School District Governance					80,710		80,710
4.41 Business Administration				129,017	105,890		234,907
Total Function 4	-	39,463	-	176,485	347,026	-	562,974
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				20,824	53,076		73,900
5.50 Maintenance Operations				1,016,564	86,617	32,270	1,135,451
5.52 Maintenance of Grounds				66,366		3,500	69,866
5.56 Utilities							-
Total Function 5	-	-	-	1,103,754	139,693	35,770	1,279,217
7 Transportation and Housing							
7.41 Transportation and Housing Administration				17,279	53,076		70,355
7.70 Student Transportation				320,851		9,595	330,446
Total Function 7	-	-	-	338,130	53,076	9,595	400,801
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	5,898,698	1,188,483	1,100,307	2,185,685	539,795	490,946	11,403,914

School District No. 51 (Boundary)

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 Annual Budget	2018 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
I Instruction						
1.02 Regular Instruction	5,470,543	1,370,932	6,841,475	675,781	7,517,256	7,617,279
1.03 Career Programs	-		-		-	2,500
1.07 Library Services	108,929	24,769	133,698	25,212	158,910	153,278
1.08 Counselling	93,804	21,188	114,992		114,992	191,757
1.10 Special Education	2,041,902	527,100	2,569,002	103,305	2,672,307	2,615,484
1.31 Aboriginal Education	259,840	58,871	318,711	88,419	407,130	438,807
1.41 School Administration	1,185,904	259,558	1,445,462	74,914	1,520,376	1,521,484
1.64 Other	-		-	8,400	8,400	8,400
Total Function 1	9,160,922	2,262,418	11,423,340	976,031	12,399,371	12,548,989
4 District Administration						
4.11 Educational Administration	247,357	49,987	297,344	28,550	325,894	315,327
4.40 School District Governance	80,710	3,226	83,936	72,750	156,686	139,621
4.41 Business Administration	234,907	48,121	283,028	177,407	460,435	488,983
Total Function 4	562,974	101,334	664,308	278,707	943,015	943,931
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	73,900	15,346	89,246	35,200	124,446	126,503
5.50 Maintenance Operations	1,135,451	263,999	1,399,450	289,483	1,688,933	1,592,481
5.52 Maintenance of Grounds	69,866	18,157	88,023	23,900	111,923	110,390
5.56 Utilities	-		-	548,588	548,588	557,121
Total Function 5	1,279,217	297,502	1,576,719	897,171	2,473,890	2,386,495
7 Transportation and Housing						
7.41 Transportation and Housing Administration	70,355	13,333	83,688	3,200	86,888	88,286
7.70 Student Transportation	330,446	88,938	419,384	184,500	603,884	620,895
Total Function 7	400,801	102,271	503,072	187,700	690,772	709,181
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	11,403,914	2,763,525	14,167,439	2,339,609	16,507,048	16,588,596

School District No. 51 (Boundary)Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	1,299,047	1,689,458
Other Revenue	200,000	200,000
Total Revenue	1,499,047	1,889,458
Expenses		
Instruction	1,385,698	1,776,108
Operations and Maintenance	113,349	113,350
Total Expense	1,499,047	1,889,458
Budgeted Surplus (Deficit), for the year	-	-

School District No. 51 (Boundary)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2019

	Annual Facility Grant	Learning Improvement Fund	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Staffing	TOTAL
	\$	\$	\$	\$		\$	\$	\$	\$
Deferred Revenue, beginning of year			260,000						260,000
Add: Restricted Grants									
Provincial Grants - Ministry of Education	113,349	61,054		128,000	19,600	9,855	139,123	828,066	1,299,047
Other			200,000						200,000
	113,349	61,054	200,000	128,000	19,600	9,855	139,123	828,066	1,499,047
Less: Allocated to Revenue	113,349	61,054	200,000	128,000	19,600	9,855	139,123	828,066	1,499,047
Deferred Revenue, end of year	-	-	260,000	-	-	-	-	-	260,000
Revenues									
Provincial Grants - Ministry of Education	113,349	61,054		128,000	19,600	9,855	139,123	828,066	1,299,047
Other Revenue			200,000						200,000
	113,349	61,054	200,000	128,000	19,600	9,855	139,123	828,066	1,499,047
Expenses									
Salaries									
Teachers								666,522	666,522
Educational Assistants		48,701					80,989		129,690
	-	48,701	-	-	-	-	80,989	666,522	796,212
Employee Benefits		12,353					20,349	161,544	194,246
Services and Supplies	113,349		200,000	128,000	19,600	9,855	37,785		508,589
	113,349	61,054	200,000	128,000	19,600	9,855	139,123	828,066	1,499,047
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 51 (Boundary)

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2019

	2019 Annual Budget			2018 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Investment Income		10,000	10,000	10,000
Amortization of Deferred Capital Revenue	771,383		771,383	748,909
Total Revenue	771,383	10,000	781,383	758,909
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	1,327,504		1,327,504	1,268,869
Debt Services				
Capital Lease Interest		1,067	1,067	1,231
Total Expense	1,327,504	1,067	1,328,571	1,270,100
Net Revenue (Expense)	(556,121)	8,933	(547,188)	(511,191)
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	(252,188)	(87,000)	(339,188)	(303,191)