

Annual Budget

School District No. 51 (Boundary)

June 30, 2021

School District No. 51 (Boundary)

June 30, 2021

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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 2020/2021 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 2020/2021.
3. The attached Statement 2 showing the estimated revenue and expense for the 2020/2021 fiscal year and the total budget bylaw amount of \$21,393,283 for the 2020/2021 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 2020/2021.

READ A FIRST TIME THE 9th DAY OF JUNE, 2020;

READ A SECOND TIME THE 9th DAY OF JUNE, 2020;

READ A THIRD TIME, PASSED AND ADOPTED THE 9th DAY OF JUNE, 2020;

(Corporate Seal)

ORIGINAL SIGNATURES ON FILE

Chairperson of the Board

ORIGINAL SIGNATURES ON FILE

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 51 (Boundary) Annual Budget Bylaw 2020/2021, adopted by the Board the 9th DAY OF JUNE, 2020.

ORIGINAL SIGNATURES ON FILE

Secretary Treasurer

School District No. 51 (Boundary)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	1,226,798	1,238,313
Adult	0,725	2,375
Total Ministry Operating Grant Funded FTE's	1,227,523	1,240,688
Revenues	\$	\$
Provincial Grants		
Ministry of Education	19,761,416	18,726,417
Other	76,258	185,652
Tuition	13,483	12,150
Other Revenue	361,000	409,000
Rentals and Leases	50,638	60,737
Investment Income	44,180	76,335
Amortization of Deferred Capital Revenue	875,872	830,697
Total Revenue	21,182,847	20,300,988
Expenses		
Instruction	15,119,491	15,248,509
District Administration	925,124	917,019
Operations and Maintenance	4,008,606	3,912,645
Transportation and Housing	943,325	936,910
Debt Services	737	902
Total Expense	20,997,283	21,015,985
Net Revenue (Expense)	185,564	(714,997)
Budgeted Allocation (Retirement) of Surplus (Deficit)		480,552
Budgeted Surplus (Deficit), for the year	185,564	(234,445)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)	525,020	
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(339,456)	(234,445)
Budgeted Surplus (Deficit), for the year	185,564	(234,445)

School District No. 51 (Boundary)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	17,897,886	17,820,454
Operating - Tangible Capital Assets Purchased	62,000	75,000
Special Purpose Funds - Total Expense	1,664,069	1,819,889
Special Purpose Funds - Tangible Capital Assets Purchased		60,000
Capital Fund - Total Expense	1,435,328	1,375,642
Capital Fund - Tangible Capital Assets Purchased from Local Capital	334,000	68,500
Total Budget Bylaw Amount	21,393,283	21,219,485

Approved by the Board

ORIGINAL SIGNATURES ON FILE

Signature of the Chairperson of the Board of Education

Date Signed

ORIGINAL SIGNATURES ON FILE

Signature of the Superintendent

Date Signed

ORIGINAL SIGNATURES ON FILE

Signature of the Secretary Treasurer

Date Signed

School District No. 51 (Boundary)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	185,564	(714,997)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(62,000)	(135,000)
From Local Capital	(334,000)	(68,500)
Total Acquisition of Tangible Capital Assets	(396,000)	(203,500)
Amortization of Tangible Capital Assets	1,434,591	1,374,740
Total Effect of change in Tangible Capital Assets	1,038,591	1,171,240
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	1,224,155	456,243

School District No. 51 (Boundary)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	18,434,347	17,322,922
Other	49,258	49,258
Tuition	13,483	12,150
Other Revenue	51,000	69,000
Rentals and Leases	50,638	60,737
Investment Income	44,180	58,835
Total Revenue	18,642,906	17,572,902
Expenses		
Instruction	13,568,771	13,541,969
District Administration	925,124	917,019
Operations and Maintenance	2,634,040	2,597,929
Transportation and Housing	769,951	763,537
Total Expense	17,897,886	17,820,454
Net Revenue (Expense)	745,020	(247,552)
Budgeted Prior Year Surplus Appropriation		480,552
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(62,000)	(75,000)
Local Capital	(125,000)	(125,000)
Other	(33,000)	(33,000)
Total Net Transfers	(220,000)	(233,000)
Budgeted Surplus (Deficit), for the year	525,020	-

School District No. 51 (Boundary)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	17,748,211	16,849,956
Other Ministry of Education Grants		
Pay Equity	105,245	105,245
Transportation Supplement	153,588	153,588
Carbon Tax Grant		27,646
Employer Health Tax Grant		125,073
Teachers' Labour Settlement	371,737	
PLNet Revenue	48,060	53,908
FSA	7,506	7,506
Total Provincial Grants - Ministry of Education	18,434,347	17,322,922
Provincial Grants - Other	49,258	49,258
Tuition		
International and Out of Province Students	13,483	12,150
Total Tuition	13,483	12,150
Other Revenues		
Miscellaneous		
ArtStarts	6,000	6,000
City of Grand Forks	45,000	60,000
Miscellaneous		3,000
Total Other Revenue	51,000	69,000
Rentals and Leases	50,638	60,737
Investment Income	44,180	58,835
Total Operating Revenue	18,642,906	17,572,902

School District No. 51 (Boundary)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
Salaries		
Teachers	6,171,339	6,066,803
Principals and Vice Principals	1,298,126	1,256,540
Educational Assistants	1,649,447	1,663,154
Support Staff	2,063,484	2,005,775
Other Professionals	633,550	624,838
Substitutes	640,965	697,395
Total Salaries	12,456,911	12,314,505
Employee Benefits	2,846,585	2,919,615
Total Salaries and Benefits	15,303,496	15,234,120
Services and Supplies		
Services	580,072	569,540
Student Transportation	134,559	134,559
Professional Development and Travel	285,630	308,335
Rentals and Leases	33,528	33,528
Dues and Fees	73,804	73,804
Insurance	53,400	53,400
Supplies	961,897	941,668
Utilities	471,500	471,500
Total Services and Supplies	2,594,390	2,586,334
Total Operating Expense	17,897,886	17,820,454

School District No. 51 (Boundary)

Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2021

	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	5,129,187	179,865	103,585			507,215	5,919,852
1.07 Library Services	96,168			22,383		4,000	122,551
1.08 Counselling	100,049						100,049
1.10 Special Education	685,610	173,483	1,407,098		52,368	63,250	2,381,809
1.31 Indigenous Education	160,325		138,764			4,000	303,089
1.41 School Administration		901,347		349,776		13,000	1,264,123
1.64 Other							-
Total Function 1	6,171,339	1,254,695	1,649,447	372,159	52,368	591,465	10,091,473
4 District Administration							
4.11 Educational Administration		43,431		54,221	137,102		234,754
4.40 School District Governance					91,408		91,408
4.41 Business Administration				145,064	115,348		260,412
Total Function 4	-	43,431	-	199,285	343,858	-	586,574
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				23,540	72,718		96,258
5.50 Maintenance Operations				1,023,876	91,888	38,000	1,153,764
5.52 Maintenance of Grounds				91,177		3,500	94,677
5.56 Utilities							-
Total Function 5	-	-	-	1,138,593	164,606	41,500	1,344,699
7 Transportation and Housing							
7.41 Transportation and Housing Administration				19,666	72,718		92,384
7.70 Student Transportation				333,781		8,000	341,781
Total Function 7	-	-	-	353,447	72,718	8,000	434,165
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	6,171,339	1,298,126	1,649,447	2,063,484	633,550	640,965	12,456,911

School District No. 51 (Boundary)

Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2021

	Total Salaries \$	Employee Benefits \$	Total Salaries and Benefits \$	Services and Supplies \$	2021 Annual Budget \$	2020 Amended Annual Budget \$
1 Instruction						
1.02 Regular Instruction	5,919,852	1,329,426	7,249,278	818,359	8,067,637	8,115,058
1.07 Library Services	122,551	27,693	150,244	24,874	175,118	167,148
1.08 Counselling	100,049	22,573	122,622		122,622	117,181
1.10 Special Education	2,381,809	598,857	2,980,666	121,123	3,101,789	3,087,398
1.31 Indigenous Education	303,089	68,497	371,586	120,618	492,204	498,700
1.41 School Administration	1,264,123	272,275	1,536,398	64,603	1,601,001	1,548,084
1.64 Other	-	-	-	8,400	8,400	8,400
Total Function 1	10,091,473	2,319,321	12,410,794	1,157,977	13,568,771	13,541,969
4 District Administration						
4.11 Educational Administration	234,754	47,662	282,416	30,800	313,216	325,166
4.40 School District Governance	91,408	7,581	98,989	49,500	148,489	144,595
4.41 Business Administration	260,412	53,080	313,492	149,927	463,419	447,258
Total Function 4	586,574	108,323	694,897	230,227	925,124	917,019
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	96,258	19,588	115,846	26,400	142,246	140,973
5.50 Maintenance Operations	1,153,764	270,489	1,424,253	377,078	1,801,331	1,768,214
5.52 Maintenance of Grounds	94,677	23,078	117,755	31,750	149,505	147,784
5.56 Utilities	-	-	-	540,958	540,958	540,958
Total Function 5	1,344,699	313,155	1,657,854	976,186	2,634,040	2,597,929
7 Transportation and Housing						
7.41 Transportation and Housing Administration	92,384	17,418	109,802	1,500	111,302	110,145
7.70 Student Transportation	341,781	88,368	430,149	228,500	658,649	653,392
Total Function 7	434,165	105,786	539,951	230,000	769,951	763,537
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	12,456,911	2,846,585	15,303,496	2,594,390	17,897,886	17,820,454

School District No. 51 (Boundary)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	1,327,069	1,403,495
Other	27,000	136,394
Other Revenue	310,000	340,000
Total Revenue	1,664,069	1,879,889
Expenses		
Instruction	1,550,720	1,706,540
Operations and Maintenance	113,349	113,349
Total Expense	1,664,069	1,819,889
Net Revenue (Expense)	-	60,000
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased		(60,000)
Total Net Transfers	-	(60,000)
Budgeted Surplus (Deficit), for the year	-	-

Schedule 3A

Version: 7267-6521-4539
June 22, 2020 9:20

School District No. 51 (Boundary)
Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2021

	Mental Health in Schools	Changing Results for Young Children	Health Coordinator	TOTAL
	\$	\$	\$	\$
Deferred Revenue, beginning of year				308,866
Add: Restricted Grants				
Provincial Grants - Ministry of Education	32,500	6,000		1,327,069
Provincial Grants - Other			27,000	27,000
Other				340,000
	32,500	6,000	27,000	1,694,069
Less: Allocated to Revenue	32,500	6,000	27,000	1,664,069
Deferred Revenue, end of year	-	-	-	338,866
Revenues				
Provincial Grants - Ministry of Education	32,500	6,000		1,327,069
Provincial Grants - Other			27,000	27,000
Other Revenue				310,000
	32,500	6,000	27,000	1,664,069
Expenses				
Salaries				
Teachers				631,503
Educational Assistants				138,571
Other Professionals	15,141		22,712	37,853
	15,141	-	22,712	807,927
Employee Benefits	728		1,093	186,629
Services and Supplies	16,631	6,000	3,195	669,513
	32,500	6,000	27,000	1,664,069
Net Revenue (Expense)	-	-	-	-

School District No. 51 (Boundary)

Schedule 4

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2021

	2021 Annual Budget			2020 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Investment Income			-	17,500
Amortization of Deferred Capital Revenue	875,872		875,872	830,697
Total Revenue	875,872	-	875,872	848,197
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	1,261,217		1,261,217	1,201,367
Transportation and Housing	173,374		173,374	173,373
Debt Services				
Capital Lease Interest		737	737	902
Total Expense	1,434,591	737	1,435,328	1,375,642
Net Revenue (Expense)	(558,719)	(737)	(559,456)	(527,445)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	62,000		62,000	135,000
Local Capital		125,000	125,000	125,000
Capital Lease Payment		33,000	33,000	33,000
Total Net Transfers	62,000	158,000	220,000	293,000
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	334,000	(334,000)	-	
Principal Payment				
Capital Lease	32,263	(32,263)	-	
Total Other Adjustments to Fund Balances	366,263	(366,263)	-	
Budgeted Surplus (Deficit), for the year	(130,456)	(209,000)	(339,456)	(234,445)