

Annual Budget

School District No. 51 (Boundary)

June 30, 2027

School District No. 51 (Boundary)

June 30, 2027

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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 2026/2027 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

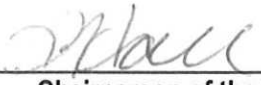
1. The Board has complied with the provisions of the *Act*, Ministerial Orders, and Ministry of Education and Child Care Policies respecting the Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 51 (Boundary) Annual Budget Bylaw for fiscal year 2026/2027.
3. The attached Statement 2 showing the estimated revenue and expense for the 2026/2027 fiscal year and the total budget bylaw amount of \$27,216,506 for the 2026/2027 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 2026/2027.

READ A FIRST TIME THE 23rd DAY OF JUNE, 2026;

READ A SECOND TIME THE 23rd DAY OF JUNE, 2026;

READ A THIRD TIME, PASSED AND ADOPTED THE 23rd DAY OF JUNE, 2026;

(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 2026/2027, adopted by the Board the 23rd DAY OF JUNE, 2026.


Secretary Treasurer

School District No. 51 (Boundary)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2027

	2027 Annual Budget	2026 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	1,240,750	1,260,375
Adult	-	1,875
Total Ministry Operating Grant Funded FTE's	1,240,750	1,262,250
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	24,391,627	24,635,505
Other	135,845	135,845
Tuition	5,000	5,000
Other Revenue	576,000	608,545
Rentals and Leases	50,000	50,000
Investment Income	102,000	102,250
Amortization of Deferred Capital Revenue	1,229,871	1,156,325
Total Revenue	26,490,343	26,693,470
Expenses		
Instruction	19,501,560	19,397,536
District Administration	1,678,250	1,636,345
Operations and Maintenance	4,735,798	4,624,995
Transportation and Housing	1,012,998	1,128,653
Total Expense	26,928,606	26,787,529
Net Revenue (Expense)	(438,263)	(94,059)
Budgeted Allocation (Retirement) of Surplus (Deficit)	170,011	
Budgeted Surplus (Deficit), for the year	(268,252)	(94,059)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		22,026
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(268,252)	(116,085)
Budgeted Surplus (Deficit), for the year	(268,252)	(94,059)

School District No. 51 (Boundary)

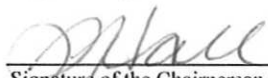
Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2027

	2027 Annual Budget	2026 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	21,626,223	21,450,193
Operating - Tangible Capital Assets Purchased	70,000	70,000
Special Purpose Funds - Total Expense	3,382,260	3,463,526
Special Purpose Funds - Tangible Capital Assets Purchased	50,000	104,150
Capital Fund - Total Expense	1,920,123	1,873,810
Capital Fund - Tangible Capital Assets Purchased from Local Capital	167,900	268,000
Total Budget Bylaw Amount	27,216,506	27,229,679

Approved by the Board



Signature of the Chairperson of the Board of Education

Date Signed

Signature of the Superintendent

Date Signed



Signature of the Secretary Treasurer

Date Signed

School District No. 51 (Boundary)

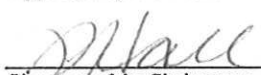
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Annual Budget - Revenue and Expense

Year Ended June 30, 2027

	2027 Annual Budget	2026 Amended Annual Budget
Budget Bylaw Amount		
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Special Purpose Funds - Tangible Capital Assets Purchased	50,000	104,150
Capital Fund - Total Expense	1,920,123	1,873,810
Capital Fund - Tangible Capital Assets Purchased from Local Capital	167,900	268,000
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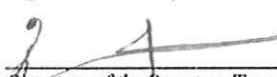
Approved by the Board



Signature of the Chairperson of the Board of Education Date Signed



Signature of the Superintendent Date Signed



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, 2027

	2027 Annual Budget \$	2026 Amended Annual Budget \$
Surplus (Deficit) for the year	(438,263)	(94,059)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(120,000)	(174,150)
From Local Capital	(167,900)	(268,000)
From Deferred Capital Revenue	(2,230,041)	(2,218,654)
Total Acquisition of Tangible Capital Assets	(2,517,941)	(2,660,804)
Amortization of Tangible Capital Assets	1,920,123	1,873,810
Total Effect of change in Tangible Capital Assets	(597,818)	(786,994)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(1,036,081)	(881,053)

School District No. 51 (Boundary)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2027

	2027 Annual Budget \$	2026 Amended Annual Budget \$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	21,470,952	21,591,959
Other	49,260	49,260
Tuition	5,000	5,000
Other Revenue	151,000	171,000
Rentals and Leases	50,000	50,000
Investment Income	100,000	100,000
Total Revenue	21,826,212	21,967,219
Expenses		
Instruction	16,316,337	16,135,781
District Administration	1,591,924	1,547,945
Operations and Maintenance	2,913,390	2,842,193
Transportation and Housing	804,572	924,274
Total Expense	21,626,223	21,450,193
Net Revenue (Expense)	199,989	517,026
Budgeted Prior Year Surplus Appropriation	170,011	
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(70,000)	(70,000)
Local Capital	(300,000)	(425,000)
Total Net Transfers	(370,000)	(495,000)
Budgeted Surplus (Deficit), for the year	-	22,026

School District No. 51 (Boundary)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2027

	2027 Annual Budget \$	2026 Amended Annual Budget \$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	21,156,553	21,277,560
Other Ministry of Education and Child Care Grants		
Pay Equity	105,245	105,245
Student Transportation Fund	153,588	153,588
Foundation Skills Assessment (FSA) Scorer Grant	7,506	7,506
Self-Provisioned Sites Grant	48,060	48,060
Total Provincial Grants - Ministry of Education and Child Care	21,470,952	21,591,959
Provincial Grants - Other	49,260	49,260
Tuition		
International and Out of Province Students	5,000	5,000
Total Tuition	5,000	5,000
Other Revenues		
Miscellaneous		
Art Starts	6,000	6,000
City of Grand Forks	65,000	65,000
Miscellaneous	80,000	100,000
Total Other Revenue	151,000	171,000
Rentals and Leases	50,000	50,000
Investment Income	100,000	100,000
Total Operating Revenue	21,826,212	21,967,219

School District No. 51 (Boundary)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2027

	2027 Annual Budget	2026 Amended Annual Budget
	\$	\$
Salaries		
Teachers	7,364,052	7,240,773
Principals and Vice Principals	1,450,213	1,493,529
Educational Assistants	1,430,677	1,498,010
Support Staff	2,893,864	2,793,866
Other Professionals	975,760	988,913
Substitutes	837,834	837,834
Total Salaries	14,952,400	14,852,925
Employee Benefits	3,930,016	3,874,068
Total Salaries and Benefits	18,882,416	18,726,993
Services and Supplies		
Services	840,282	829,980
Student Transportation	133,545	133,545
Professional Development and Travel	237,817	237,817
Dues and Fees	44,210	44,210
Insurance	73,705	73,705
Supplies	899,248	888,943
Utilities	515,000	515,000
Total Services and Supplies	2,743,807	2,723,200
Total Operating Expense	21,626,223	21,450,193

School District No. 51 (Boundary)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2027

	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	5,843,751	229,401		125,034	20,467	567,534	6,786,187
1.03 Career Programs	88,376						88,376
1.07 Library Services	99,085	12,702		32,042		16,500	160,329
1.08 Counselling	148,453						148,453
1.10 Inclusive Education	1,040,074	175,175	1,396,652	89,488	111,193	114,400	2,926,982
1.20 Early Learning and Child Care							-
1.30 English Language Learning	54,035						54,035
1.31 Indigenous Education	90,278	13,420	34,025	290,795	37,507	10,000	476,025
1.41 School Administration		945,069		414,348		35,600	1,395,017
1.60 Summer School							-
1.61 Continuing Education							-
1.62 International and Out of Province Students							-
1.64 Other							-
Total Function 1	7,364,052	1,375,767	1,430,677	951,707	169,167	744,034	12,035,404
4 District Administration							
4.11 Educational Administration		74,446		50,157	199,912	10,000	334,515
4.20 Early Learning and Child Care							-
4.40 School District Governance				24,548	104,429		128,977
4.41 Business Administration				194,768	233,718	20,000	448,486
Total Function 4	-	74,446	-	269,473	538,059	30,000	911,978
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				17,752	87,781	32,850	138,383
5.50 Maintenance Operations				1,138,807	92,972	3,500	1,235,279
5.52 Maintenance of Grounds				99,804			99,804
5.56 Utilities							-
Total Function 5	-	-	-	1,256,363	180,753	36,350	1,473,466
7 Transportation and Housing							
7.41 Transportation and Housing Administration				22,931	87,781		110,712
7.70 Student Transportation				393,390		27,450	420,840
7.73 Housing							-
Total Function 7	-	-	-	416,321	87,781	27,450	531,552
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	7,364,052	1,450,213	1,430,677	2,893,864	975,760	837,834	14,952,400

School District No. 51 (Boundary)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2027

Schedule 2C

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2027 Annual Budget	2026 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	6,786,187	1,817,245	8,603,432	754,301	9,357,733	9,172,887
1.03 Career Programs	88,376	21,548	109,924		109,924	108,138
1.07 Library Services	160,329	37,541	197,870	20,162	218,032	213,420
1.08 Counselling	148,453	36,081	184,534	56,760	241,294	233,535
1.10 Inclusive Education	2,926,982	838,877	3,765,859	63,135	3,828,994	3,863,717
1.20 Early Learning and Child Care	-	-	-	-	-	-
1.30 English Language Learning	54,035	11,590	65,625	5,458	71,083	69,555
1.31 Indigenous Education	476,025	119,475	595,500	63,159	658,659	642,610
1.41 School Administration	1,395,017	333,442	1,728,459	93,759	1,822,218	1,823,519
1.60 Summer School	-	-	-	-	-	-
1.61 Continuing Education	-	-	-	-	-	-
1.62 International and Out of Province Students	-	-	-	-	-	-
1.64 Other	-	-	-	8,400	8,400	8,400
Total Function 1	12,035,404	3,215,799	15,251,203	1,065,134	16,316,337	16,135,781
4 District Administration						
4.11 Educational Administration	334,515	66,804	401,319	44,551	445,870	444,369
4.20 Early Learning and Child Care	-	-	-	-	-	-
4.40 School District Governance	128,977	18,017	146,994	131,962	278,956	268,194
4.41 Business Administration	448,486	100,076	548,562	318,536	867,098	835,382
Total Function 4	911,978	184,897	1,096,875	495,049	1,591,924	1,547,945
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	138,383	23,679	162,062	68,488	230,550	192,190
5.50 Maintenance Operations	1,235,279	341,689	1,576,968	426,461	2,003,429	1,954,055
5.52 Maintenance of Grounds	99,804	27,342	127,146	37,265	164,411	160,948
5.56 Utilities	-	-	-	515,000	515,000	535,000
Total Function 5	1,473,466	392,710	1,866,176	1,047,214	2,913,390	2,842,193
7 Transportation and Housing						
7.41 Transportation and Housing Administration	110,712	23,679	134,391	2,865	137,256	137,070
7.70 Student Transportation	420,840	112,931	533,771	133,545	667,316	787,204
7.73 Housing	-	-	-	-	-	-
Total Function 7	531,552	136,610	668,162	136,410	804,572	924,274
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	14,952,400	3,930,016	18,882,416	2,743,807	21,626,223	21,450,193

School District No. 51 (Boundary)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2027

	2027 Annual Budget \$	2026 Amended Annual Budget \$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	2,920,675	3,043,546
Other	86,585	86,585
Other Revenue	425,000	437,545
Total Revenue	3,432,260	3,567,676
Expenses		
Instruction	3,185,223	3,261,755
District Administration	86,326	88,400
Operations and Maintenance	110,711	113,371
Total Expense	3,382,260	3,463,526
Net Revenue (Expense)	50,000	104,150
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(50,000)	(104,150)
Total Net Transfers	(50,000)	(104,150)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 51 (Boundary)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2027

Schedule 3A

	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			448,045						
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	111,344	76,714		136,000	14,700	12,690	184,017	28,628	1,494,066
Provincial Grants - Other									
Other			400,000						
	111,344	76,714	400,000	136,000	14,700	12,690	184,017	28,628	1,494,066
Less: Allocated to Revenue	111,344	76,714	425,000	136,000	14,700	12,690	184,017	28,628	1,494,066
Deferred Revenue, end of year	-	-	423,045	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	111,344	76,714		136,000	14,700	12,690	184,017	28,628	1,494,066
Provincial Grants - Other									
Other Revenue			425,000						
	111,344	76,714	425,000	136,000	14,700	12,690	184,017	28,628	1,494,066
Expenses									
Salaries									
Teachers							23,950		1,197,936
Principals and Vice Principals									
Educational Assistants		58,663							
Support Staff				97,975	9,841		101,627		
Other Professionals									
Substitutes						2,540		18,042	
	-	58,663	-	97,975	9,841	2,540	125,577	18,042	1,197,936
Employee Benefits		18,051		29,287	2,942	483	33,947	4,042	296,130
Services and Supplies	111,344		425,000	8,738	1,917	9,667	24,493	6,544	
	111,344	76,714	425,000	136,000	14,700	12,690	184,017	28,628	1,494,066
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 51 (Boundary)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2027

Schedule 3A

	Classroom Enhancement Fund - Remedies	Mental Health in Schools	Early Childhood Education Dual Credit Program	JUST B4	ECL Early Care & Learning	Feeding Futures Fund	Professional Learning Grant	National School Food Program	School Age Child Care Pilot
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			13,002	99,944	289,367	48,436	152,751		
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	70,811	57,000		25,000	175,000	350,000		59,150	48,719
Provincial Grants - Other									
Other									
	70,811	57,000	-	25,000	175,000	350,000	-	59,150	48,719
Less: Allocated to Revenue	70,811	57,000	-	20,000	88,400	398,436	120,000	59,150	48,719
Deferred Revenue, end of year	-	-	13,002	104,944	375,967	-	32,751	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	70,811	57,000		20,000	88,400	398,436	120,000	59,150	48,719
Provincial Grants - Other									
Other Revenue									
	70,811	57,000	-	20,000	88,400	398,436	120,000	59,150	48,719
Expenses									
Salaries									
Teachers									
Principals and Vice Principals					72,887		72,000		
Educational Assistants									
Support Staff				16,000		131,575			38,975
Other Professionals		10,000				57,473			
Substitutes	62,263	15,000					15,000		
	62,263	25,000	-	16,000	72,887	189,048	87,000	-	38,975
Employee Benefits	8,548	2,125		4,000	15,513	36,025	18,000		9,744
Services and Supplies		29,875				123,363	15,000	59,150	
	70,811	57,000	-	20,000	88,400	348,436	120,000	59,150	48,719
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	50,000	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased						(50,000)			
	-	-	-	-	-	(50,000)	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 51 (Boundary)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2027

Schedule 3A

	DASH BC ASSAI	Healthy Schools Coordinator	TOTAL
	\$	\$	\$
Deferred Revenue, beginning of year			1,051,545
Add: Restricted Grants			
Provincial Grants - Ministry of Education and Child Care			2,843,839
Provincial Grants - Other	57,000	29,585	86,585
Other			400,000
	57,000	29,585	3,330,424
Less: Allocated to Revenue	57,000	29,585	3,432,260
Deferred Revenue, end of year	-	-	949,709
Revenues			
Provincial Grants - Ministry of Education and Child Care			2,920,675
Provincial Grants - Other	57,000	29,585	86,585
Other Revenue			425,000
	57,000	29,585	3,432,260
Expenses			
Salaries			
Teachers			1,221,886
Principals and Vice Principals			144,887
Educational Assistants			58,663
Support Staff			395,993
Other Professionals		23,033	90,506
Substitutes			112,845
	-	23,033	2,024,780
Employee Benefits		6,027	484,864
Services and Supplies	57,000	525	872,616
	57,000	29,585	3,382,260
Net Revenue (Expense) before Interfund Transfers	-	-	50,000
Interfund Transfers			
Tangible Capital Assets Purchased			(50,000)
	-	-	(50,000)
Net Revenue (Expense)	-	-	-

School District No. 51 (Boundary)

Schedule 4

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2027

	2027 Annual Budget			2026 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Investment Income		2,000	2,000	2,250
Amortization of Deferred Capital Revenue	1,229,871		1,229,871	1,156,325
Total Revenue	1,229,871	2,000	1,231,871	1,158,575
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	1,711,697		1,711,697	1,669,431
Transportation and Housing	208,426		208,426	204,379
Total Expense	1,920,123	-	1,920,123	1,873,810
Net Revenue (Expense)	(690,252)	2,000	(688,252)	(715,235)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	120,000		120,000	174,150
Local Capital		300,000	300,000	425,000
Total Net Transfers	120,000	300,000	420,000	599,150
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	167,900	(167,900)	-	
Total Other Adjustments to Fund Balances	167,900	(167,900)	-	
Budgeted Surplus (Deficit), for the year	(402,352)	134,100	(268,252)	(116,085)