

Annual Budget

## **School District No. 51 (Boundary)**

June 30, 2025

# School District No. 51 (Boundary)

June 30, 2025

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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 2024/2025 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 2024/2025.
3. The attached Statement 2 showing the estimated revenue and expense for the 2024/2025 fiscal year and the total budget bylaw amount of \$26,773,782 for the 2024/2025 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 2024/2025.

READ A FIRST TIME THE 18th DAY OF JUNE, 2024;

READ A SECOND TIME THE 18th DAY OF JUNE, 2024;

READ A THIRD TIME, PASSED AND ADOPTED THE 18th DAY OF JUNE, 2024;

( Corporate Seal )

Original Signatures on File

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**Chairperson of the Board**

Original Signatures on File

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**Secretary Treasurer**

I HEREBY CERTIFY this to be a true original of School District No. 51 (Boundary) Annual Budget Bylaw 2024/2025, adopted by the Board the 18th DAY OF JUNE, 2024.

Original Signatures on File

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**Secretary Treasurer**

# School District No. 51 (Boundary)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2025

	2025 Annual Budget	2024 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	1,306,000	1,311,625
<b>Total Ministry Operating Grant Funded FTE's</b>	<u>1,306,000</u>	<u>1,311,625</u>
<b>Revenues</b>	\$	\$
Provincial Grants		
Ministry of Education and Child Care	24,187,336	23,763,451
Other	49,250	151,225
Tuition	15,325	15,325
Other Revenue	496,000	441,000
Rentals and Leases	50,000	50,000
Investment Income	140,000	166,000
Amortization of Deferred Capital Revenue	1,065,013	1,054,340
<b>Total Revenue</b>	<u>26,002,924</u>	<u>25,641,341</u>
<b>Expenses</b>		
Instruction	19,287,521	18,982,493
District Administration	1,347,137	1,396,921
Operations and Maintenance	4,586,149	4,396,398
Transportation and Housing	1,034,453	1,080,872
Debt Services	22	235
<b>Total Expense</b>	<u>26,255,282</u>	<u>25,856,919</u>
<b>Net Revenue (Expense)</b>	<u>(252,358)</u>	<u>(215,578)</u>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>		10,626
<b>Budgeted Surplus (Deficit), for the year</b>	<u>(252,358)</u>	<u>(204,952)</u>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)	49,241	
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(301,599)	(204,952)
<b>Budgeted Surplus (Deficit), for the year</b>	<u>(252,358)</u>	<u>(204,952)</u>

# School District No. 51 (Boundary)

Annual Budget - Revenue and Expense

Year Ended June 30, 2025

	2025 Annual Budget	2024 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	21,385,834	21,031,875
Operating - Tangible Capital Assets Purchased	79,500	40,000
Special Purpose Funds - Total Expense	3,130,536	3,171,752
Special Purpose Funds - Tangible Capital Assets Purchased	25,000	40,000
Capital Fund - Total Expense	1,738,912	1,653,292
Capital Fund - Tangible Capital Assets Purchased from Local Capital	414,000	783,500
<b>Total Budget Bylaw Amount</b>	<b>26,773,782</b>	<b>26,720,419</b>

## 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

**Original Signatures on File**

**School District No. 51 (Boundary)**  
 Annual Budget - Changes in Net Financial Assets (Debt)  
 Year Ended June 30, 2025

	<b>2025</b>	2024 Amended
	<b>Annual Budget</b>	Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<u>(252,358)</u>	<u>(215,578)</u>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(104,500)	(80,000)
From Local Capital	(414,000)	(783,500)
From Deferred Capital Revenue	(1,841,237)	(2,292,282)
<b>Total Acquisition of Tangible Capital Assets</b>	<u>(2,359,737)</u>	<u>(3,155,782)</u>
Amortization of Tangible Capital Assets	<u>1,738,890</u>	<u>1,653,057</u>
<b>Total Effect of change in Tangible Capital Assets</b>	<u>(620,847)</u>	<u>(1,502,725)</u>
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<u><u>(873,205)</u></u>	<u><u>(1,718,303)</u></u>

# School District No. 51 (Boundary)

Schedule 2

Annual Budget - Operating Revenue and Expense  
Year Ended June 30, 2025

	2025 Annual Budget	2024 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education and Child Care	21,406,800	20,963,424
Other	49,250	64,500
Tuition	15,325	15,325
Other Revenue	121,000	116,000
Rentals and Leases	50,000	50,000
Investment Income	135,000	135,000
<b>Total Revenue</b>	<u>21,777,375</u>	<u>21,344,249</u>
<b>Expenses</b>		
Instruction	16,270,356	15,924,112
District Administration	1,347,137	1,396,921
Operations and Maintenance	2,891,014	2,815,807
Transportation and Housing	877,327	895,035
<b>Total Expense</b>	<u>21,385,834</u>	<u>21,031,875</u>
<b>Net Revenue (Expense)</b>	<u>391,541</u>	312,374
<b>Budgeted Prior Year Surplus Appropriation</b>		<u>10,626</u>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(79,500)	(40,000)
Local Capital	(250,000)	(250,000)
Other	(12,800)	(33,000)
<b>Total Net Transfers</b>	<u>(342,300)</u>	<u>(323,000)</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u>49,241</u>	-

# School District No. 51 (Boundary)

Annual Budget - Schedule of Operating Revenue by Source  
Year Ended June 30, 2025

	2025 Annual Budget	2024 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education and Child Care</b>		
Operating Grant, Ministry of Education and Child Care	20,935,315	20,326,253
Other Ministry of Education and Child Care Grants		
Pay Equity	105,245	105,245
Student Transportation Fund	153,588	153,588
FSA Scorer Grant	7,506	7,506
Labour Settlement Funding	157,086	317,772
Equity Scan Implementation		5,000
PLNet	48,060	48,060
<b>Total Provincial Grants - Ministry of Education and Child Care</b>	<b>21,406,800</b>	<b>20,963,424</b>
<b>Provincial Grants - Other</b>	<b>49,250</b>	<b>64,500</b>
<b>Tuition</b>		
International and Out of Province Students	15,325	15,325
<b>Total Tuition</b>	<b>15,325</b>	<b>15,325</b>
<b>Other Revenues</b>		
Miscellaneous		
City of Grand Forks	85,000	45,000
Miscellaneous	30,000	65,000
ArtStarts	6,000	6,000
<b>Total Other Revenue</b>	<b>121,000</b>	<b>116,000</b>
<b>Rentals and Leases</b>	<b>50,000</b>	<b>50,000</b>
<b>Investment Income</b>	<b>135,000</b>	<b>135,000</b>
<b>Total Operating Revenue</b>	<b>21,777,375</b>	<b>21,344,249</b>



# School District No. 51 (Boundary)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object  
Year Ended June 30, 2025

	2025 Annual Budget	2024 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	7,261,719	7,157,525
Principals and Vice Principals	1,535,314	1,572,246
Educational Assistants	1,552,562	1,584,049
Support Staff	2,822,947	2,741,102
Other Professionals	925,087	811,595
Substitutes	709,625	699,125
<b>Total Salaries</b>	<b>14,807,254</b>	<b>14,565,642</b>
<b>Employee Benefits</b>	<b>3,732,184</b>	<b>3,523,212</b>
<b>Total Salaries and Benefits</b>	<b>18,539,438</b>	<b>18,088,854</b>
<b>Services and Supplies</b>		
Services	837,301	904,311
Student Transportation	155,290	154,412
Professional Development and Travel	326,975	301,475
Dues and Fees	38,635	37,035
Insurance	61,274	60,725
Supplies	927,921	977,063
Utilities	499,000	508,000
<b>Total Services and Supplies</b>	<b>2,846,396</b>	<b>2,943,021</b>
<b>Total Operating Expense</b>	<b>21,385,834</b>	<b>21,031,875</b>

# School District No. 51 (Boundary)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2025

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	5,788,489	209,944		120,713	16,983	516,325	6,652,454
1.03 Career Programs	86,897						86,897
1.07 Library Services	105,996	37,280		30,935		5,000	179,211
1.08 Counselling	137,258						137,258
1.10 Inclusive Education	1,054,312	213,109	1,552,562	98,547	112,692	99,400	3,130,622
1.31 Indigenous Education	88,767			294,242	88,013	3,500	474,522
1.41 School Administration		968,022		400,030		37,600	1,405,652
1.64 Other							-
<b>Total Function 1</b>	<b>7,261,719</b>	<b>1,428,355</b>	<b>1,552,562</b>	<b>944,467</b>	<b>217,688</b>	<b>661,825</b>	<b>12,066,616</b>
<b>4 District Administration</b>							
4.11 Educational Administration		106,959		48,424	186,766		342,149
4.40 School District Governance					105,837		105,837
4.41 Business Administration				166,784	236,868		403,652
<b>Total Function 4</b>	<b>-</b>	<b>106,959</b>	<b>-</b>	<b>215,208</b>	<b>529,471</b>	<b>-</b>	<b>851,638</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				17,139	88,964		106,103
5.50 Maintenance Operations				1,147,843		26,850	1,174,693
5.52 Maintenance of Grounds				96,355		3,500	99,855
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,261,337</b>	<b>88,964</b>	<b>30,350</b>	<b>1,380,651</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				22,139	88,964		111,103
7.70 Student Transportation				379,796		17,450	397,246
7.73 Housing							-
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>401,935</b>	<b>88,964</b>	<b>17,450</b>	<b>508,349</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>7,261,719</b>	<b>1,535,314</b>	<b>1,552,562</b>	<b>2,822,947</b>	<b>925,087</b>	<b>709,625</b>	<b>14,807,254</b>

# School District No. 51 (Boundary)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2025

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2025 Annual Budget	2024 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	6,652,454	1,676,742	8,329,196	776,698	9,105,894	8,904,557
1.03 Career Programs	86,897	21,081	107,978		107,978	34,176
1.07 Library Services	179,211	41,418	220,629	24,737	245,366	198,597
1.08 Counselling	137,258	34,035	171,293	2,000	173,293	284,978
1.10 Inclusive Education	3,130,622	859,594	3,990,216	84,500	4,074,716	4,082,977
1.31 Indigenous Education	474,522	115,930	590,452	140,307	730,759	610,470
1.41 School Administration	1,405,652	322,771	1,728,423	95,527	1,823,950	1,799,957
1.64 Other	-	-	-	8,400	8,400	8,400
<b>Total Function 1</b>	<b>12,066,616</b>	<b>3,071,571</b>	<b>15,138,187</b>	<b>1,132,169</b>	<b>16,270,356</b>	15,924,112
<b>4 District Administration</b>						
4.11 Educational Administration	342,149	69,683	411,832	38,718	450,550	533,217
4.40 School District Governance	105,837	10,051	115,888	60,000	175,888	161,266
4.41 Business Administration	403,652	92,462	496,114	224,585	720,699	702,438
<b>Total Function 4</b>	<b>851,638</b>	<b>172,196</b>	<b>1,023,834</b>	<b>323,303</b>	<b>1,347,137</b>	1,396,921
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	106,103	22,769	128,872	55,499	184,371	179,319
5.50 Maintenance Operations	1,174,693	308,752	1,483,445	548,975	2,032,420	1,956,519
5.52 Maintenance of Grounds	99,855	26,618	126,473	28,750	155,223	151,969
5.56 Utilities	-	-	-	519,000	519,000	528,000
<b>Total Function 5</b>	<b>1,380,651</b>	<b>358,139</b>	<b>1,738,790</b>	<b>1,152,224</b>	<b>2,891,014</b>	2,815,807
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	111,103	22,769	133,872	500	134,372	
7.70 Student Transportation	397,246	107,509	504,755	238,200	742,955	129,619
7.73 Housing	-	-	-	-	-	765,416
<b>Total Function 7</b>	<b>508,349</b>	<b>130,278</b>	<b>638,627</b>	<b>238,700</b>	<b>877,327</b>	895,035
<b>9 Debt Services</b>						
<b>Total Function 9</b>	-	-	-	-	-	-
<b>Total Functions 1 - 9</b>	<b>14,807,254</b>	<b>3,732,184</b>	<b>18,539,438</b>	<b>2,846,396</b>	<b>21,385,834</b>	21,031,875

# School District No. 51 (Boundary)

Annual Budget - Special Purpose Revenue and Expense  
Year Ended June 30, 2025

	<b>2025</b>	2024 Amended
	<b>Annual Budget</b>	Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education and Child Care	2,780,536	2,800,027
Other		86,725
Other Revenue	375,000	325,000
<b>Total Revenue</b>	<b>3,155,536</b>	3,211,752
<b>Expenses</b>		
Instruction	3,017,165	3,058,381
Operations and Maintenance	113,371	113,371
<b>Total Expense</b>	<b>3,130,536</b>	3,171,752
<b>Net Revenue (Expense)</b>	<b>25,000</b>	40,000
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(25,000)	(40,000)
<b>Total Net Transfers</b>	<b>(25,000)</b>	(40,000)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	-

# School District No. 51 (Boundary)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2025

	Annual Facility Grant	Learning Improvement Fund	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing
	\$	\$	\$	\$		\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	-	-	425,000	-	-	-	-	-	-
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	113,371	74,128		128,000	17,150	9,246	171,033	28,018	1,451,440
Other			300,000						
	113,371	74,128	300,000	128,000	17,150	9,246	171,033	28,018	1,451,440
<b>Less:</b> Allocated to Revenue	113,371	74,128	375,000	128,000	17,150	9,246	171,033	28,018	1,451,440
<b>Deferred Revenue, end of year</b>	-	-	<b>350,000</b>	-	-	-	-	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education and Child Care	113,371	74,128		128,000	17,150	9,246	171,033	28,018	1,451,440
Other Revenue			375,000						
	113,371	74,128	375,000	128,000	17,150	9,246	171,033	28,018	1,451,440
<b>Expenses</b>									
Salaries									
Teachers							22,225		1,170,069
Principals and Vice Principals									
Educational Assistants		57,655							
Support Staff				100,171			94,306		
Other Professionals									
Substitutes						4,600		17,658	
	-	57,655	-	100,171	-	4,600	116,531	17,658	1,170,069
Employee Benefits		16,473		27,829		480	31,502	3,956	281,371
Services and Supplies	113,371		375,000		17,150	4,166	23,000	6,404	
	113,371	74,128	375,000	128,000	17,150	9,246	171,033	28,018	1,451,440
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	-	-	-	-	-	-
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased	-	-	-	-	-	-	-	-	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

# School District No. 51 (Boundary)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2025

	Mental Health in Schools	Changing Results for Young Children	Seamless Day Kindergarten	Student & Family Affordability	JUST B4	SEY2KT (Early Years to Kindergarten)	ECL Early Care & Learning	Feeding Futures Fund	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	-	-	25,000	125,000	50,000		115,000	75,000	<b>815,000</b>
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	57,000	6,750	55,400	-	25,000	19,000	175,000	350,000	<b>2,680,536</b>
Other									<b>300,000</b>
	57,000	6,750	55,400	-	25,000	19,000	175,000	350,000	<b>2,980,536</b>
<b>Less:</b> Allocated to Revenue	57,000	6,750	55,400	125,000	-	19,000	175,000	350,000	<b>3,155,536</b>
<b>Deferred Revenue, end of year</b>	-	-	<b>25,000</b>	-	<b>75,000</b>	-	<b>115,000</b>	<b>75,000</b>	<b>640,000</b>
<b>Revenues</b>									
Provincial Grants - Ministry of Education and Child Care	57,000	6,750	55,400	125,000		19,000	175,000	350,000	<b>2,780,536</b>
Other Revenue									<b>375,000</b>
	57,000	6,750	55,400	125,000	-	19,000	175,000	350,000	<b>3,155,536</b>
<b>Expenses</b>									
Salaries									
Teachers									<b>1,192,294</b>
Principals and Vice Principals							137,918		<b>137,918</b>
Educational Assistants									<b>57,655</b>
Support Staff			47,326			7,772		101,360	<b>350,935</b>
Other Professionals								25,000	<b>25,000</b>
Substitutes	17,500	5,110	2,220						<b>47,088</b>
	17,500	5,110	49,546	-	-	7,772	137,918	126,360	<b>1,810,890</b>
Employee Benefits	2,236	986	4,967			2,033	33,722	35,640	<b>441,195</b>
Services and Supplies	37,264	654	887	125,000		9,195	3,360	163,000	<b>878,451</b>
	57,000	6,750	55,400	125,000	-	19,000	175,000	325,000	<b>3,130,536</b>
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	-	-	-	-	25,000	<b>25,000</b>
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased								(25,000)	<b>(25,000)</b>
	-	-	-	-	-	-	-	(25,000)	<b>(25,000)</b>
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	<b>-</b>

# School District No. 51 (Boundary)

Annual Budget - Capital Revenue and Expense  
Year Ended June 30, 2025

	2025 Annual Budget			2024 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Investment Income		5,000	5,000	31,000
Amortization of Deferred Capital Revenue	1,065,013		1,065,013	1,054,340
<b>Total Revenue</b>	<b>1,065,013</b>	<b>5,000</b>	<b>1,070,013</b>	<b>1,085,340</b>
<b>Expenses</b>				
Amortization of Tangible Capital Assets				
Operations and Maintenance	1,581,764		1,581,764	1,467,220
Transportation and Housing	157,126		157,126	185,837
Debt Services				
Capital Lease Interest		22	22	235
<b>Total Expense</b>	<b>1,738,890</b>	<b>22</b>	<b>1,738,912</b>	<b>1,653,292</b>
<b>Net Revenue (Expense)</b>	<b>(673,877)</b>	<b>4,978</b>	<b>(668,899)</b>	<b>(567,952)</b>
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	104,500		104,500	80,000
Local Capital		250,000	250,000	250,000
Capital Lease Payment		12,800	12,800	33,000
<b>Total Net Transfers</b>	<b>104,500</b>	<b>262,800</b>	<b>367,300</b>	<b>363,000</b>
<b>Other Adjustments to Fund Balances</b>				
Tangible Capital Assets Purchased from Local Capital	414,000	(414,000)	-	
Principal Payment				
Capital Lease	12,778	(12,778)	-	
<b>Total Other Adjustments to Fund Balances</b>	<b>426,778</b>	<b>(426,778)</b>	<b>-</b>	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(142,599)</b>	<b>(159,000)</b>	<b>(301,599)</b>	<b>(204,952)</b>