

Annual Budget

School District No. 51 (Boundary)

June 30, 2026

School District No. 51 (Boundary)

June 30, 2026

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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 2025/2026 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 2025/2026.
3. The attached Statement 2 showing the estimated revenue and expense for the 2025/2026 fiscal year and the total budget bylaw amount of \$26,379,628 for the 2025/2026 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 2025/2026.

READ A FIRST TIME THE 24th DAY OF JUNE, 2025;

READ A SECOND TIME THE 24th DAY OF JUNE, 2025;

READ A THIRD TIME, PASSED AND ADOPTED THE 24th DAY OF JUNE, 2025;

(Corporate Seal)

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 2025/2026, adopted by the Board the 24th DAY OF JUNE, 2025.

Original Signatures on File

Secretary Treasurer

School District No. 51 (Boundary)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2026

	2026 Annual Budget	2025 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	1,245,250	1,281,375
Adult	-	2,375
Total Ministry Operating Grant Funded FTE's	1,245,250	1,283,750
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	23,758,108	24,504,315
Other	49,260	146,085
Tuition	24,000	32,500
Other Revenue	506,000	561,000
Rentals and Leases	50,000	50,000
Investment Income	123,500	140,000
Amortization of Deferred Capital Revenue	1,076,432	1,076,890
Total Revenue	25,587,300	26,510,790
Expenses		
Instruction	18,745,155	19,631,726
District Administration	1,589,787	1,552,641
Operations and Maintenance	4,580,431	4,604,519
Transportation and Housing	1,137,255	1,105,482
Debt Services		22
Total Expense	26,052,628	26,894,390
Net Revenue (Expense)	(465,328)	(383,600)
Budgeted Allocation (Retirement) of Surplus (Deficit)		166,168
Budgeted Surplus (Deficit), for the year	(465,328)	(217,432)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(465,328)	(217,432)
Budgeted Surplus (Deficit), for the year	(465,328)	(217,432)

School District No. 51 (Boundary)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2026

	2026 Annual Budget	2025 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	21,259,845	21,786,933
Operating - Tangible Capital Assets Purchased	70,000	76,500
Special Purpose Funds - Total Expense	2,937,523	3,348,835
Special Purpose Funds - Tangible Capital Assets Purchased	25,000	95,000
Capital Fund - Total Expense	1,855,260	1,758,622
Capital Fund - Tangible Capital Assets Purchased from Local Capital	232,000	435,000
Total Budget Bylaw Amount	26,379,628	27,500,890

Approved by the Board

June 25, 2025

Signature of the Chairperson of the Board of Education

Date Signed

June 25, 2025

Signature of the Superintendent

Date Signed

June 25, 2025

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, 2026

	2026 Annual Budget	2025 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	(465,328)	(383,600)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(95,000)	(171,500)
From Local Capital	(232,000)	(435,000)
From Deferred Capital Revenue	(2,218,654)	(1,816,713)
Total Acquisition of Tangible Capital Assets	(2,545,654)	(2,423,213)
Amortization of Tangible Capital Assets	1,855,260	1,758,600
Total Effect of change in Tangible Capital Assets	(690,394)	(664,613)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(1,155,722)	(1,048,213)

School District No. 51 (Boundary)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2026

	2026 Annual Budget	2025 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	21,220,585	21,524,065
Other	49,260	57,500
Tuition	24,000	32,500
Other Revenue	81,000	186,000
Rentals and Leases	50,000	50,000
Investment Income	120,000	135,000
Total Revenue	21,544,845	21,985,065
Expenses		
Instruction	16,008,525	16,496,064
District Administration	1,502,265	1,452,839
Operations and Maintenance	2,818,938	2,902,503
Transportation and Housing	930,117	935,527
Total Expense	21,259,845	21,786,933
Net Revenue (Expense)	285,000	198,132
Budgeted Prior Year Surplus Appropriation		166,168
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(70,000)	(76,500)
Local Capital	(215,000)	(275,000)
Other		(12,800)
Total Net Transfers	(285,000)	(364,300)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 51 (Boundary)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2026

	2026 Annual Budget	2025 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	20,906,186	21,001,865
Other Ministry of Education and Child Care Grants		
Pay Equity	105,245	105,245
Student Transportation Fund	153,588	153,588
Support Staff Benefits Grant		4,576
FSA Scorer Grant	7,506	7,506
Labour Settlement Funding		203,225
Self-Provisioned Sites Grant	48,060	48,060
Total Provincial Grants - Ministry of Education and Child Care	21,220,585	21,524,065
Provincial Grants - Other	49,260	57,500
Tuition		
International and Out of Province Students	24,000	32,500
Total Tuition	24,000	32,500
Other Revenues		
Miscellaneous		
ArtStarts	6,000	6,000
City of Grand Forks	65,000	85,000
Miscellaneous	10,000	95,000
Total Other Revenue	81,000	186,000
Rentals and Leases	50,000	50,000
Investment Income	120,000	135,000
Total Operating Revenue	21,544,845	21,985,065

School District No. 51 (Boundary)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2026

	2026 Annual Budget	2025 Amended Annual Budget
	\$	\$
Salaries		
Teachers	7,187,480	7,332,662
Principals and Vice Principals	1,493,529	1,525,444
Educational Assistants	1,432,093	1,534,860
Support Staff	2,798,967	2,858,373
Other Professionals	988,913	944,688
Substitutes	979,834	902,625
Total Salaries	14,880,816	15,098,652
Employee Benefits	3,715,122	3,739,162
Total Salaries and Benefits	18,595,938	18,837,814
Services and Supplies		
Services	816,980	940,215
Student Transportation	133,545	155,290
Professional Development and Travel	242,637	301,762
Dues and Fees	44,210	42,770
Insurance	72,650	69,198
Supplies	811,885	927,884
Utilities	542,000	512,000
Total Services and Supplies	2,663,907	2,949,119
Total Operating Expense	21,259,845	21,786,933

School District No. 51 (Boundary)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2026

	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	5,750,083	236,253		120,713	20,743	775,534	6,903,326
1.03 Career Programs	86,897						86,897
1.07 Library Services	97,426	13,081		30,935		16,500	157,942
1.08 Counselling	145,968						145,968
1.10 Inclusive Education	1,018,339	180,407	1,396,467	98,547	112,692	109,400	2,915,852
1.31 Indigenous Education	88,767	13,821	35,626	294,241	38,013	10,000	480,468
1.41 School Administration		973,297		400,030		29,600	1,402,927
1.64 Other							-
Total Function 1	7,187,480	1,416,859	1,432,093	944,466	171,448	941,034	12,093,380
4 District Administration							
4.11 Educational Administration		76,670		48,424	202,607		327,701
4.40 School District Governance				23,700	105,837		129,537
4.41 Business Administration				188,038	236,868		424,906
Total Function 4	-	76,670	-	260,162	545,312	-	882,144
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				17,139	88,964		106,103
5.50 Maintenance Operations				1,078,910	94,225	17,850	1,190,985
5.52 Maintenance of Grounds				96,355		3,500	99,855
5.56 Utilities							-
Total Function 5	-	-	-	1,192,404	183,189	21,350	1,396,943
7 Transportation and Housing							
7.41 Transportation and Housing Administration				22,139	88,964		111,103
7.70 Student Transportation				379,796		17,450	397,246
Total Function 7	-	-	-	401,935	88,964	17,450	508,349
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	7,187,480	1,493,529	1,432,093	2,798,967	988,913	979,834	14,880,816

School District No. 51 (Boundary)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2026

	Total Salaries \$	Employee Benefits \$	Total Salaries and Benefits \$	Services and Supplies \$	2026 Annual Budget \$	2025 Amended Annual Budget \$
1 Instruction						
1.02 Regular Instruction	6,903,326	1,668,193	8,571,519	642,393	9,213,912	9,350,314
1.03 Career Programs	86,897	21,241	108,138		108,138	107,978
1.07 Library Services	157,942	37,007	194,949	18,471	213,420	214,101
1.08 Counseling	145,968	35,567	181,535	52,000	233,535	231,253
1.10 Inclusive Education	2,915,852	812,746	3,728,598	57,841	3,786,439	4,002,790
1.31 Indigenous Education	480,468	121,563	602,031	26,259	628,290	764,389
1.41 School Administration	1,402,927	327,567	1,730,494	85,897	1,816,391	1,816,839
1.64 Other	-		-	8,400	8,400	8,400
Total Function 1	12,093,380	3,023,884	15,117,264	891,261	16,008,525	16,496,064
4 District Administration						
4.11 Educational Administration	327,701	65,853	393,554	65,815	459,369	472,270
4.40 School District Governance	129,537	17,761	147,298	123,396	270,694	198,738
4.41 Business Administration	424,906	98,651	523,557	248,645	772,202	781,831
Total Function 4	882,144	182,265	1,064,409	437,856	1,502,265	1,452,839
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	106,103	23,342	129,445	63,815	193,260	191,601
5.50 Maintenance Operations	1,190,985	326,045	1,517,030	390,200	1,907,230	2,011,119
5.52 Maintenance of Grounds	99,855	26,953	126,808	29,640	156,448	167,783
5.56 Utilities	-		-	562,000	562,000	532,000
Total Function 5	1,396,943	376,340	1,773,283	1,045,655	2,818,938	2,902,503
7 Transportation and Housing						
7.41 Transportation and Housing Administration	111,103	23,342	134,445	500	134,945	134,372
7.70 Student Transportation	397,246	109,291	506,537	288,635	795,172	801,155
Total Function 7	508,349	132,633	640,982	289,135	930,117	935,527
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	14,880,816	3,715,122	18,595,938	2,663,907	21,259,845	21,786,933

School District No. 51 (Boundary)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2026

	2026 Annual Budget	2025 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	2,537,523	2,980,250
Other		88,585
Other Revenue	425,000	375,000
Total Revenue	2,962,523	3,443,835
Expenses		
Instruction	2,736,630	3,135,662
District Administration	87,522	99,802
Operations and Maintenance	113,371	113,371
Total Expense	2,937,523	3,348,835
Net Revenue (Expense)	25,000	95,000
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(25,000)	(95,000)
Total Net Transfers	(25,000)	(95,000)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 51 (Boundary)
Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2026

Deferred Revenue, beginning of year

Add: Restricted Grants
Provincial Grants - Ministry of Education and Child Care
Other

Less: Allocated to Revenue
Deferred Revenue, end of year

Revenues
Provincial Grants - Ministry of Education and Child Care
Other Revenue

Expenses

Salaries
Teachers
Principals and Vice Principals
Educational Assistants
Support Staff
Other Professionals
Substitutes

Employee Benefits
Services and Supplies

Net Revenue (Expense) before Interfund Transfers

Interfund Transfers

Tangible Capital Assets Purchased

Net Revenue (Expense)

Annual Facility Grant	Learning Improvement Fund	School Generated Funds	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	Mental Health in Schools
\$	\$	\$	\$	\$	\$	\$	\$	\$
-	-	475,000	-	-	-	-	-	-
113,371	72,269	400,000	12,715	172,818	28,628	1,469,154	-	-
113,371	72,269	400,000	12,715	172,818	28,628	1,469,154	-	-
113,371	72,269	425,000	12,715	172,818	28,628	1,349,198	-	-
-	-	450,000	-	-	-	119,956	-	-
113,371	72,269	425,000	12,715	172,818	28,628	1,349,198	-	-
113,371	72,269	425,000	12,715	172,818	28,628	1,349,198	-	-
-	55,208	-	2,540	117,936	18,042	1,088,367	-	-
113,371	17,061	425,000	483	31,882	4,042	260,831	-	-
113,371	72,269	425,000	12,715	172,818	28,628	1,349,198	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-

Schedule 3A

Deferred Revenue, beginning of year

**Less: Allocated to Revenue
Deferred Revenue, end of year**

Expenses

Teachers

Educational Assistants

Other Professionals

conclusion

Net Revenue (Expense) before Interfund Transfers

Tangible Capital Assets Purchased

Net Revenue (Expense)

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School District No. 51 (Boundary)
Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2026

	TOTAL
	\$
Deferred Revenue, beginning of year	1,190,553
Add:	
Restricted Grants	
Provincial Grants - Ministry of Education and Child Care	2,299,355
Other	400,000
	2,699,355
Less: Allocated to Revenue	2,962,523
Deferred Revenue, end of year	927,385
Revenues	
Provincial Grants - Ministry of Education and Child Care	2,537,523
Other Revenue	425,000
	2,962,523
Expenses	
Salaries	
Teachers	1,110,860
Principals and Vice Principals	126,129
Educational Assistants	55,208
Support Staff	327,660
Other Professionals	57,473
Substitutes	33,282
	1,710,612
Employee Benefits	396,209
Services and Supplies	830,702
	2,937,523
Net Revenue (Expense) before Interfund Transfers	25,000
Interfund Transfers	
Tangible Capital Assets Purchased	(25,000)
	(25,000)
Net Revenue (Expense)	-

School District No. 51 (Boundary)

Schedule 4

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2026

	2026 Annual Budget			2025 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Investment Income		3,500	3,500	5,000
Amortization of Deferred Capital Revenue	1,076,432		1,076,432	1,076,890
Total Revenue	1,076,432	3,500	1,079,932	1,081,890
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	1,648,122		1,648,122	1,588,645
Transportation and Housing	207,138		207,138	169,955
Debt Services				
Capital Lease Interest			-	22
Total Expense	1,855,260	-	1,855,260	1,758,622
Net Revenue (Expense)	(778,828)	3,500	(775,328)	(676,732)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	95,000		95,000	171,500
Local Capital		215,000	215,000	275,000
Capital Lease Payment			-	12,800
Total Net Transfers	95,000	215,000	310,000	459,300
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	232,000	(232,000)	-	
Total Other Adjustments to Fund Balances	232,000	(232,000)	-	
Budgeted Surplus (Deficit), for the year	(451,828)	(13,500)	(465,328)	(217,432)