

Annual Budget

School District No. 50 (Haida Gwaii)

June 30, 2018

School District No. 50 (Haida Gwaii)

June 30, 2018

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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. 50 (HAIDA GWAII) (called the "Board") to adopt the Annual Budget of the Board for the fiscal year 2017/2018 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. 50 (Haida Gwaii) Annual Budget Bylaw for fiscal year 2017/2018.
3. The attached Statement 2 showing the estimated revenue and expense for the 2017/2018 fiscal year and the total budget bylaw amount of \$11,919,769 for the 2017/2018 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 2017/2018.

READ A FIRST TIME THE 23rd DAY OF MAY, 2017;

READ A SECOND TIME THE 23rd DAY OF MAY, 2017;

READ A THIRD TIME, PASSED AND ADOPTED THE 23rd DAY OF MAY, 2017;



Chairperson of the Board

(Corporate Seal)



Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 50 (Haida Gwaii) Annual Budget Bylaw 2017/2018, adopted by the Board the 23rd DAY OF May, 2017.



Secretary Treasurer

School District No. 50 (Haida Gwaii)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2018

	2018 Annual Budget	2017 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	509,000	517,375
Adult	5,750	5,750
Other	11,000	
Total Ministry Operating Grant Funded FTE's	525,750	523,125
Revenues	\$	\$
Provincial Grants		
Ministry of Education	6,702,639	6,562,693
Other Revenue	4,587,060	4,390,280
Rentals and Leases	42,473	45,316
Investment Income	16,248	14,734
Amortization of Deferred Capital Revenue	900,293	900,293
Total Revenue	12,248,713	11,913,316
Expenses		
Instruction	7,940,450	7,807,538
District Administration	798,263	804,539
Operations and Maintenance	2,540,826	2,540,936
Transportation and Housing	640,230	626,810
Total Expense	11,919,769	11,779,823
Budgeted Surplus (Deficit), for the year	328,944	133,493
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	328,944	133,493
Budgeted Surplus (Deficit), for the year	328,944	133,493

School District No. 50 (Haida Gwaii)

Annual Budget - Revenue and Expense

Year Ended June 30, 2018

	2018 Annual Budget	2017 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	9,972,946	10,091,906
Special Purpose Funds - Total Expense	1,169,924	911,018
Capital Fund - Total Expense	776,899	776,899
Total Budget Bylaw Amount	11,919,769	11,779,823

Approved by the Board

<p style="font-size: 1.2em; margin: 0;">May 23 2017</p>	
Signature of the Chairperson of the Board of Education	Date Signed
<p style="font-size: 1.2em; margin: 0;">May 23 2017</p>	
Signature of the Superintendent	Date Signed
<p style="font-size: 1.2em; margin: 0;">May 23 2017</p>	
Signature of the Secretary Treasurer	Date Signed

School District No. 50 (Haida Gwaii)
 Annual Budget - Changes in Net Financial Assets (Debt)
 Year Ended June 30, 2018

	2018	2017 Amended
	Annual Budget	Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>328,944</u>	<u>133,493</u>
Effect of change in Tangible Capital Assets		
Amortization of Tangible Capital Assets	<u>746,899</u>	<u>746,899</u>
Total Effect of change in Tangible Capital Assets	<u>746,899</u>	<u>746,899</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>1,075,843</u></u>	<u><u>880,392</u></u>

School District No. 50 (Haida Gwaii)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2018

	2018 Annual Budget	2017 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	5,832,715	5,951,675
Other Revenue	4,081,510	4,080,181
Rentals and Leases	42,473	45,316
Investment Income	16,248	14,734
Total Revenue	9,972,946	10,091,906
Expenses		
Instruction	6,880,916	7,016,307
District Administration	687,873	684,752
Operations and Maintenance	1,763,927	1,764,037
Transportation and Housing	640,230	626,810
Total Expense	9,972,946	10,091,906
Budgeted Surplus (Deficit), for the year	-	-

School District No. 50 (Haida Gwaii)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2018

	2018 Annual Budget	2017 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	9,622,322	9,712,608
INAC/LEA Recovery	(4,130,010)	(4,130,010)
Other Ministry of Education Grants		
Pay Equity	139,874	139,874
Funding for Graduated Adults		856
Transportation Supplement	149,851	149,851
Return of Administrative Savings	50,678	50,678
Holdback Distribution		14,909
Additional Supplement Distribution		12,909
Total Provincial Grants - Ministry of Education	5,832,715	5,951,675
Other Revenues		
LEA/Direct Funding from First Nations	4,028,181	4,028,181
Miscellaneous		
Miscellaneous	53,329	52,000
Total Other Revenue	4,081,510	4,080,181
Rentals and Leases	42,473	45,316
Investment Income	16,248	14,734
Total Operating Revenue	9,972,946	10,091,906

School District No. 50 (Haida Gwaii)
 Annual Budget - Schedule of Operating Expense by Object
 Year Ended June 30, 2018

Schedule 2B

	2018 Annual Budget	2017 Amended Annual Budget
	\$	\$
Salaries		
Teachers	2,886,735	3,155,638
Principals and Vice Principals	828,256	780,990
Educational Assistants	457,108	510,227
Support Staff	1,210,013	1,073,176
Other Professionals	492,781	402,405
Substitutes	361,241	341,651
Total Salaries	<u>6,236,134</u>	<u>6,264,087</u>
Employee Benefits	<u>1,505,781</u>	<u>1,476,620</u>
Total Salaries and Benefits	<u>7,741,915</u>	<u>7,740,707</u>
Services and Supplies		
Services	466,799	499,159
Student Transportation	581,838	571,138
Professional Development and Travel	235,527	226,084
Rentals and Leases	23,588	23,575
Dues and Fees	13,657	13,657
Insurance	23,712	23,712
Supplies	360,180	439,249
Utilities	525,730	554,625
Total Services and Supplies	<u>2,231,031</u>	<u>2,351,199</u>
Total Operating Expense	<u>9,972,946</u>	<u>10,091,906</u>

School District No. 50 (Haida Gwaii)

Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2018

	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	2,223,411	196,494	46,937	106,779		187,509	2,761,130
1.03 Career Programs	89,562						89,562
1.07 Library Services	13,348	11,765		32,552		548	58,213
1.08 Counselling	126,214						126,214
1.10 Special Education	303,452	23,530	410,171			54,810	791,963
1.30 English Language Learning	37,717						37,717
1.31 Aboriginal Education	93,031	596,467		137,583	12,392		243,006
1.41 School Administration				261,247	15,412		873,126
Total Function 1	2,886,735	828,256	457,108	538,161	-	270,671	4,980,931
4 District Administration							
4.11 Educational Administration					137,454		137,454
4.40 School District Governance				54,843			54,843
4.41 Business Administration				43,236	216,221		259,457
Total Function 4	-	-	-	98,079	353,675	-	451,754
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration					123,833	10,703	134,536
5.50 Maintenance Operations				550,374		71,789	622,163
5.52 Maintenance of Grounds				11,879		3,000	14,879
5.56 Utilities							
Total Function 5	-	-	-	562,253	123,833	85,492	771,578
7 Transportation and Housing							
7.41 Transportation and Housing Administration					15,273		15,273
7.70 Student Transportation				11,520		4,300	4,300
7.73 Housing						778	12,298
Total Function 7	-	-	-	11,520	15,273	5,078	31,871
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	2,886,735	828,256	457,108	1,210,013	492,781	361,241	6,236,134

School District No. 50 (Haida Gwaii)

Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2018

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2018 Annual Budget	2017 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	2,761,130	681,598	3,442,728	430,308	3,873,036	4,318,180
1.03 Career Programs	89,562	15,609	105,171		105,171	71,602
1.07 Library Services	58,213	21,616	79,829	18,400	98,229	90,524
1.08 Counselling	126,214	51,236	177,450	4,257	181,707	92,985
1.10 Special Education	791,963	177,122	969,085	81,590	1,050,675	947,099
1.30 English Language Learning	37,717	10,851	48,568		48,568	52,804
1.31 Aboriginal Education	243,006	60,057	303,063	68,407	371,470	366,865
1.41 School Administration	873,126	212,351	1,085,477	66,583	1,152,060	1,076,248
Total Function 1	4,980,931	1,230,440	6,211,371	669,545	6,880,916	7,016,307
4 District Administration						
4.11 Educational Administration	137,454	24,889	162,343	33,024	195,367	201,668
4.40 School District Governance	54,843	1,275	56,118	37,022	93,140	108,039
4.41 Business Administration	259,457	60,304	319,761	79,605	399,366	375,045
Total Function 4	451,754	86,468	538,222	149,651	687,873	684,752
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	134,536	20,885	155,421	30,888	186,309	133,566
5.50 Maintenance Operations	622,163	158,692	780,855	229,370	1,010,225	1,038,967
5.52 Maintenance of Grounds	14,879	2,536	17,415	15,938	33,353	28,582
5.56 Utilities	-	-	-	534,040	534,040	562,922
Total Function 5	771,578	182,113	953,691	810,236	1,763,927	1,764,037
7 Transportation and Housing						
7.41 Transportation and Housing Administration	15,273	2,765	18,038		18,038	15,318
7.70 Student Transportation	4,300	1,155	5,455	581,238	586,693	575,993
7.73 Housing	12,298	2,840	15,138	20,361	35,499	35,499
Total Function 7	31,871	6,760	38,631	601,599	640,230	626,810
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	6,236,134	1,505,781	7,741,915	2,231,031	9,972,946	10,091,906

School District No. 50 (Haida Gwaii)

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2018

Schedule 3

	<u>2018</u> <u>Annual Budget</u> \$	<u>2017 Amended</u> <u>Annual Budget</u> \$
Revenues		
Provincial Grants		
Ministry of Education	869,924	611,018
Other Revenue	300,000	300,000
Total Revenue	<u>1,169,924</u>	<u>911,018</u>
Expenses		
Instruction	1,059,534	791,231
District Administration	110,390	119,787
Total Expense	<u>1,169,924</u>	<u>911,018</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 50 (Haida Gwaii)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2018

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Service Delivery Transformation	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			5,197	25,000	273,047				
Add: Restricted Grants									
Provincial Grants - Ministry of Education	110,390	38,567			300,000	96,000	9,800	43,912	107,188
Other	110,390	38,567			300,000	96,000	9,800	43,912	107,188
Less: Allocated to Revenue									
Deferred Revenue, end of year	-	-	5,197	25,000	273,047	96,000	9,800	43,912	107,188
Revenues									
Provincial Grants - Ministry of Education	110,390	38,567			300,000	96,000	9,800	43,912	107,188
Other Revenue	110,390	38,567			300,000	96,000	9,800	43,912	107,188
Expenses									
Salaries									
Teachers									
Educational Assistants		31,625						23,273	28,498
Support Staff		31,625				68,633		23,273	36,190
Employee Benefits									
Services and Supplies	110,390	6,942			300,000	15,692	9,800	5,818	9,703
	110,390	38,567			300,000	11,675	9,800	14,821	32,797
Net Revenue (Expense)						96,000	9,800	43,912	107,188

School District No. 50 (Haida Gwaii)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2018

	Classroom Enhancement Fund	Second Count	TOTAL
	\$	\$	\$
Deferred Revenue, beginning of year		195,972	499,216
Add: Restricted Grants			
Provincial Grants - Ministry of Education	464,067		869,924
Other	464,067	-	300,000
			1,169,924
Less: Allocated to Revenue	464,067	-	1,169,924
Deferred Revenue, end of year	-	195,972	499,216
Revenues			
Provincial Grants - Ministry of Education	464,067		869,924
Other Revenue	464,067	-	300,000
			1,169,924
Expenses			
Salaries			
Teachers	359,499		382,772
Educational Assistants			60,123
Support Staff	359,499	-	104,823
			547,718
Employee Benefits	104,568		142,723
Services and Supplies	464,067	-	479,483
			1,169,924
Net Revenue (Expense)	-	-	-

School District No. 50 (Haida Gwaii)

Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2018

	2018 Annual Budget			2017 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Other Revenue		205,550	205,550	10,099
Amortization of Deferred Capital Revenue	900,293		900,293	900,293
Total Revenue	900,293	205,550	1,105,843	910,392
Expenses				
Operations and Maintenance		30,000	30,000	30,000
Amortization of Tangible Capital Assets				
Operations and Maintenance	746,899		746,899	746,899
Total Expense	746,899	30,000	776,899	776,899
Net Revenue (Expense)	153,394	175,550	328,944	133,493
Net Transfers (to) from other funds				
Total Net Transfers	-	-	-	-
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	-
Budgeted Surplus (Deficit), for the year	153,394	175,550	328,944	133,493