

Annual Budget

## **School District No. 50 (Haida Gwaii)**

June 30, 2017

# School District No. 50 (Haida Gwaii)

June 30, 2017

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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 GWAI) (called the "Board") to adopt the Annual Budget of the Board for the fiscal year 2016/2017 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

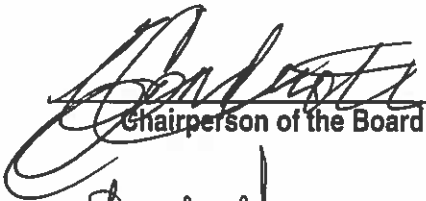
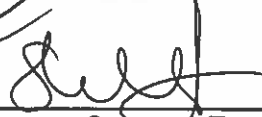
1. Board has complied with the provisions of the Act respecting the Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 50 (Haida Gwaii) Annual Budget Bylaw for fiscal year 2016/2017.
3. The attached Statement 2 showing the estimated revenue and expense for the 2016/2017 fiscal year and the total budget bylaw amount of \$11,486,183 for the 2016/2017 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 2016/2017.

READ A FIRST TIME THE 24th DAY OF MAY, 2016;


READ A SECOND TIME THE 24th DAY OF MAY, 2016;

READ A THIRD TIME, PASSED AND ADOPTED THE 24th DAY OF MAY, 2016;

(Corporate Seal)

  
Chairperson of the Board  
  
Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 50 (Haida Gwaii) Annual Budget Bylaw 2016/2017, adopted by the Board the 24th DAY OF MAY, 2016.

  
Secretary Treasurer

# School District No. 50 (Haida Gwaii)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2017


	2017 Annual Budget	2016 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	529,000	545,000
Adult	3.125	3.125
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>532.125</b>	<b>548.125</b>
<b>Revenues</b>	<b>\$</b>	<b>\$</b>
Provincial Grants		
Ministry of Education	6,307,462	6,607,008
Other Revenue	4,430,490	4,397,695
Rentals and Leases	57,176	32,000
Investment Income	14,734	6,454
Amortization of Deferred Capital Revenue	901,602	898,986
<b>Total Revenue</b>	<b>11,711,464</b>	<b>11,942,143</b>
<b>Expenses</b>		
Instruction	7,643,849	7,969,200
District Administration	686,111	670,429
Operations and Maintenance	2,528,707	2,534,098
Transportation and Housing	627,516	606,384
<b>Total Expense</b>	<b>11,486,183</b>	<b>11,780,111</b>
<b>Net Revenue (Expense)</b>	<b>225,281</b>	<b>162,032</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>		59,109
<b>Budgeted Surplus (Deficit), for the year</b>	<b>225,281</b>	<b>221,141</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	225,281	221,141
<b>Budgeted Surplus (Deficit), for the year</b>	<b>225,281</b>	<b>221,141</b>

# School District No. 50 (Haida Gwaii)


Annual Budget - Revenue and Expense  
Year Ended June 30, 2017

	2017 Annual Budget	2016 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	9,880,661	10,197,635
Special Purpose Funds - Total Expense	911,892	887,117
Capital Fund - Total Expense	693,630	695,359
<b>Total Budget Bylaw Amount</b>	<b>11,486,183</b>	<b>11,780,111</b>


Approved by the Board

  
\_\_\_\_\_  
Signature of the Chairperson of the Board of Education

24 May 2016  
\_\_\_\_\_  
Date Signed

  
\_\_\_\_\_  
Signature of the Superintendent

May 24, 2016  
\_\_\_\_\_  
Date Signed

  
\_\_\_\_\_  
Signature of the Secretary Treasurer

24 May 2016  
\_\_\_\_\_  
Date Signed

**School District No. 50 (Haida Gwaii)**  
 Annual Budget - Changes in Net Financial Assets (Debt)  
 Year Ended June 30, 2017

	2017 Annual Budget \$	2016 Amended Annual Budget \$
<b>Surplus (Deficit) for the year</b>	<u>225,281</u>	<u>162,032</u>
<b>Effect of change in Tangible Capital Assets</b>		
Amortization of Tangible Capital Assets	<u>693,630</u>	<u>695,359</u>
<b>Total Effect of change in Tangible Capital Assets</b>	<u>693,630</u>	<u>695,359</u>
	<u>-</u>	<u>-</u>
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<u><u>918,911</u></u>	<u><u>857,391</u></u>

# School District No. 50 (Haida Gwaii)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2017

	2017 Annual Budget	2016 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	5,728,570	6,019,891
Other Revenue	4,080,181	4,080,181
Rentals and Leases	57,176	32,000
Investment Income	14,734	6,454
<b>Total Revenue</b>	<u>9,880,661</u>	<u>10,138,526</u>
<b>Expenses</b>		
Instruction	6,851,744	7,201,870
District Administration	686,111	670,429
Operations and Maintenance	1,715,290	1,718,952
Transportation and Housing	627,516	606,384
<b>Total Expense</b>	<u>9,880,661</u>	<u>10,197,635</u>
<b>Net Revenue (Expense)</b>	<u>-</u>	<u>(59,109)</u>
<b>Budgeted Prior Year Surplus Appropriation</b>		<u>59,109</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u>-</u>	<u>-</u>

**School District No. 50 (Haida Gwaii)**

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2017

	2017 Annual Budget	2016 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	9,863,599	10,070,961
AANDC/LEA Recovery	(4,130,010)	(4,130,010)
Other Ministry of Education Grants		
Pay Equity	139,874	139,874
Administrative Savings	(50,678)	(60,934)
Holdback Distribution	14,909	
Additional Supplement Distribution	12,909	
Enrolment and Special Education Audit	(122,033)	
<b>Total Provincial Grants - Ministry of Education</b>	<b>5,728,570</b>	<b>6,019,891</b>
<b>Other Revenues</b>		
LEA/Direct Funding from First Nations	4,028,181	4,028,181
Miscellaneous		
Miscellaneous	52,000	52,000
<b>Total Other Revenue</b>	<b>4,080,181</b>	<b>4,080,181</b>
<b>Rentals and Leases</b>	<b>57,176</b>	<b>32,000</b>
<b>Investment Income</b>	<b>14,734</b>	<b>6,454</b>
<b>Total Operating Revenue</b>	<b>9,880,661</b>	<b>10,138,526</b>



**School District No. 50 (Haida Gwaii)**

Schedule 2B

Annual Budget - Schedule of Operating Expense by Source  
Year Ended June 30, 2017

	2017 Annual Budget	2016 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	3,076,777	3,355,156
Principals and Vice Principals	795,577	851,577
Educational Assistants	478,920	505,725
Support Staff	1,122,983	1,129,021
Other Professionals	408,314	397,162
Substitutes	251,018	235,877
<b>Total Salaries</b>	<b>6,133,589</b>	<b>6,474,518</b>
<b>Employee Benefits</b>	<b>1,518,469</b>	<b>1,545,372</b>
<b>Total Salaries and Benefits</b>	<b>7,652,058</b>	<b>8,019,890</b>
<b>Services and Supplies</b>		
Services	484,908	448,188
Student Transportation	571,138	571,138
Professional Development and Travel	220,458	224,695
Rentals and Leases	23,588	23,896
Dues and Fees	12,895	12,895
Insurance	23,578	23,596
Supplies	362,442	288,336
Utilities	529,596	585,001
<b>Total Services and Supplies</b>	<b>2,228,603</b>	<b>2,177,745</b>
<b>Total Operating Expense</b>	<b>9,880,661</b>	<b>10,197,635</b>

# School District No. 50 (Haida Gwaii)

Annual Budget - Operating Expense by Function, Program and Object  
Year Ended June 30, 2017

	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	2,578,696	134,836	171,092			109,559	2,994,183
1.03 Career Programs	34,742						34,742
1.07 Library Services	24,739			33,467		470	58,676
1.08 Counselling	22,418						22,418
1.10 Special Education	209,384	20,135	307,828			54,660	592,007
1.30 English Language Learning	42,425						42,425
1.31 Aboriginal Education	164,373	640,606		115,764	12,392		292,529
1.41 School Administration				263,164	20,000		923,770
<b>Total Function 1</b>	<b>3,076,777</b>	<b>795,577</b>	<b>478,920</b>	<b>412,395</b>	<b>-</b>	<b>197,081</b>	<b>4,960,750</b>
<b>4 District Administration</b>							
4.11 Educational Administration					147,165		147,165
4.40 School District Governance				53,934			53,934
4.41 Business Administration				57,709	187,367		245,076
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>111,643</b>	<b>334,532</b>	<b>-</b>	<b>446,175</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				14,445	73,782		88,227
5.50 Maintenance Operations				539,484		46,000	585,484
5.52 Maintenance of Grounds				20,288		3,000	23,288
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>574,217</b>	<b>73,782</b>	<b>49,000</b>	<b>696,999</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				13,208			13,208
7.70 Student Transportation						4,300	4,300
7.73 Housing				11,520		637	12,157
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>24,728</b>	<b>-</b>	<b>4,937</b>	<b>29,665</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>3,076,777</b>	<b>795,577</b>	<b>478,920</b>	<b>1,122,983</b>	<b>408,314</b>	<b>251,018</b>	<b>6,133,589</b>

# School District No. 50 (Haida Gwaii)

Annual Budget - Operating Expense by Function, Program and Object  
Year Ended June 30, 2017

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2017 Annual Budget	2016 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	2,994,183	746,308	3,740,491	388,206	4,128,697	4,442,846
1.03 Career Programs	34,742	8,686	43,428		43,428	42,959
1.07 Library Services	58,676	14,551	73,227	18,400	91,627	102,714
1.08 Counselling	22,418	5,605	28,023	4,257	32,280	32,205
1.10 Special Education	592,007	148,002	740,009	121,590	861,599	833,894
1.30 English Language Learning	42,425	10,606	53,031		53,031	52,437
1.31 Aboriginal Education	292,529	73,132	365,661	54,979	420,640	420,640
1.41 School Administration	923,770	230,943	1,154,713	65,729	1,220,442	1,274,175
<b>Total Function 1</b>	<b>4,960,750</b>	<b>1,237,833</b>	<b>6,198,583</b>	<b>653,161</b>	<b>6,851,744</b>	<b>7,201,870</b>
<b>4 District Administration</b>						
4.11 Educational Administration	147,165	36,791	183,956	29,139	213,095	208,217
4.40 School District Governance	53,934	910	54,844	37,022	91,866	95,993
4.41 Business Administration	245,076	61,269	306,345	74,805	381,150	366,219
<b>Total Function 4</b>	<b>446,175</b>	<b>98,970</b>	<b>545,145</b>	<b>140,966</b>	<b>686,111</b>	<b>670,429</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	88,227	22,057	110,284	31,089	141,373	137,598
5.50 Maintenance Operations	585,484	146,371	731,855	262,869	994,724	1,031,253
5.52 Maintenance of Grounds	23,288	5,822	29,110	12,176	41,286	26,160
5.56 Utilities	-	-	-	537,907	537,907	523,941
<b>Total Function 5</b>	<b>696,999</b>	<b>174,250</b>	<b>871,249</b>	<b>844,041</b>	<b>1,715,290</b>	<b>1,718,952</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	13,208	3,302	16,510		16,510	16,145
7.70 Student Transportation	4,300	1,075	5,375	570,538	575,913	575,836
7.73 Housing	12,157	3,039	15,196	19,897	35,093	14,403
<b>Total Function 7</b>	<b>29,665</b>	<b>7,416</b>	<b>37,081</b>	<b>590,435</b>	<b>627,516</b>	<b>606,384</b>
<b>9 Debt Services</b>						
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>6,133,589</b>	<b>1,518,469</b>	<b>7,652,058</b>	<b>2,228,603</b>	<b>9,880,661</b>	<b>10,197,635</b>

# School District No. 50 (Haida Gwaii)

Annual Budget - Special Purpose Revenue and Expense  
Year Ended June 30, 2017

	2017 Annual Budget	2016 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	578,892	587,117
Other Revenue	333,000	300,000
<b>Total Revenue</b>	<u>911,892</u>	<u>887,117</u>
<b>Expenses</b>		
Instruction	792,105	767,330
Operations and Maintenance	119,787	119,787
<b>Total Expense</b>	<u>911,892</u>	<u>887,117</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u>-</u>	<u>-</u>

**School District No. 50 (Haida Gwaii)**

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2017

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Service Delivery Transformation
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>			5,197	276,480					25,000
<b>Add: Restricted Grants</b>									
Provincial Grants - Ministry of Education	119,787	202,711	211	300,000	96,000	9,800	43,912	106,471	
Other	119,787	202,711	211	300,000	96,000	9,800	43,912	106,471	
<b>Less: Allocated to Revenue</b>	119,787	202,711	211	300,000	96,000	9,800	43,912	106,471	
<b>Deferred Revenue, end of year</b>	-	-	5,197	276,480	-	-	-	-	25,000
<b>Revenues</b>	119,787	202,711	211	300,000	96,000	9,800	43,912	106,471	
Provincial Grants - Ministry of Education									
Other Revenue	119,787	202,711	211	300,000	96,000	9,800	43,912	106,471	
<b>Expenses</b>									
Salaries									
Teachers		129,734							
Educational Assistants		32,434							
Support Staff		162,168			68,633				
					68,633		33,086		
Employee Benefits		40,543			15,692		2,883		
Services and Supplies			211	300,000	11,675	9,800	7,943	35,700	
	119,787	202,711	211	300,000	96,000	9,800	43,912	106,471	
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

**School District No. 50 (Haida Gwaii)**

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2017

	Second Count	TOTAL
<b>Deferred Revenue, beginning of year</b>	\$ 188,972	\$ 495,649
<b>Add: Restricted Grants</b>		
Provincial Grants - Ministry of Education	40,000	578,892
Other	40,000	918,892
<b>Less: Allocated to Revenue</b>	33,000	911,892
<b>Deferred Revenue, end of year</b>	<u>195,972</u>	<u>502,649</u>
<b>Revenues</b>		
Provincial Grants - Ministry of Education	33,000	578,892
Other Revenue	33,000	333,000
<b>Expenses</b>		
Salaries		
Teachers		146,483
Educational Assistants		104,287
Support Staff	25,000	93,633
	25,000	344,403
Employee Benefits	5,000	79,373
Services and Supplies	3,000	488,116
	33,000	911,892
<b>Net Revenue (Expense)</b>	<u>-</u>	<u>-</u>

# School District No. 50 (Haida Gwaii)

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2017

	2017 Annual Budget			2016 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Provincial Grants				
Other Revenue		17,309	17,309	17,514
Amortization of Deferred Capital Revenue	901,602		901,602	898,986
<b>Total Revenue</b>	<b>901,602</b>	<b>17,309</b>	<b>918,911</b>	<b>916,500</b>
<b>Expenses</b>				
Amortization of Tangible Capital Assets				
Operations and Maintenance	693,630		693,630	695,359
<b>Total Expense</b>	<b>693,630</b>	<b>-</b>	<b>693,630</b>	<b>695,359</b>
<b>Net Revenue (Expense)</b>	<b>207,972</b>	<b>17,309</b>	<b>225,281</b>	<b>221,141</b>
<b>Net Transfers (to) from other funds</b>				
<b>Total Net Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Adjustments to Fund Balances</b>				
<b>Total Other Adjustments to Fund Balances</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>207,972</b>	<b>17,309</b>	<b>225,281</b>	<b>221,141</b>