

Annual Budget

School District No. 50 (Haida Gwaii)

June 30, 2019

School District No. 50 (Haida Gwaii)

June 30, 2019

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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 2018/2019 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 2018/2019.
3. The attached Statement 2 showing the estimated revenue and expense for the 2018/2019 fiscal year and the total budget bylaw amount of \$12,542,672 for the 2018/2019 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 2018/2019.

READ A FIRST TIME THE 26th DAY OF JUNE, 2018;

READ A SECOND TIME THE 26th DAY OF JUNE, 2018;

READ A THIRD TIME, PASSED AND ADOPTED THE 26th DAY OF JUNE, 2018;



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 2018/2019, adopted by the Board the 26th DAY OF JUNE, 2018.



Secretary Treasurer

School District No. 50 (Haida Gwaii)

Annual Budget - Revenue and Expense

Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	10,190,312	10,966,650
Special Purpose Funds - Total Expense	1,280,418	1,414,970
Capital Fund - Total Expense	1,071,942	712,139
Capital Fund - Tangible Capital Assets Purchased from Local Capital		23,704
Total Budget Bylaw Amount	12,542,672	13,117,463

Approved by the Board

Signature of the Chairperson of the Board of Education

June 26, 2018
Date Signed

Signature of the Superintendent

June 26, 2018
Date Signed

Signature of the Secretary Treasurer

June 26, 2018
Date Signed

School District No. 50 (Haida Gwaii)

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2019

Statement 4

	2019 Annual Budget \$	2018 Amended Annual Budget \$
Surplus (Deficit) for the year	110,558	(93,563)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Local Capital		(23,704)
Total Acquisition of Tangible Capital Assets	-	(23,704)
Amortization of Tangible Capital Assets	1,071,942	712,139
Total Effect of change in Tangible Capital Assets	1,071,942	688,435
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	1,182,500	594,872

School District No. 50 (Haida Gwaii)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	6,112,695	6,151,664
Other	96,996	142,293
Other Revenue	4,245,010	4,245,010
Rentals and Leases	62,221	62,221
Investment Income	14,790	14,790
Total Revenue	<u>10,531,712</u>	<u>10,615,978</u>
Expenses		
Instruction	6,947,496	7,627,475
District Administration	822,171	760,930
Operations and Maintenance	1,832,141	1,936,775
Transportation and Housing	588,504	641,470
Total Expense	<u>10,190,312</u>	<u>10,966,650</u>
Net Revenue (Expense)	<u>341,400</u>	<u>(350,672)</u>
Budgeted Prior Year Surplus Appropriation		<u>350,672</u>
Net Transfers (to) from other funds		
Local Capital	(341,400)	
Total Net Transfers	<u>(341,400)</u>	<u>-</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 50 (Haida Gwaii)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	9,633,966	9,622,257
DISC/LEA Recovery	(3,810,996)	(3,810,996)
Other Ministry of Education Grants		
Pay Equity	139,874	139,874
Transportation Supplement	149,851	149,851
Return of Administrative Savings		50,678
Total Provincial Grants - Ministry of Education	6,112,695	6,151,664
Provincial Grants - Other	96,996	142,293
Other Revenues		
LEA/Direct Funding from First Nations	4,028,181	4,028,181
Miscellaneous		
Miscellaneous	216,829	216,829
Total Other Revenue	4,245,010	4,245,010
Rentals and Leases	62,221	62,221
Investment Income	14,790	14,790
Total Operating Revenue	10,531,712	10,615,978

School District No. 50 (Haida Gwaii)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$
Salaries		
Teachers	2,582,913	3,068,995
Principals and Vice Principals	741,143	830,911
Educational Assistants	447,176	417,410
Support Staff	1,471,783	1,381,266
Other Professionals	519,188	500,862
Substitutes	494,731	442,732
Total Salaries	6,256,934	6,642,176
Employee Benefits	1,432,683	1,547,082
Total Salaries and Benefits	7,689,617	8,189,258
Services and Supplies		
Services	671,255	563,829
Student Transportation	71,653	576,285
Professional Development and Travel	325,425	509,626
Rentals and Leases	23,733	23,733
Dues and Fees	12,673	13,657
Insurance	65,567	23,714
Supplies	699,927	467,967
Utilities	630,462	598,581
Total Services and Supplies	2,500,695	2,777,392
Total Operating Expense	10,190,312	10,966,650

School District No. 50 (Haida Gwaii)

Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2019

	Teachers Salaries	Vice Principals Salaries	Principals and Assistants Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$	\$
1 Instruction								
1.02 Regular Instruction	2,332,164	205,335	47,892	104,890				2,900,629
1.03 Career Programs	81,228						210,348	81,228
1.07 Library Services		12,450					1,621	48,302
1.08 Counselling								62,471
1.10 Special Education	65,341	24,900	399,284				128,275	617,800
1.30 English Language Learning								
1.31 Aboriginal Education	104,180							
1.41 School Administration		498,458					17,971	274,696
Total Function 1	2,582,913	741,143	447,176	633,203			385,499	4,789,934
4 District Administration								
4.11 Educational Administration						158,646		158,646
4.40 School District Governance								55,119
4.41 Business Administration						237,114		282,073
Total Function 4						395,760		495,838
5 Operations and Maintenance								
5.41 Operations and Maintenance Administration						84,776		84,776
5.50 Maintenance Operations					587,506		85,454	672,960
5.52 Maintenance of Grounds					9,476		3,000	12,476
5.56 Utilities								
Total Function 5					596,982	84,776	88,454	770,212
7 Transportation and Housing								
7.41 Transportation and Housing Administration						38,652		38,652
7.70 Student Transportation					130,000		20,000	150,000
7.73 Housing					11,520		778	12,298
Total Function 7					141,520	38,652	20,778	200,950
9 Debt Services								
Total Function 9								
Total Functions 1 - 9	2,582,913	741,143	447,176	1,471,783	519,188	494,731	6,256,934	

School District No. 50 (Haida Gwaii)

Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2019

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	2,900,629	667,145	3,567,774	843,898	4,411,672	4,654,242
1.03 Career Programs	81,228	18,682	99,910		99,910	79,729
1.07 Library Services	48,302	11,109	59,411	20,317	79,728	79,114
1.08 Counselling	62,471	14,368	76,839	5,257	82,096	261,004
1.10 Special Education	617,800	142,094	759,894	87,813	847,707	945,985
1.30 English Language Learning	-	-	-	-	-	45,285
1.31 Aboriginal Education	274,696	63,180	337,876	43,424	381,300	371,470
1.41 School Administration	804,808	185,106	989,914	55,169	1,045,083	1,190,646
Total Function 1	4,789,934	1,101,684	5,891,618	1,055,878	6,947,496	7,627,475
4 District Administration						
4.11 Educational Administration	158,646	36,489	195,135	32,993	228,128	216,878
4.40 School District Governance	55,119	6,266	61,385	78,471	139,856	105,269
4.41 Business Administration	282,073	64,877	346,950	107,237	454,187	438,783
Total Function 4	495,838	107,632	603,470	218,701	822,171	760,930
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	84,776	19,498	104,274	34,909	139,183	186,788
5.50 Maintenance Operations	672,960	154,781	827,741	254,529	1,082,270	1,111,955
5.52 Maintenance of Grounds	12,476	2,869	15,345	15,938	31,283	30,508
5.56 Utilities	-	-	-	579,405	579,405	607,524
Total Function 5	770,212	177,148	947,360	884,781	1,832,141	1,936,775
7 Transportation and Housing						
7.41 Transportation and Housing Administration	38,652	8,890	47,542	4,200	51,742	18,000
7.70 Student Transportation	150,000	34,500	184,500	317,153	501,653	588,350
7.73 Housing	12,298	2,829	15,127	19,982	35,109	35,120
Total Function 7	200,950	46,219	247,169	341,335	588,504	641,470
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	6,256,934	1,432,683	7,689,617	2,500,695	10,190,312	10,966,650

School District No. 50 (Haida Gwaii)

Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2019

Schedule 3

	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	980,418	1,114,970
Other Revenue	300,000	300,000
Total Revenue	<u>1,280,418</u>	<u>1,414,970</u>
Expenses		
Instruction	1,170,028	1,313,977
District Administration	110,390	100,993
Total Expense	<u>1,280,418</u>	<u>1,414,970</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, 2019

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	School Generated Funds	Strong Start	Ready, Set, Learn	Community LNK Fund - Overhead	Classroom Enhancement Fund - Staffing
	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			5,197	11,040				
Add: Restricted Grants								
Provincial Grants - Ministry of Education	110,390	37,339			96,000	9,800	107,951	104,645
Other				300,000				
Less: Allocated to Revenue								
Deferred Revenue, end of year	110,390	37,339	5,197	311,040	96,000	9,800	107,951	104,645
Revenues	110,390	37,339		300,000	96,000	9,800	107,951	104,645
Provincial Grants - Ministry of Education	110,390	37,339		300,000	96,000	9,800	107,951	104,645
Other Revenue								
Expenses								
Salaries								
Teachers								
Educational Assistants		31,738			68,633		28,498	401,149
Support Staff							36,190	
Other Professionals								
Employee Benefits								
Services and Supplies		5,601			15,692		9,703	14,145
District Entered				300,000	11,675	9,800	33,560	29,000
Net Revenue (Expense)	110,390	37,339	5,197	311,040	96,000	9,800	107,951	104,645

School District No. 50 (Haida Gwaii)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2019

	Second Count	TOTAL
Deferred Revenue, beginning of year	\$ 165,619	\$ 481,856
Add: Restricted Grants		
Provincial Grants - Ministry of Education	980,418	
Other	300,000	
	<u>1,280,418</u>	
Less: Allocated to Revenue		
Deferred Revenue, end of year	<u>165,619</u>	<u>481,856</u>
Revenues		
Provincial Grants - Ministry of Education	980,418	
Other Revenue	300,000	
	<u>1,280,418</u>	
Expenses		
Salaries		
Teachers	401,149	
Educational Assistants	60,236	
Support Staff	104,823	
Other Professionals	61,500	
	<u>627,708</u>	
Employee Benefits	158,285	
Services and Supplies	484,625	
District Entered	9,800	
	<u>1,280,418</u>	
Net Revenue (Expense)		<u>-</u>

School District No. 50 (Haida Gwaii)

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2019

	2019 Annual Budget			2018 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Other Revenue		11,543	11,543	
Investment Income			-	17,434
Amortization of Deferred Capital Revenue	829,557		829,557	951,814
Total Revenue	829,557	11,543	841,100	969,248
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	1,071,942		1,071,942	712,139
Total Expense	1,071,942	-	1,071,942	712,139
Net Revenue (Expense)	(242,385)	11,543	(230,842)	257,109
Net Transfers (to) from other funds				
Local Capital		341,400	341,400	
Total Net Transfers	-	341,400	341,400	-
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	-
Budgeted Surplus (Deficit), for the year	(242,385)	352,943	110,558	257,109