

Annual Budget

School District No. 50 (Haida Gwaii)

June 30, 2023

School District No. 50 (Haida Gwaii)

June 30, 2023

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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 2022/2023 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 Policies 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 2022/2023.
3. The attached Statement 2 showing the estimated revenue and expense for the 2022/2023 fiscal year and the total budget bylaw amount of \$14,969,122 for the 2022/2023 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 2022/2023.

READ A FIRST TIME THE 14th DAY OF JUNE, 2022;

READ A SECOND TIME THE 14th DAY OF JUNE, 2022;

READ A THIRD TIME, PASSED AND ADOPTED THE 14th DAY OF JUNE, 2022;



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 2022/2023, adopted by the Board the 14th DAY OF JUNE, 2022.



Secretary Treasurer

School District No. 50 (Haida Gwaii)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	465,000	458,438
Total Ministry Operating Grant Funded FTE's	465,000	458,438
Revenues	\$	\$
Provincial Grants		
Ministry of Education	8,130,423	8,685,086
Other	223,347	223,347
Other Revenue	4,319,097	4,205,742
Rentals and Leases	54,000	54,000
Investment Income	30,000	29,000
Amortization of Deferred Capital Revenue	1,315,062	1,096,125
Total Revenue	14,071,929	14,293,300
Expenses		
Instruction	9,941,519	9,816,299
District Administration	1,055,775	1,012,348
Operations and Maintenance	3,424,837	3,183,011
Transportation and Housing	546,991	692,378
Total Expense	14,969,122	14,704,036
Net Revenue (Expense)	(897,193)	(410,736)
Budgeted Allocation (Retirement) of Surplus (Deficit)	754,000	266,100
Budgeted Surplus (Deficit), for the year	(143,193)	(144,636)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(143,193)	(144,636)
Budgeted Surplus (Deficit), for the year	(143,193)	(144,636)

School District No. 50 (Haida Gwaii)

Annual Budget - Revenue and Expense
Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	11,948,999	11,595,030
Special Purpose Funds - Total Expense	1,546,868	1,853,245
Capital Fund - Total Expense	1,473,255	1,255,761
Capital Fund - Tangible Capital Assets Purchased from Local Capital		250,000
Total Budget Bylaw Amount	14,969,122	14,954,036

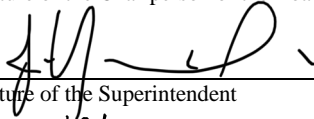
Approved by the Board



June 16, 2022

Signature of the Chairperson of the Board of Education

Date Signed



June 15/22

Signature of the Superintendent

Date Signed



June 15, 2022

Signature of the Secretary Treasurer

Date Signed

School District No. 50 (Haida Gwaii)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2023

	2023	2022 Amended
	Annual Budget	Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(897,193)</u>	<u>(410,736)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Local Capital		(250,000)
From Deferred Capital Revenue	<u>(14,762,143)</u>	<u>(6,059,089)</u>
Total Acquisition of Tangible Capital Assets	<u>(14,762,143)</u>	<u>(6,309,089)</u>
Amortization of Tangible Capital Assets	<u>1,473,255</u>	<u>1,255,761</u>
Total Effect of change in Tangible Capital Assets	<u>(13,288,888)</u>	<u>(5,053,328)</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>(14,186,081)</u></u>	<u><u>(5,464,064)</u></u>

School District No. 50 (Haida Gwaii)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	6,933,555	7,131,841
Other	223,347	223,347
Other Revenue	3,969,097	3,905,742
Rentals and Leases	54,000	54,000
Investment Income	15,000	14,000
Total Revenue	<u>11,194,999</u>	<u>11,328,930</u>
Expenses		
Instruction	8,505,062	8,221,763
District Administration	1,055,775	1,012,348
Operations and Maintenance	1,916,171	1,891,149
Transportation and Housing	471,991	469,770
Total Expense	<u>11,948,999</u>	<u>11,595,030</u>
Net Revenue (Expense)	<u>(754,000)</u>	<u>(266,100)</u>
Budgeted Prior Year Surplus Appropriation	<u>754,000</u>	<u>266,100</u>
Budgeted Surplus (Deficit), for the year	<u><u>-</u></u>	<u><u>-</u></u>

School District No. 50 (Haida Gwaii)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	10,471,629	10,621,560
ISC/LEA Recovery	(3,844,097)	(3,795,742)
Other Ministry of Education Grants		
Pay Equity	139,874	139,874
Student Transportation Fund	149,851	149,851
Support Staff Benefits Grant	10,680	10,680
FSA Scorer Grant	4,094	4,094
Early Learning Framework	1,524	1,524
Total Provincial Grants - Ministry of Education	6,933,555	7,131,841
Provincial Grants - Other	223,347	223,347
Other Revenues		
Funding from First Nations	3,844,097	3,795,742
Miscellaneous		
Miscellaneous	125,000	110,000
Total Other Revenue	3,969,097	3,905,742
Rentals and Leases	54,000	54,000
Investment Income	15,000	14,000
Total Operating Revenue	11,194,999	11,328,930

School District No. 50 (Haida Gwaii)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
Salaries		
Teachers	3,230,678	3,076,542
Principals and Vice Principals	981,103	940,548
Educational Assistants	650,704	650,704
Support Staff	1,485,628	1,485,628
Other Professionals	724,228	725,892
Substitutes	454,014	414,414
Total Salaries	<u>7,526,355</u>	<u>7,293,728</u>
Employee Benefits	<u>1,770,346</u>	<u>1,714,531</u>
Total Salaries and Benefits	<u>9,296,701</u>	<u>9,008,259</u>
Services and Supplies		
Services	654,548	644,798
Student Transportation	81,000	81,000
Professional Development and Travel	445,930	445,930
Rentals and Leases	21,483	21,483
Dues and Fees	13,795	13,795
Insurance	34,814	34,814
Supplies	788,671	757,549
Utilities	612,057	587,402
Total Services and Supplies	<u>2,652,298</u>	<u>2,586,771</u>
Total Operating Expense	<u>11,948,999</u>	<u>11,595,030</u>

School District No. 50 (Haida Gwaii)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2023

	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	2,920,977	176,578	36,420	111,071		230,859	3,475,905
1.03 Career Programs	30,221						30,221
1.07 Library Services				32,796		1,999	34,795
1.08 Counselling	69,399			67,462			136,861
1.10 Special Education	82,153	28,400	614,284			92,716	817,553
1.31 Indigenous Education	127,928			145,680		15,063	288,671
1.41 School Administration		776,125		270,112		29,178	1,075,415
Total Function 1	3,230,678	981,103	650,704	627,121	-	369,815	5,859,421
4 District Administration							
4.11 Educational Administration				9,514	168,708		178,222
4.40 School District Governance					72,414		72,414
4.41 Business Administration				50,164	323,669		373,833
Total Function 4	-	-	-	59,678	564,791	-	624,469
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				12,685	113,067		125,752
5.50 Maintenance Operations				642,965		76,437	719,402
5.52 Maintenance of Grounds				6,939		1,762	8,701
5.56 Utilities							-
Total Function 5	-	-	-	662,589	113,067	78,199	853,855
7 Transportation and Housing							
7.41 Transportation and Housing Administration					46,370		46,370
7.70 Student Transportation				136,240		6,000	142,240
7.73 Housing							-
Total Function 7	-	-	-	136,240	46,370	6,000	188,610
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	3,230,678	981,103	650,704	1,485,628	724,228	454,014	7,526,355

School District No. 50 (Haida Gwaii)

Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2023

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	3,475,905	834,217	4,310,122	830,323	5,140,445	4,813,045
1.03 Career Programs	30,221	7,253	37,474		37,474	37,474
1.07 Library Services	34,795	8,351	43,146	10,302	53,448	76,608
1.08 Counselling	136,861	32,847	169,708	5,302	175,010	172,001
1.10 Special Education	817,553	196,213	1,013,766	97,279	1,111,045	1,124,136
1.31 Indigenous Education	288,671	67,518	356,189	230,616	586,805	558,039
1.41 School Administration	1,075,415	258,100	1,333,515	67,320	1,400,835	1,440,460
Total Function 1	5,859,421	1,404,499	7,263,920	1,241,142	8,505,062	8,221,763
4 District Administration						
4.11 Educational Administration	178,222	44,556	222,778	37,235	260,013	269,962
4.40 School District Governance	72,414	4,372	76,786	72,820	149,606	135,606
4.41 Business Administration	373,833	93,458	467,291	178,865	646,156	606,780
Total Function 4	624,469	142,386	766,855	288,920	1,055,775	1,012,348
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	125,752	28,923	154,675	44,928	199,603	199,583
5.50 Maintenance Operations	719,402	145,462	864,864	246,153	1,111,017	1,109,537
5.52 Maintenance of Grounds	8,701	1,923	10,624	7,751	18,375	18,325
5.56 Utilities	-	-	-	587,176	587,176	563,704
Total Function 5	853,855	176,308	1,030,163	886,008	1,916,171	1,891,149
7 Transportation and Housing						
7.41 Transportation and Housing Administration	46,370	11,593	57,963	4,200	62,163	62,163
7.70 Student Transportation	142,240	35,560	177,800	220,948	398,748	396,565
7.73 Housing	-	-	-	11,080	11,080	11,042
Total Function 7	188,610	47,153	235,763	236,228	471,991	469,770
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	7,526,355	1,770,346	9,296,701	2,652,298	11,948,999	11,595,030

School District No. 50 (Haida Gwaii)

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2023

	2023	2022 Amended
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	1,196,868	1,553,245
Other Revenue	350,000	300,000
Total Revenue	1,546,868	1,853,245
Expenses		
Instruction	1,436,457	1,594,536
Operations and Maintenance	110,411	108,062
Transportation and Housing	-	150,647
Total Expense	1,546,868	1,853,245
Budgeted Surplus (Deficit), for the year	-	-

School District No. 50 (Haida Gwaii)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2023

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$		\$	\$	\$
Deferred Revenue, beginning of year			3,390	421,949					
Add: Restricted Grants									
Provincial Grants - Ministry of Education	110,411	35,643			96,000	9,800	5,664	113,083	71,293
Other				300,000					
	110,411	35,643	-	300,000	96,000	9,800	5,664	113,083	71,293
Less: Allocated to Revenue	110,411	35,643	-	300,000	96,000	9,800	5,664	113,083	71,293
Deferred Revenue, end of year	-	-	3,390	421,949	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	110,411	35,643			96,000	9,800	5,664	113,083	71,293
Other Revenue				300,000					
	110,411	35,643	-	300,000	96,000	9,800	5,664	113,083	71,293
Expenses									
Salaries									
Teachers							3,850		
Educational Assistants		28,515							
Support Staff					71,200	5,000		90,466	
Other Professionals									59,089
	-	28,515	-	-	71,200	5,000	3,850	90,466	59,089
Employee Benefits		7,128			17,800	1,250	963	22,617	12,204
Services and Supplies	110,411			300,000	7,000	3,550	851		
	110,411	35,643	-	300,000	96,000	9,800	5,664	113,083	71,293
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 50 (Haida Gwaii)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2023

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	Changing Results for Young Children	Seamless Day Kindergarten	Second Count	TOTAL
	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			10,962		202,139	638,440
Add: Restricted Grants						
Provincial Grants - Ministry of Education	694,012	-	10,962	50,000		1,196,868
Other					50,000	350,000
	694,012	-	10,962	50,000	50,000	1,546,868
Less: Allocated to Revenue	694,012	-	10,962	50,000	50,000	1,546,868
Deferred Revenue, end of year	-	-	10,962	-	202,139	638,440
Revenues						
Provincial Grants - Ministry of Education	694,012		10,962	50,000		1,196,868
Other Revenue					50,000	350,000
	694,012	-	10,962	50,000	50,000	1,546,868
Expenses						
Salaries						
Teachers	555,210					559,060
Educational Assistants						28,515
Support Staff				37,500		204,166
Other Professionals						59,089
	555,210	-	-	37,500	-	850,830
Employee Benefits	138,802			12,500		213,264
Services and Supplies			10,962		50,000	482,774
	694,012	-	10,962	50,000	50,000	1,546,868
Net Revenue (Expense)	-	-	-	-	-	-

School District No. 50 (Haida Gwaii)

Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2023

	2023 Annual Budget			2022 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Investment Income		15,000	15,000	15,000
Amortization of Deferred Capital Revenue	1,315,062		1,315,062	1,096,125
Total Revenue	1,315,062	15,000	1,330,062	1,111,125
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	1,398,255		1,398,255	1,183,800
Transportation and Housing	75,000		75,000	71,961
Total Expense	1,473,255	-	1,473,255	1,255,761
Net Revenue (Expense)	(158,193)	15,000	(143,193)	(144,636)
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	(158,193)	15,000	(143,193)	(144,636)