

Annual Budget

School District No. 50 (Haida Gwaii)

June 30, 2024

School District No. 50 (Haida Gwaii)

June 30, 2024

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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 2023/2024 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. 50 (Haida Gwaii) Annual Budget Bylaw for fiscal year 2023/2024.
3. The attached Statement 2 showing the estimated revenue and expense for the 2023/2024 fiscal year and the total budget bylaw amount of \$16,944,644 for the 2023/2024 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 2023/2024.

READ A FIRST TIME THE 30th DAY OF MAY, 2023;

READ A SECOND TIME THE 20th DAY OF JUNE, 2023;

READ A THIRD TIME, PASSED AND ADOPTED THE 20th DAY OF JUNE, 2023;



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 2023/2024, adopted by the Board the 20th DAY OF JUNE, 2023.



Secretary Treasurer

School District No. 50 (Haida Gwaii)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2024

	2024 Annual Budget	2023 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	463,000	462,125
Total Ministry Operating Grant Funded FTE's	463,000	462,125
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	10,085,268	9,560,169
Other	223,347	223,347
Other Revenue	4,370,633	4,319,097
Rentals and Leases	45,000	54,000
Investment Income	32,000	16,000
Amortization of Deferred Capital Revenue	1,364,176	1,146,142
Total Revenue	16,120,424	15,318,755
Expenses		
Instruction	11,420,906	10,771,052
District Administration	1,028,155	1,026,530
Operations and Maintenance	3,763,332	3,407,725
Transportation and Housing	732,251	619,098
Total Expense	16,944,644	15,824,405
Net Revenue (Expense)	(824,220)	(505,650)
Budgeted Allocation (Retirement) of Surplus (Deficit)	666,026	347,456
Budgeted Surplus (Deficit), for the year	(158,194)	(158,194)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(158,194)	(158,194)
Budgeted Surplus (Deficit), for the year	(158,194)	(158,194)

School District No. 50 (Haida Gwaii)

Annual Budget - Revenue and Expense
Year Ended June 30, 2024

	2024 Annual Budget	2023 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	12,818,027	12,164,413
Special Purpose Funds - Total Expense	2,604,247	2,355,656
Capital Fund - Total Expense	1,522,370	1,304,336
Total Budget Bylaw Amount	16,944,644	15,824,405

Approved by the Board



Signature of the Chairperson of the Board of Education

June 21, 2023

Date Signed



Signature of the Superintendent

June 21, 2023

Date Signed



Signature of the Secretary Treasurer

June 21, 2023

Date Signed

School District No. 50 (Haida Gwaii)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2024

	2024	2023 Amended
	Annual Budget	Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(824,220)</u>	<u>(505,650)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Deferred Capital Revenue	<u>(9,489,808)</u>	<u>(10,181,739)</u>
Total Acquisition of Tangible Capital Assets	<u>(9,489,808)</u>	<u>(10,181,739)</u>
Amortization of Tangible Capital Assets	<u>1,522,370</u>	<u>1,304,336</u>
Total Effect of change in Tangible Capital Assets	<u>(7,967,438)</u>	<u>(8,877,403)</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>(8,791,658)</u></u>	<u><u>(9,383,053)</u></u>

School District No. 50 (Haida Gwaii)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2024

	2024 Annual Budget	2023 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	7,881,021	7,554,513
Other	223,347	223,347
Other Revenue	3,970,633	3,969,097
Rentals and Leases	45,000	54,000
Investment Income	32,000	16,000
Total Revenue	<u>12,152,001</u>	<u>11,816,957</u>
Expenses		
Instruction	9,137,070	8,625,807
District Administration	1,028,155	1,026,530
Operations and Maintenance	2,201,070	2,063,497
Transportation and Housing	451,732	448,579
Total Expense	<u>12,818,027</u>	<u>12,164,413</u>
Net Revenue (Expense)	<u>(666,026)</u>	<u>(347,456)</u>
Budgeted Prior Year Surplus Appropriation	<u>666,026</u>	<u>347,456</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 50 (Haida Gwaii)

Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2024

	2024 Annual Budget	2023 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	11,282,748	10,681,478
ISC/LEA Recovery	(3,844,097)	(3,844,097)
Other Ministry of Education and Child Care Grants		
Pay Equity	139,874	139,874
Student Transportation Fund	149,851	149,851
Support Staff Benefits Grant	10,874	10,680
FSA Scorer Grant	4,094	4,094
Early Learning Framework (ELF) Implementation		66
Labour Settlement Funding	137,677	404,206
Equity Scan		8,361
Total Provincial Grants - Ministry of Education and Child Care	7,881,021	7,554,513
Provincial Grants - Other	223,347	223,347
Other Revenues		
Funding from First Nations	3,844,097	3,844,097
Miscellaneous		
Miscellaneous	126,536	125,000
Total Other Revenue	3,970,633	3,969,097
Rentals and Leases	45,000	54,000
Investment Income	32,000	16,000
Total Operating Revenue	12,152,001	11,816,957

School District No. 50 (Haida Gwaii)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2024

	2024 Annual Budget	2023 Amended Annual Budget
	\$	\$
Salaries		
Teachers	3,566,011	3,257,554
Principals and Vice Principals	1,067,754	1,028,130
Educational Assistants	695,836	648,888
Support Staff	1,714,431	1,567,157
Other Professionals	728,986	705,199
Substitutes	476,762	470,762
Total Salaries	8,249,780	7,677,690
Employee Benefits	1,852,415	1,757,657
Total Salaries and Benefits	10,102,195	9,435,347
Services and Supplies		
Services	696,703	683,079
Student Transportation	56,000	56,000
Professional Development and Travel	376,203	440,709
Rentals and Leases	11,483	15,483
Dues and Fees	15,400	16,085
Insurance	43,056	40,708
Supplies	792,137	756,352
Utilities	724,850	720,650
Total Services and Supplies	2,715,832	2,729,066
Total Operating Expense	12,818,027	12,164,413

School District No. 50 (Haida Gwaii)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2024

	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	3,194,711	271,366	41,667	124,587		237,000	3,869,331
1.03 Career Programs	33,544						33,544
1.07 Library Services				36,470		1,000	37,470
1.08 Counselling	76,860			74,858			151,718
1.10 Special Education	56,987		600,348			98,000	755,335
1.30 English Language Learning	60,000		53,821				113,821
1.31 Indigenous Education	143,909			161,867		13,000	318,776
1.41 School Administration		796,388		294,953		26,000	1,117,341
Total Function 1	3,566,011	1,067,754	695,836	692,735	-	375,000	6,397,336
4 District Administration							
4.11 Educational Administration				10,575	152,704		163,279
4.40 School District Governance					84,000		84,000
4.41 Business Administration				55,761	308,869		364,630
Total Function 4	-	-	-	66,336	545,573	-	611,909
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				14,100	131,576		145,676
5.50 Maintenance Operations				770,126		88,000	858,126
5.52 Maintenance of Grounds				19,620		1,762	21,382
5.56 Utilities							-
Total Function 5	-	-	-	803,846	131,576	89,762	1,025,184
7 Transportation and Housing							
7.41 Transportation and Housing Administration					51,837		51,837
7.70 Student Transportation				151,514		12,000	163,514
7.73 Housing							-
Total Function 7	-	-	-	151,514	51,837	12,000	215,351
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	3,566,011	1,067,754	695,836	1,714,431	728,986	476,762	8,249,780

School District No. 50 (Haida Gwaii)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2024

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2024 Annual Budget	2023 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	3,869,331	889,946	4,759,277	773,129	5,532,406	5,186,378
1.03 Career Programs	33,544	7,715	41,259		41,259	38,652
1.07 Library Services	37,470	8,618	46,088	7,102	53,190	50,534
1.08 Counselling	151,718	34,895	186,613	5,302	191,915	180,707
1.10 Special Education	755,335	173,727	929,062	143,104	1,072,166	1,155,062
1.30 English Language Learning	113,821	26,179	140,000	35,000	175,000	
1.31 Indigenous Education	318,776	73,318	392,094	251,356	643,450	587,272
1.41 School Administration	1,117,341	256,988	1,374,329	53,355	1,427,684	1,427,202
Total Function 1	6,397,336	1,471,386	7,868,722	1,268,348	9,137,070	8,625,807
4 District Administration						
4.11 Educational Administration	163,279	37,554	200,833	46,350	247,183	235,125
4.40 School District Governance	84,000	6,300	90,300	67,500	157,800	153,445
4.41 Business Administration	364,630	83,865	448,495	174,677	623,172	637,960
Total Function 4	611,909	127,719	739,628	288,527	1,028,155	1,026,530
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	145,676	32,049	177,725	62,391	240,116	216,463
5.50 Maintenance Operations	858,126	168,788	1,026,914	191,233	1,218,147	1,123,009
5.52 Maintenance of Grounds	21,382	2,942	24,324	33,000	57,324	38,542
5.56 Utilities	-	-	-	685,483	685,483	685,483
Total Function 5	1,025,184	203,779	1,228,963	972,107	2,201,070	2,063,497
7 Transportation and Housing						
7.41 Transportation and Housing Administration	51,837	11,923	63,760	4,000	67,760	64,502
7.70 Student Transportation	163,514	37,608	201,122	174,000	375,122	372,902
7.73 Housing	-	-	-	8,850	8,850	11,175
Total Function 7	215,351	49,531	264,882	186,850	451,732	448,579
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	8,249,780	1,852,415	10,102,195	2,715,832	12,818,027	12,164,413

School District No. 50 (Haida Gwaii)

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2024

	2024	2023 Amended
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	2,204,247	2,005,656
Other Revenue	400,000	350,000
Total Revenue	2,604,247	2,355,656
Expenses		
Instruction	2,283,836	2,145,245
Operations and Maintenance	110,411	110,411
Transportation and Housing	210,000	100,000
Total Expense	2,604,247	2,355,656
Budgeted Surplus (Deficit), for the year	-	-

School District No. 50 (Haida Gwaii)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2024

	Annual Facility Grant	Learning Improvement Fund	School Generated Funds	Strong Start	Ready, Set, Learn	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	First Nation Student Transportation
	\$	\$	\$	\$		\$	\$	\$	\$
Deferred Revenue, beginning of year			430,000						140,000
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	110,411	42,707		95,841	7,350	121,149	78,027	853,012	70,000
Other			400,000						
	110,411	42,707	400,000	95,841	7,350	121,149	78,027	853,012	70,000
Less: Allocated to Revenue	110,411	42,707	400,000	95,841	7,350	121,149	78,027	853,012	210,000
Deferred Revenue, end of year	-	-	430,000	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	110,411	42,707		95,841	7,350	121,149	78,027	853,012	210,000
Other Revenue			400,000						
	110,411	42,707	400,000	95,841	7,350	121,149	78,027	853,012	210,000
Expenses									
Salaries									
Teachers								693,506	
Principals and Vice Principals									
Educational Assistants		34,721				99,801			
Support Staff				72,940					
Other Professionals							62,422		
Substitutes									
	-	34,721	-	72,940	-	99,801	62,422	693,506	-
Employee Benefits		7,986		16,776		21,348	15,605	159,506	
Services and Supplies	110,411		400,000	6,125	7,350				210,000
	110,411	42,707	400,000	95,841	7,350	121,149	78,027	853,012	210,000
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 50 (Haida Gwaii)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2024

	Mental Health in Schools	Changing Results for Young Children	Seamless Day Kindergarten	JUST B4	ECL Early Care & Learning	Feeding Futures Fund	Second Count	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		17,500	50,000				195,000	832,500
Add: Restricted Grants								
Provincial Grants - Ministry of Education and Child Care	57,000	11,250	55,400	25,000	175,000	350,000		2,052,147
Other								400,000
	57,000	11,250	55,400	25,000	175,000	350,000	-	2,452,147
Less: Allocated to Revenue	57,000	28,750	50,000	25,000	175,000	350,000	-	2,604,247
Deferred Revenue, end of year	-	-	55,400	-	-	-	195,000	680,400
Revenues								
Provincial Grants - Ministry of Education and Child Care	57,000	28,750	50,000	25,000	175,000	350,000		2,204,247
Other Revenue								400,000
	57,000	28,750	50,000	25,000	175,000	350,000	-	2,604,247
Expenses								
Salaries								
Teachers								693,506
Principals and Vice Principals					142,276			142,276
Educational Assistants								134,522
Support Staff			34,146			100,000		207,086
Other Professionals								62,422
Substitutes		5,500						5,500
	-	5,500	34,146	-	142,276	100,000	-	1,245,312
Employee Benefits		1,265	7,854		32,724	23,000		286,064
Services and Supplies	57,000	21,985	8,000	25,000		227,000		1,072,871
	57,000	28,750	50,000	25,000	175,000	350,000	-	2,604,247
Net Revenue (Expense)	-	-	-	-	-	-	-	-

School District No. 50 (Haida Gwaii)

Annual Budget - Capital Revenue and Expense
 Year Ended June 30, 2024

	2024 Annual Budget			2023 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Amortization of Deferred Capital Revenue	1,364,176		1,364,176	1,146,142
Total Revenue	1,364,176	-	1,364,176	1,146,142
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	1,451,851		1,451,851	1,233,817
Transportation and Housing	70,519		70,519	70,519
Total Expense	1,522,370	-	1,522,370	1,304,336
Net Revenue (Expense)	(158,194)	-	(158,194)	(158,194)
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	(158,194)	-	(158,194)	(158,194)