

Annual Budget

School District No. 50 (Haida Gwaii)

June 30, 2025

School District No. 50 (Haida Gwaii)

June 30, 2025

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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 2024/2025 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 2024/2025.
3. The attached Statement 2 showing the estimated revenue and expense for the 2024/2025 fiscal year and the total budget bylaw amount of \$18,861,546 for the 2024/2025 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 2024/2025.

READ A FIRST TIME THE 14th DAY OF MAY, 2024;

READ A SECOND TIME THE 18th DAY OF JUNE, 2024;

READ A THIRD TIME, PASSED AND ADOPTED THE 18th DAY OF JUNE, 2024;



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 2024/2025, adopted by the Board the 18th DAY OF JUNE, 2024.



Secretary Treasurer

School District No. 50 (Haida Gwaii)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2025

	2025 Annual Budget	2024 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	491,000	476,310
Total Ministry Operating Grant Funded FTE's	491,000	476,310
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	10,264,531	10,045,602
Other	130,964	130,964
Other Revenue	5,228,453	4,922,126
Rentals and Leases	40,000	40,000
Investment Income	80,000	48,100
Amortization of Deferred Capital Revenue	1,703,497	1,389,276
Total Revenue	17,447,445	16,576,068
Expenses		
Instruction	12,154,328	11,714,753
District Administration	1,247,819	1,115,100
Operations and Maintenance	4,154,017	3,791,725
Transportation and Housing	655,382	686,271
Total Expense	18,211,546	17,307,849
Net Revenue (Expense)	(764,101)	(731,781)
Budgeted Allocation (Retirement) of Surplus (Deficit)	590,302	573,587
Budgeted Surplus (Deficit), for the year	(173,799)	(158,194)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(173,799)	(158,194)
Budgeted Surplus (Deficit), for the year	(173,799)	(158,194)

School District No. 50 (Haida Gwaii)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2025

	2025 Annual Budget	2024 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	13,608,315	13,044,317
Special Purpose Funds - Total Expense	2,725,935	2,716,062
Capital Fund - Total Expense	1,877,296	1,547,470
Capital Fund - Tangible Capital Assets Purchased from Local Capital	650,000	140,000
Total Budget Bylaw Amount	18,861,546	17,447,849

Approved by the Board



June 18, 2024

Signature of the Chairperson of the Board of Education

Date Signed



June 18, 2024

Signature of the Superintendent

Date Signed



June 18, 2024

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, 2025

	2025 Annual Budget	2024 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	(764,101)	(731,781)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Local Capital	(650,000)	(140,000)
From Deferred Capital Revenue	(8,448,578)	(15,533,205)
Total Acquisition of Tangible Capital Assets	(9,098,578)	(15,673,205)
Amortization of Tangible Capital Assets	1,877,296	1,547,470
Total Effect of change in Tangible Capital Assets	(7,221,282)	(14,125,735)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(7,985,383)	(14,857,516)

School District No. 50 (Haida Gwaii)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2025

	2025 Annual Budget \$	2024 Amended Annual Budget \$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	8,138,596	7,729,540
Other	130,964	130,964
Other Revenue	4,628,453	4,522,126
Rentals and Leases	40,000	40,000
Investment Income	80,000	48,100
Total Revenue	13,018,013	12,470,730
Expenses		
Instruction	9,653,804	9,273,079
District Administration	1,247,819	1,115,100
Operations and Maintenance	2,234,809	2,204,363
Transportation and Housing	471,883	451,775
Total Expense	13,608,315	13,044,317
Net Revenue (Expense)	(590,302)	(573,587)
Budgeted Prior Year Surplus Appropriation	590,302	573,587
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, 2025

	2025 Annual Budget	2024 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	12,162,356	11,573,063
ISC/LEA Recovery	(4,328,453)	(4,328,453)
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	10,874
FSA Scorer Grant	4,094	4,094
Labour Settlement Funding		167,037
Teacher Recruitment & Retention		13,200
Total Provincial Grants - Ministry of Education and Child Care	8,138,596	7,729,540
Provincial Grants - Other	130,964	130,964
Other Revenues		
Funding from First Nations	4,328,453	4,328,453
Miscellaneous		
Miscellaneous	300,000	193,673
Total Other Revenue	4,628,453	4,522,126
Rentals and Leases	40,000	40,000
Investment Income	80,000	48,100
Total Operating Revenue	13,018,013	12,470,730

School District No. 50 (Haida Gwaii)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2025

	2025 Annual Budget	2024 Amended Annual Budget
	\$	\$
Salaries		
Teachers	3,695,693	3,518,668
Principals and Vice Principals	1,087,279	1,197,601
Educational Assistants	761,083	739,586
Support Staff	1,758,413	1,708,312
Other Professionals	902,122	788,748
Substitutes	500,602	476,762
Total Salaries	8,705,192	8,429,677
Employee Benefits	1,956,446	1,893,455
Total Salaries and Benefits	10,661,638	10,323,132
Services and Supplies		
Services	757,887	700,239
Student Transportation	56,000	56,000
Professional Development and Travel	536,203	376,203
Rentals and Leases	11,483	11,483
Dues and Fees	15,400	15,400
Insurance	50,900	43,056
Supplies	793,954	793,954
Utilities	724,850	724,850
Total Services and Supplies	2,946,677	2,721,185
Total Operating Expense	13,608,315	13,044,317

School District No. 50 (Haida Gwaii)

Schedule 2C

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2025

	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	3,346,211	248,977	42,878	121,776		249,840	4,009,682
1.07 Library Services	19,095			37,574		1,000	57,669
1.08 Counselling	69,242			77,102		2,000	148,344
1.10 Inclusive Education	34,567		677,257			101,000	812,824
1.30 English Language Learning	82,489		40,948			2,000	125,437
1.31 Indigenous Education	144,089			166,712		15,000	325,801
1.41 School Administration		838,302		303,806		28,000	1,170,108
Total Function 1	3,695,693	1,087,279	761,083	706,970	-	398,840	6,649,865
4 District Administration							
4.11 Educational Administration				10,894	243,734		254,628
4.40 School District Governance					86,000		86,000
4.41 Business Administration				57,440	378,958		436,398
Total Function 4	-	-	-	68,334	708,692	-	777,026
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				15,252	140,073		155,325
5.50 Maintenance Operations				784,614		88,000	872,614
5.52 Maintenance of Grounds				20,118		1,762	21,880
5.56 Utilities							-
Total Function 5	-	-	-	819,984	140,073	89,762	1,049,819
7 Transportation and Housing							
7.41 Transportation and Housing Administration					53,357		53,357
7.70 Student Transportation				163,125		12,000	175,125
7.73 Housing							-
Total Function 7	-	-	-	163,125	53,357	12,000	228,482
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	3,695,693	1,087,279	761,083	1,758,413	902,122	500,602	8,705,192

School District No. 50 (Haida Gwaii)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2025

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2025 Annual Budget	2024 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	4,009,682	922,227	4,931,909	1,008,954	5,940,863	5,581,767
1.07 Library Services	57,669	13,264	70,933	7,102	78,035	53,202
1.08 Counselling	148,344	34,119	182,463	65,302	247,765	240,097
1.10 Inclusive Education	812,824	186,950	999,774	126,104	1,125,878	1,097,392
1.30 English Language Learning	125,437	28,851	154,288	13,937	168,225	161,355
1.31 Indigenous Education	325,801	74,934	400,735	199,715	600,450	588,348
1.41 School Administration	1,170,108	269,125	1,439,233	53,355	1,492,588	1,550,918
Total Function 1	6,649,865	1,529,470	8,179,335	1,474,469	9,653,804	9,273,079
4 District Administration						
4.11 Educational Administration	254,628	58,564	313,192	48,850	362,042	249,683
4.40 School District Governance	86,000	6,450	92,450	67,500	159,950	159,950
4.41 Business Administration	436,398	100,372	536,770	189,057	725,827	705,467
Total Function 4	777,026	165,386	942,412	305,407	1,247,819	1,115,100
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	155,325	34,012	189,337	66,235	255,572	243,223
5.50 Maintenance Operations	872,614	171,975	1,044,589	191,233	1,235,822	1,218,333
5.52 Maintenance of Grounds	21,880	3,052	24,932	33,000	57,932	57,324
5.56 Utilities	-	-	-	685,483	685,483	685,483
Total Function 5	1,049,819	209,039	1,258,858	975,951	2,234,809	2,204,363
7 Transportation and Housing						
7.41 Transportation and Housing Administration	53,357	12,272	65,629	4,000	69,629	67,760
7.70 Student Transportation	175,125	40,279	215,404	178,000	393,404	375,165
7.73 Housing	-	-	-	8,850	8,850	8,850
Total Function 7	228,482	52,551	281,033	190,850	471,883	451,775
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	8,705,192	1,956,446	10,661,638	2,946,677	13,608,315	13,044,317

School District No. 50 (Haida Gwaii)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2025

	2025 Annual Budget \$	2024 Amended Annual Budget \$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	2,125,935	2,316,062
Other Revenue	600,000	400,000
Total Revenue	2,725,935	2,716,062
Expenses		
Instruction	2,500,524	2,441,674
Operations and Maintenance	110,411	110,411
Transportation and Housing	115,000	163,977
Total Expense	2,725,935	2,716,062
Budgeted Surplus (Deficit), for the year	-	-

School District No. 50 (Haida Gwaii)

Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2025

	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			2,563	440,000					
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	110,411	43,065			96,000	7,350	5,555	122,812	79,588
Other				600,000					
	110,411	43,065	-	600,000	96,000	7,350	5,555	122,812	79,588
Less: Allocated to Revenue	110,411	43,065	2,563	600,000	96,000	7,350	5,555	122,812	79,588
Deferred Revenue, end of year	-	-	-	440,000	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	110,411	43,065	2,563		96,000	7,350	5,555	122,812	79,588
Other Revenue				600,000					
	110,411	43,065	2,563	600,000	96,000	7,350	5,555	122,812	79,588
Expenses									
Salaries									
Teachers									
Educational Assistants		35,012						99,847	
Support Staff					72,764				
Other Professionals									64,706
Substitutes									
	-	35,012	-	-	72,764	-	-	99,847	64,706
Employee Benefits		8,053			16,736			22,965	14,882
Services and Supplies	110,411		2,563	600,000	6,500	7,350	5,555		
	110,411	43,065	2,563	600,000	96,000	7,350	5,555	122,812	79,588
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 50 (Haida Gwaii)

Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2025

	Classroom Enhancement Fund - Staffing	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Seamless Day Kindergarten	JUST B4	SEY2KT (Early Years to Kindergarten)	Feeding Futures Fund	Second Count
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		115,000		18,000	80,000	50,000	15,000	80,000	198,645
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	857,341		57,000	11,250		25,000		350,000	
Other									
	857,341	-	57,000	11,250	-	25,000	-	350,000	-
Less: Allocated to Revenue	857,341	115,000	57,000	29,250	80,000	75,000	15,000	430,000	-
Deferred Revenue, end of year	-	-	-	-	-	-	-	-	198,645
Revenues									
Provincial Grants - Ministry of Education and Child Care	857,341	115,000	57,000	29,250	80,000	75,000	15,000	430,000	
Other Revenue									
	857,341	115,000	57,000	29,250	80,000	75,000	15,000	430,000	-
Expenses									
Salaries									
Teachers	697,025								
Educational Assistants									
Support Staff									
Other Professionals					58,537			150,000	
Substitutes				7,500					
	697,025	-	-	7,500	58,537	-	-	150,000	-
Employee Benefits	160,316			1,725	13,463			34,500	
Services and Supplies		115,000	57,000	20,025	8,000	75,000	15,000	245,500	
	857,341	115,000	57,000	29,250	80,000	75,000	15,000	430,000	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 50 (Haida Gwaii)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2025

	TOTAL
	<u>\$</u>
Deferred Revenue, beginning of year	999,208
Add: Restricted Grants	
Provincial Grants - Ministry of Education and Child Care	1,765,372
Other	600,000
	<u>2,365,372</u>
Less: Allocated to Revenue	2,725,935
Deferred Revenue, end of year	<u><u>638,645</u></u>
Revenues	
Provincial Grants - Ministry of Education and Child Care	2,125,935
Other Revenue	600,000
	<u>2,725,935</u>
Expenses	
Salaries	
Teachers	697,025
Educational Assistants	134,859
Support Staff	281,301
Other Professionals	64,706
Substitutes	7,500
	<u>1,185,391</u>
Employee Benefits	272,640
Services and Supplies	1,267,904
	<u>2,725,935</u>
Net Revenue (Expense)	<u><u>-</u></u>

School District No. 50 (Haida Gwaii)

Schedule 4

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2025

	2025 Annual Budget			2024 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Amortization of Deferred Capital Revenue	1,703,497		1,703,497	1,389,276
Total Revenue	1,703,497	-	1,703,497	1,389,276
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	1,808,797		1,808,797	1,476,951
Transportation and Housing	68,499		68,499	70,519
Total Expense	1,877,296	-	1,877,296	1,547,470
Net Revenue (Expense)	(173,799)	-	(173,799)	(158,194)
Net Transfers (to) from other funds				
Total Net Transfers	-	-	-	-
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	650,000	(650,000)	-	
Total Other Adjustments to Fund Balances	650,000	(650,000)	-	
Budgeted Surplus (Deficit), for the year	476,201	(650,000)	(173,799)	(158,194)