

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 GWAII) (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;



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Chairperson of the Board



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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.



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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
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	<b>491,000</b>	476,310
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>491,000</b>	476,310
 <b>Revenues</b>	 \$	 \$
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
<b>Total Revenue</b>	<b>17,447,445</b>	16,576,068
 <b>Expenses</b>	 \$	 \$
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
<b>Total Expense</b>	<b>18,211,546</b>	17,307,849
 <b>Net Revenue (Expense)</b>	 <b>(764,101)</b>	 (731,781)
 <b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	 <b>590,302</b>	 573,587
 <b>Budgeted Surplus (Deficit), for the year</b>	 <b>(173,799)</b>	 (158,194)
 <b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(173,799)	(158,194)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(173,799)</b>	(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
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	<b>13,608,315</b>	13,044,317
Special Purpose Funds - Total Expense	<b>2,725,935</b>	2,716,062
Capital Fund - Total Expense	<b>1,877,296</b>	1,547,470
Capital Fund - Tangible Capital Assets Purchased from Local Capital	<b>650,000</b>	140,000
<b>Total Budget Bylaw Amount</b>	<b>18,861,546</b>	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
	\$	\$
<b>Surplus (Deficit) for the year</b>	<b>(764,101)</b>	<b>(731,781)</b>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Local Capital	(650,000)	(140,000)
From Deferred Capital Revenue	(8,448,578)	(15,533,205)
<b>Total Acquisition of Tangible Capital Assets</b>	<b>(9,098,578)</b>	<b>(15,673,205)</b>
Amortization of Tangible Capital Assets	1,877,296	1,547,470
<b>Total Effect of change in Tangible Capital Assets</b>	<b>(7,221,282)</b>	<b>(14,125,735)</b>
	-	-
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<b>(7,985,383)</b>	<b>(14,857,516)</b>

# 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
	\$	\$
<b>Revenues</b>		
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
<b>Total Revenue</b>	<b>13,018,013</b>	12,470,730
<b>Expenses</b>		
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
<b>Total Expense</b>	<b>13,608,315</b>	13,044,317
<b>Net Revenue (Expense)</b>	<b>(590,302)</b>	(573,587)
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>590,302</b>	573,587
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	-

# 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
	\$	\$
<b>Provincial Grants - Ministry of Education and Child Care</b>		
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
<b>Total Provincial Grants - Ministry of Education and Child Care</b>	<b>8,138,596</b>	7,729,540
<b>Provincial Grants - Other</b>	<b>130,964</b>	130,964
<b>Other Revenues</b>		
Funding from First Nations	4,328,453	4,328,453
Miscellaneous		
Miscellaneous	300,000	193,673
<b>Total Other Revenue</b>	<b>4,628,453</b>	4,522,126
<b>Rentals and Leases</b>	<b>40,000</b>	40,000
<b>Investment Income</b>	<b>80,000</b>	48,100
<b>Total Operating Revenue</b>	<b>13,018,013</b>	12,470,730

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

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object

Year Ended June 30, 2025

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

# School District No. 50 (Haida Gwaii)

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

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

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

Schedule 3

Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2025

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

# School District No. 50 (Haida Gwaii)

Schedule 3A

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
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>									
<b>Add:</b> 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
<b>Less:</b> Allocated to Revenue	110,411	43,065	2,563	600,000	96,000	7,350	5,555	122,812	79,588
<b>Deferred Revenue, end of year</b>	-	-	-	<b>440,000</b>	-	-	-	-	-
<b>Revenues</b>									
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
<b>Expenses</b>									
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									
Services and Supplies		8,053			16,736			22,965	14,882
	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
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

# School District No. 50 (Haida Gwaii)

Schedule 3A

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
<b>Deferred Revenue, beginning of year</b>		\$ 115,000		\$ 18,000	\$ 80,000	\$ 50,000	\$ 15,000	\$ 80,000	\$ 198,645
<b>Add: Restricted Grants</b>									
Provincial Grants - Ministry of Education and Child Care		857,341		57,000	11,250		25,000		350,000
Other				57,000	11,250	-	25,000	-	350,000
<b>Less: Allocated to Revenue</b>		857,341	115,000	57,000	29,250	80,000	75,000	15,000	430,000
<b>Deferred Revenue, end of year</b>									<b>198,645</b>
<b>Revenues</b>									
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				57,000	29,250	80,000	75,000	15,000	430,000
<b>Expenses</b>									
Salaries			697,025						
Teachers							58,537		150,000
Educational Assistants									
Support Staff									
Other Professionals									
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
<b>Net Revenue (Expense)</b>									

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

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2025

	<b>TOTAL</b>
<b>Deferred Revenue, beginning of year</b>	<b>\$ 999,208</b>
<b>Add:</b> Restricted Grants	
Provincial Grants - Ministry of Education and Child Care	1,765,372
Other	600,000
	<u>2,365,372</u>
<b>Less:</b> Allocated to Revenue	<u>2,725,935</u>
<b>Deferred Revenue, end of year</b>	<b><u>638,645</u></b>
<b>Revenues</b>	
Provincial Grants - Ministry of Education and Child Care	2,125,935
Other Revenue	600,000
	<u>2,725,935</u>
<b>Expenses</b>	
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>
<b>Net Revenue (Expense)</b>	<b><u>-</u></b>

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

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2025

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