

Amended Annual Budget

School District No. 50 (Haida Gwaii)

June 30, 2025

School District No. 50 (Haida Gwaii)

June 30, 2025

Table of Contents

Bylaw	1
Amended Annual Budget - Revenue and Expense - Statement 2	2
Amended Annual Budget - Changes in Net Financial Assets (Debt) - Statement 4	4
Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund - Schedule 1	5
Amended Annual Budget - Operating Revenue and Expense - Schedule 2	6
Schedule 2A - Amended Annual Budget - Schedule of Operating Revenue by Source	7
Schedule 2B - Amended Annual Budget - Schedule of Operating Expense by Object	8
Schedule 2C - Amended Annual Budget - Operating Expense by Function, Program and Object	9
Amended Annual Budget - Special Purpose Revenue and Expense - Schedule 3	11
Schedule 3A - Amended Annual Budget - Changes in Special Purpose Funds	12
Amended Annual Budget - Capital Revenue and Expense - Schedule 4	15

*NOTE - Statement 1, Statement 3, Statement 5 and Schedules 4A - 4D are used for Financial Statement reporting only.

AMENDED ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 50 (HAIDA GWAI) (called the "Board") to adopt the Amended 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 Amended Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 50 (Haida Gwaii) Amended 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 \$20,125,777 for the 2024/2025 fiscal year was prepared in accordance with the *Act*.
4. Statement 2, 4 and Schedules 1 to 4 are adopted as the Amended Annual Budget of the Board for the fiscal year 2024/2025.

READ A FIRST TIME THE 4th DAY OF MARCH, 2025;

READ A SECOND TIME THE 4th DAY OF MARCH, 2025;

READ A THIRD TIME, PASSED AND ADOPTED THE 4th DAY OF MARCH, 2025;



Chairperson of the Board



Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 50 (Haida Gwaii) Amended Annual Budget Bylaw 2024/2025, adopted by the Board the 4th DAY OF MARCH, 2025.



Secretary Treasurer

School District No. 50 (Haida Gwaii)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2025

	2025 Amended Annual Budget	2025 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	503,313	491,000
Total Ministry Operating Grant Funded FTE's	503,313	491,000
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	11,854,079	10,264,531
Other	130,964	130,964
Other Revenue	4,941,563	5,228,453
Rentals and Leases	46,000	40,000
Investment Income	56,400	80,000
Amortization of Deferred Capital Revenue	1,597,177	1,703,497
Total Revenue	18,626,183	17,447,445
Expenses		
Instruction	13,133,740	12,154,328
District Administration	1,379,636	1,247,819
Operations and Maintenance	4,202,526	4,154,017
Transportation and Housing	759,875	655,382
Total Expense	19,475,777	18,211,546
Net Revenue (Expense)	(849,594)	(764,101)
Budgeted Allocation (Retirement) of Surplus (Deficit)	668,059	590,302
Budgeted Surplus (Deficit), for the year	(181,535)	(173,799)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(181,535)	(173,799)
Budgeted Surplus (Deficit), for the year	(181,535)	(173,799)

School District No. 50 (Haida Gwaii)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2025

	2025 Amended Annual Budget	2025 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	13,999,825	13,608,315
Special Purpose Funds - Total Expense	3,697,240	2,725,935
Capital Fund - Total Expense	1,778,712	1,877,296
Capital Fund - Tangible Capital Assets Purchased from Local Capital	650,000	650,000
Total Budget Bylaw Amount	20,125,777	18,861,546

Approved by the Board



March 4, 2025

Signature of the Chairperson of the Board of Education

Date Signed



March 4, 2025

Signature of the Superintendent

Date Signed



March 4, 2025

Signature of the Secretary Treasurer

Date Signed

School District No. 50 (Haida Gwaii)

Statement 4

Amended Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2025

	2025 Amended Annual Budget	2025 Annual Budget
	\$	\$
Surplus (Deficit) for the year	(849,594)	(764,101)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Local Capital	(650,000)	(650,000)
From Deferred Capital Revenue	(8,883,711)	(8,448,578)
Total Acquisition of Tangible Capital Assets	(9,533,711)	(9,098,578)
Amortization of Tangible Capital Assets	1,778,712	1,877,296
Total Effect of change in Tangible Capital Assets	(7,754,999)	(7,221,282)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(8,604,593)	(7,985,383)

School District No. 50 (Haida Gwaii)

Schedule 1

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2025

	Operating Fund	Special Purpose Fund	Capital Fund	2025 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	1,662,065		6,866,956	8,529,021
Changes for the year				
Net Revenue (Expense) for the year	(668,059)		(181,535)	(849,594)
Net Changes for the year	(668,059)	-	(181,535)	(849,594)
Budgeted Accumulated Surplus (Deficit), end of year	994,006	-	6,685,421	7,679,427

School District No. 50 (Haida Gwaii)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2025

	2025 Amended Annual Budget	2025 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	8,756,839	8,138,596
Other	130,964	130,964
Other Revenue	4,341,563	4,628,453
Rentals and Leases	46,000	40,000
Investment Income	56,400	80,000
Total Revenue	13,331,766	13,018,013
Expenses		
Instruction	9,678,090	9,653,804
District Administration	1,379,636	1,247,819
Operations and Maintenance	2,384,454	2,234,809
Transportation and Housing	557,645	471,883
Total Expense	13,999,825	13,608,315
Net Revenue (Expense)	(668,059)	(590,302)
Budgeted Prior Year Surplus Appropriation	668,059	590,302
Budgeted Surplus (Deficit), for the year	-	-

School District No. 50 (Haida Gwaii)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2025

	2025 Amended Annual Budget	2025 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	12,375,919	12,162,356
ISC/LEA Recovery	(4,041,563)	(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	96,216	
Teacher, Recruitment & Retention	21,574	
Total Provincial Grants - Ministry of Education and Child Care	8,756,839	8,138,596
Provincial Grants - Other	130,964	130,964
Other Revenues		
Funding from First Nations	4,041,563	4,328,453
Miscellaneous		
Miscellaneous	300,000	300,000
Total Other Revenue	4,341,563	4,628,453
Rentals and Leases	46,000	40,000
Investment Income	56,400	80,000
Total Operating Revenue	13,331,766	13,018,013

School District No. 50 (Haida Gwaii)

Schedule 2B

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

	2025 Amended Annual Budget	2025 Annual Budget
	\$	\$
Salaries		
Teachers	3,547,207	3,695,693
Principals and Vice Principals	1,095,021	1,087,279
Educational Assistants	841,123	761,083
Support Staff	1,810,937	1,758,413
Other Professionals	1,127,490	902,122
Substitutes	535,262	500,602
Total Salaries	8,957,040	8,705,192
Employee Benefits	2,040,941	1,956,446
Total Salaries and Benefits	10,997,981	10,661,638
Services and Supplies		
Services	757,301	757,887
Student Transportation	56,000	56,000
Professional Development and Travel	536,203	536,203
Rentals and Leases	28,619	11,483
Dues and Fees	21,050	15,400
Insurance	71,989	50,900
Supplies	805,832	793,954
Utilities	724,850	724,850
Total Services and Supplies	3,001,844	2,946,677
Total Operating Expense	13,999,825	13,608,315

School District No. 50 (Haida Gwaii)

Schedule 2C

Amended 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	3,274,818	251,300	42,878	121,775		270,000	3,960,771
1.07 Library Services				37,574		1,000	38,574
1.08 Counselling				77,102		2,000	79,102
1.10 Inclusive Education			752,937			106,000	858,937
1.30 English Language Learning	72,928		45,308			2,000	120,236
1.31 Indigenous Education	199,461			166,712		17,000	383,173
1.41 School Administration		843,721		361,874		28,000	1,233,595
Total Function 1	3,547,207	1,095,021	841,123	765,037	-	426,000	6,674,388
4 District Administration							
4.11 Educational Administration				10,894	243,989		254,883
4.40 School District Governance					87,369		87,369
4.41 Business Administration				51,993	462,809		514,802
Total Function 4	-	-	-	62,887	794,167	-	857,054
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				9,078	214,741		223,819
5.50 Maintenance Operations				790,692		91,000	881,692
5.52 Maintenance of Grounds				20,118		1,762	21,880
5.56 Utilities							-
Total Function 5	-	-	-	819,888	214,741	92,762	1,127,391
7 Transportation and Housing							
7.41 Transportation and Housing Administration					118,582		118,582
7.70 Student Transportation				163,125		16,500	179,625
7.73 Housing							-
Total Function 7	-	-	-	163,125	118,582	16,500	298,207
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	3,547,207	1,095,021	841,123	1,810,937	1,127,490	535,262	8,957,040

School District No. 50 (Haida Gwaii)

Schedule 2C

Amended 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 Amended Annual Budget	2025 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	3,960,771	910,978	4,871,749	999,004	5,870,753	5,940,863
1.07 Library Services	38,574	8,872	47,446	7,102	54,548	78,035
1.08 Counselling	79,102	18,193	97,295	65,302	162,597	247,765
1.10 Inclusive Education	858,937	197,556	1,056,493	138,104	1,194,597	1,125,878
1.30 English Language Learning	120,236	27,654	147,890	29,815	177,705	168,225
1.31 Indigenous Education	383,173	88,130	471,303	175,910	647,213	600,450
1.41 School Administration	1,233,595	283,727	1,517,322	53,355	1,570,677	1,492,588
Total Function 1	6,674,388	1,535,110	8,209,498	1,468,592	9,678,090	9,653,804
4 District Administration						
4.11 Educational Administration	254,883	58,623	313,506	66,786	380,292	362,042
4.40 School District Governance	87,369	6,553	93,922	70,500	164,422	159,950
4.41 Business Administration	514,802	118,404	633,206	201,716	834,922	725,827
Total Function 4	857,054	183,580	1,040,634	339,002	1,379,636	1,247,819
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	223,819	50,359	274,178	84,924	359,102	255,572
5.50 Maintenance Operations	881,692	198,381	1,080,073	199,033	1,279,106	1,235,822
5.52 Maintenance of Grounds	21,880	4,923	26,803	33,000	59,803	57,932
5.56 Utilities	-	-	-	686,443	686,443	685,483
Total Function 5	1,127,391	253,663	1,381,054	1,003,400	2,384,454	2,234,809
7 Transportation and Housing						
7.41 Transportation and Housing Administration	118,582	27,274	145,856	4,000	149,856	69,629
7.70 Student Transportation	179,625	41,314	220,939	178,000	398,939	393,404
7.73 Housing	-	-	-	8,850	8,850	8,850
Total Function 7	298,207	68,588	366,795	190,850	557,645	471,883
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	8,957,040	2,040,941	10,997,981	3,001,844	13,999,825	13,608,315

School District No. 50 (Haida Gwaii)

Schedule 3

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

	2025 Amended Annual Budget	2025 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	3,097,240	2,125,935
Other Revenue	600,000	600,000
Total Revenue	3,697,240	2,725,935
Expenses		
Instruction	3,455,650	2,500,524
Operations and Maintenance	110,411	110,411
Transportation and Housing	131,179	115,000
Total Expense	3,697,240	2,725,935
Budgeted Surplus (Deficit), for the year	-	-

School District No. 50 (Haida Gwaii)

Schedule 3A

Amended 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	655,794			6,332		
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	110,411	43,064			96,000	9,800	2,496	123,644	81,320
Other				600,000					
	110,411	43,064	-	600,000	96,000	9,800	2,496	123,644	81,320
Less: Allocated to Revenue	110,411	43,064	2,563	600,000	96,000	9,800	8,828	123,644	81,320
Deferred Revenue, end of year	-	-	-	655,794	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	110,411	43,064	2,563		96,000	9,800	8,828	123,644	81,320
Other Revenue				600,000					
	110,411	43,064	2,563	600,000	96,000	9,800	8,828	123,644	81,320
Expenses									
Salaries									
Teachers									
Principals and Vice Principals									
Educational Assistants		35,011						99,847	
Support Staff	28,455				72,764				
Other Professionals	16,260								66,114
Substitutes									
	44,715	35,011	-	-	72,764	-	-	99,847	66,114
Employee Benefits	10,285	8,053			16,736			22,965	15,206
Services and Supplies	55,411		2,563	600,000	6,500	9,800	8,828	832	
	110,411	43,064	2,563	600,000	96,000	9,800	8,828	123,644	81,320
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 50 (Haida Gwaii)

Schedule 3A

Amended 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	Early Childhood Education Dual Credit Program	Student & Family Affordability	JUST B4	SEY2KT (Early Years to Kindergarten)
Deferred Revenue, beginning of year	\$	\$	\$	\$	\$	\$	\$	\$	\$
		79,822	24,374	14,051	64,572		112,055	50,000	10,742
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	1,409,661	51,357	57,000	11,250	55,400	25,000		25,000	19,000
Other									
	1,409,661	51,357	57,000	11,250	55,400	25,000	-	25,000	19,000
Less: Allocated to Revenue	1,409,661	131,179	57,000	25,301	119,972	25,000	112,055	75,000	29,742
Deferred Revenue, end of year	-	-	24,374	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	1,409,661	131,179	57,000	25,301	119,972	25,000	112,055	75,000	29,742
Other Revenue									
	1,409,661	131,179	57,000	25,301	119,972	25,000	112,055	75,000	29,742
Expenses									
Salaries									
Teachers	1,049,334								
Principals and Vice Principals									
Educational Assistants									
Support Staff					85,000				
Other Professionals									
Substitutes	118,980			7,500					
	1,168,314	-	-	7,500	85,000	-	-	-	-
Employee Benefits	241,347			1,725	19,550				
Services and Supplies		131,179	57,000	16,076	15,422	25,000	112,055	75,000	29,742
	1,409,661	131,179	57,000	25,301	119,972	25,000	112,055	75,000	29,742
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 50 (Haida Gwaii)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2025

Schedule 3A

	ECL Early Care & Learning	Feeding Futures Fund	Second Count	Seamless Day Oth Contribution	Professional Learning Grant	TOTAL
	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	56,808	54,892	208,686	9,328		1,350,019
Add: Restricted Grants						
Provincial Grants - Ministry of Education and Child Care	175,000	350,000			247,553	2,892,956
Other						600,000
	175,000	350,000	-	-	247,553	3,492,956
Less: Allocated to Revenue	231,808	404,892	-	-	-	3,697,240
Deferred Revenue, end of year	-	-	208,686	9,328	247,553	1,145,735
Revenues						
Provincial Grants - Ministry of Education and Child Care	231,808	404,892				3,097,240
Other Revenue						600,000
	231,808	404,892	-	-	-	3,697,240
Expenses						
Salaries						
Teachers						1,049,334
Principals and Vice Principals	165,858					165,858
Educational Assistants						134,858
Support Staff		190,365				376,584
Other Professionals						82,374
Substitutes						126,480
	165,858	190,365	-	-	-	1,935,488
Employee Benefits	38,147	43,784				417,798
Services and Supplies	27,803	170,743				1,343,954
	231,808	404,892	-	-	-	3,697,240
Net Revenue (Expense)	-	-	-	-	-	-

School District No. 50 (Haida Gwaii)

Schedule 4

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2025

	2025 Amended Annual Budget			2025 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Amortization of Deferred Capital Revenue	1,597,177		1,597,177	1,703,497
Total Revenue	1,597,177	-	1,597,177	1,703,497
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	1,707,661		1,707,661	1,808,797
Transportation and Housing	71,051		71,051	68,499
Total Expense	1,778,712	-	1,778,712	1,877,296
Net Revenue (Expense)	(181,535)	-	(181,535)	(173,799)
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	468,465	(650,000)	(181,535)	(173,799)