

Annual Budget

School District No. 50 (Haida Gwaii)

June 30, 2026

School District No. 50 (Haida Gwaii)

June 30, 2026

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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 2025/2026 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 2025/2026.
3. The attached Statement 2 showing the estimated revenue and expense for the 2025/2026 fiscal year and the total budget bylaw amount of \$19,973,608 for the 2025/2026 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 2025/2026.

READ A FIRST TIME THE 13th DAY OF JUNE, 2025;

READ A SECOND TIME THE 17th DAY OF JUNE, 2025;

READ A THIRD TIME, PASSED AND ADOPTED THE 17th DAY OF JUNE, 2025;



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 2025/2026, adopted by the Board the 17th DAY OF JUNE, 2025.



Secretary Treasurer

School District No. 50 (Haida Gwaii)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2026

	2026 Annual Budget	2025 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	501,000	503,313
Total Ministry Operating Grant Funded FTE's	501,000	503,313
 Revenues	 \$	 \$
Provincial Grants		
Ministry of Education and Child Care	11,875,456	11,854,079
Other	130,964	130,964
Other Revenue	4,891,563	4,941,563
Rentals and Leases	46,000	46,000
Investment Income	50,000	56,400
Amortization of Deferred Capital Revenue	1,802,095	1,597,177
Total Revenue	18,796,078	18,626,183
 Expenses	 \$	 \$
Instruction	12,940,318	13,133,740
District Administration	1,379,636	1,379,636
Operations and Maintenance	4,312,517	4,202,526
Transportation and Housing	691,137	759,875
Total Expense	19,323,608	19,475,777
 Net Revenue (Expense)	 (527,530)	 (849,594)
 Budgeted Allocation (Retirement) of Surplus (Deficit)	 337,017	 668,059
 Budgeted Surplus (Deficit), for the year	 (190,513)	 (181,535)
 Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)	(190,513)	(181,535)
Capital Fund Surplus (Deficit)		
Budgeted Surplus (Deficit), for the year	(190,513)	(181,535)

School District No. 50 (Haida Gwaii)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2026

	2026 Annual Budget	2025 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	13,579,791	13,999,825
Special Purpose Funds - Total Expense	3,751,209	3,697,240
Capital Fund - Total Expense	1,992,608	1,778,712
Capital Fund - Tangible Capital Assets Purchased from Local Capital	650,000	650,000
Total Budget Bylaw Amount	19,973,608	20,125,777

Approved by the Board



June 18, 2025

Signature of the Chairperson of the Board of Education

Date Signed



June 18, 2025

Signature of the Superintendent

Date Signed



June 18, 2025

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, 2026

	2026 Annual Budget	2025 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	(527,530)	(849,594)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Local Capital	(650,000)	(650,000)
From Deferred Capital Revenue	(655,000)	(8,883,711)
Total Acquisition of Tangible Capital Assets	(1,305,000)	(9,533,711)
Amortization of Tangible Capital Assets	1,992,608	1,778,712
Total Effect of change in Tangible Capital Assets	687,608	(7,754,999)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	160,078	(8,604,593)

School District No. 50 (Haida Gwaii)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2026

	2026 Annual Budget	2025 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	8,724,247	8,756,839
Other	130,964	130,964
Other Revenue	4,291,563	4,341,563
Rentals and Leases	46,000	46,000
Investment Income	50,000	56,400
Total Revenue	13,242,774	13,331,766
Expenses		
Instruction	9,430,700	9,678,090
District Administration	1,379,636	1,379,636
Operations and Maintenance	2,278,529	2,384,454
Transportation and Housing	490,926	557,645
Total Expense	13,579,791	13,999,825
Net Revenue (Expense)	(337,017)	(668,059)
Budgeted Prior Year Surplus Appropriation	337,017	668,059
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, 2026

	2026 Annual Budget	2025 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	12,439,543	12,375,919
ISC/LEA Recovery	(4,041,563)	(4,041,563)
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	21,574
Total Provincial Grants - Ministry of Education and Child Care	8,724,247	8,756,839
Provincial Grants - Other	130,964	130,964
Other Revenues		
Funding from First Nations	4,041,563	4,041,563
Miscellaneous		
Miscellaneous	250,000	300,000
Total Other Revenue	4,291,563	4,341,563
Rentals and Leases	46,000	46,000
Investment Income	50,000	56,400
Total Operating Revenue	13,242,774	13,331,766

School District No. 50 (Haida Gwaii)

Annual Budget - Schedule of Operating Expense by Object

Year Ended June 30, 2026

	2026 Annual Budget	2025 Amended Annual Budget
	\$	\$
Salaries		
Teachers	3,405,166	3,547,207
Principals and Vice Principals	1,061,714	1,095,021
Educational Assistants	846,839	841,123
Support Staff	1,700,676	1,810,937
Other Professionals	991,508	1,127,490
Substitutes	535,262	535,262
Total Salaries	8,541,165	8,957,040
Employee Benefits	1,950,656	2,040,941
Total Salaries and Benefits	10,491,821	10,997,981
Services and Supplies		
Services	862,406	757,301
Student Transportation	210,000	56,000
Professional Development and Travel	388,404	536,203
Rentals and Leases	28,619	28,619
Dues and Fees	25,853	21,050
Insurance	71,489	71,989
Supplies	776,349	805,832
Utilities	724,850	724,850
Total Services and Supplies	3,087,970	3,001,844
Total Operating Expense	13,579,791	13,999,825

School District No. 50 (Haida Gwaii)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2026

	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	3,150,012	244,948	42,878	123,475		272,000	3,833,313
1.03 Career Programs				35,069		1,000	36,069
1.07 Library Services				77,102		2,000	79,102
1.08 Counselling						106,000	863,300
1.10 Inclusive Education	49,100		708,200				
1.20 Early Learning and Child Care			95,761				95,761
1.30 English Language Learning				166,712		17,000	389,766
1.31 Indigenous Education	206,054						
1.41 School Administration		816,766		264,278		28,000	1,109,044
Total Function 1	3,405,166	1,061,714	846,839	666,636	-	426,000	6,406,355
4 District Administration							
4.11 Educational Administration				10,894	252,484		263,378
4.40 School District Governance					89,116		89,116
4.41 Business Administration				51,993	449,669		501,662
Total Function 4	-	-	-	62,887	791,269	-	854,156
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				9,078	143,477		152,555
5.50 Maintenance Operations				771,255		91,000	862,255
5.52 Maintenance of Grounds				20,118		1,762	21,880
5.56 Utilities							-
Total Function 5	-	-	-	800,451	143,477	92,762	1,036,690
7 Transportation and Housing							
7.41 Transportation and Housing Administration					56,762		56,762
7.70 Student Transportation				170,702		16,500	187,202
7.73 Housing							-
Total Function 7	-	-	-	170,702	56,762	16,500	243,964
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	3,405,166	1,061,714	846,839	1,700,676	991,508	535,262	8,541,165

School District No. 50 (Haida Gwaii)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2026

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2026 Annual Budget	2025 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	3,833,313	881,662	4,714,975	1,094,915	5,809,890	5,870,753
1.03 Career Programs	-		-		-	
1.07 Library Services	36,069	8,296	44,365	7,102	51,467	54,548
1.08 Counselling	79,102	18,193	97,295	65,302	162,597	162,597
1.10 Inclusive Education	863,300	198,559	1,061,859	158,104	1,219,963	1,194,597
1.20 Early Learning and Child Care	-		-		-	
1.30 English Language Learning	95,761	22,026	117,787	29,229	147,016	177,705
1.31 Indigenous Education	389,766	89,646	479,412	158,276	637,688	647,213
1.41 School Administration	1,109,044	255,080	1,364,124	37,955	1,402,079	1,570,677
Total Function 1	6,406,355	1,473,462	7,879,817	1,550,883	9,430,700	9,678,090
4 District Administration						
4.11 Educational Administration	263,378	60,577	323,955	65,037	388,992	380,292
4.40 School District Governance	89,116	6,684	95,800	68,875	164,675	164,422
4.41 Business Administration	501,662	115,382	617,044	208,925	825,969	834,922
Total Function 4	854,156	182,643	1,036,799	342,837	1,379,636	1,379,636
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	152,555	35,088	187,643	84,924	272,567	359,102
5.50 Maintenance Operations	862,255	198,319	1,060,574	189,033	1,249,607	1,279,106
5.52 Maintenance of Grounds	21,880	5,032	26,912	33,000	59,912	59,803
5.56 Utilities	-		-	696,443	696,443	686,443
Total Function 5	1,036,690	238,439	1,275,129	1,003,400	2,278,529	2,384,454
7 Transportation and Housing						
7.41 Transportation and Housing Administration	56,762	13,055	69,817	4,000	73,817	149,856
7.70 Student Transportation	187,202	43,057	230,259	178,000	408,259	398,939
7.73 Housing	-		-	8,850	8,850	8,850
Total Function 7	243,964	56,112	300,076	190,850	490,926	557,645
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	8,541,165	1,950,656	10,491,821	3,087,970	13,579,791	13,999,825

School District No. 50 (Haida Gwaii)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2026

	2026 Annual Budget	2025 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	3,151,209	3,097,240
Other Revenue	600,000	600,000
Total Revenue	3,751,209	3,697,240
Expenses		
Instruction	3,509,618	3,455,650
Operations and Maintenance	110,411	110,411
Transportation and Housing	131,180	131,179
Total Expense	3,751,209	3,697,240
Budgeted Surplus (Deficit), for the year	-	-

School District No. 50 (Haida Gwaii)

Schedule 3A

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2026

	Annual Facility Grant	Learning Improvement Fund	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing
	\$	\$	\$	\$		\$	\$	\$	\$
Deferred Revenue, beginning of year									
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	110,411	43,001		96,000	9,800	7,162	123,644	81,320	1,409,661
Federal Grants									
Other			600,000						
	110,411	43,001	600,000	96,000	9,800	7,162	123,644	81,320	1,409,661
Less: Allocated to Revenue									
Deferred Revenue, end of year	110,411	43,001	600,000	96,000	9,800	9,658	123,644	81,320	1,409,661
Revenues									
Provincial Grants - Ministry of Education and Child Care	110,411	43,001		96,000	9,800	9,658	123,644	81,320	1,409,661
Other Revenue			600,000						
	110,411	43,001	600,000	96,000	9,800	9,658	123,644	81,320	1,409,661
Expenses									
Salaries									
Teachers									1,146,066
Principals and Vice Principals									
Educational Assistants			34,960						
Support Staff	35,000			72,358					96,459
Other Professionals	15,000								
Substitutes									66,114
	50,000	34,960	-	72,358	-	-	96,459	66,114	1,146,066
Employee Benefits	11,500	8,041		16,642			22,185	15,206	263,595
Services and Supplies	48,911		600,000	7,000	9,800	9,658	5,000		
	110,411	43,001	600,000	96,000	9,800	9,658	123,644	81,320	1,409,661
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 50 (Haida Gwaii)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2026

Schedule 3A

	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)	ECL Early Care & Learning
Deferred Revenue, beginning of year		\$ 13,756	\$ 32,815	\$ 17,500	\$ 96,489	\$ 35,000	\$ 84,200	\$ 75,000	\$ 19,160
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care		117,424	57,000						175,000
Federal Grants				19,500					
Other									
		117,424	57,000	19,500	-	-	-	-	175,000
Less: Allocated to Revenue									
Deferred Revenue, end of year		131,180	89,815	37,000	96,489	35,000	84,200	75,000	19,160
		-	-	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care		131,180	89,815	37,000	96,489	35,000	84,200	75,000	19,160
Other Revenue									
		131,180	89,815	37,000	96,489	35,000	84,200	75,000	205,150
Expenses									
Salaries									
Teachers									
Principals and Vice Principals									165,858
Educational Assistants									
Support Staff		40,000			70,722				
Other Professionals									
Substitutes			7,500	2,001					
		40,000	-	7,500	72,723	-	-	-	165,858
Employee Benefits		9,200	1,725	16,266					38,147
Services and Supplies		81,980	89,815	27,775	7,500	35,000	84,200	75,000	19,160
		131,180	89,815	37,000	96,489	35,000	84,200	75,000	1,145
		-	-	-	-	-	-	-	205,150
Net Revenue (Expense)									
		-	-	-	-	-	-	-	-

School District No. 50 (Haida Gwaii)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2026

	Feeding Futures Fund	Professional Learning Grant	National School Food	Seamless Day Other	Second Count	TOTAL
	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year						1,638,568
Add: Restricted Grants						
Provincial Grants - Ministry of Education and Child Care		350,000				2,580,423
Federal Grants						19,500
Other						600,000
	350,000	-	-	-	-	3,199,923
Less: Allocated to Revenue						
Deferred Revenue, end of year	407,563	74,868	12,289	-	-	3,751,209
	-	172,685	-	15,911	208,686	1,087,282
Revenues						
Provincial Grants - Ministry of Education and Child Care	407,563	74,868	12,289			3,151,209
Other Revenue						600,000
	407,563	74,868	12,289	-	-	3,751,209
Expenses						
Salaries						
Teachers		40,543				1,186,609
Principals and Vice Principals						165,858
Educational Assistants						131,419
Support Staff	190,377					408,457
Other Professionals						81,114
Substitutes						9,501
	190,377	40,543	-	-	-	1,982,958
Employee Benefits	43,787	9,325				455,619
Services and Supplies	173,399	25,000	12,289			1,312,632
	407,563	74,868	12,289	-	-	3,751,209
Net Revenue (Expense)	-	-	-	-	-	-

School District No. 50 (Haida Gwaii)

Schedule 4

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2026

	2026 Annual Budget		
	Invested in Tangible Capital Assets	Local Capital	Fund Balance
	\$	\$	\$
Revenues			
Amortization of Deferred Capital Revenue	1,802,095		1,802,095
Total Revenue	1,802,095	-	1,802,095
Expenses			
Amortization of Tangible Capital Assets			
Operations and Maintenance	1,923,577		1,923,577
Transportation and Housing	69,031		69,031
Total Expense	1,992,608	-	1,992,608
Net Revenue (Expense)	(190,513)	-	(190,513)
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	459,487	(650,000)	(181,535)