



# 2022 / 2023 BUDGET PROCESS





# Budget Process

*Our vision is an educational community that fosters dignity, resilience, and personal success for all students.*



# Board of Education Members

- Dana Moraes, Board Chairperson
- Adeana Young, Vice-Chairperson
- Roeland Denooij, Trustee
- Wilson Brown, Trustee
- Julia Breese, Trustee



# Goals

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Purpose of a budget

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Guiding principles

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Budget process 2022-2023 school year

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Enrolment projections

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Revenue

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Expenditures

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Potential Risks

# Purpose of a Budget

## Why do we budget?



A Financial Plan to help us achieve our goals and objectives



Aligns financial resources with our vision, mission and values and strategic plan



Provides a basis to monitor our actual versus planned expenditures



Helps communicate how we are allocating our financial resources



# Guiding Principles



## In developing the annual budget, we will:

- Allocate budget resources consistent with the overall goals and priorities identified in the Strategic Plan and public consultations.
- Maintain reserve balances to respond to emergent needs.
- Only use one-time revenues to fund one-time expenditures.
- Use reasonable estimates of revenue and expense in order to maintain confidence in the budget data.
- Commit to building a strong understanding of budget information through ongoing communication.

# What makes a better budget?



Alignment with strategic plan and priorities

Transparency, openness and accessibility

Participative, inclusive and realistic debate

Comprehensive budget accounting

Effective budget execution

Performance evaluation and value for money

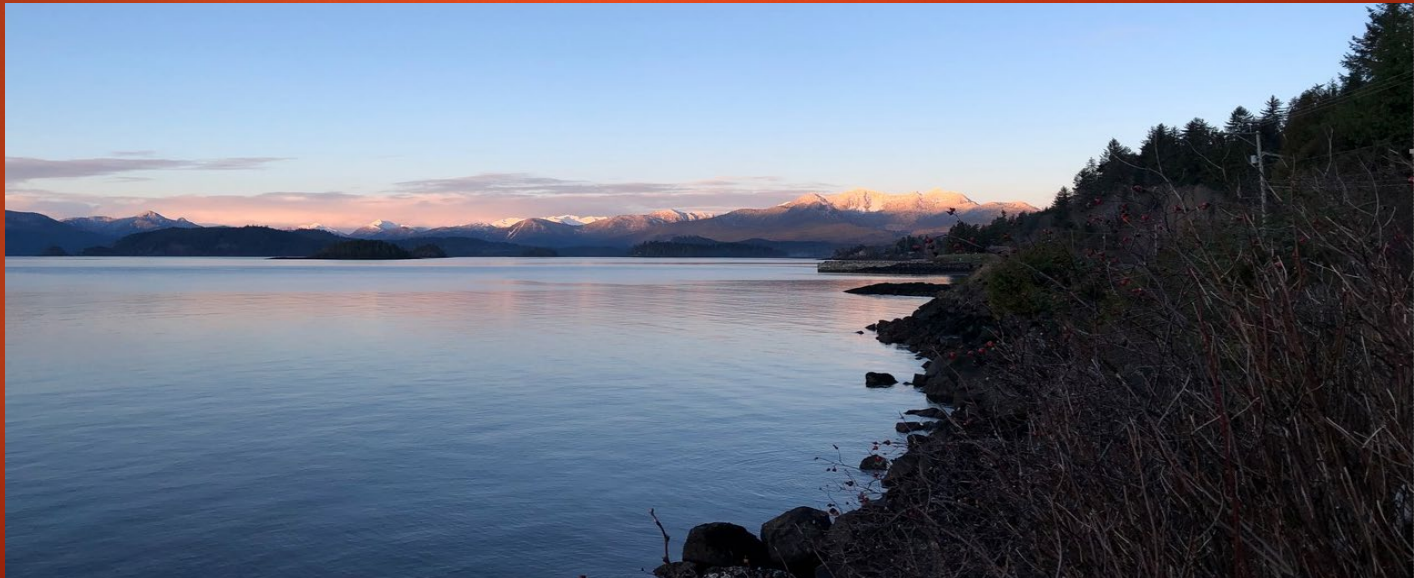
Fiscal risks and sustainability

Quality, integrity and independent audit

Capital budgeting framework



Achievement of district goals is dependent upon the district having a **stable financial position** built around a **sustainable operating budget**.





# 2021 /22 Budget Process

<b>Government funding announcement</b>	<b>March 11, 2022</b>
<b>Budget Planning Process Online TEAMS Meeting</b>	<b>April 14, 2022</b>
<b>April TEAMS Meeting update on work to date – Survey OPENS</b>	<b>April 26, 2022</b>
<b>Budget Public Online TEAMS Meeting</b>	<b>May 3, 2022</b>
<b>Survey CLOSES</b>	<b>May 11, 2022</b>
<b>Board Audit &amp; Finance Committee meeting</b>	<b>May 18, 2022</b>
<b>Board Approval – Preliminary Budget (First Reading &amp; Second Reading)</b>	<b>May 24, 2022</b>
<b>Board Approval - Preliminary Budget (Third &amp; Final Reading)</b>	<b>June 14, 2022</b>
<b>2021/2022 Amended Annual Budget due</b>	<b>February 28, 2023</b>

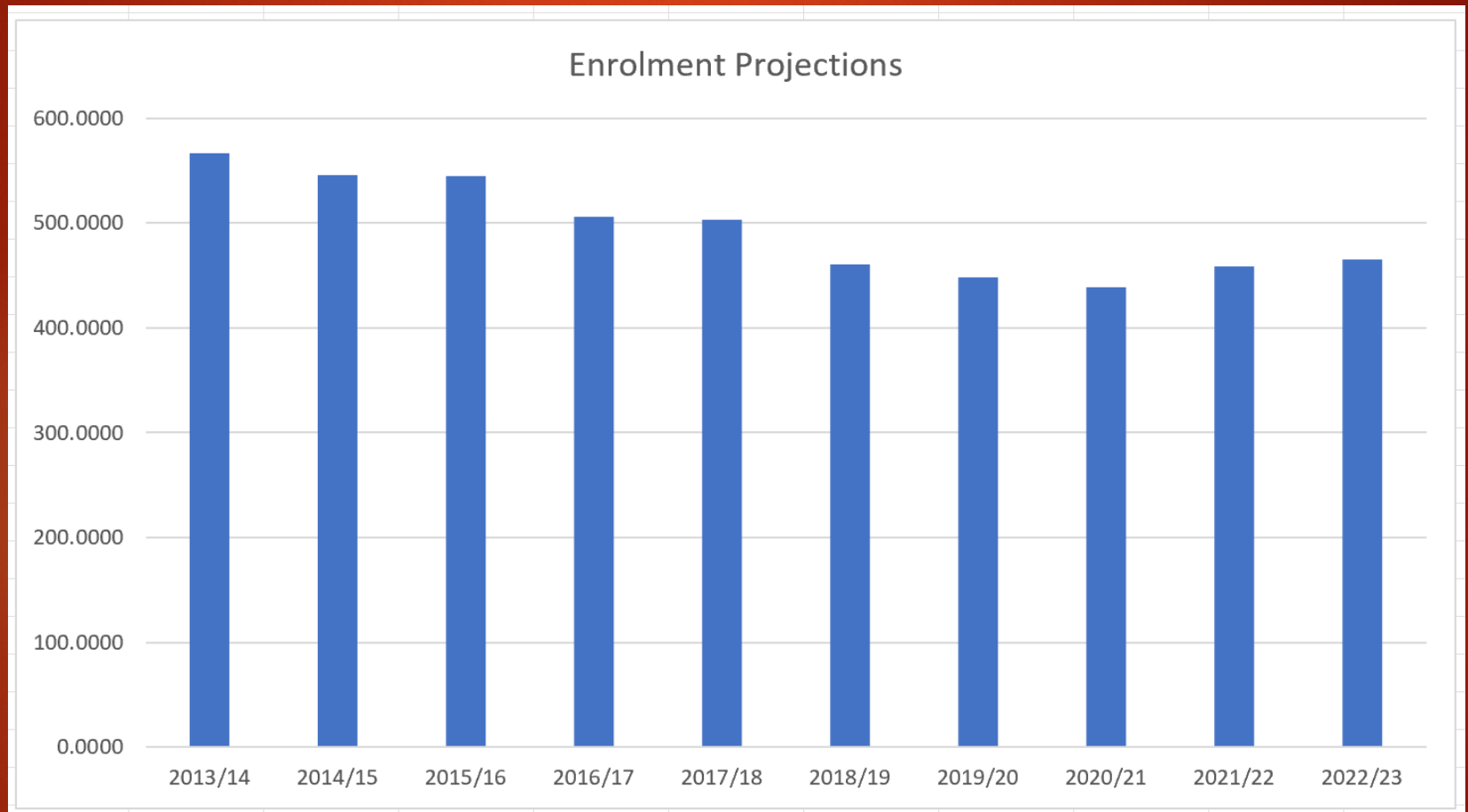
# Projections – Enrolment

## September Enrolment Summary

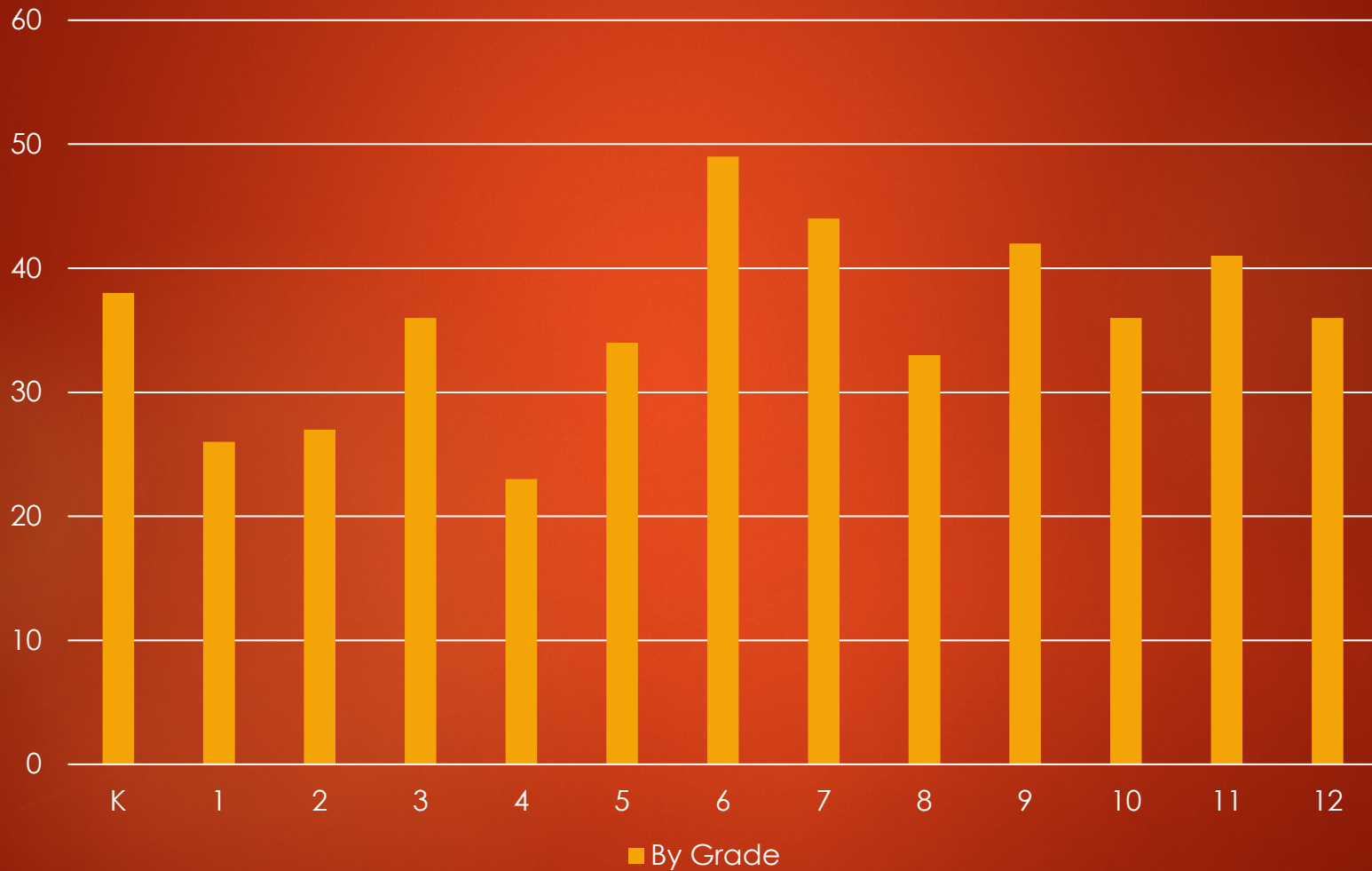
Category	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
Kindergarten-12	546	545	506	503	461	448	439	458	465
Distributed Learning	-	-	12	8	0	0	1	-	-
Level 1	-	1	-	-	-	-	-	1	1
Level 2	22	18	16	18	20	19	17	21	21
Level 3	12	9	11	10	11	7	9	10	8
ELL	46	39	30	43	49	46	43	59	45
Indigenous Education	349	343	307	310	288	291	286	291	291
Adult Ed	5	3	6	7	0	0	-	-	-



# Projections – Enrolment

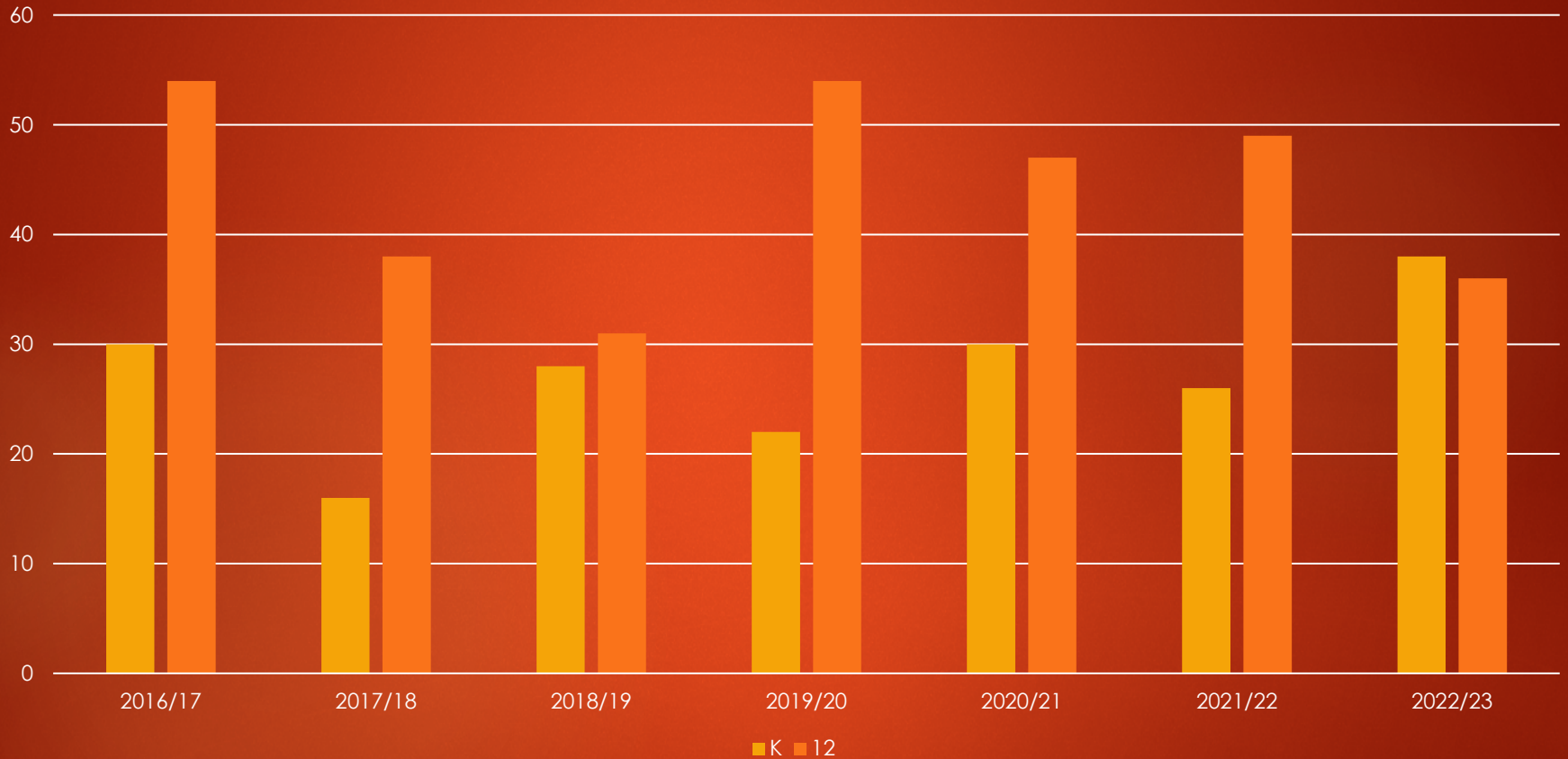


# 2022-2023 Enrolment by grade





# Kindergarten vs Grade 12 Enrolment



# 2022 / 2023 PROJECTED ENROLMENT COMPARISON TO PREVIOUS YEAR

	22/23	21/22	Variance
Gudangaay Tlaats'gaa Naay	77	81	(4)
Gidgalang Kuuyas Naay	111	112	(1)
Port Clements	28	27	1
Sk'aadgaa Naay	147	141	6
Tahayghen	83	78	5
Agnes L Mathers	19	19	-
<b>Total</b>	<b>465</b>	<b>458</b>	<b>7</b>



# 2022 / 2023 Projected Enrolment by School

School	K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
Agnes L. Mathers	3	1	3	2	3	3	2	2						19
Port Clements	6	1	3	4	2	4	4	4						28
Sk'aadgaa Naay	20	19	18	17	13	18	20	22						147
Tahayghen	9	5	3	13	5	9	23	16						83
Gudangaay Tlaats'gaa Naay									15	18	16	19	9	77
Gidgalaang Kuuyas Naay									18	24	20	22	27	111
<b>DISTRICT TOTAL</b>	<b>38</b>	<b>26</b>	<b>27</b>	<b>36</b>	<b>23</b>	<b>34</b>	<b>49</b>	<b>44</b>	<b>33</b>	<b>42</b>	<b>36</b>	<b>41</b>	<b>36</b>	<b>465</b>

# Revenue/Funding sources





# Three Funding Sources:

## Operating

- Instruction
- Administration
- Operations
- Transportation

## Special Purpose

- CEF
- LINKS
- LIF
- StrongStart
- AFG-Operating

## Capital

- For the purpose of acquiring:
  - Land
  - Buildings &
  - Equipment



# Operating

- Revenue



# Sources of Revenue for School Boards



The majority of school district grants come from provincial grants through the Ministry of Education's funding allocation system.



The School District generates additional revenues from rental of buildings & facilities, interest revenue on short-term deposits.

# Provincial Funding

The Ministry of Education establishes an annual budget for all of their responsibilities including provincial operating grants to public schools.

For the 2022/2023 school year SD50 will receive approximately \$10.47 million in operating grants or approximately 0.18% of the total provincial operating grants to public schools.



School Year	Operating Grants (\$ Billions)	Lift from Previous Year
2020/2021	\$5.431	\$114 million
2021/2022	\$5.771	\$340 million
2022/2023	\$5.816	\$45 million

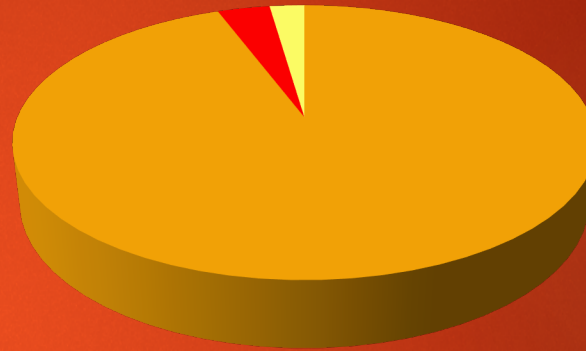




# School District Sources of Revenue - Operating

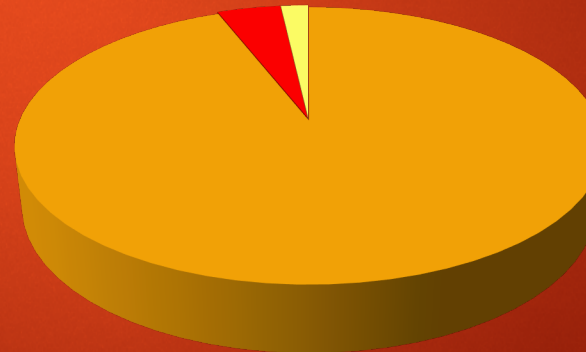
## Haida Gwaii

■ Provincial Grants	94.24%
■ Miscellaneous Revenue	3.46%
■ Operating Surplus	2.29%



## Provincial Average

■ Provincial Grants	94.02%
■ Miscellaneous Revenue	4.19%
■ Operating Surplus	1.79%



# Allocation for Schools

Teaching Staff is student driven.

Base levels of service exist regardless of size.

EAs are assigned based on identified students.

Supplies dollars are enrolment driven.

Enrolment increases can have a direct impact on schools.



# 2022/2023 Estimated Grant

## SCHOOL DISTRICT NO. 50 (HAIDA GWAII)

### SUMMARY OF OPERATING GRANT COMPARISONS For Estimated 2022/23 & Interim 2021/22

#### Estimated Grant for 2022/23

#### SEPTEMBER 2022 ENROLMENT COUNT

465.00 school age \$ 7,885 \$ 3,666,525

4.00 homeschools \$ 250 \$ 1,000

**Total Enrolment-Based Funding (September) \$ 3,667,525**

#### SUPPLEMENTS

Level 1 Spec Needs 1 \$ 44,850 \$ 44,850

Level 2 Spec Needs 21 \$ 21,280 \$ 446,880

Level 3 Spec Needs 8 \$ 10,750 \$ 86,000

Eng. Lang Learning 45 \$ 1,585 \$ 71,325

Indigenous Ed 291 \$ 1,565 \$ 455,415

Equity of Opportunity Supplement \$ 28,902

**Supplement for Unique Student Needs \$ 1,133,372**

SALARY DIFFERENTIAL \$ 168,094

UNIQUE GEO FACTORS \$ 5,492,638

FUNDING PROTECTION \$ -

CURRICULUM & LEARNING SUPPORT FUND \$ 10,000

**September Enrolment Count Total \$ 10,471,629**

**FEBRUARY 2023 ENROLMENT COUNT \$ -**

**TOTAL \$ 10,471,629**

#### Interim Grant for 2021/22

#### SEPTEMBER 2021 ENROLMENT COUNT

458.44 school age \$ 7,885 \$ 3,614,780

4.00 \$ - \$ 250 \$ 1,000

**Total Enrolment-Based Funding (September) \$ 3,615,780**

#### SUPPLEMENTS

Level 1 Spec Needs 1 \$ 44,850 \$ 44,850

Level 2 Spec Needs 21 \$ 21,280 \$ 446,880

Level 3 Spec Needs 10 \$ 10,750 \$ 107,500

Eng. Lang Learning 59 \$ 1,585 \$ 93,515

Indigenous Ed 291 \$ 1,565 \$ 455,415

Equity of Opportunity Supplement \$ 26,999

**Supplement for Unique Student Needs \$ 1,175,159**

SALARY DIFFERENTIAL \$ 165,724

UNIQUE GEO FACTORS \$ 5,282,525

FUNDING PROTECTION \$ 372,372

CURRICULUM & LEARNING SUPPORT FUND \$ 10,000

**September Enrolment Count Total \$ 10,621,560**

**FEBRUARY 2022 ENROLMENT COUNT \$ 12,859**

**TOTAL \$ 10,634,419**

## Estimated Operating Grants - 2022/23 School Year

School District 50 Haida Gwaii

### September 2022 Enrolment Count

	School-Age Enrolment	Funding Level	Funding	Total Supplement
Standard (Regular) Schools	465.0000	\$7,885	\$3,666,525	
Continuing Education	0.0000	\$7,885	\$0	
Alternate Schools	0.0000	\$7,885	\$0	
Online Learning	0.0000	\$6,360	\$0	
Home Schooling	4	\$250	\$1,000	
Course Challenges	0	\$246	\$0	
<b>Total Enrolment-Based Funding (September)</b>	<b>465.0000</b>			<b>\$3,667,525</b>

	Total Enrol. Change	Funding Level	Funding	Total Supplement
1% to 4% Enrolment Decline	6.5625	\$3,943	\$0	
4%+ Enrolment Decline		\$5,914	\$0	
Significant Cumulative Decline (7%+)	10.3750	\$3,943	\$0	
<b>Supplement for Enrolment Decline</b>				<b>\$0</b>

	Enrolment	Funding Level	Funding	Total Supplement
Level 1 Special Needs	1	\$44,850	\$44,850	
Level 2 Special Needs	21	\$21,280	\$446,880	
Level 3 Special Needs	8	\$10,750	\$86,000	
English Language Learning	45	\$1,585	\$71,325	
Indigenous Education	291	\$1,565	\$455,415	
Adult Education	0.0000	\$5,030	\$0	
Equity of Opportunity Supplement			\$28,902	

**Supplement for Unique Student Needs** **\$1,133,372**

Variance from Provincial Average	\$3,261	
Estimated Number of Educators	25.833	\$84,241

	Enrolment	Funding Level	Funding	Total Supplement
FTE Distribution	465.0000	\$180.33	\$83,853	
<b>Supplement for Salary Differential</b>				<b>\$168,094</b>

**Supplement for Unique Geographic Factors** **\$5,492,638**

### July 2022 Enrolment Count

	Enrolment	Funding Level	Funding	Total Supplement
Summer Learning Grade 1-7	0	\$224	\$0	
Summer Learning Grade 8-9	0	\$224	\$0	
Summer Learning Grade 10-12	0	\$448	\$0	
Supplemental Summer Learning Funding			\$0	
Cross-Enrolment, Grade 8 and 9	0	\$448	\$0	
<b>Summer Learning, Total</b>				<b>\$0</b>

### February 2023 Enrolment Count

	Enrolment	Funding Level	Funding	Total Supplement
School-Age FTE - Continuing Education	0.0000	\$7,885	\$0	
Adult FTE - Continuing Education	0.0000	\$5,030	\$0	
K-Gr 9 School-Age FTE - Online Learning	0.0000	\$3,180	\$0	
Gr 10-12 School-Age FTE - Online Learning	0.0000	\$6,360	\$0	
Adult FTE - Online Learning	0.0000	\$5,030	\$0	
Level 1 Special Needs Enrolment Growth	0	\$22,425	\$0	
Level 2 Special Needs Enrolment Growth	0	\$10,640	\$0	
Level 3 Special Needs Enrolment Growth	0	\$5,375	\$0	
Newcomer Refugees	0.0000	\$3,943	\$0	
ELL Supplement - Newcomer Refugees	0	\$793	\$0	
<b>February 2023 Enrolment Count, Total</b>				<b>\$0</b>

### May 2023 Enrolment Count

	Enrolment	Funding Level	Funding	Total Supplement
School-Age FTE - Continuing Education	0.0000	\$7,885	\$0	
Adult FTE - Continuing Education	0.0000	\$5,030	\$0	
K-Gr 9 School-Age FTE - Online Learning	0.0000	\$2,120	\$0	
Gr 10-12 School-Age FTE - Online Learning	0.0000	\$6,360	\$0	
Adult FTE - Online Learning	0.0000	\$5,030	\$0	
<b>May 2023 Enrolment Count, Total</b>				<b>\$0</b>

# 2022/2023 Estimated Grant



# Interim Operating Grant Summary Following the February 2022 Enrolment Count - 2021/22 School Year

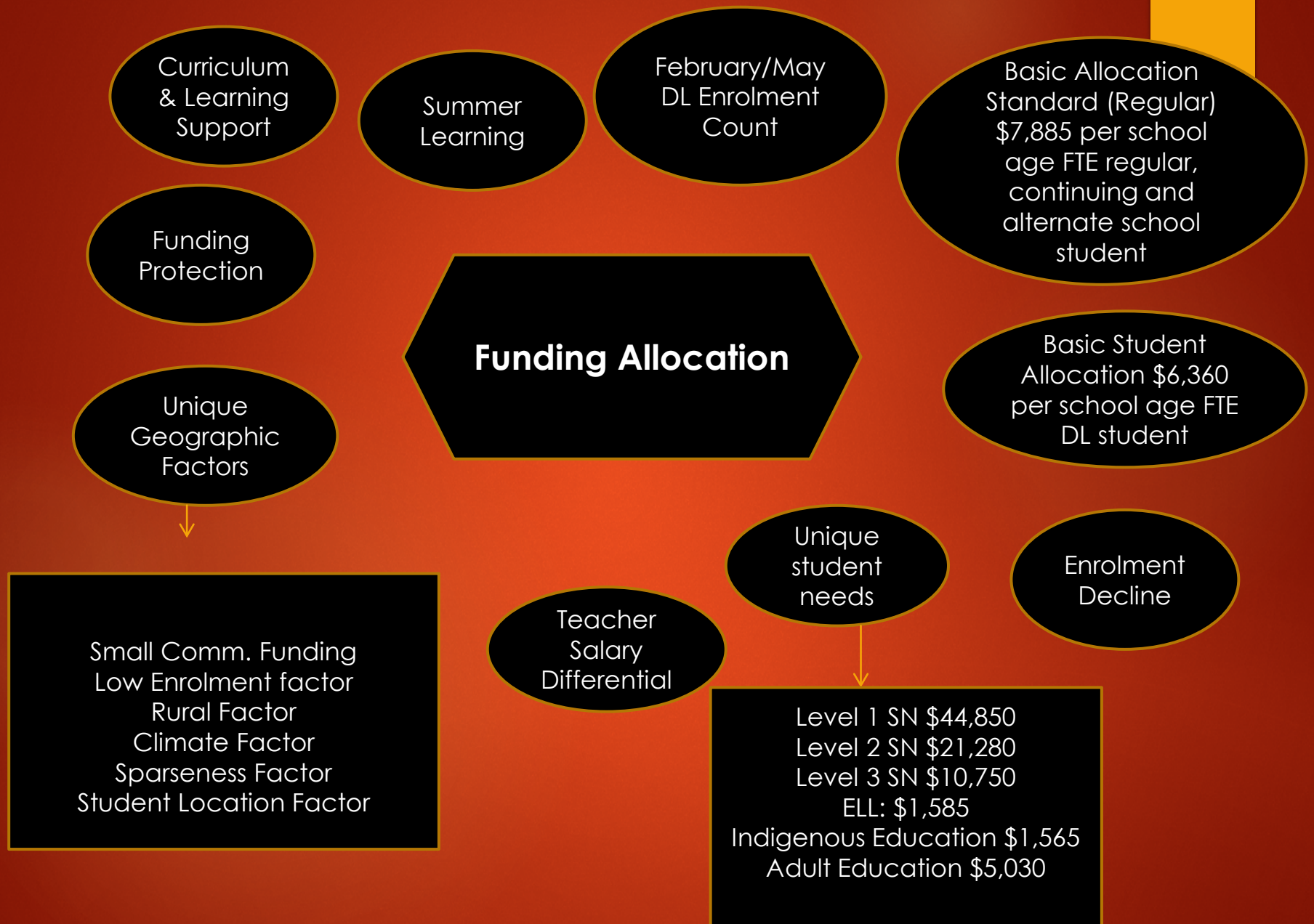
School District 50 Haida Gwaii

September 2021 Enrolment Count				
	School-Age Enrolment	Funding Level	Funding	Total Supplement
Regular Schools	458,4375	\$7,885	\$3,614,780	
Continuing Education	0.0000	\$7,885	\$0	
Special Schools	0.0000	\$7,885	\$0	
Online Learning	0.0000	\$6,360	\$0	
Schooling Challenges	4	\$250	\$1,000	
	0	\$246	\$0	
Enrolment-Based Funding (September)	458.4375			\$3,615,780
	Total Enrol. Change	Funding Level	Funding	Total Supplement
% Enrolment Decline	18.6875	\$3,943	\$0	
Enrolment Decline		\$5,914	\$0	
Estimated Cumulative Decline (7%+)	-21.3750	\$3,943	\$0	
Amount for Enrolment Decline				\$0
	Enrolment	Funding Level	Funding	Total Supplement
Special Needs	1	\$44,850	\$44,850	
Special Needs	21	\$21,280	\$446,880	
Special Needs	10	\$10,750	\$107,500	
Language Learning	59	\$1,585	\$93,515	
Adult Education	291	\$1,565	\$455,415	
Education	0.0000	\$5,030	\$0	
Opportunity Supplement			\$26,999	
Amount for Unique Student Needs				\$1,175,159
From Provincial Average	\$3,261			
Number of Educators	25,469		\$83,054	
	Enrolment	Funding Level	Funding	Total Supplement
Contribution	458.4375	\$180.33	\$82,670	
Amount for Salary Differential				\$165,724
Amount for Unique Geographic Factors				\$5,282,525
Protection				\$372,372
Human and Learning Support Fund				\$10,000
September 2021 Enrolment Count, Total				\$10,621,560

Highlighted sections are estimated and will be updated following the May enrolment count

July 2021 Enrolment Count				
	Enrolment	Funding Level	Funding	Total Supplement
Summer Learning Grade 1-7	0	\$224	\$0	
Summer Learning Grade 8-9	0	\$224	\$0	
Summer Learning Grade 10-12	0	\$448	\$0	
Supplemental Summer Learning Funding			\$0	
Cross-Enrolment, Grade 8 and 9	0	\$448	\$0	
Summer Learning, Total				\$0
February 2022 Enrolment Count				
	Enrolment	Funding Level	Funding	Total Supplement
School-Age FTE - Continuing Education	0.0000	\$7,885	\$0	
Adult FTE - Continuing Education	0.0000	\$5,030	\$0	
K-Grade 9 School-Age FTE - Online Learning	0.0000	\$3,180	\$0	
Grade 10-12 School-Age FTE - Online Learning	0.2500	\$6,360	\$1,590	
Adult FTE - Online Learning	0.1250	\$5,030	\$629	
Youth Train in Trades	0.0000	\$7,885	\$0	
Level 1 Special Needs Enrolment Growth	0	\$22,425	\$0	
Level 2 Special Needs Enrolment Growth	1	\$10,640	\$10,640	
Level 3 Special Needs Enrolment Growth	0	\$5,375	\$0	
Newcomer Refugees	0.0000	\$3,943	\$0	
ELL Supplement - Newcomer Refugees	0	\$793	\$0	
February 2022 Enrolment Count, Total				\$12,859
May 2022 Enrolment Count				
	Enrolment	Funding Level	Funding	Total Supplement
School-Age FTE - Continuing Education	0.0000	\$7,885	\$0	
Adult FTE - Continuing Education	0.0000	\$5,030	\$0	
K-Grade 9 School-Age FTE - Online Learning	0.0000	\$2,120	\$0	
Grade 10-12 School-Age FTE - Online Learning	0.0000	\$6,360	\$0	
Adult FTE - Online Learning	0.0000	\$5,030	\$0	
May 2022 Enrolment Count, Total*				\$0
2021/22 Full-Year Estimated Operating Grant Total				\$10,634,419
Estimated 2021/22 Operating Grant from Indigenous Services Canada				\$3,905,507
Estimated 2021/22 Operating Grant from Ministry of Education				\$6,728,912

# 2021/2022 Interim Grant





# Funding Protection overview

Funding Protection began in 2007/2008 to ensure no decrease in funding from the previous year. For a period it was 100%.

For 2012/2013 school year this percentage dropped to 98.5%

In 2011/2012 – a high of 42 of 60 districts received funding protection. For 2022/2023 - 9 of 60 districts are estimated to receive funding protection.

If more students than projected arrive in September 2022, the district will NOW receive additional funding.

22-23 FP ZERO – 21-22 FP \$372,372

# SD50 Revenue Reality for 2022/23

- ▶ 2021/22 Interim Ministry Grant  
**\$10,634,419**
- ▶ 2022/23 Estimated Operating  
**\$10,471,629**
- ▶ Overall decrease of **\$162,790** Operating
  - ▶ Main reason due to timing of coming out of funding protection.

## Special Purpose

- Classroom Enhancement Fund (CEF)
- LINKS
- StrongStart
- Learning Improvement Fund (LIF)
- Annual Facility Grant (AFG) Operating



# SUMMARY OF GRANTS TO DATE



Year	Classroom Enhancement	Learning Improvement	Community Link	AFG (Op)	Strong Start	Ready Set Learn	Seamless Day K
2021/22	765,305	37,061	113,083	108,062	96,000	9,800	50,000
2022/23	765,305	35,643	113,083	101,014	96,000	9,800	50,000

# Capital

- For the purpose of acquiring:
  - Land
  - Buildings &
  - Equipment

# Types of capital funding

Annual Facility Grant (AFG) Capital

Ministry Capital  
School Enhancement Program (SEP)

Playground Enhancement Program (PEP)

Carbon Neutral Capital Program (CNCPP)



AFG

12 categories of  
eligible  
expenditures.

# Ministry Capital



HVAC upgrade

Roofing

Bus

Plumbing upgrades

Dust collectors

# Expenditures





# SD50 Operating Expenditures

- ▶ School Districts allocate their spending between FOUR key functional areas:

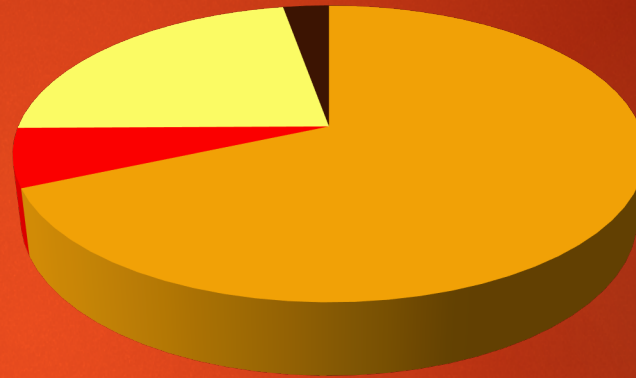
- **Instruction**
- **Administration**
- **Operations**
- **Transportation**



# Operating Expenditures by Function

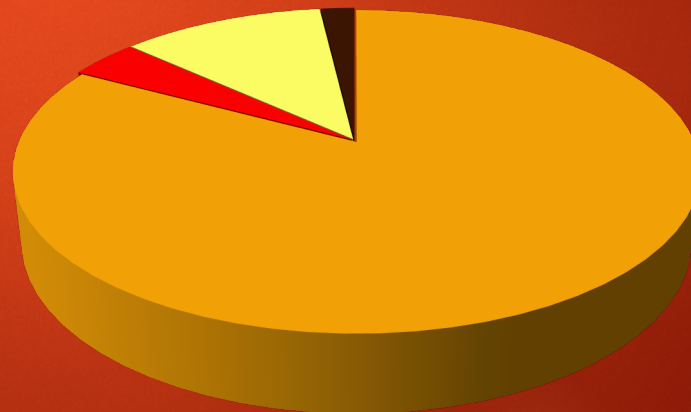
## Haida Gwaii

■ Instruction	68.46%
■ Administration	6.38%
■ Operations	22.36%
■ Transportation	2.80%



## Provincial Average

■ Instruction	82.79%
■ Administration	3.90%
■ Operations	11.41%
■ Transportation	1.89%

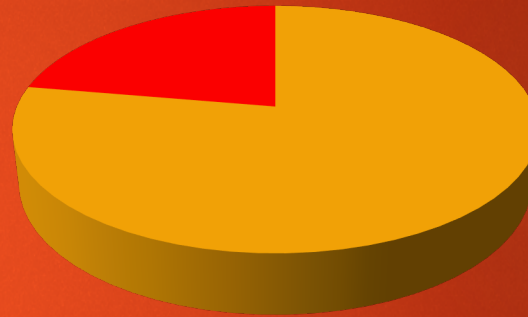




# Operating Expenditures by Category

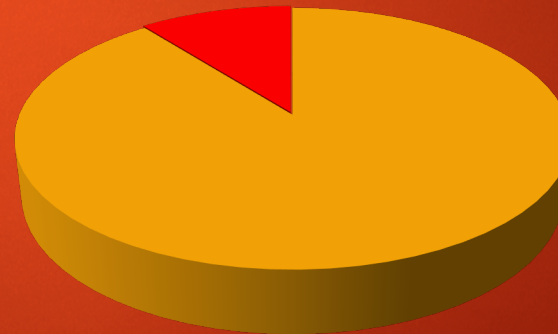
## Haida Gwaii

Salaries/Benefits	77.69%
Services/Supplies	22.31%



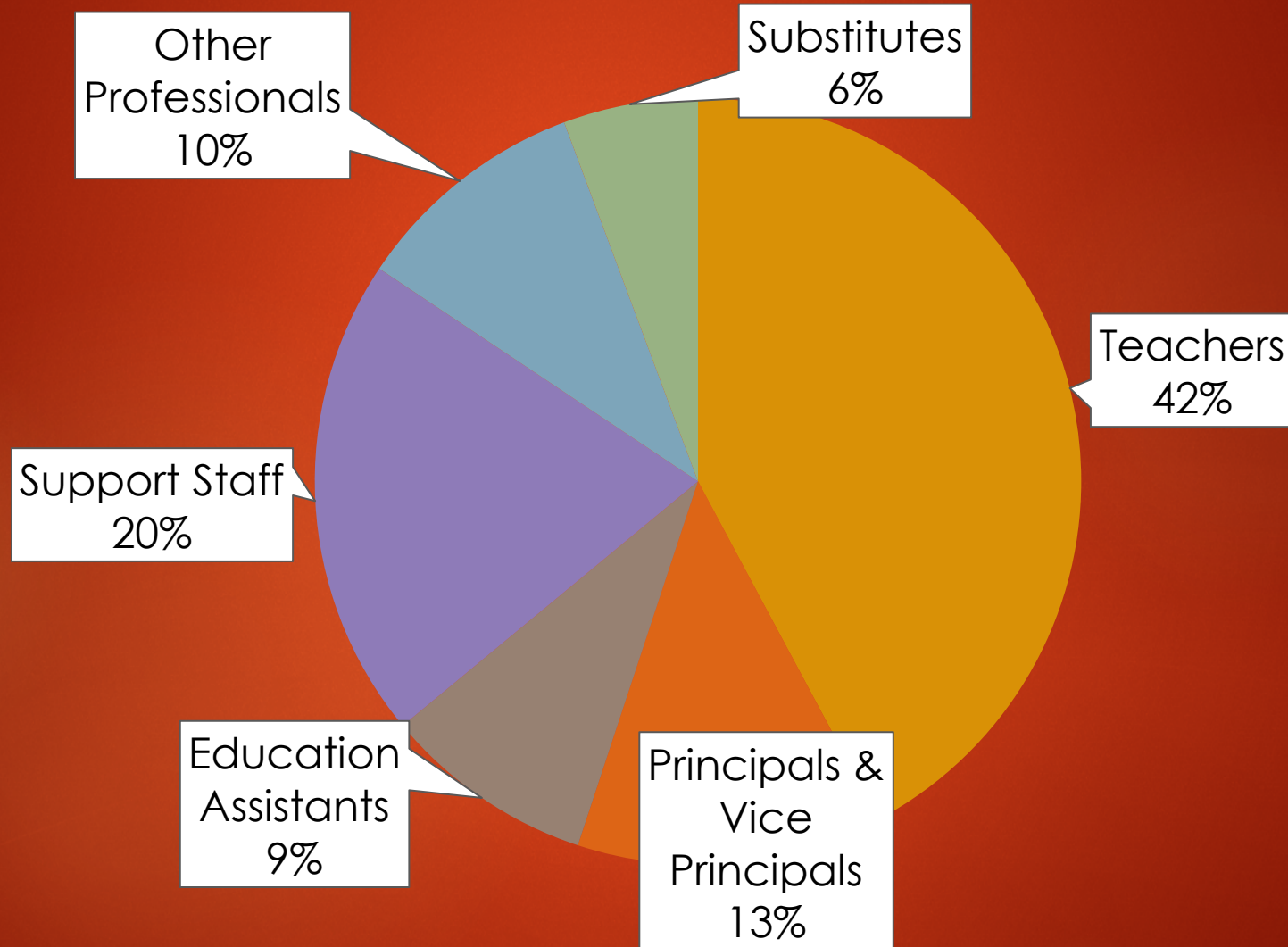
## Provincial Average

Salaries/Benefits	89.37%
Services/Supplies	10.63%

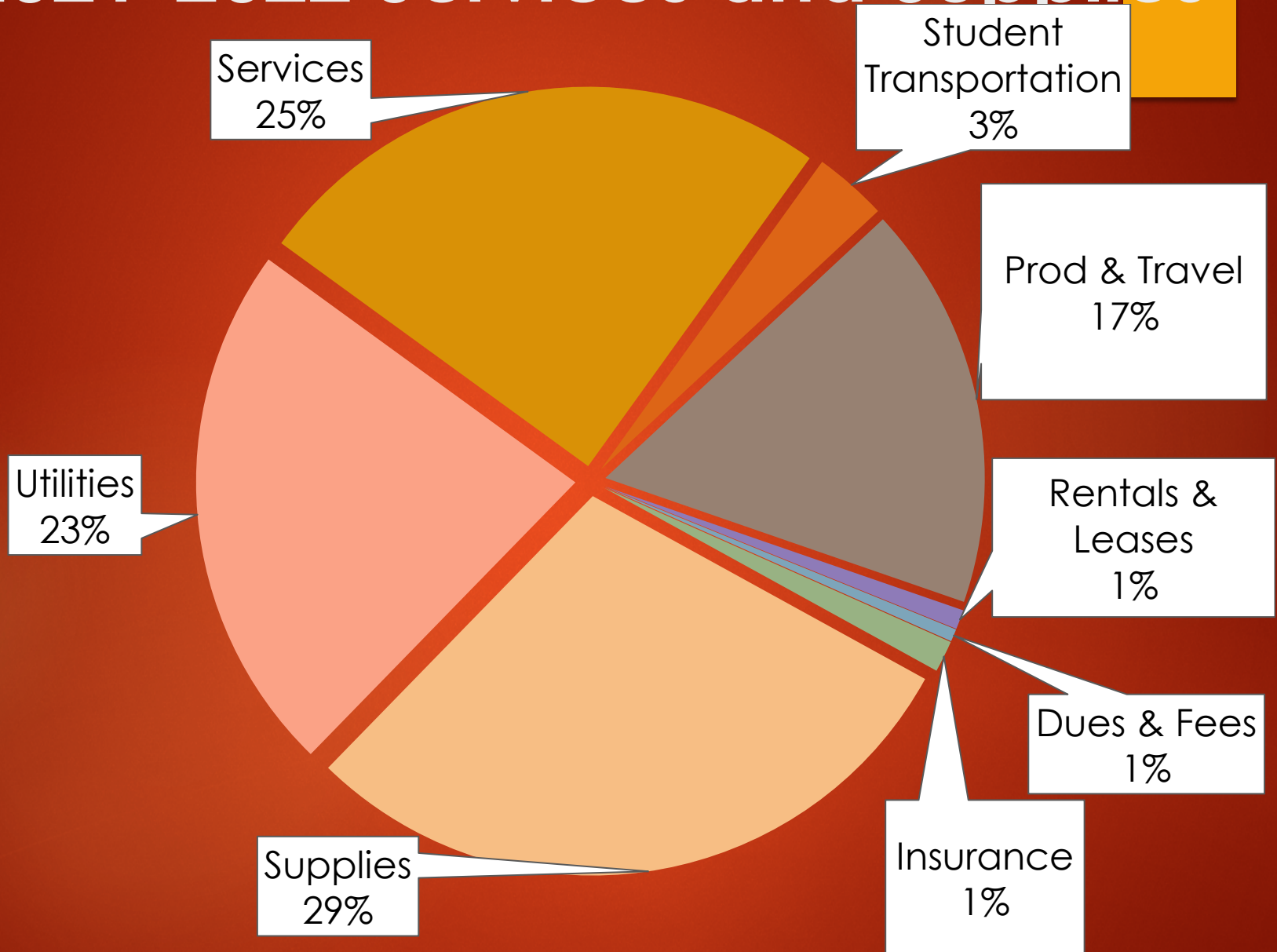




# 2021-2022 A-Annual Budget



# 2021-2022 Services and Supplies





# STAFFING

	2020/2021	2021/2022
<b>Teachers</b>	40.116 FTE	40.116 FTE
(includes counsellors, school psychologists, Haida curriculum)		
<b>Support Staff</b>	45.20 FTE	45.379 FTE
(includes EAs, Maintenance, Admin assistants, IRW, Library, Custodians, Bus drivers, Accounting Clerks, Food Coordinators)		
<b>Principals</b>	7.0 FTE	7.0 FTE
<b>Exempt</b>	6.8 FTE	6.8 FTE



# Status quo budget

- ▶ Context
- ▶ 2022-2023 Revenue reality
- ▶ Keep existing services and staffing levels
- ▶ Surplus remaining

# SD50 Revenue Reality for 2022/23

- ▶ 2021/22 Interim Ministry Grant  
**\$10,634,419**
- ▶ 2022/23 Estimated Operating  
**\$10,471,629**
- ▶ Overall decrease of **\$162,790** Operating
  - ▶ Main reason due to timing of coming out of funding protection.



	<b>AAB</b>	<b>STATUS QUO</b>
	<b>2021/2022</b>	<b>2022/2023</b>
<b>Total Operating Revenue</b>	<b>11,328,930</b>	<b>11,166,140</b>
Teachers	3,076,542	3,076,542
Principals and Vice Principals	940,548	940,548
Educational Assistants	650,704	650,704
Support Staff	1,485,628	1,485,628
Other Professionals	725,892	725,892
Substitutes	414,414	414,414
Benefits	1,714,531	1,714,531
<b>Total Salaries and Benefits</b>	<b>9,008,259</b>	<b>9,008,259</b>
<b>Total Service and Supplies</b>	<b>2,586,771</b>	<b>2,586,771</b>
<b>Total Operating Expense</b>	<b>11,595,030</b>	<b>11,595,030</b>
<b>DEFICIT - Revenue less Expense</b>	<b>(266,100)</b>	<b>(428,890)</b>
<b>Prior year surplus available</b>	<b>754,132</b>	<b>488,032</b>
<b>Remaining Surplus available</b>	<b>488,032</b>	<b>59,142</b>



# Next steps

## Continue

Continue conversation with Principals around staffing for next school year. So far, we have met with three school.

## Input

Input staffing and roll forward teacher categories and steps into budget sheets.

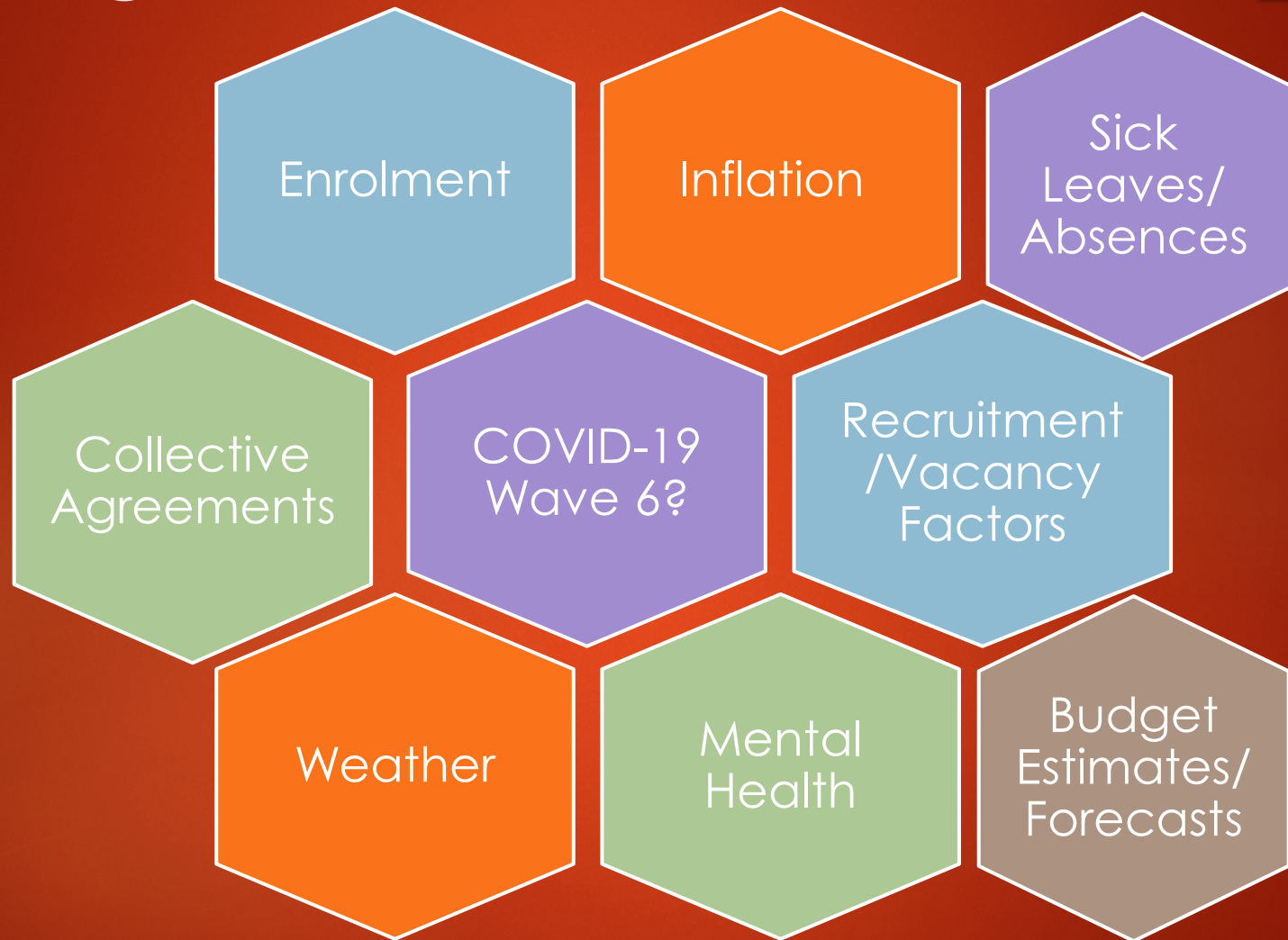
## Ensure

Ensure Education Assistant and all Support staff are inputted in draft budget.

## Review

Review overall budget reality and revisit where necessary.

# Budget Risks



# Possible Questions!

Is each \$ being put to efficient use for the benefit of our students?

Are there better ways of doing business?

Are the district's priorities where they should be?

Partnership opportunities?

Revenue opportunities?





# Summary

- ▶ The budget process is difficult. There will be funding challenges and cost pressures to deal with.
- ▶ We do not know what changes the pandemic will bring.
- ▶ We are looking for areas of efficiencies to enable innovative methods of instruction.
- ▶ Survey will be out on April 26.
- ▶ Further comments or questions email [kblack@sd50.bc.ca](mailto:kblack@sd50.bc.ca)