

# 2023 / 2024 BUDGET PROCESS



# Board of Education Members

- Dana Moraes, Board Chairperson
- Roeland Denooij, Vice-Chairperson
- Wilson Brown, Trustee
- Ashley Currie, Trustee
- Miranda Post, Trustee





# The Budget Process

In March of each year, the Ministry of Education provides the amounts that school boards will receive for the coming year. Per the *school act*, school boards are required to balance their budgets by June 30.



# The Budget Process

SD50s annual operating budget is approximately \$11.2 million, and the district is committed to using these funds as responsibly and effectively as possible.





# The Budget Process

Haida Gwaii school district has a unique set of needs when it comes to what is required to best support our students and communities. To ensure we continue to support all students, the board has developed its draft Strategic Plan. The plan sets direction and identifies the school districts goals.



# Draft Strategic Plan

## OUR VISION

A compassionate, inclusive education community that fosters Haida culture, dignity, respect, reciprocity, resilience, and personal success for all students.

## OUR MISSION

We honour reconciliation and the values of the people of Haida Gwaii, respecting Haida Laws, in support of success for every student.



# OUR PRIORITIES



# Survey Questions Recap

- ▶ Survey opened on March 1 and closed on March 17
- ▶ 38 respondents



# Survey Questions Recap

- ▶ Very short survey 3 questions
- ▶ Main question rank the following:

Mental Health and Well-Being
Staff Allocation to Support All Students
Equitable access to learning opportunities to serve our students, including Indigenous Education.
Student Success
Human Rights
Modernization and Accessibility
Pandemic Recovery
Parent Engagement and Student Voice
Professional Development
Early Years

# Survey Questions Recap

- ▶ Two additional questions:
- ▶ 2. For those areas selected as most important, please explain why they are considered a high priority for the 2023-24 school year.
- ▶ 3. Please list any other high priority budget drivers not listed and why they should be considered as part of the 2023-24 budget process.



# Budget Drivers (Priorities)



Total Participants

**38**



Completed

**38**



Completed

**100%**

# Survey Results Question 1

Staff Allocation to Support All Students

Student Success

Mental Health and Well-Being

Equitable access to learning opportunities to serve our students, including Indigenous Education.

Early Years

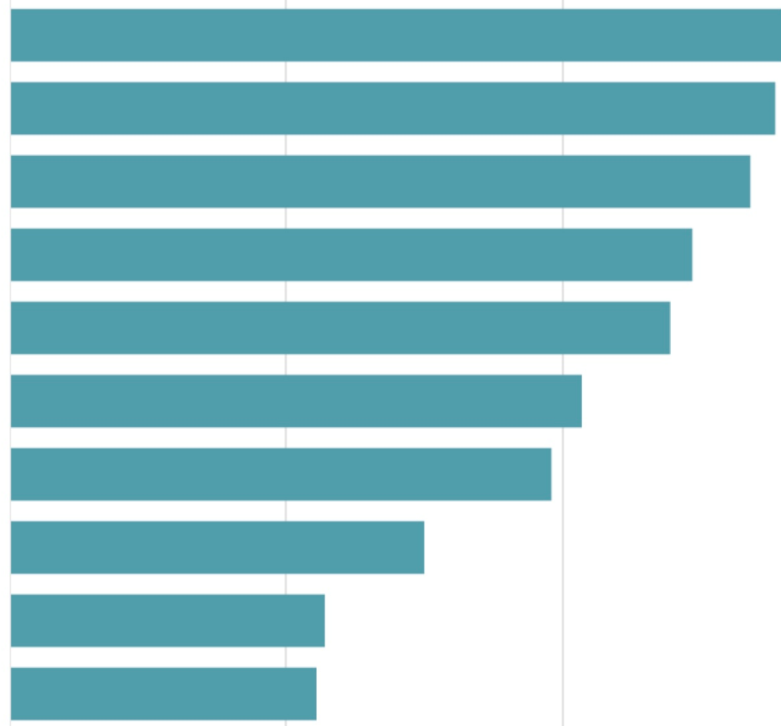
Modernization and Accessibility

Human Rights

Parent Engagement and Student Voice

Pandemic Recovery

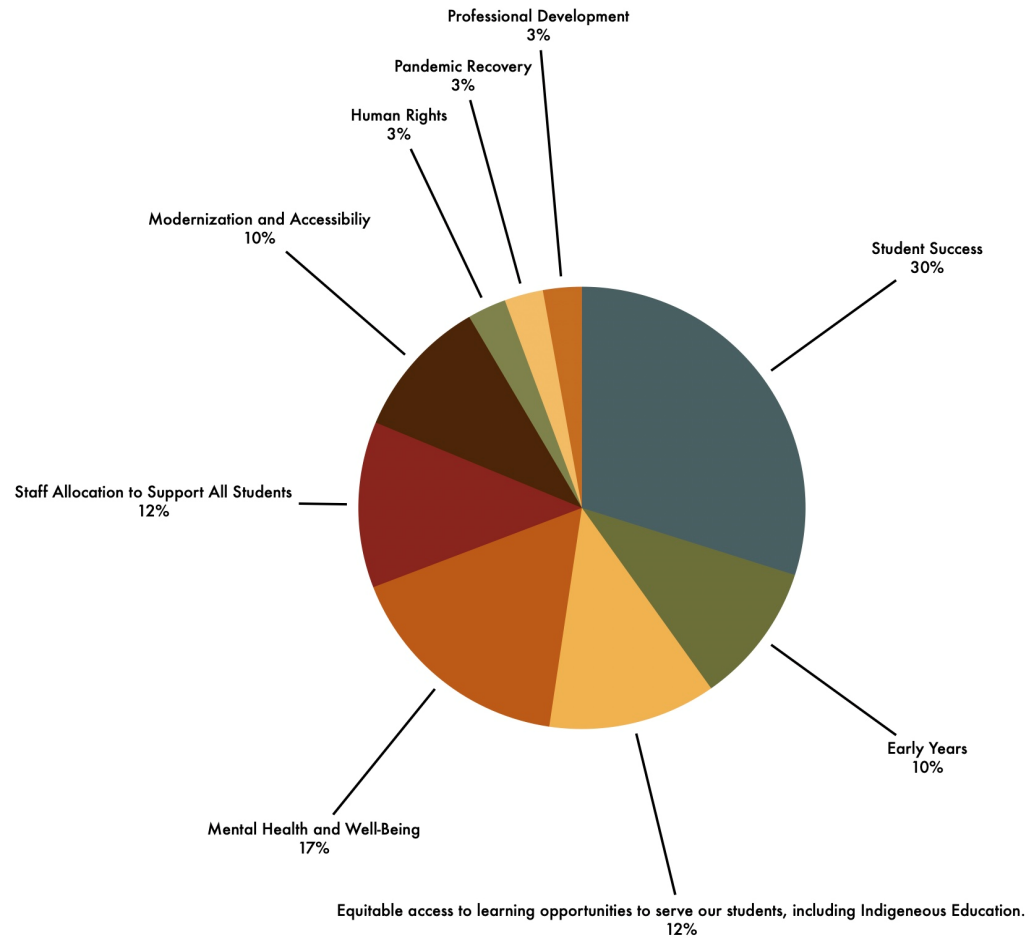
Professional Development





# Survey Results Question 1

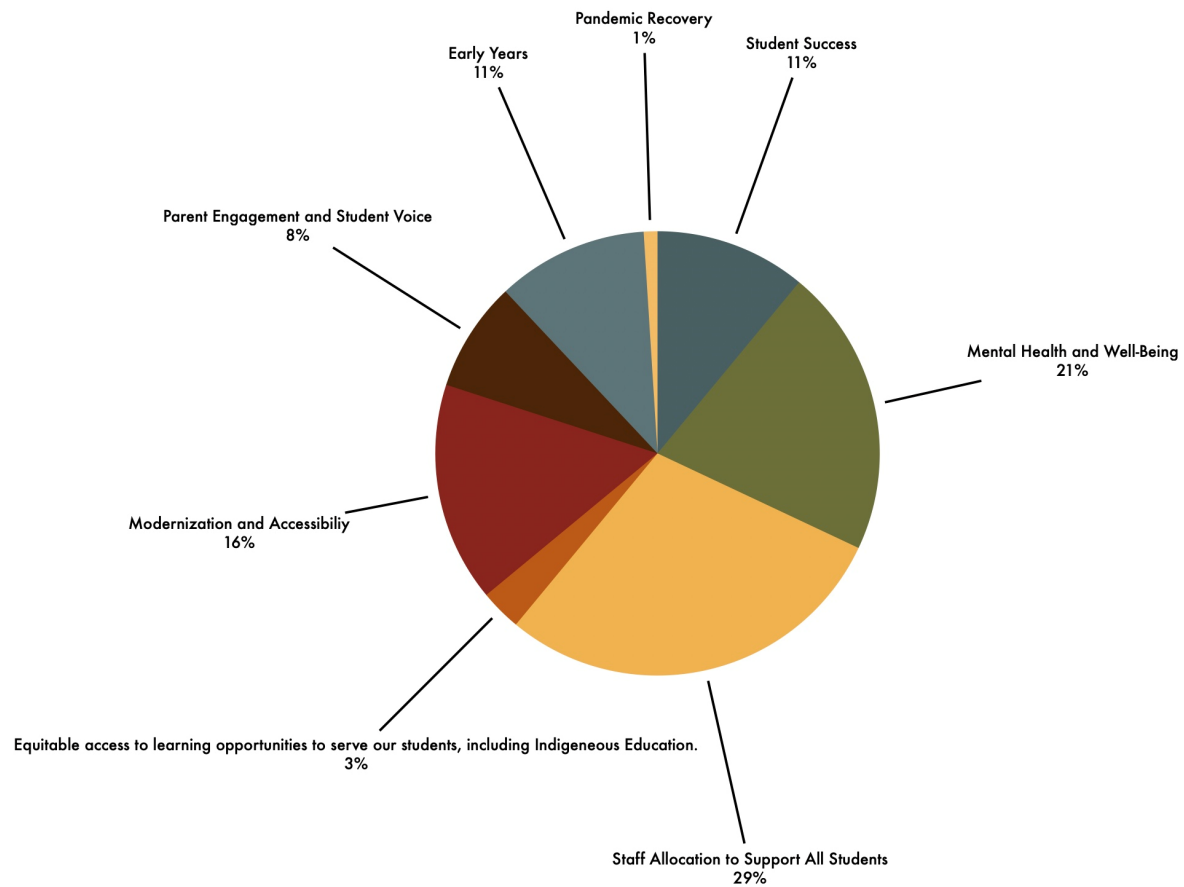
▶ Selected as Priority  
number one





# Survey Results Question 1

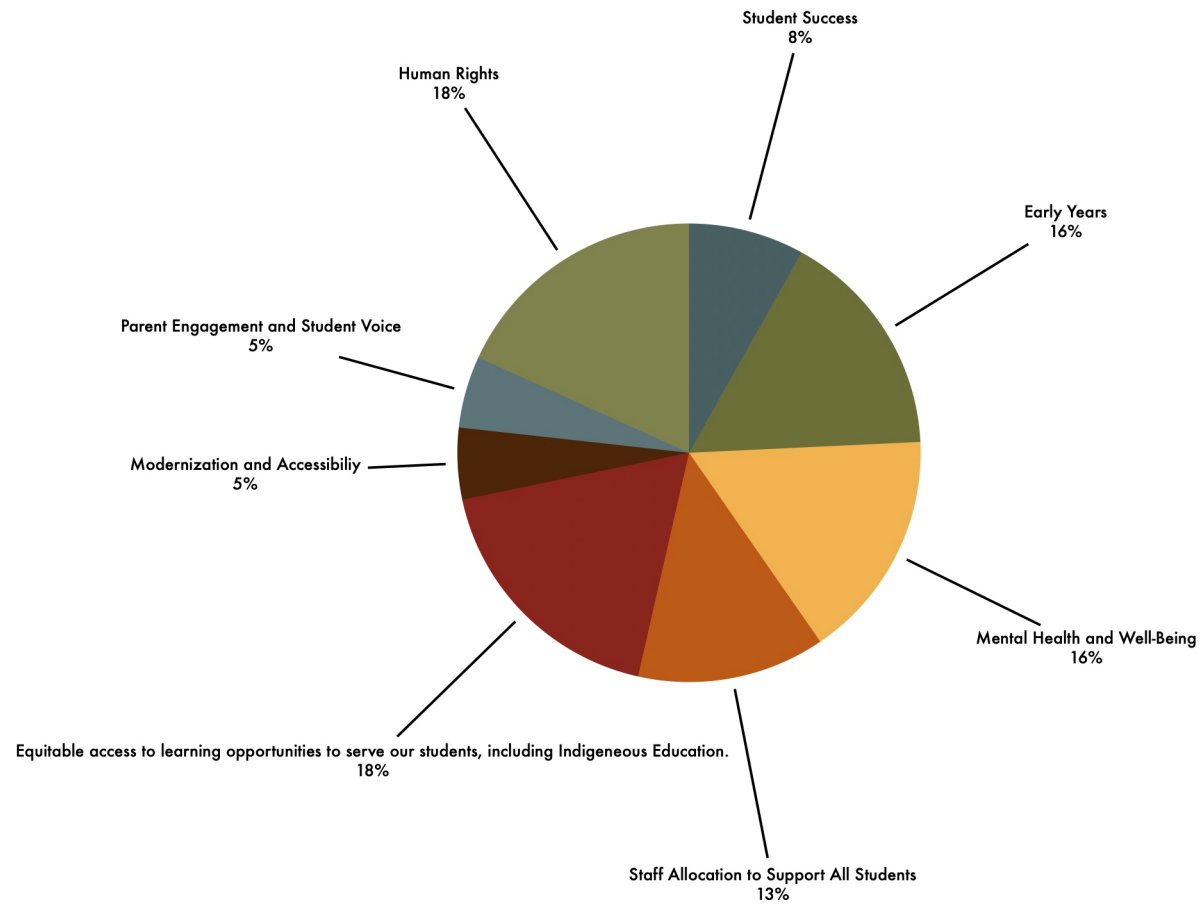
▶ Selected as Priority  
number two





# Survey Results Question 1

▶ Selected as Priority  
number three





# Survey Results Question 1

Staff Allocation to Support All Students

Student Success

Mental Health and Well-Being

Equitable access to learning opportunities to serve our students, including Indigenous Education.

Early Years

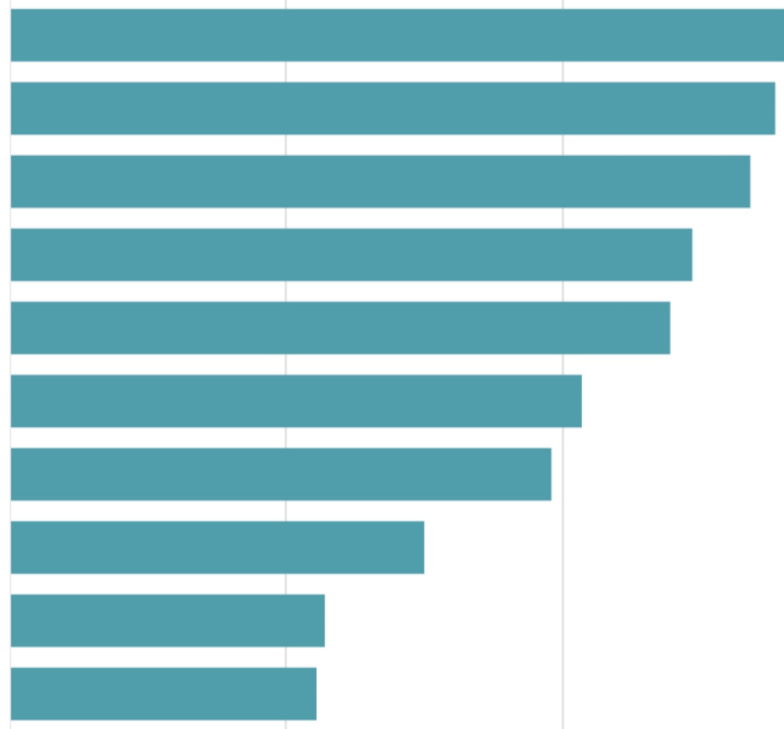
Modernization and Accessibility

Human Rights

Parent Engagement and Student Voice

Pandemic Recovery

Professional Development



# Survey Results Question 2

- ▶ For areas selected as “most important” please explain why they are considered high priority for the 2023-24 school year.



# Survey Results Question 2

I believe that harnessing technology will give us the opportunity to fill gaps in our classroom capabilities and bring resources to the island virtually that our students may not have access to otherwise.

There is little to no access to Certified Counsellors for most of the students! There are large classrooms with a high rate of students requiring extra support to meet their learning needs, which is negatively impacting both teaching and learning! It is time to be progressive and follow the REAL needs of students and NOT the narrow-minded requirements of the Ministry, who have NO idea what teaching is really like!

Investment in the early years has life long payouts for those young humans and our society at large

This district needs a daycare for retention of essential professional workers and strong community.

Student success has having positive, happy, learning experiences at school. Not about grades

# Survey Results Question 2

I think it is important to keep the one-to-one program going. The one-to-one program allow students to have access to their own iPad device, which can be customized to suit their individual learning needs. This allows students to learn at their own pace and in a style that suits them best. It also provides students with easy access to vast amounts of information and resources, making it easier for them to research and learn about a variety of topics even when living in a remote community. It also can help students with disabilities or special needs to access educational materials and participate in classroom activities. Text-to-speech software, for example, can help special needs students to read text, while speech recognition software can help students

Early education is important because it lays the foundation for a child's future academic and social success. It helps children develop essential cognitive, language, and social skills, as well as a love for learning. Early education also helps identify and address any developmental delays or learning difficulties early on, which can improve outcomes in the long run. Additionally, it can promote positive attitudes towards education and increase the likelihood of future academic achievement. Overall, early education provides a critical head start for children and can have a significant impact on their future academic and social success.



# Survey Results Question 2

## Accessibility for all

Many factors including COVID, have led to students falling behind academically. Supports need to be in place for all students to be successful including access to current resources and tools for our neurodivergent students.

Creating space and support for the early years to help them grow and establish themselves ie/junior kindergarten

Student success determines future employment. If not successful, or not having or lacking the proper skills, they will not achieve required certification for trades, college, etc. If students with exceptionalities are not on adaptive learning programs how is their success measured to ensure they have the skills required to gain employment after grade 12. Sports, academics, electives such as shop and Foods are all important skill sets. Nutrition, activities, sports, clubs, are important for mental health and well being. So food provided, after school sports and programs are important as well as having RCMP and medical professionals come to the schools and educate kids on drugs, inclusion, healthy habits. Counselling is important. Early years are very important as parent involvement happens more in the earlier years as well, Strong start is a great start.

# Survey Results Question 2

I think it's important to staff schools appropriately given student needs. Otherwise we end up with burnout in teachers and students needs not being met. If we want student success we need to staff appropriately.

Children' mental health was the largest secondary impact of the pandemic that as a larger system was not planned for nor addressed. We have catch up work to do to build SEL capacity and re-engage children who were isolated & unsupported over the past few years. That includes supporting teachers so they know how to meet students SEL & MH needs.

Student success and staff allocation go hand in hand. It's important to attract and retain local and off island, qualified teachers. Mental health and staff allocation go hand in hand as well.

Student Success—everything else is in place to support this. This is why we are here. Staff allocation to support students: would like to see more specialists available for more students for more time: SLP, reading specialists, numeracy specialists, counsellors.



# Survey Results Question 2

Most important to consider all learning styles and environments for learning. Hopefully there could be more opportunities for outdoor education and bringing in community members and field trips to learn what's going on across Haida Gwaii.

I do think all of these should be priorities it's very hard to pick which should be the highest.

All students should have access to equal opportunities in education.

The goal of education is to provide students with the knowledge and skills to be successful after graduation.

It seems we are in a mental health crisis that is affecting the majority of our population. With the high cost of accessing proper resources, many families don't have the tools required to support their children.

student mental health has been negatively affected by the pandemic and many of our students are struggling like never before. This also affects staff but little is in place for staff

# Survey Results Question 2

Student success can look different for each student. I would like to see the District celebrate our students successes in social justice endeavours, yahguudang and putting their best efforts forwards. Not every student fits into the square box of high academics and athletic success.

Students with special needs must have the support they need from SEAs to smaller class size.

This is a really hard set of things to prioritize. At this point I don't think we should need to prioritize human rights. That should be a given. Nor do I think we should be prioritizing accessibility. This too should be a given. While mental health is clearly very important, we are not mental health practitioners. Perhaps we need to partner more closely with the health authority.



# Survey Results Question 2

modernization and accessibility will help students with special needs, and will also help students excel when moving into post secondary.

Too many students with diverse needs are NOT getting the daily assistance they require for classroom success. One adult can not simultaneously assist two ESL learners, one autistic child, two ADHD children, one gifted child, and ten other students PLUS unplug the toilet that didn't get flushed.

Most students don't feel good about themselves. If our focus is numeracy and literacy, we need more staff and resources. Student-led conferences are successful events that bring parents into the schools and allow the students to feel proud as they take responsibility for their learning.

Student success is a priority, and should be defined across a broad spectrum, not just one post-secondary track.

Literacy, numeracy, Family life, Haida culture and language, ability to earn an income

# Survey Results Question 2

Student Success is my main priority as our goal is to have students leave our district with enough tools to create their own self sufficient path whether it's academics, trades, self employed.

Staff is required and necessary to facilitate student learning and engagement. We also must provide an inclusive learning environment that meets the needs of all students, this is a big task.

Early Years education is extremely important to student success in all learning domains, their brain development is influenced by the time children are 5 years old, our hope is that the Strong Start and Seamless Day programs help set the students up for success in our system, we also hope our system can adapt as needed to ensure student success.



# Survey Results Question 3

- ▶ Please list any other high priority budget drivers (priorities) not listed, and why they should be considered as part of the 2023-24 budget process.

# Survey Results Question 3

fair teacher to admin/exempt staff ratios, ie SD50 is 7:1 while most of BC is 20:1!! FOOD for students!! Counselors at all schools! More Indigenous Representation in the North End from SD50 admin!!

Foods programs everyday, every school.

Please keep the breakfast and lunch programs. They're integral for building health, wellness and happiness in our kids and have bothered short and long term benefits.

Activity and wellness should be a driver

Ongoing in service for all staff to be up to date on current educational practices to support all learners

Hiring more full time support workers, focusing more on special needs help in all the schools, more speech, and language development therapy sessions at school.

Training for everyone working with special needs children, especially subs

What drivers would students want prioritized?

Accessibility to more outdoor education field trips. More Moresby Adventure camps. More food harvesting and preserving with the students.



# Survey Results Question 3

Enriched arts programming

Transportation funding for student travel amongst SD50 schools (ie game days, spelling bees, etc at different schools)

Support for teachers supporting extra curricular activities (clubs, sports).

Music, Haida Language and culture, performance arts, trades education.

Expand the language role at GKNS to make also an outreach role. It is important to have a male and female cultural support role.

Staff retention. With the increased demand placed on staff due to the mental health crisis and the high needs the students have, staff need to be able to use their sick days, their discretionary days and have coverage for their time off. I see a burn out scenario for existing staff and new staff leaving because it's too hard. This is quickly going to lead to a similar situation that healthcare finds itself in.

Staff mental well being! Staff continued to work during the one of the most stressful times in education's history. Little supports were available. Staff speed-learning new educational platforms, covering each other when NO TTOC were available, and these extra burdens have left staff exhausted. Some are teachers looking at moving to other districts or retirement sooner than they might have wanted.

# Survey Results Question 3

Our students will be facing huge local and societal challenges as they become future leaders. To be competitive for post-secondary education and for the job market, SD50 should stay current with courses matching needs. Business, economy, computers, coding, website design - would like to see high schools stay current with the present and future job markets.

Helping to reduce staff burnout.

Have an educational assistant (E.A.) to work with each child who is on an Individual Education Plan (I.E.P.) or a Service Plan (S.P.). These documents are written to support a child with clear goals. But without the adults actually physically present, these plans are only plans and can not be supported.

Learn to read programs such as Flyleaf resources for all schools.

Larger classroom budgets.

Textbook budget-the school I work at has no Science or Math books. We have to find resources online and photocopy them for the students. We also consume expensive single use student workbooks each year in many subjects because we don't have hard copies of reusable resources.

Please examine the cost of monthly PVP meetings which occur during school hours and therefore require a TTOC for each school based administrator. Other staff meetings are required to occur outside of school hours and therefore are no cost to the district.



# Survey Results Question 3

The Haida Role Model program needs updating. Forms are redundant, and the honorarium rate has not changed for many years. What do other districts pay traditional Indigenous\\\\ knowledge keepers? Has the board looked at this?

Our literacy and numeracy programs need to be robust, our staff require opportunities to explore and implement new strategies and programs.

**PAUSE**



# 2023 / 2024 BUDGET PROCESS



# Goals

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Purpose of a budget

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Guiding principles

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Budget process 2023-2024 school year

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Enrolment projections

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Revenue

---

Expenditures

---

Status quo budget

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Budget 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

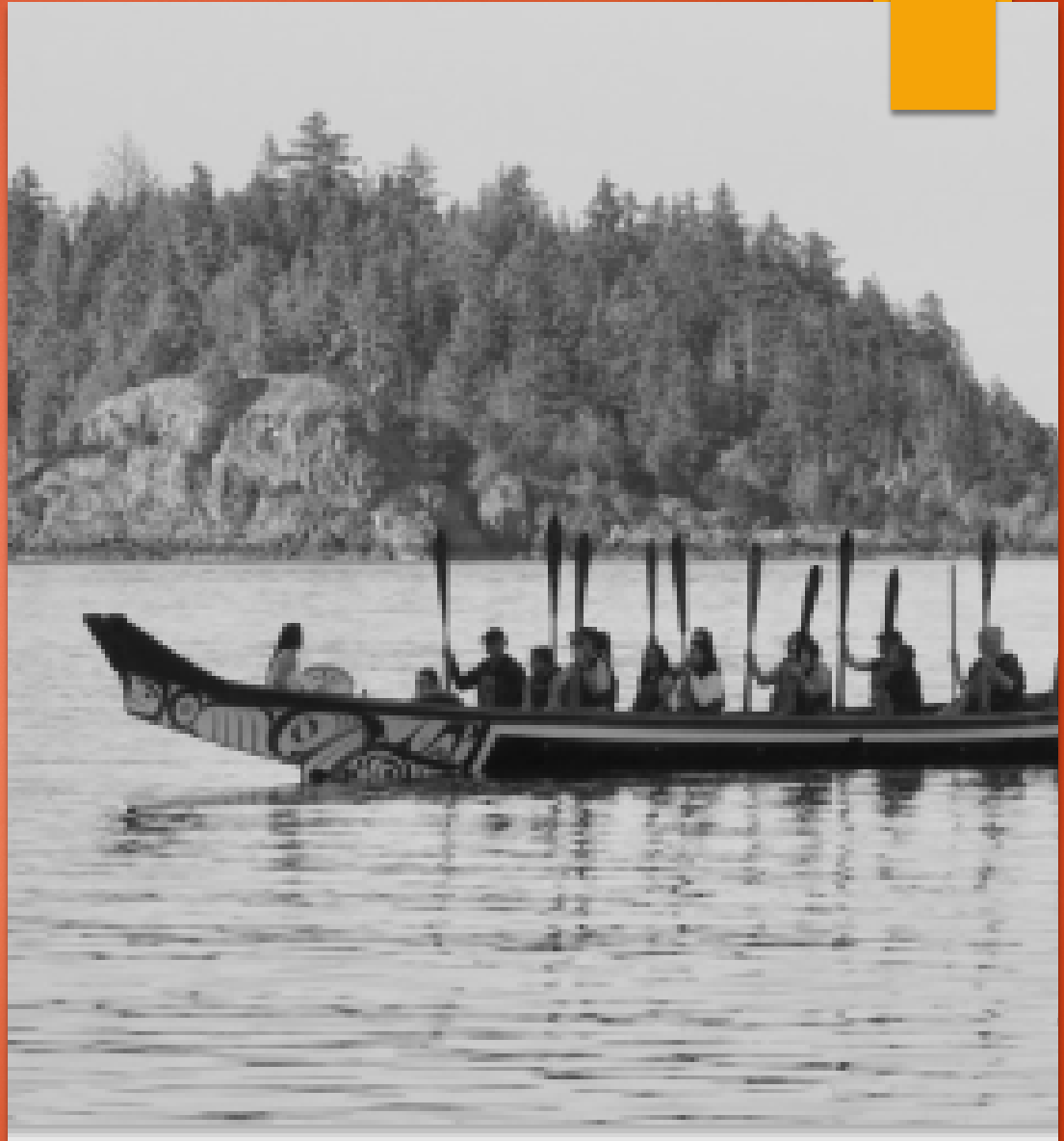
Performance evaluation and value for money

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.





# 2023/24 Budget Process

<b>Budget Drivers Survey Open</b>	<b>March 1, 2023</b>
<b>Government Funding Announcement/Budget Drivers Survey Closes</b>	<b>March 17, 2023</b>
<b>Budget Planning Process Online TEAMS Meeting</b>	<b>April 12, 2023</b>
<b>Budget Public Online TEAMS Meeting</b>	<b>May 10, 2023</b>
<b>Board Audit &amp; Finance Committee meeting</b>	<b>May 18, 2023</b>
<b>Board Approval – Preliminary Budget (First Reading)</b>	<b>May 30, 2023</b>
<b>Board Approval – Preliminary Budget (Second, Third reading &amp; Adoption of Budget)</b>	<b>June 20, 2023</b>
<b>2023/2024 Amended Annual Budget due</b>	<b>June 20, 2023</b>

# Goals

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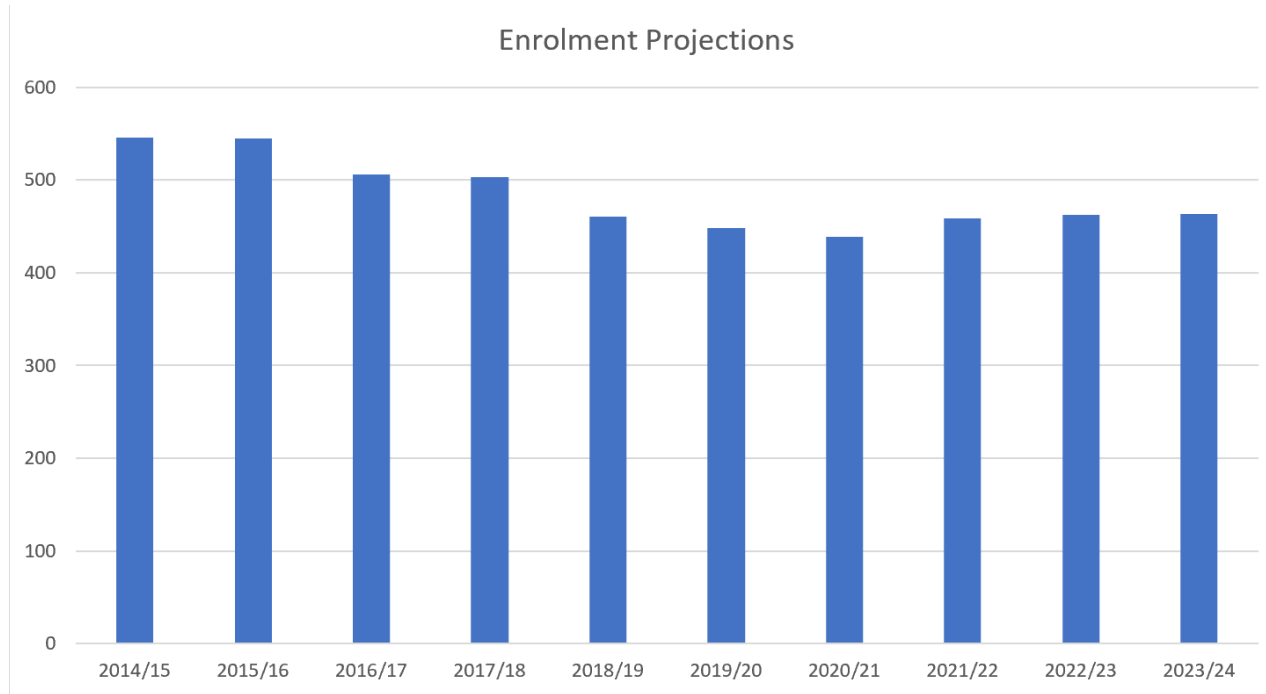
Budget Risks



# Projections – Enrolment

## September Enrolment Summary

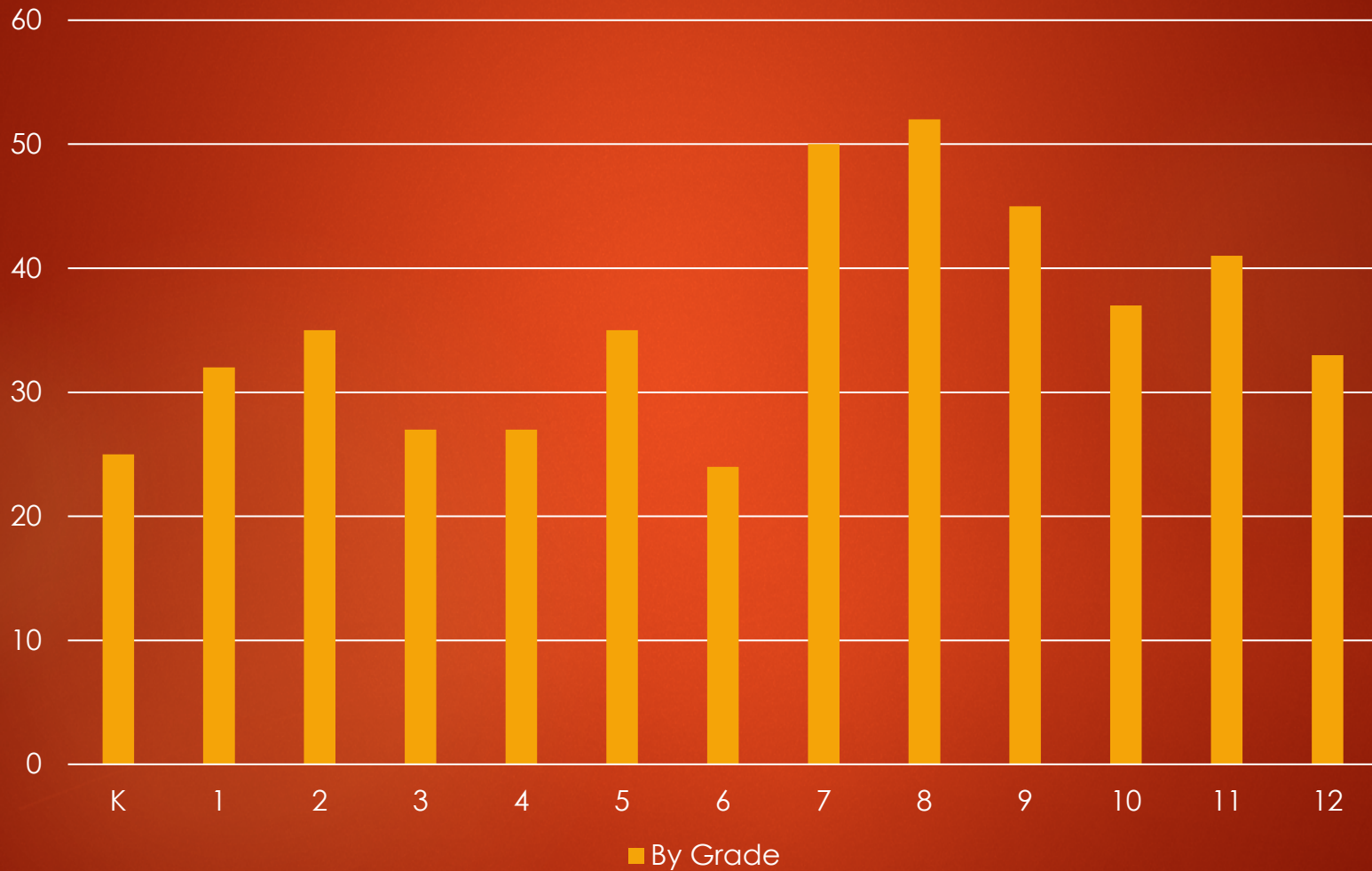
Category	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
Kindergarten-12	545	506	503	461	448	439	458	462	463
Distributed Learning	-	12	8	0	0	1	-	-	-
Level 1	1	-	-	-	-	-	1	1	-
Level 2	18	16	18	20	19	17	21	27	24
Level 3	9	11	10	11	7	9	10	13	12
ELL	39	30	43	49	46	43	59	75	75
Indigenous Education	343	307	310	288	291	286	291	297	295
Adult Ed	3	6	7	0	0	-	-	-	-



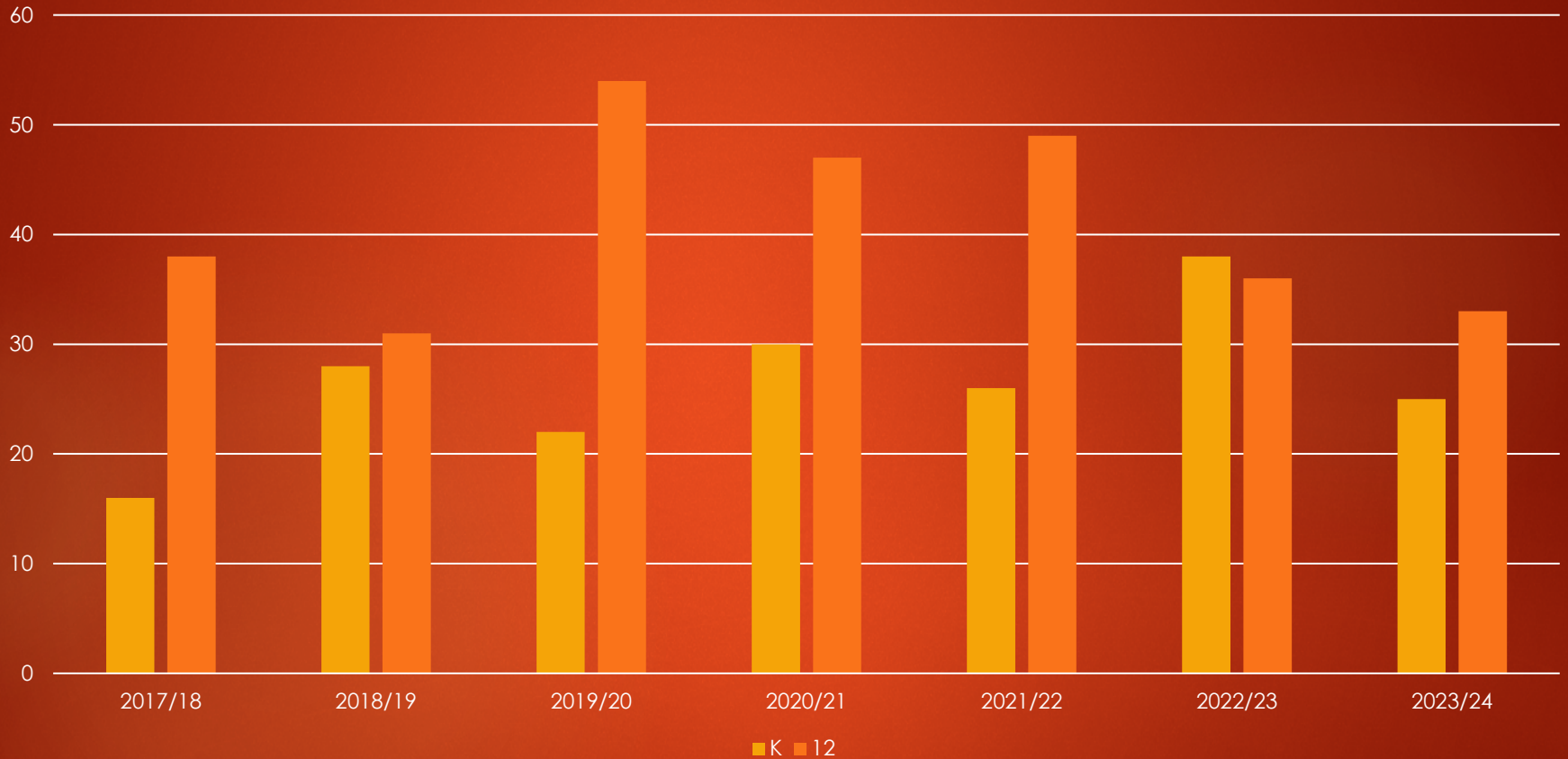
# Projections – Enrolment



# 2023-2024 Enrolment by grade



# Kindergarten vs Grade 12 Enrolment





# 2022 / 2023 PROJECTED ENROLMENT COMPARISON TO PREVIOUS YEAR



	23/24	22/23	Variance
Gudangaay Tlaats'gaa Naay 3	81	77.125	
Gidgalang Kuuyas Naay	109	111	(2)
Port Clements	20	22	(2)
Sk'aadgaa Naay	145	150	(5)
Tahayghen	89	83	6
Agnes L Mathers	19	19	3
<b>Total</b>	<b>463</b>	<b>462.125</b>	<b>9</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	2	3	1	3	2	3	4	4						22
Port Clements	2	5	1	3	1	2	1	5						20
Sk'aadgaa Naay	21	14	18	16	19	12	23	22						145
Tahayghen	7	13	7	5	13	7	22	21						95
Gudangaay Tlaats'gaa Naay									17	17	17	16	14	81
Gidgalaang Kuuyas Naay									28	20	24	17	20	109
<b>DISTRICT TOTAL</b>	<b>32</b>	<b>35</b>	<b>27</b>	<b>27</b>	<b>35</b>	<b>24</b>	<b>50</b>	<b>52</b>	<b>45</b>	<b>37</b>	<b>41</b>	<b>33</b>	<b>34</b>	<b>472</b>

# Goals

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Budget Risks

# 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 2023/2024 school year SD50 will receive approximately \$11.28 million in operating grants or approximately 0.17% of the total provincial operating grants to public schools.



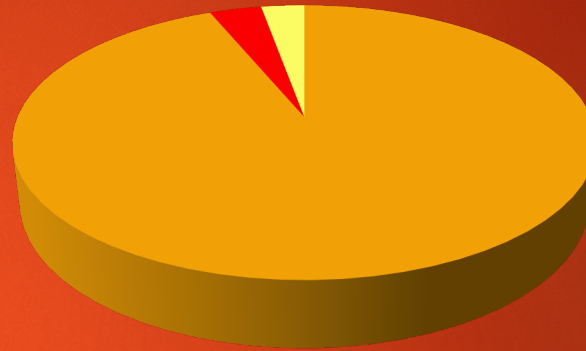
School Year	Operating Grants (\$ Billions)	Lift from Previous Year
2021/2022	\$5.772	\$340 million
2022/2023	\$5.929	\$157 million
2023/2024	\$6.540	\$611 million



# School District Sources of Revenue - Operating

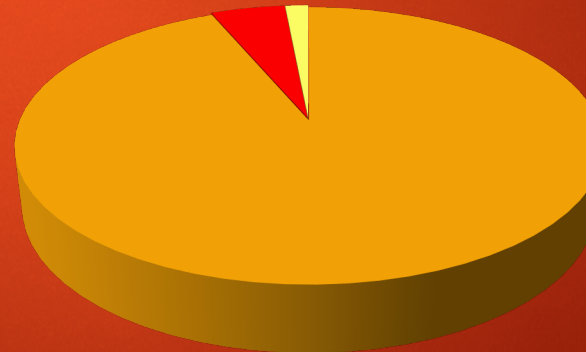
## Haida Gwaii

■ Provincial Grants	93.70%
■ Miscellaneous Revenue	3.44%
■ Operating Surplus	2.86%



## Provincial Average

■ Provincial Grants	93.60%
■ Miscellaneous Revenue	4.89%
■ Operating Surplus	1.51%



# 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.



# 2023/2024 Estimated Grant

SCHOOL DISTRICT NO. 50 (HAIDA GWAI)									
SUMMARY OF OPERATING GRANT COMPARISONS For Estimated 2023/24 & Interim 2022/23									
Estimated Grant for 2023/24					Interim Grant for 2022/23				
SEPTEMBER 2023 ENROLMENT COUNT					SEPTEMBER 2022 ENROLMENT COUNT				
463.00	school age	\$ 8,625		\$ 3,993,375	462.13	school age	\$ 7,885		\$ 3,643,856
5.00	homeschools	\$ 250		\$ 1,250	5.00	\$ -	\$ 250		\$ 1,250
Total Enrolment-Based Funding (September)				\$ 3,994,625	Total Enrolment-Based Funding (September)				\$ 3,645,106
SUPPLEMENTS					SUPPLEMENTS				
Level 1 Spec Needs	-	\$ 49,070		\$ -	Level 1 Spec Needs	1	\$ 44,850		\$ 44,850
Level 2 Spec Needs	24	\$ 23,280		\$ 558,720	Level 2 Spec Needs	27	\$ 21,280		\$ 574,560
Level 3 Spec Needs	12	\$ 11,760		\$ 141,120	Level 3 Spec Needs	13	\$ 10,750		\$ 139,750
Eng. Lang Learning	75	\$ 1,735		\$ 130,125	Eng. Lang Learning	75	\$ 1,585		\$ 118,875
Indigenous Ed	295	\$ 1,710		\$ 504,450	Indigenous Ed	297	\$ 1,565		\$ 464,805
Equity of Opportunity Supplement				\$ 32,908	Equity of Opportunity Supplement				\$ 28,329
Supplement for Unique Student Needs				\$ 1,367,323	Supplement for Unique Student Needs				\$ 1,371,169
SALARY DIFFERENTIAL				\$ 165,829	SALARY DIFFERENTIAL				\$ 162,565
UNIQUE GEO FACTORS				\$ 5,724,202	UNIQUE GEO FACTORS				\$ 5,492,638
FUNDING PROTECTION				\$ 20,769	FUNDING PROTECTION				\$ -
CURRICULUM & LEARNING SUPPORT FUND				\$ 10,000	CURRICULUM & LEARNING SUPPORT FUND				\$ 10,000
September Enrolment Count Total				\$ 11,282,748	September Enrolment Count Total				\$ 10,681,478

# Estimated Operating Grants Overview - 2023/24 School Year

School District 50 (Haida Gwaii)

September 2023 Enrolment Count				
	School-Age Enrolment	Funding Level	Funding	Total Supplement
Standard (Regular) Schools	463.0000	\$8,625	\$3,993,375	
Continuing Education	0.0000	\$8,625	\$0	
Alternate Schools	0.0000	\$8,625	\$0	
Online Learning	0.0000	\$6,960	\$0	
Home Schooling	5	\$250	\$1,250	
Course Challenges	0	\$270	\$0	
Total Enrolment-Based Funding (September)	463.0000			\$3,994,625
	Total Enrol. Change	Funding Level	Funding	Total Supplement
1% to 4% Enrolment Decline	0.8750	\$4,313	\$0	
4%+ Enrolment Decline		\$6,469	\$0	
Significant Cumulative Decline (7%+)	22.3750	\$4,313	\$0	
Supplement for Enrolment Decline				\$0
	Enrolment	Funding Level	Funding	Total Supplement
Level 1 Special Needs	0	\$49,070	\$0	
Level 2 Special Needs	24	\$23,280	\$558,720	
Level 3 Special Needs	12	\$11,760	\$141,120	
English Language Learning	75	\$1,735	\$130,125	
Indigenous Education	295	\$1,710	\$504,450	
Adult Education	0.0000	\$5,505	\$0	
Equity of Opportunity Supplement			\$32,908	
Supplement for Unique Student Needs				\$1,367,323
			Funding	Total Supplement
Variance from Provincial Average	\$3,201			
Estimated Number of Educators	25.722		\$82,336	
	Enrolment	Funding Level	Funding	Total Supplement
FTE Distribution	463.0000	\$180.33	\$83,493	
Supplement for Salary Differential				\$165,829
Supplement for Unique Geographic Factors				\$5,724,202
Funding Protection				\$20,769
Curriculum and Learning Support Fund				\$10,000

July 2023 Enrolment Count				
	Enrolment	Funding Level	Funding	Total Supplement
Summer Learning Grade 1-7	0	\$245	\$0	
Summer Learning Grade 8-9	0	\$245	\$0	
Summer Learning Grade 10-12	0	\$490	\$0	
Supplemental Summer Learning Funding			\$0	
Cross-Enrolment, Grade 8 and 9	0	\$490	\$0	
Summer Learning, Total				\$0
February 2024 Enrolment Count				
	Enrolment	Funding Level	Funding	Total Supplement
School-Age FTE - Continuing Education	0.0000	\$8,625	\$0	
Adult FTE - Continuing Education	0.0000	\$5,505	\$0	
K-Gr 9 School-Age FTE - Online Learning	0.0000	\$3,480	\$0	
Gr 10-12 School-Age FTE - Online Learning	0.0000	\$6,960	\$0	
Adult FTE - Online Learning	0.0000	\$5,505	\$0	
Level 1 Special Needs Enrolment Growth	0	\$24,535	\$0	
Level 2 Special Needs Enrolment Growth	0	\$11,640	\$0	
Level 3 Special Needs Enrolment Growth	0	\$5,880	\$0	
Newcomer Refugees	0.0000	\$4,313	\$0	
ELL Supplement - Newcomer Refugees	0	\$868	\$0	
February 2024 Enrolment Count, Total				\$0
May 2024 Enrolment Count				
	Enrolment	Funding Level	Funding	Total Supplement
School-Age FTE - Continuing Education	0.0000	\$8,625	\$0	
Adult FTE - Continuing Education	0.0000	\$5,505	\$0	
K-Gr 9 School-Age FTE - Online Learning	0.0000	\$2,320	\$0	
Gr 10-12 School-Age FTE - Online Learning	0.0000	\$6,960	\$0	
Adult FTE - Online Learning	0.0000	\$5,505	\$0	
May 2024 Enrolment Count, Total				\$0
2023/24 Full-Year Estimated Total				\$11,282,748

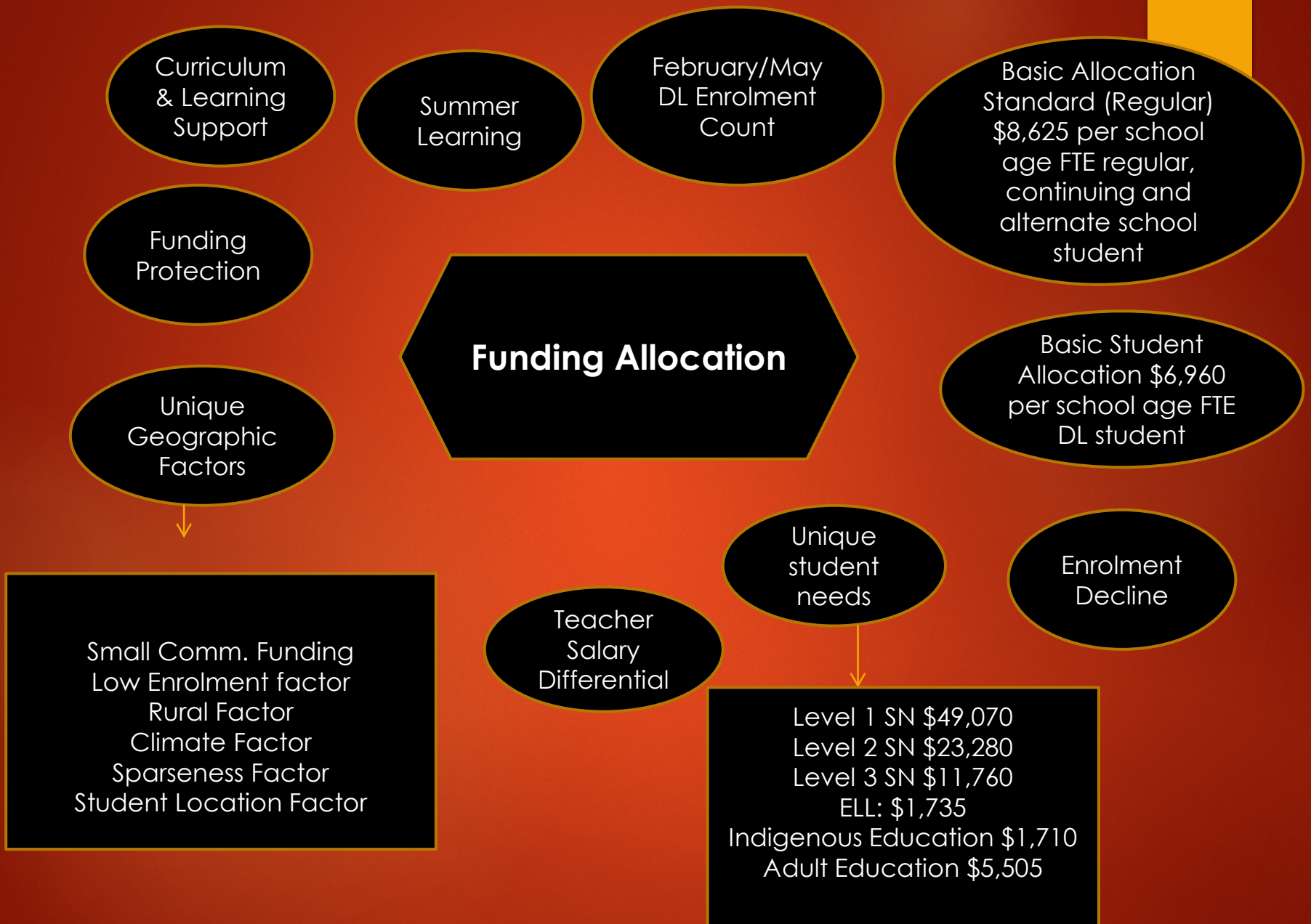
2023/2024 Estimated Grant  
 Estimated Operating Grant  
 Overview 2023-24 ([gov.bc.ca](http://gov.bc.ca))

September 2022 Enrolment Count				
	School-Age Enrolment	Funding Level	Funding	Total Supplement
Standard (Regular) Schools	462.1250	\$7,885	\$3,643,856	
Continuing Education	0.0000	\$7,885	\$0	
Alternate Schools	0.0000	\$7,885	\$0	
Online Learning	0.0000	\$6,360	\$0	
Home Schooling	5	\$250	\$1,250	
Course Challenges	0	\$246	\$0	
<b>Total Enrolment-Based Funding (September)</b>	<b>462.1250</b>			<b>\$3,645,106</b>
	Total Enrol. Change	Funding Level	Funding	Total Supplement
1% to 4% Enrolment Decline	3.6875	\$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	27	\$21,280	\$574,560	
Level 3 Special Needs	13	\$10,750	\$139,750	
English Language Learning	75	\$1,585	\$118,875	
Indigenous Education	297	\$1,565	\$464,805	
Adult Education	0.0000	\$5,030	\$0	
Equity of Opportunity Supplement			\$28,329	
<b>Supplement for Unique Student Needs</b>				<b>\$1,371,169</b>
Variance from Provincial Average	\$3,086			
Estimated Number of Educators	25.674		\$79,230	
	Enrolment	Funding Level	Funding	Total Supplement
FTE Distribution	462.1250	\$180.33	\$83,335	
<b>Supplement for Salary Differential</b>				<b>\$162,565</b>
<b>Supplement for Unique Geographic Factors</b>				<b>\$5,492,638</b>
<b>Funding Protection</b>				<b>\$0</b>
<b>Curriculum and Learning Support Fund</b>				<b>\$10,000</b>

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-Grade 9 School-Age FTE - Online Learning	0.0000	\$3,180	\$0	
Grade 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-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	
<b>May 2023 Enrolment Count, Total*</b>				<b>\$0</b>
<b>2022/23 Full-Year Estimated Operating Grant Total</b>				<b>\$10,681,478</b>

# 2022/2023 Interim Grant





# Funding Protection overview

Funding Protection began in 2007/2008 to ensure no decrease in funding from the previous year. For a period of time this 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 2023/2024 - 10 of 60 districts are estimated to receive funding protection.

If more students than projected arrive in September 2023, the district will not receive additional funding up to \$20,769.

23-24 FP \$20,769 – 22-23 FP ZERO

# SD50 Revenue Reality for 2023/24

- ▶ 2022/23 Interim Ministry Grant  
**\$10,681,478**
- ▶ 2023/24 Estimated Operating  
**\$11,282,748**
- ▶ Overall increase of **\$601,270** Operating
  - ▶ Main reason due increased funding for labour settlement increases.



## 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
2022/23	765,305	35,643	113,083	101,014	96,000	9,800	50,000
2023/24	931,039	42,707	120,175	110,411	96,000	9,800	50,000

GRANTS  
coming soon

Year	Feeding Futures Fund	Labour Settlement Cost of Living Adjustment
2023/24	350,000	TBD



# 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)

# Ministry Capital examples

HVAC upgrade

Roofing

Bus

Plumbing upgrades

Dust collectors



# Goals

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Purpose of a budget

---

Guiding principles

---

Budget process 2023-2024 school year

---

Enrolment projections

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Revenue

---

Expenditures

---

Status quo budget

---

Budget Risks

# Expenditures





# SD50 Operating Expenditures

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

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

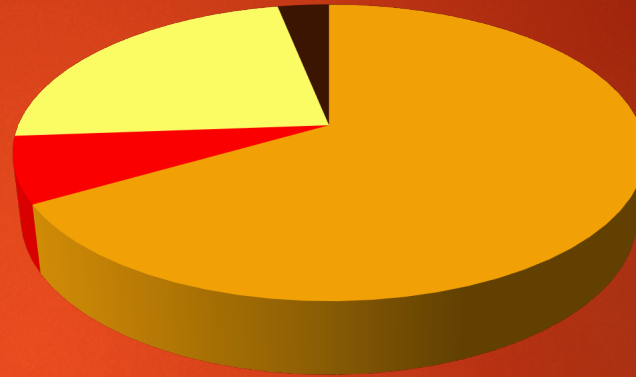




# Operating Expenditures by Function

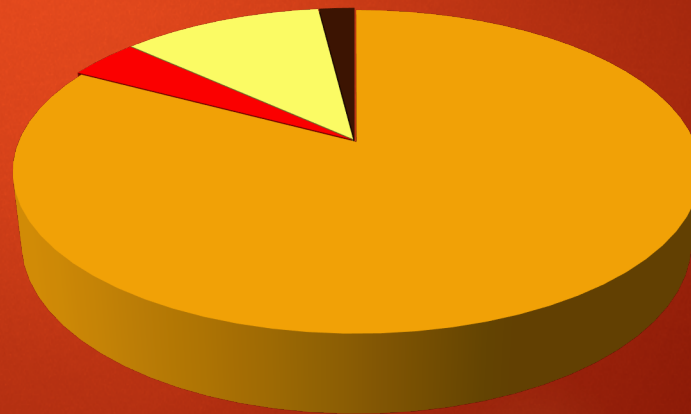
## Haida Gwaii

■ Instruction	66.63%
■ Administration	7.21%
■ Operations	23.03%
■ Transportation	3.13%



## Provincial Average

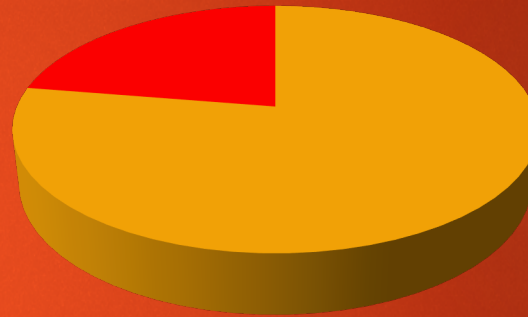
■ Instruction	82.74%
■ Administration	3.97%
■ Operations	11.30%
■ Transportation	1.98%



# Operating Expenditures by Category

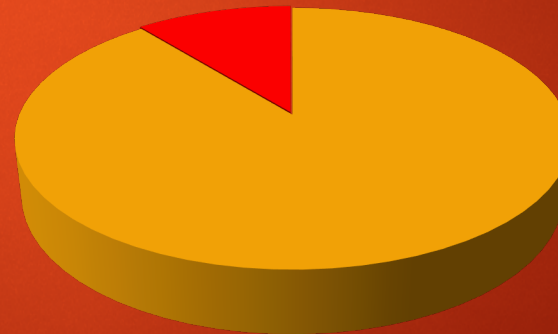
## Haida Gwaii

■ Salaries/Benefits	77.57%
■ Services/Supplies	22.43%



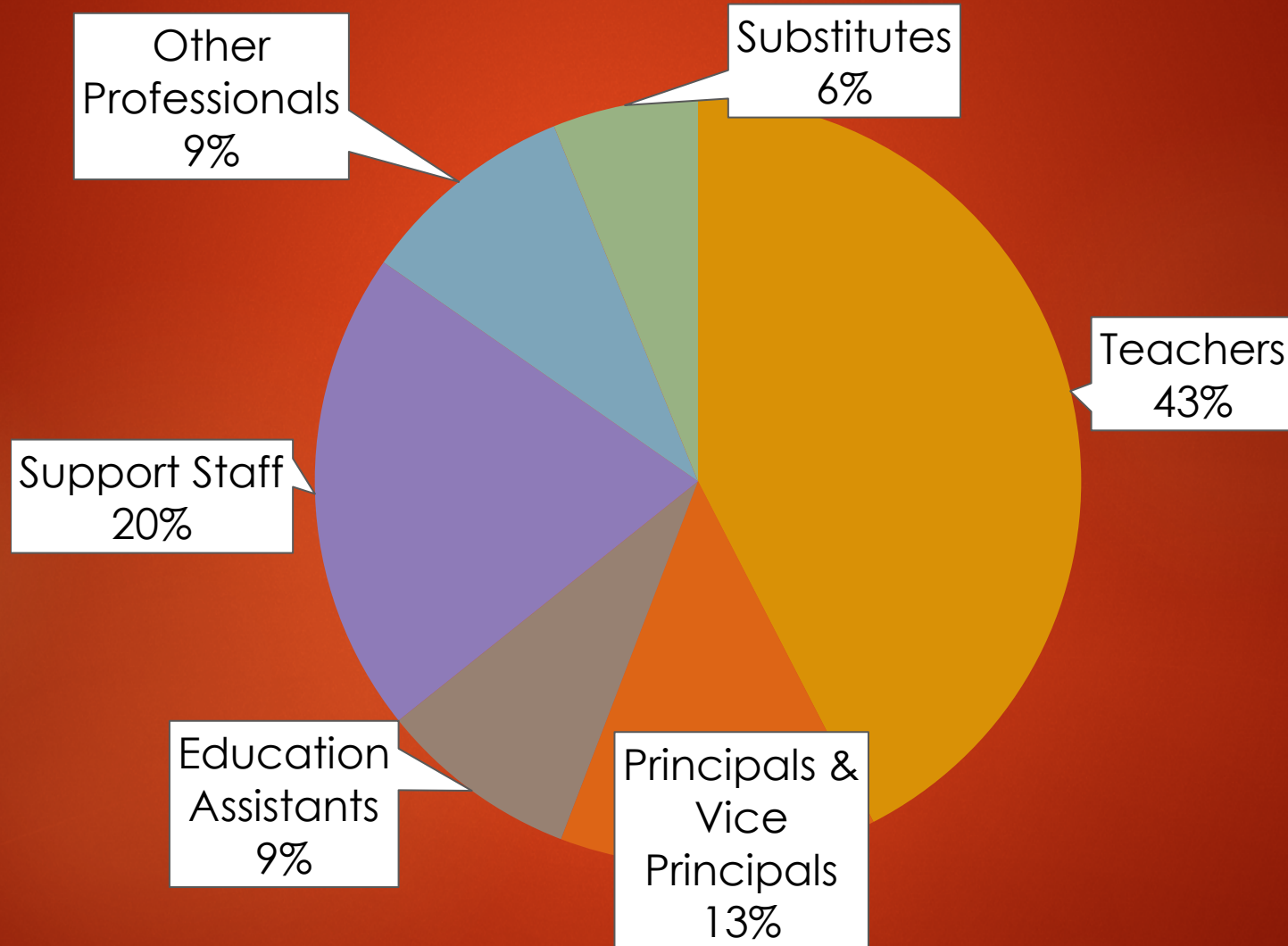
## Provincial Average

■ Salaries/Benefits	89.11%
■ Services/Supplies	10.89%



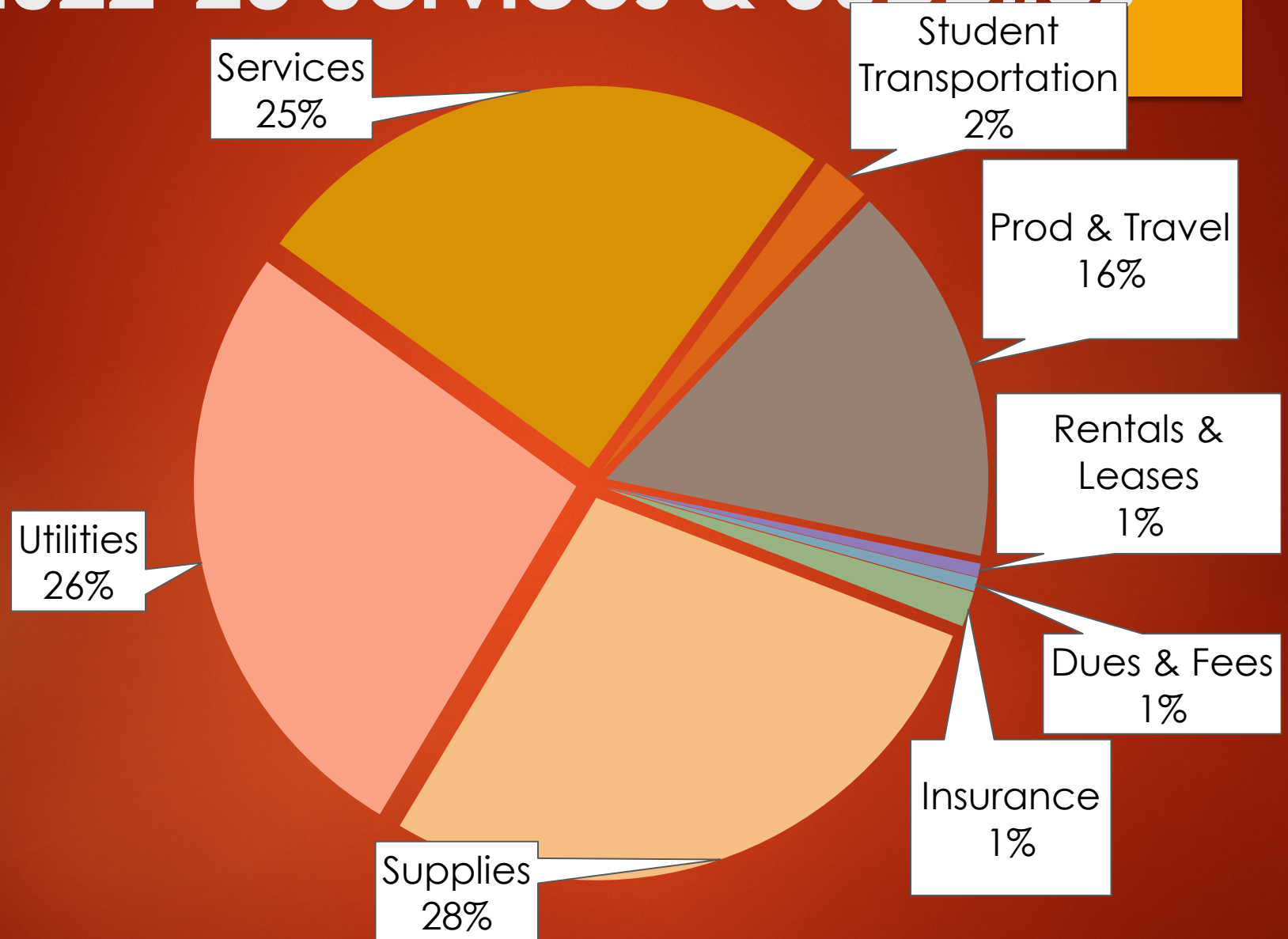


# 2022-23 A-Annual Budget





# 2022-23 Services & Supplies





	2022/2023	2023/2024
<b>Teachers</b>	40.853 FTE	40.853 FTE
(includes counsellors, school psychologists, Haida curriculum)		
<b>Support Staff</b>	45.20 FTE	45.20 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	5.8 FTE

# STAFFING

# Goals

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Purpose of a budget

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Guiding principles

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Budget process 2023-2024 school year

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Enrolment projections

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Revenue

---

Expenditures

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Status quo budget

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Budget Risks



# Status quo budget

- ▶ Context
- ▶ 2023-2024 Revenue reality
- ▶ Keep existing services and staffing levels
- ▶ Surplus remaining

# SD50 Revenue Reality for 2023/24

- ▶ 2022/23 Interim Ministry Grant  
**\$10,681,478**
- ▶ 2023/24 Estimated Operating  
**\$11,282,748**
- ▶ Overall increase of **\$601,270** Operating
  - ▶ Main reason due increased funding for labour settlement increases.



	AAB 2022/2023	STATUS QUO 2023/2024	% INCREASES	STATUS QUO 2023/2024
<b>Total Operating Revenue (EST)</b>	<b>11,816,957</b>	<b>12,010,594</b>		<b>12,010,594</b>
Teachers	3,257,554	3,257,554	6.75%	3,477,439
Principals and Vice Principals	1,028,130	1,028,130	6.75%	1,097,529
Educational Assistants	648,888	648,888	6.75%	692,688
Support Staff	1,567,157	1,567,157	6.75%	1,672,940
Other Professionals	705,199	705,199	6.75%	752,800
Substitutes	470,762	470,762	6.75%	502,538
Benefits	1,757,657	1,757,657	2.00%	1,792,810
<b>Total Salaries and Benefits</b>	<b>9,435,347</b>	<b>9,435,347</b>		<b>9,988,744</b>
<b>Total Service and Supplies</b>	<b>2,729,066</b>	<b>2,729,066</b>		<b>2,729,066</b>
<b>Total Operating Expense</b>	<b>12,164,413</b>	<b>12,164,413</b>		<b>12,717,810</b>
<b>DEFICIT - Revenue less Expense</b>	<b>(347,456)</b>	<b>153,819</b>		<b>(707,216)</b>
<b>Prior year surplus available</b>	<b>1,013,483</b>	<b>666,027</b>		<b>666,027</b>
<b>Remaining Surplus available</b>	<b>666,027</b>	<b>512,208</b>		<b>(41,189)</b>



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<b>Remaining Surplus available</b>	<b>666,027</b>	<b>512,208</b>		<b>(41,189)</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.

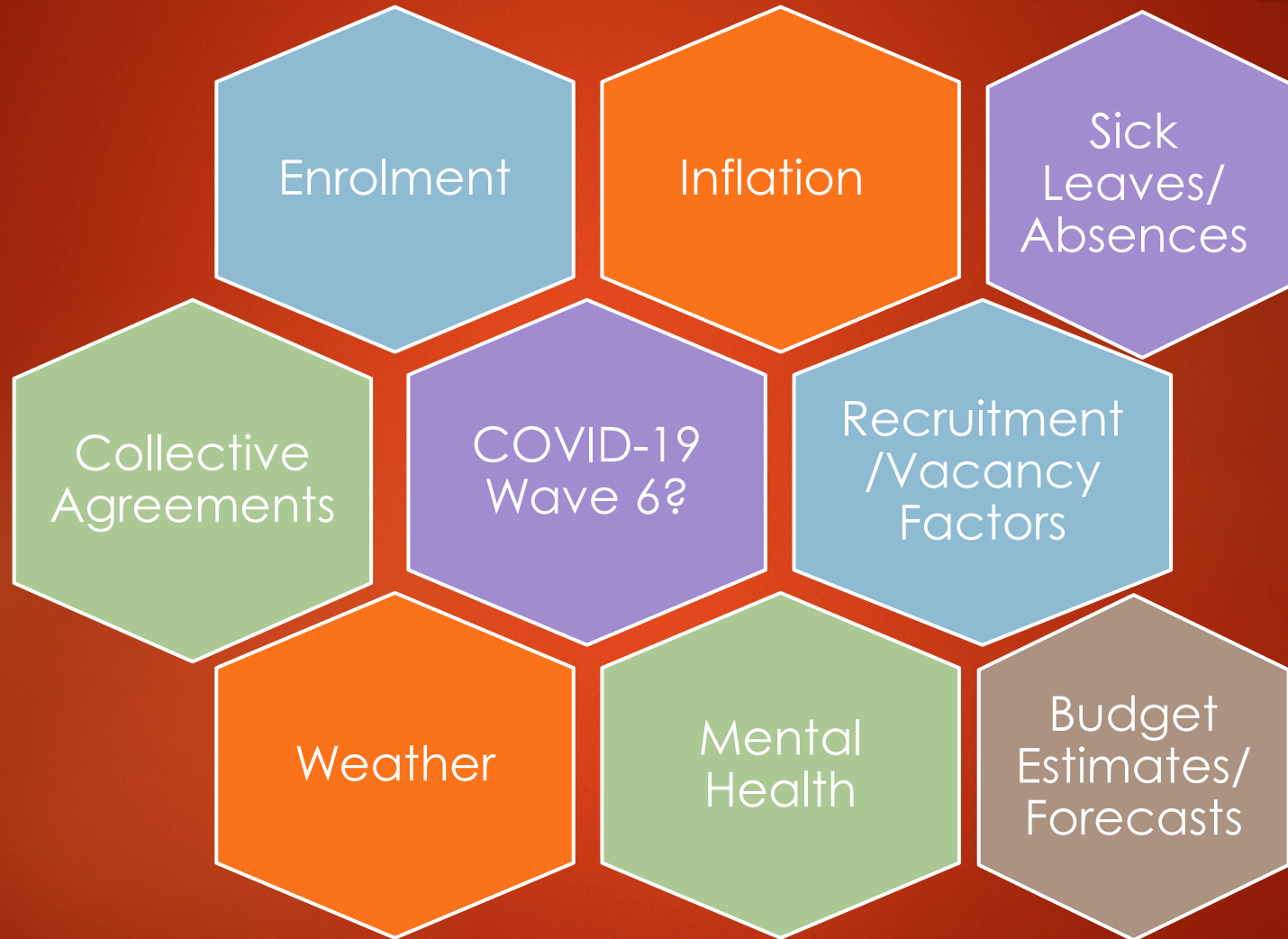
## Ensure

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 are looking for areas of efficiencies to enable innovative methods of instruction.
- ▶ Further comments or questions email [kblack@sd50.bc.ca](mailto:kblack@sd50.bc.ca)