

2024 / 2025 BUDGET PROCESS

A dark silhouette of a person stands on a beach, facing away from the camera. The person is holding a megaphone to their mouth with one hand. The background is a warm sunset over the ocean, with a small yellow rectangular graphic in the top right corner.

Board of Education Members

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



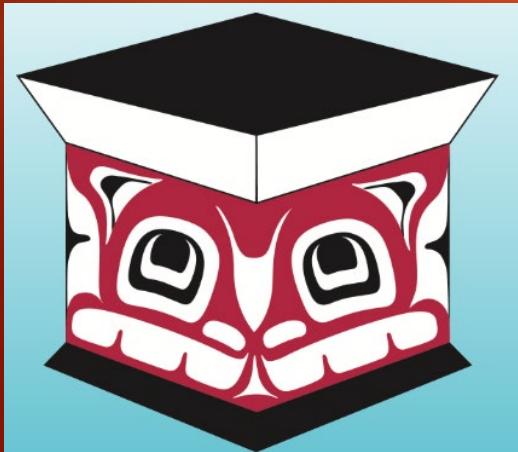
The Budget Process

In March of each year, the Ministry of Education and Child Care 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

Haida Gwaii School Districts annual operating budget is approximately \$13.04 million, and the district is committed to using these funds responsibly and effectively.



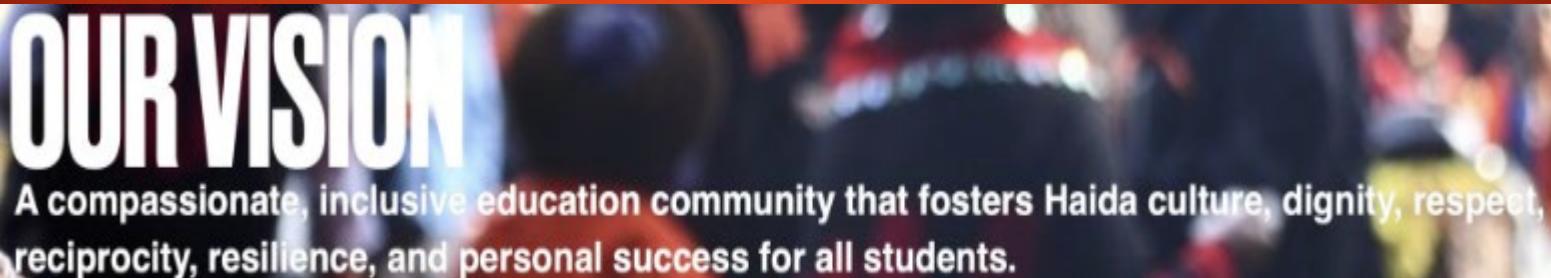
The Budget Process

Haida Gwaii's 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 Strategic Plan. The plan sets direction and identifies the school districts goals.



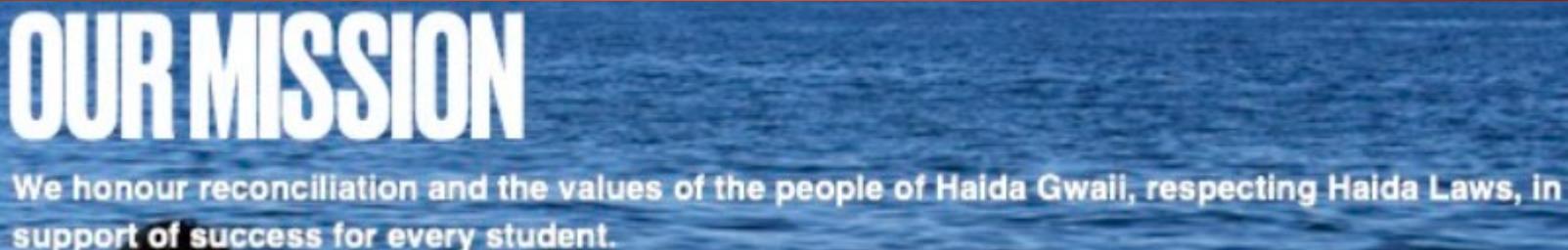
Our Strategic Plan

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



2024 / 2025 BUDGET PROCESS



Goals

Purpose of a budget

Guiding principles

Budget process 2024-2025 school year

Enrolment projections

Revenue

Expenditures

Status quo budget

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



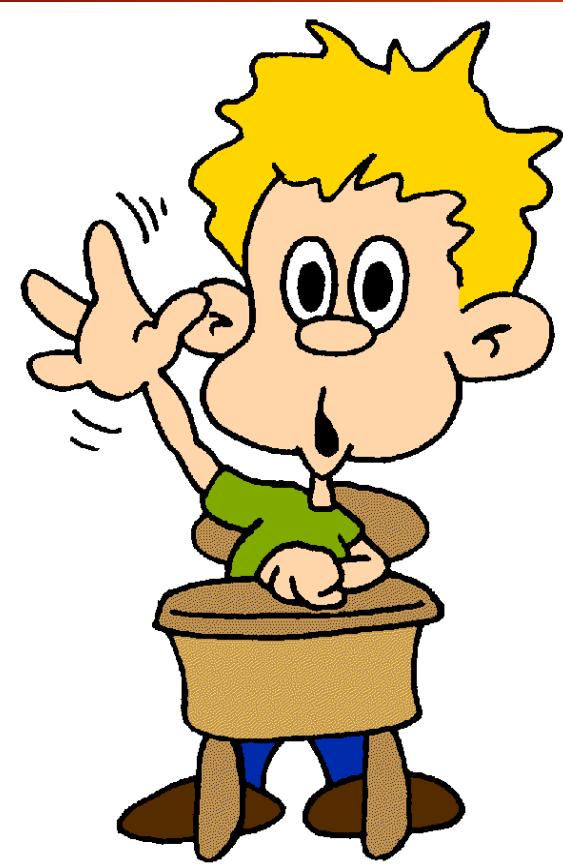
Helps communicate how we are allocating our financial resources

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

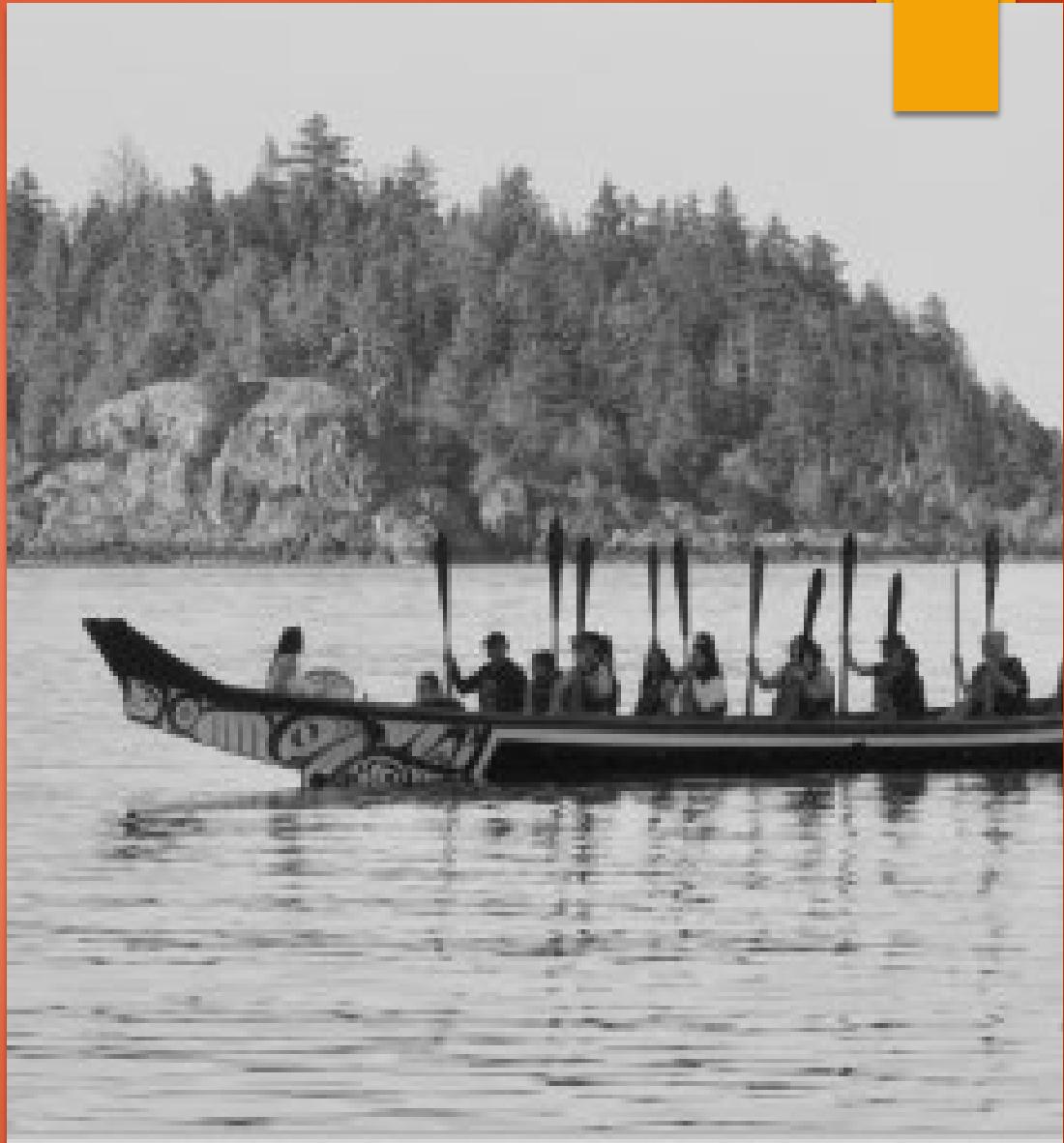
Performance evaluation and value for money

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.



2024/25 Budget Process

Budget Consultation document reviewed	February 20, 2024
Government Funding Announcement	March 15, 2024
Budget Planning Process Online TEAMS Meeting	April 3, 2024
Budget Public Online TEAMS Meeting	May 1, 2024
Board Audit & Finance Committee meeting	May 8, 2024
Board Approval – Preliminary Budget (First Reading)	May 14, 2024
Board Approval – Preliminary Budget (Second, Third reading & Adoption of Budget)	June 18, 2024
2024/2025 Annual Budget due	June 30, 2024

Goals

Purpose of a budget

Guiding principles

Budget process 2024-2025 school year

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Revenue

Expenditures

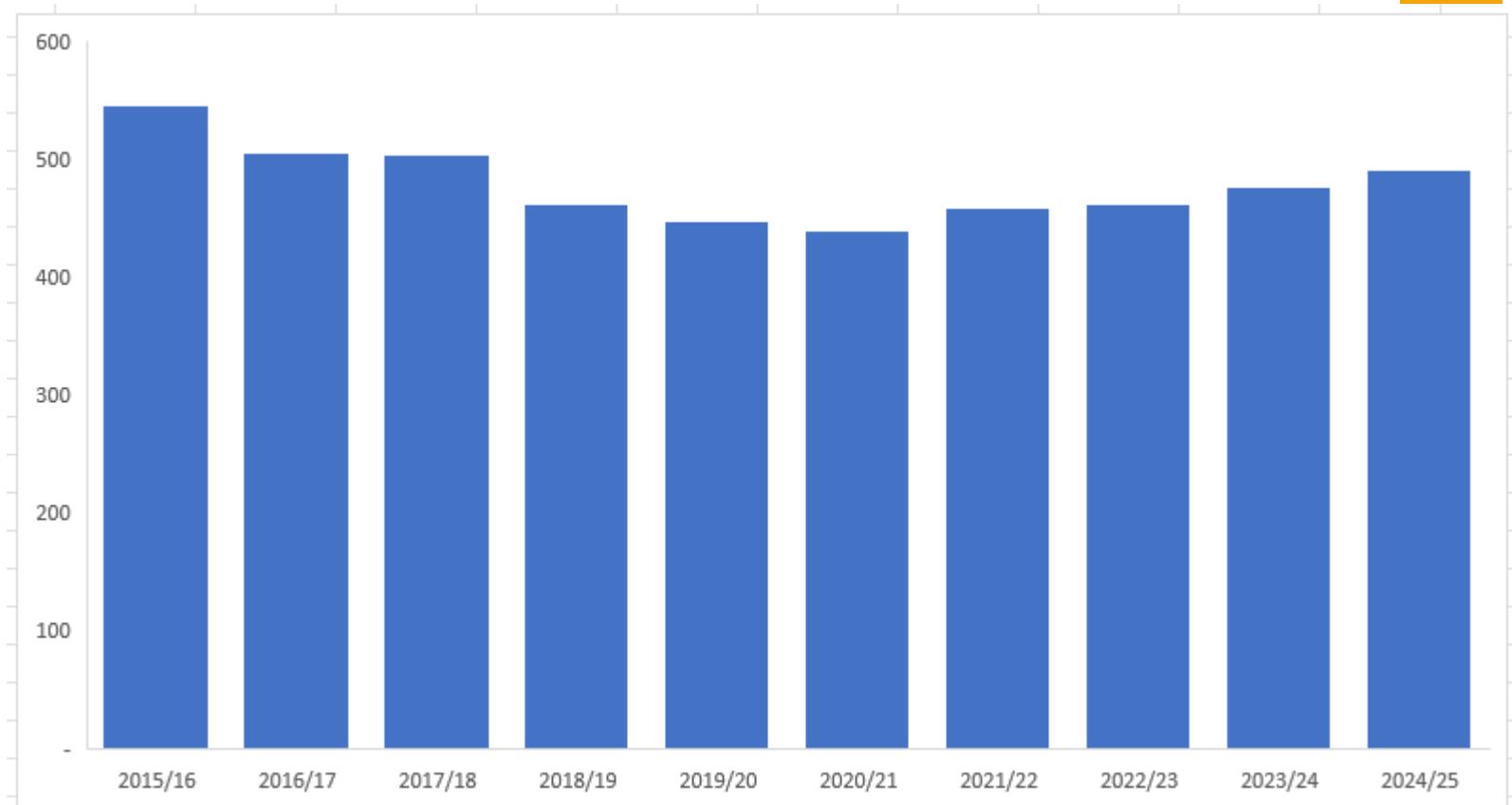
Status quo budget

Budget Risks

Projections – Enrolment

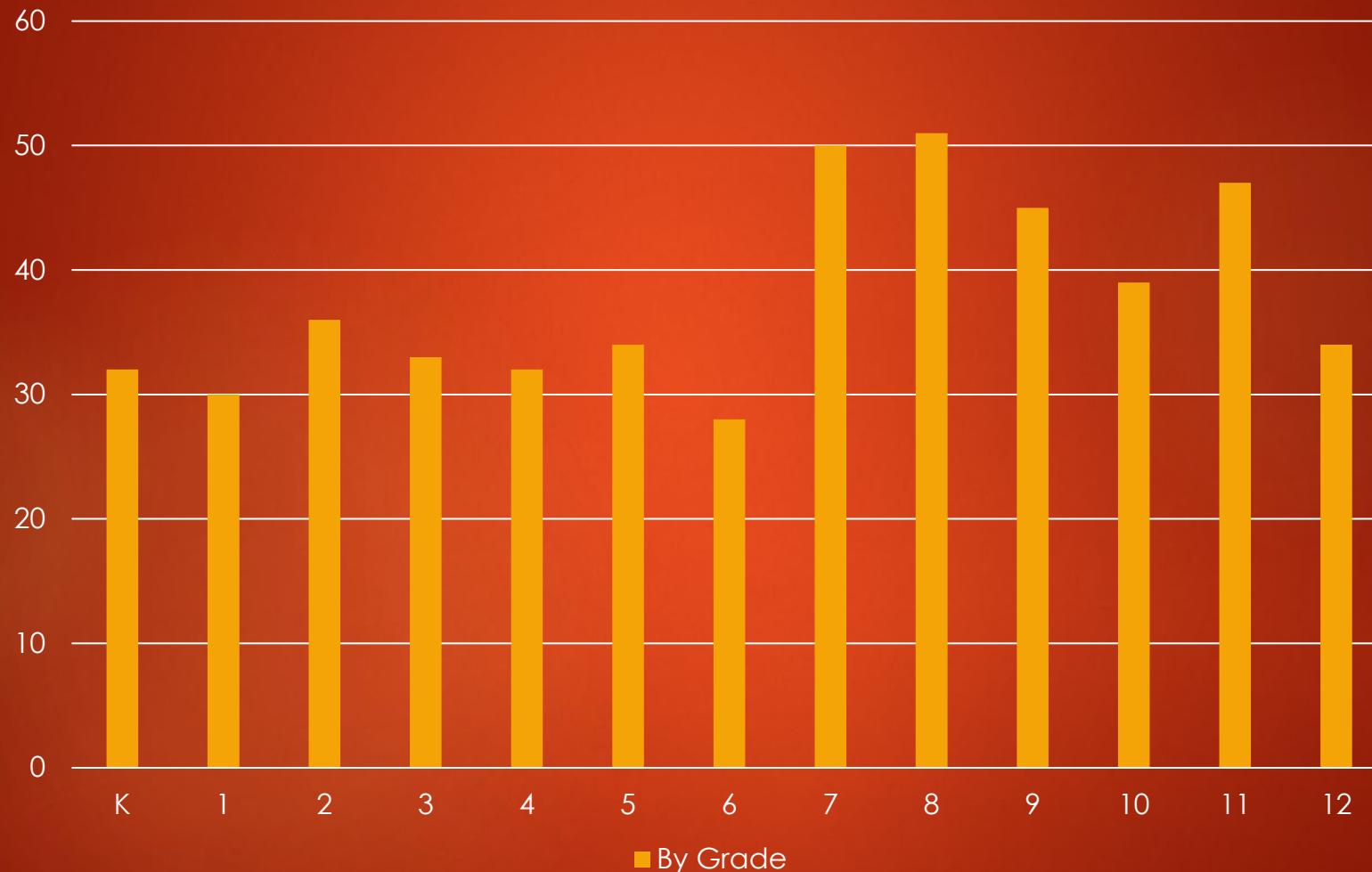
September Enrolment Summary

Category	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
Kindergarten-12	506	503	461	448	439	458	462	476	491
Distributed Learning	12	8	0	0	1	-	-	-	-
Level 1	-	-	-	-	-	1	1	1	1
Level 2	16	18	20	19	17	21	27	28	26
Level 3	11	10	11	7	9	10	13	13	12
ELL	30	43	49	46	43	59	75	93	93
Indigenous Education	307	310	288	291	286	291	297	287	287
Adult Ed	6	7	0	0	-	-	-	-	-

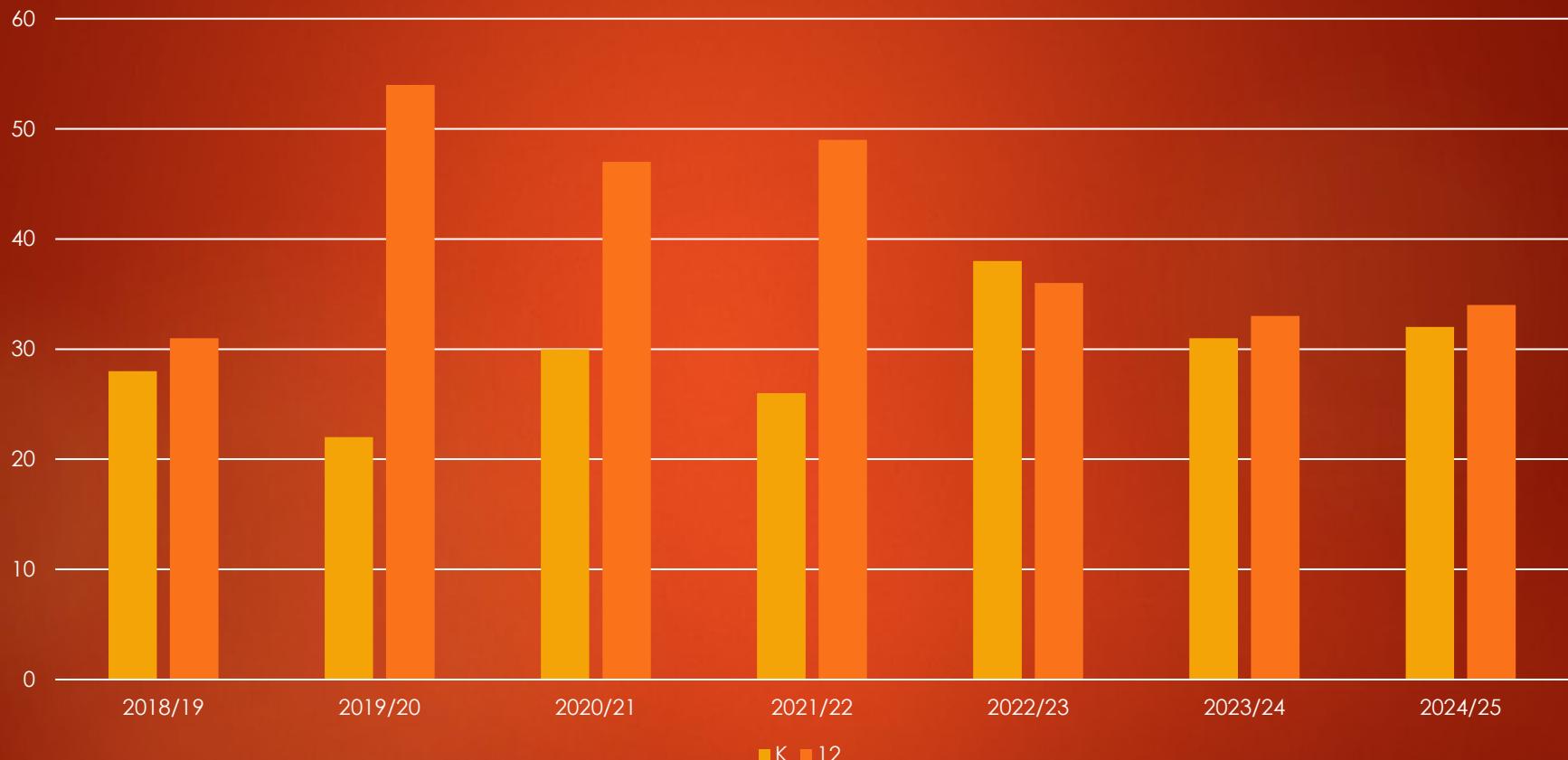


Projections – Enrolment

2024-2025 Enrolment by grade



Kindergarten vs Grade 12 Enrolment



2024 / 2025 PROJECTED ENROLMENT COMPARISON TO PREVIOUS YEAR

	24/25 proj	23/24	Variance
K-12 Masset	178	168.6875	9.3125
Gidgalang Kuuyas Naay	124	111.625	12.375
Port Clements	19	16	3
Sk'aadgaa Naay	150	156	(6)
Agnes L Mathers	20	24	(4)
<hr/> Total	491	476.3125	14.6875

2024 / 2025 Projected Enrolment by School

School	K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
Agnes L. Mathers	1	2	3	1	4	2	4	3						20
Port Clements	6	2	4	2	3	1	1							19
Sk'aadgaa Naay	20	20	15	21	16	21	14	23						150
K-12 Masset	5	6	14	9	9	10	9	24	21	17	18	20	16	178
Gidgalaang Kuuyas Naay								30	28	21	27	18		124
DISTRICT TOTAL	32	30	36	33	32	34	28	50	51	45	39	47	34	491

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Budget Risks

Revenue/Funding sources



Three Funding Sources:

Operating

- Instruction
- Administration
- Operations
- Transportation

Special Purpose

- CEF
- LINKS
- LIF
- StrongStart
- Feeding Futures
- 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 2024/2025 school year SD50 will receive approximately \$12.16 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
2022/2023	\$5.929	\$157 million
2023/2024	\$6.735	\$806 million
2024/2025	\$7.079	\$344 million



School District Sources of Revenue - Operating

Haida Gwaii

■ Provincial Grants	92.44%
■ Miscellaneous Revenue	3.16%
■ Operating Surplus	4.40%



Provincial Average

■ Provincial Grants	93.92%
■ Miscellaneous Revenue	5.17%
■ Operating Surplus	0.91%



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.

2024/2025 Estimated Grant

SCHOOL DISTRICT NO. 50 (HAIDA GWAII)

SUMMARY OF OPERATING GRANT COMPARISONS For Estimated 2024/25 & Interim 2023/24

Estimated Grant for 2024/25

Interim Grant for 2023/24

SEPTEMBER 2024 ENROLMENT COUNT

SEPTEMBER 2023 ENROLMENT COUNT

491.00 school age \$ 8,915 \$ 4,377,265

476.31 school age \$ 8,625 \$ 4,108,191

5.00 homeschools \$ 250 \$ 1,250

5.00 \$ - \$ 250 \$ 1,250

Total Enrolment-Based Funding (September) **\$ 4,378,515**

Total Enrolment-Based Funding (September) **\$ 4,109,441**

SUPPLEMENTS

SUPPLEMENTS

Level 1 Spec Needs 1 \$ 50,730 \$ 50,730

Level 1 Spec Needs 1 \$ 49,070 \$ 49,070

Level 2 Spec Needs 26 \$ 24,070 \$ 625,820

Level 2 Spec Needs 28 \$ 23,280 \$ 651,840

Level 3 Spec Needs 12 \$ 12,160 \$ 145,920

Level 3 Spec Needs 13 \$ 11,760 \$ 152,880

Eng. Lang Learning 93 \$ 1,795 \$ 166,935

Eng. Lang Learning 93 \$ 1,735 \$ 161,355

Indigenous Ed 287 \$ 1,770 \$ 507,990

Indigenous Ed 287 \$ 1,710 \$ 490,770

Equity of Opportunity Supplement \$ 41,350

Equity of Opportunity Supplement \$ 33,454

Supplement for Unique Student Needs **\$ 1,538,745**

Supplement for Unique Student Needs **\$ 1,539,369**

SALARY DIFFERENTIAL \$ 198,854

SALARY DIFFERENTIAL \$ 190,047

UNIQUE GEO FACTORS \$ 5,958,590

UNIQUE GEO FACTORS \$ 5,724,202

FUNDING PROTECTION \$ -

FUNDING PROTECTION \$ -

CURRICULUM & LEARNING SUPPORT FUND \$ 10,000

CURRICULUM & LEARNING SUPPORT FUND \$ 10,000

INDIGENOUS EDUCATION COUNCIL \$ 77,652

INDIGENOUS EDUCATION COUNCIL \$ -

September Enrolment Count Total **\$ 12,162,356**

September Enrolment Count Total **\$ 11,573,059**

September 2024 Enrolment Count				
	School-Age Enrolment	Funding Level	Funding	Total Supplement
Standard (Regular) Schools	491.0000	\$8,915	\$4,377,265	
Continuing Education	0.0000	\$8,915	\$0	
Alternate Schools	0.0000	\$8,915	\$0	
Online Learning	0.0000	\$7,200	\$0	
Home Schooling	5	\$250	\$1,250	
Course Challenges	0	\$279	\$0	
Total Enrolment-Based Funding (September)	491.0000		\$4,378,515	
Total Enrol. Change				
	Enrolment	Funding Level	Funding	Total Supplement
1% to 4% Enrolment Decline	14.6875	\$4,458	\$0	
4%+ Enrolment Decline		\$6,686	\$0	
Significant Cumulative Decline (7%+)	17.8750	\$4,458	\$0	
Supplement for Enrolment Decline			\$0	
Enrolment Level				
	Enrolment	Funding Level	Funding	Total Supplement
Level 1 Special Needs	1	\$50,730	\$50,730	
Level 2 Special Needs	26	\$24,070	\$625,820	
Level 3 Special Needs	12	\$12,160	\$145,920	
English Language Learning	93	\$1,795	\$166,935	
Indigenous Education	287	\$1,770	\$507,990	
Adult Education	0.0000	\$5,690	\$0	
Equity of Opportunity Supplement			\$41,350	
Supplement for Unique Student Needs			\$1,538,745	
Funding				
Variance from Provincial Average		\$4,044		
Estimated Number of Educators	27.278		\$110,312	
Enrolment Level				
	Enrolment	Funding Level	Funding	Total Supplement
FTE Distribution	491.0000	\$180.33	\$88,542	
Supplement for Salary Differential			\$198,854	
Supplement for Unique Geographic Factors			\$5,958,590	
Funding Protection			\$0	
Curriculum and Learning Support Fund			\$10,000	
September 2024 Enrolment Count, Total			\$12,084,704	

July 2024 Enrolment Count				
	Enrolment	Funding Level	Funding	Total Supplement
Summer Learning Grade 1-7	0	\$255	\$0	
Summer Learning Grade 8-9	0	\$255	\$0	
Summer Learning Grade 10-12	0	\$505	\$0	
Supplemental Summer Learning Funding			\$0	
Cross-Enrolment, Grade 8 and 9	0	\$505	\$0	
Summer Learning, Total			\$0	
February 2025 Enrolment Count				
	Enrolment	Funding Level	Funding	Total Supplement
School-Age FTE - Continuing Education	0.0000	\$8,915	\$0	
Adult FTE - Continuing Education	0.0000	\$5,690	\$0	
K-Gr 9 School-Age FTE - Online Learning	0.0000	\$3,600	\$0	
Gr 10-12 School-Age FTE - Online Learning	0.0000	\$7,200	\$0	
Adult FTE - Online Learning	0.0000	\$5,690	\$0	
Level 1 Special Needs Enrolment Growth	0	\$25,365	\$0	
Level 2 Special Needs Enrolment Growth	0	\$12,035	\$0	
Level 3 Special Needs Enrolment Growth	0	\$6,080	\$0	
Newcomer Refugees	0.0000	\$4,458	\$0	
ELL Supplement - Newcomer Refugees	0	\$898	\$0	
February 2025 Enrolment Count, Total			\$0	
May 2025 Enrolment Count				
	Enrolment	Funding Level	Funding	Total Supplement
School-Age FTE - Continuing Education	0.0000	\$8,915	\$0	
Adult FTE - Continuing Education	0.0000	\$5,690	\$0	
K-Gr 9 School-Age FTE - Online Learning	0.0000	\$2,400	\$0	
Gr 10-12 School-Age FTE - Online Learning	0.0000	\$7,200	\$0	
Adult FTE - Online Learning	0.0000	\$5,690	\$0	
May 2025 Enrolment Count, Total			\$0	
Indigenous Education Councils				\$77,652
2024/25 Full-Year Estimated Total				\$12,162,356
Estimated 2024/25 Operating Grant from Indigenous Services Canada				\$3,761,380
Estimated 2024/25 Operating Grant from Ministry of Education and Child Care				\$8,400,976

2024/2025 Estimated Grant
 Estimated Operating Grant
 Overview 2023-24 (gov.bc.ca)

Interim Operating Grants Overview - 2023/24 School Year
(Following the September 2023 Enrolment Count)

School District 50 (Haida Gwaii)

September 2023 Enrolment Count				
	School-Age Enrolment	Funding Level	Funding	Total Supplement
Standard (Regular) Schools	476.3125	\$8,625	\$4,108,195	
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)	476.3125		\$4,109,445	
	Total Enrol. Change	Funding Level	Funding	Total Supplement
1% to 4% Enrolment Decline	14.1875	\$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	1	\$49,070	\$49,070	
Level 2 Special Needs	28	\$23,280	\$651,840	
Level 3 Special Needs	13	\$11,760	\$152,880	
English Language Learning	93	\$1,735	\$161,355	
Indigenous Education	287	\$1,710	\$490,770	
Adult Education	0.0000	\$5,505	\$0	
Equity of Opportunity Supplement			\$33,454	
Supplement for Unique Student Needs			\$1,539,369	
	Funding			
Variance from Provincial Average	\$3,936			
Estimated Number of Educators	26.462			
	\$104,154			
	Enrolment	Funding Level	Funding	Total Supplement
FTE Distribution	476.3125	\$180.33	\$85,893	
Supplement for Salary Differential			\$190,047	
Supplement for Unique Geographic Factors			\$5,724,202	
Funding Protection			\$0	
Curriculum and Learning Support Fund			\$10,000	
September 2023 Enrolment Count, Total			\$11,573,063	

*Note: Highlighted sections are estimated and will be updated following the February and May enrolment counts

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*				
Estimated 2023/24 Operating Grant from Indigenous Services Canada				\$3,761,380
Estimated 2023/24 Operating Grant from Ministry of Education and Child Care				\$7,811,683

2023/2024 Interim Grant

Funding Allocation

Curriculum & Learning Support

Summer Learning

February/May OL Enrolment Count

Funding Protection

Unique Geographic Factors

Basic Allocation Standard (Regular) \$8,915 per school age FTE regular, continuing and alternate school student

Basic Student Allocation \$7,200 per school age FTE DL student

Unique student needs

Enrolment Decline

Teacher Salary Differential

Small Comm. Funding
Low Enrolment factor
Rural Factor
Climate Factor
Sparseness Factor
Student Location Factor

Level 1 SN \$50,730
Level 2 SN \$24,070
Level 3 SN \$12,160
ELL: \$1,795
Indigenous Education \$1,770
Adult Education \$5,690

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 2024/2025 - 7 of 60 districts are estimated to receive funding protection.

If more students than projected arrive in September 2024, the district will not receive additional funding.

24-25 FP ZERO – 23-24 FP ZERO

SD50 Revenue Reality for 2024/25

- ▶ 2023/24 Interim Ministry Grant
\$11,573,063
- ▶ 2024/25 Estimated Operating Grant
\$12,162,356
- ▶ Overall increase of **\$589,293** Operating
 - ▶ Main reason due increased funding for labour settlement increases.

Special Purpose examples

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

SUMMARY OF GRANTS TO DATE

Year	AFG (Op)	Strong Start	Ready Set Learn	Seamless Day K	Feeding Futures Fund
2023/24	110,411	96,000	9,800	50,000	350,000
2024/25	110,411	96,000	9,800	50,000	350,000

GRANTS continued

Year	Classroom Enhancement	Learning Improvement	Community Link
2023/24	918,557	42,707	121,149
2024/25	936,929	43,065	122,812

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 (CNCP)

Ministry Capital examples

HVAC upgrade

Roofing

Bus

Plumbing upgrades

Dust collectors

Goals

Purpose of a budget

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Budget process 2024-2025 school year

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Revenue

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Status quo budget

Budget Risks

Expenditures



SD50 Operating Expenditures

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

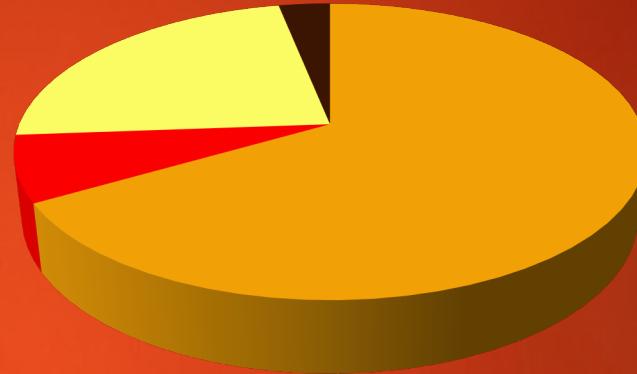
- **Instruction**
- **Administration**
- **Operations**
- **Transportation**



Operating Expenditures by Function

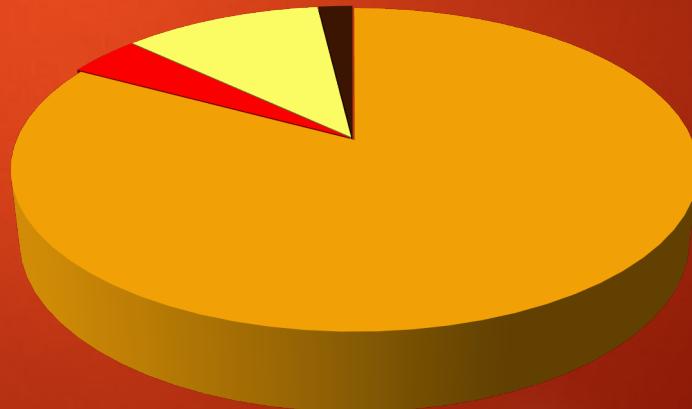
Haida Gwaii

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



Provincial Average

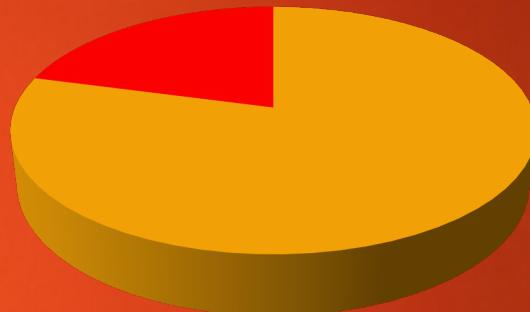
■ Instruction	82.86%
■ Administration	4.07%
■ Operations	11.16%
■ Transportation	1.91%



Operating Expenditures by Category

Haida Gwaii

- Salaries/Benefits 79.14%
- Services/Supplies 20.86%

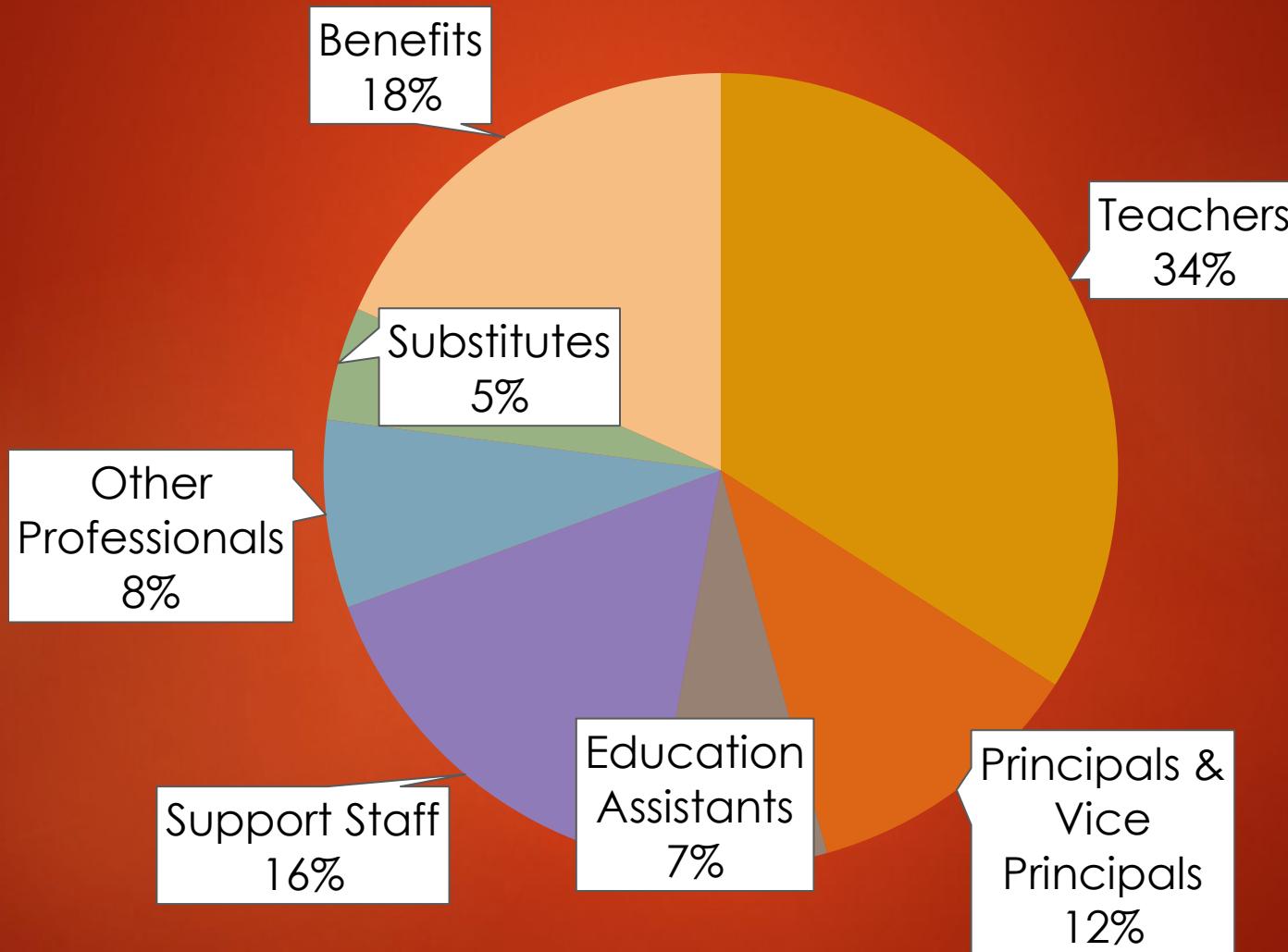


Provincial Average

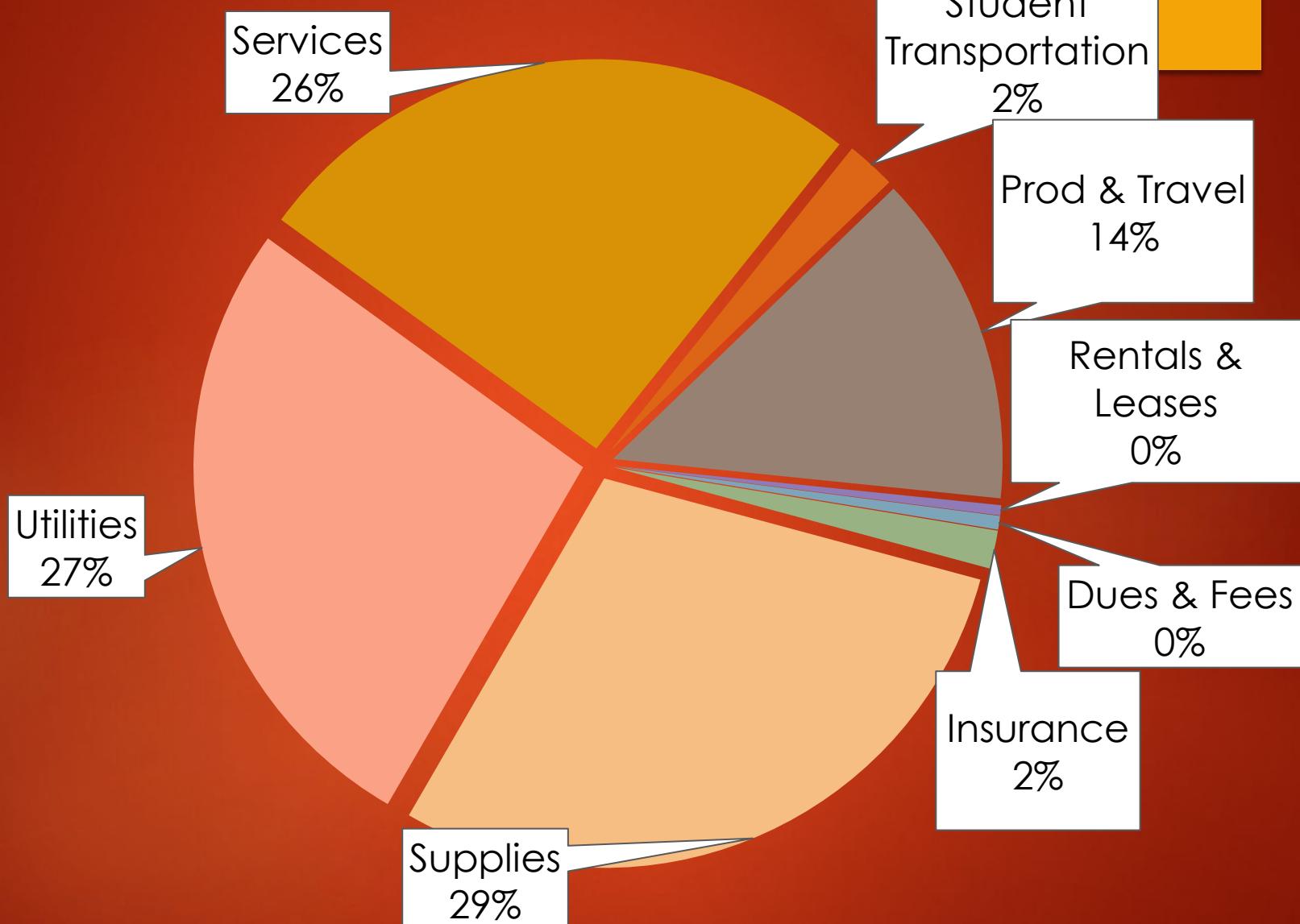
- Salaries/Benefits 89.55%
- Services/Supplies 10.45%



2023-24 A-Annual Budget



2023-24 Services & Supplies





STAFFING

	2023/2024	2024/2025
Teachers	41.131 FTE	41.131 FTE
(includes counsellors, school psychologists, Haida curriculum)		
Support Staff	49.8321 FTE	49.8321 FTE
(includes EAs, Maintenance, Admin assistants, IRW, Library, Custodians, Bus drivers, Accounting Clerks, Food Coordinators)		
Principals	9.0 FTE	9.0 FTE
Exempt	6.3 FTE	6.62 FTE

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Status quo budget

Budget Risks

Status quo budget

- ▶ Context
- ▶ 2024-2025 Revenue reality
- ▶ Keep existing services and staffing levels
- ▶ Surplus remaining

SD50 Revenue Reality for 2024/25

- ▶ 2023/24 Interim Ministry Grant
\$11,573,063
- ▶ 2024/25 Estimated Operating
\$12,162,356
- ▶ Overall increase of **\$589,293** Operating
 - ▶ Main reason due increased funding for labour settlement increases.

	AAB	STATUS QUO	% INCREASES	STATUS QUO
	2023/2024	2024/2025		2024/2025
Total Operating Revenue (EST)	12,470,730	13,060,023		13,060,023
Teachers	3,518,668	3,518,668	3.00%	3,624,228
Principals and Vice Principals	1,197,601	1,197,601	3.00%	1,233,529
Educational Assistants	739,586	739,586	3.00%	761,774
Support Staff	1,708,312	1,708,312	3.00%	1,759,561
Other Professionals	788,748	788,748	3.00%	812,410
Substitutes	476,762	476,762	3.00%	491,065
Benefits	1,893,455	1,893,455	2.00%	1,931,324
Total Salaries and Benefits	10,323,132	10,323,132		10,613,891
Total Service and Supplies	2,721,185	2,729,066	4.00%	2,838,229
Total Operating Expense	13,044,317	13,052,198		13,452,120
DEFICIT - Revenue less Expense	(573,587)	7,825		(392,097)
Prior year surplus available	1,658,765	1,085,178		1,093,003
Remaining Surplus available	1,085,178	1,093,003		700,906

Next steps

Continue

Continue conversation with Principals around staffing for next school year.

Input

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

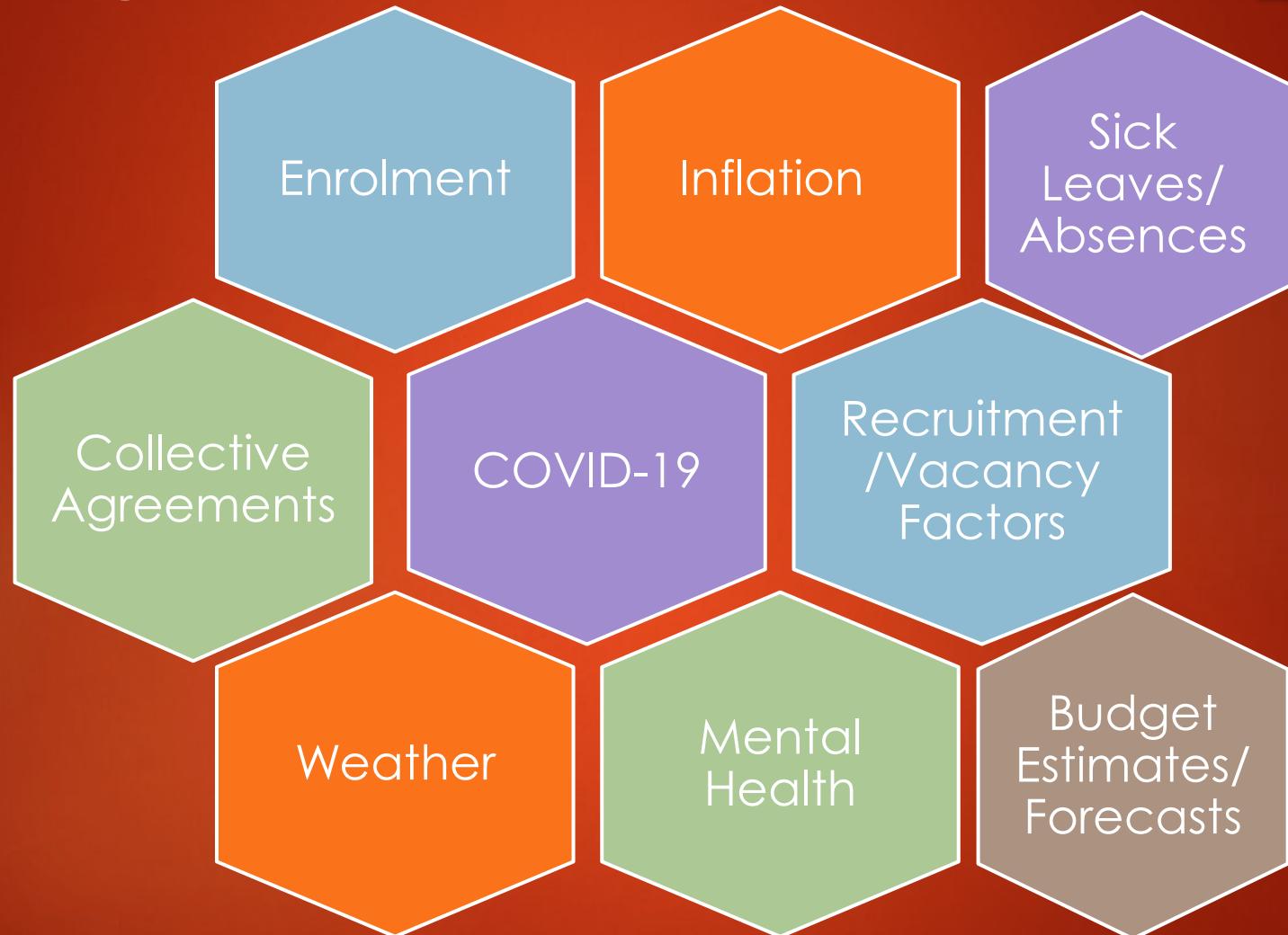
Ensure

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
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