

2025 / 2026 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 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 \$13.99 million, and the district is committed to using these funds responsibly and effectively.



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 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 2025-2026 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

► Alignment meetings



School Learning Plan (SLP)

- SLP focus area
- Action Plans
- Haida Values and Laws
- Sk'ad'a Principles
- Learning Resources
- Professional Learning Plan

Enrollment Projections

- Overall growth or decline and predictions
- Resident Students
- Children in Care
- Students of Indigenous Ancestry & Nominal Roll
- Distributed Learning
- Programs of Choice (ie ECE Program)
- Cross Enrolled
- International Program
- SpEd and ELL Students (Adjust Ratio Formula)

Learning Services Plan

- Learning Services Plan (i.e. LST and LRT, CMOS?)
- CEF School allocations required (Adjust CEF)
- District Services (ie. Psychs, SLP, DHH, Vision)

School Configuration

- 2 Elementary Configurations (Tight re CEF Enrolling application and Actual)
- Middle/Sec Schedule (Tight and Actual)
- CEF Enrolling Formula (Adjust CEF application)

Review Staffing Plan - Educator/Support Tab

- Continuing Teacher Formula (CTF)
- Enrolling Teacher Instructional Time
 - enrolling classroom teachers
 - prep time coverage
- Administrative Time
- Non-Enrolling Teacher Ratios (build CTF and adjust CEF)
 - ensure total for ongoing enrolling teacher time matches CTF
 - administrative teaching time
- Retirements and LOAs
- Indigenous Resource Workers
- Support Staff Review
- Support Staff needs / surplus, transfers, layoffs
- HGTA and CUPE Postings for vacancies

Facility & Transportation Review

- Review School Capacity
- Custodial Services
- Maintenance / Operations
- AFG Plan
- Capital Plan
- Transportation

Budget Overview

- Budget Review
- Special Purpose Funds
 - Classroom Enhancement Funding (CEF)
 - Mental Health and Well-Being
 - Feeding Futures
 - Student and Family Affordability
 - Community LINK
 - Learning Improvement Fund (LIF)
 - Changing Possibilities
 - French Grant
 - ECE Dual Credit
- Early Years
 - Early Childhood Lead (ECL)
 - Ready Set Learn
 - SEYT2K
 - JustB4
 - Seamless Day

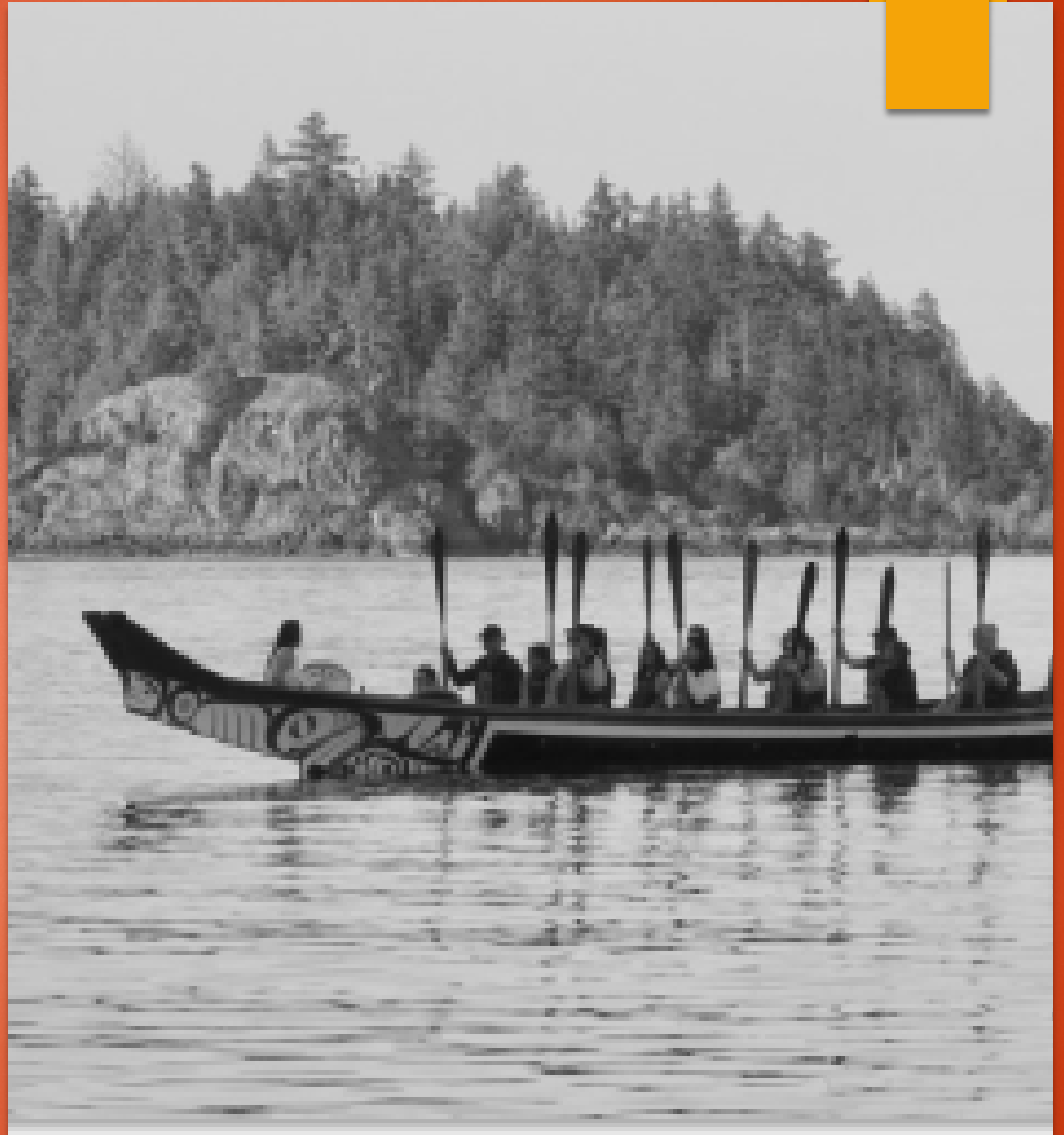
Significant Resources

- Technology
- Large Equipment
- Transportation
- Personalized Learning

Review Decisions and Next Steps

- Staffing - Postings / Layoffs
- Portables, Spaces, and Renovations
- Decisions to be delayed

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



2025/26 Budget Process

Budget Process document reviewed	January 14, 2025
Budget Planning Process Online TEAMS Meeting	March 13, 2025
Government Funding Announcement	March 13, 2025
Budget Public Online TEAMS Meeting	April 10, 2025
Board Audit & Finance Committee meeting	May 6, 2025
Board Approval – Preliminary Budget (First Reading)	May 13, 2025
Board Approval – Preliminary Budget (Second, Third reading & Adoption of Budget)	June 17, 2025
2025/2026 Annual Budget due	June 30, 2025

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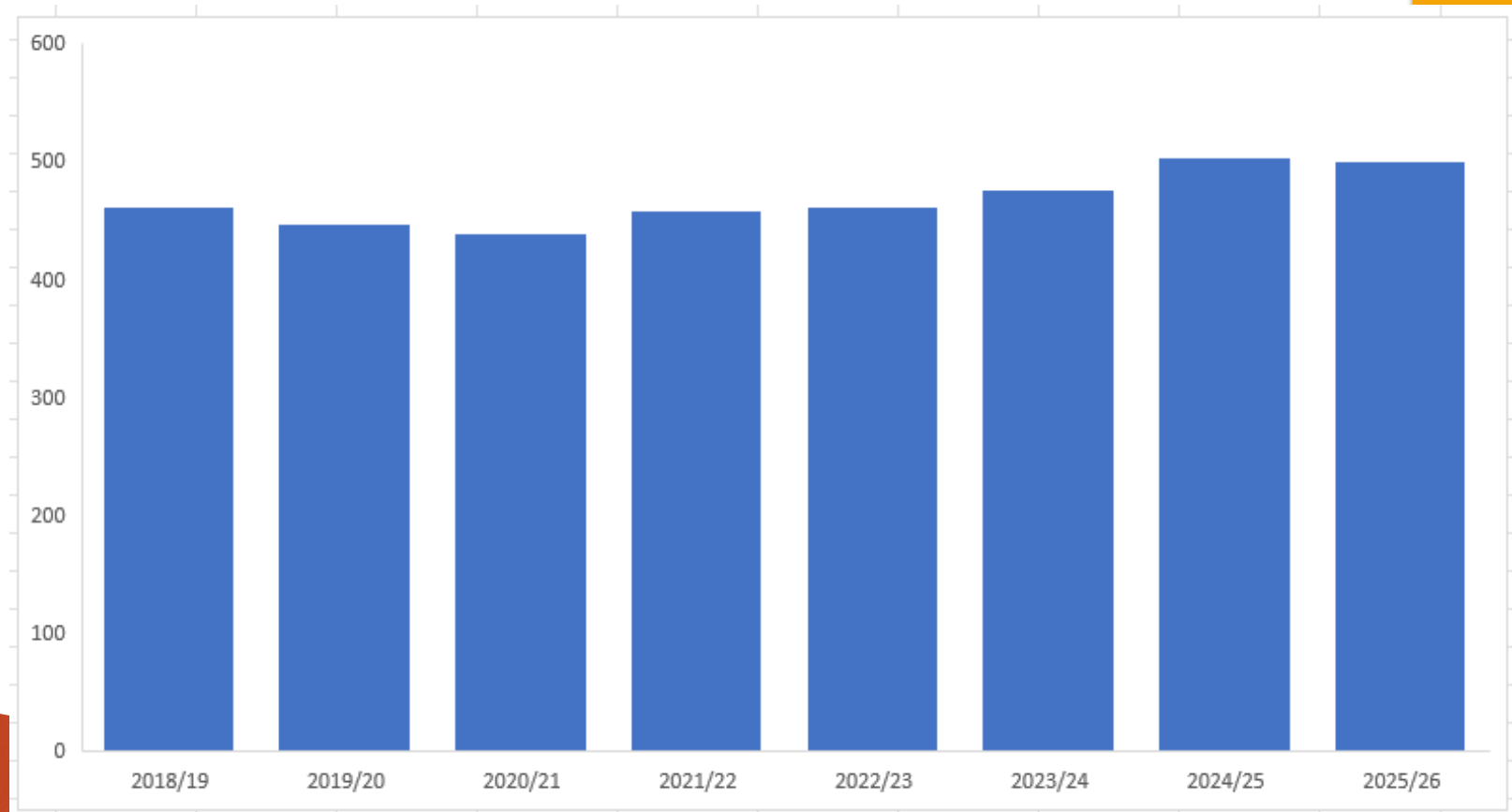
Status quo budget

Budget Risks

Projections – Enrolment

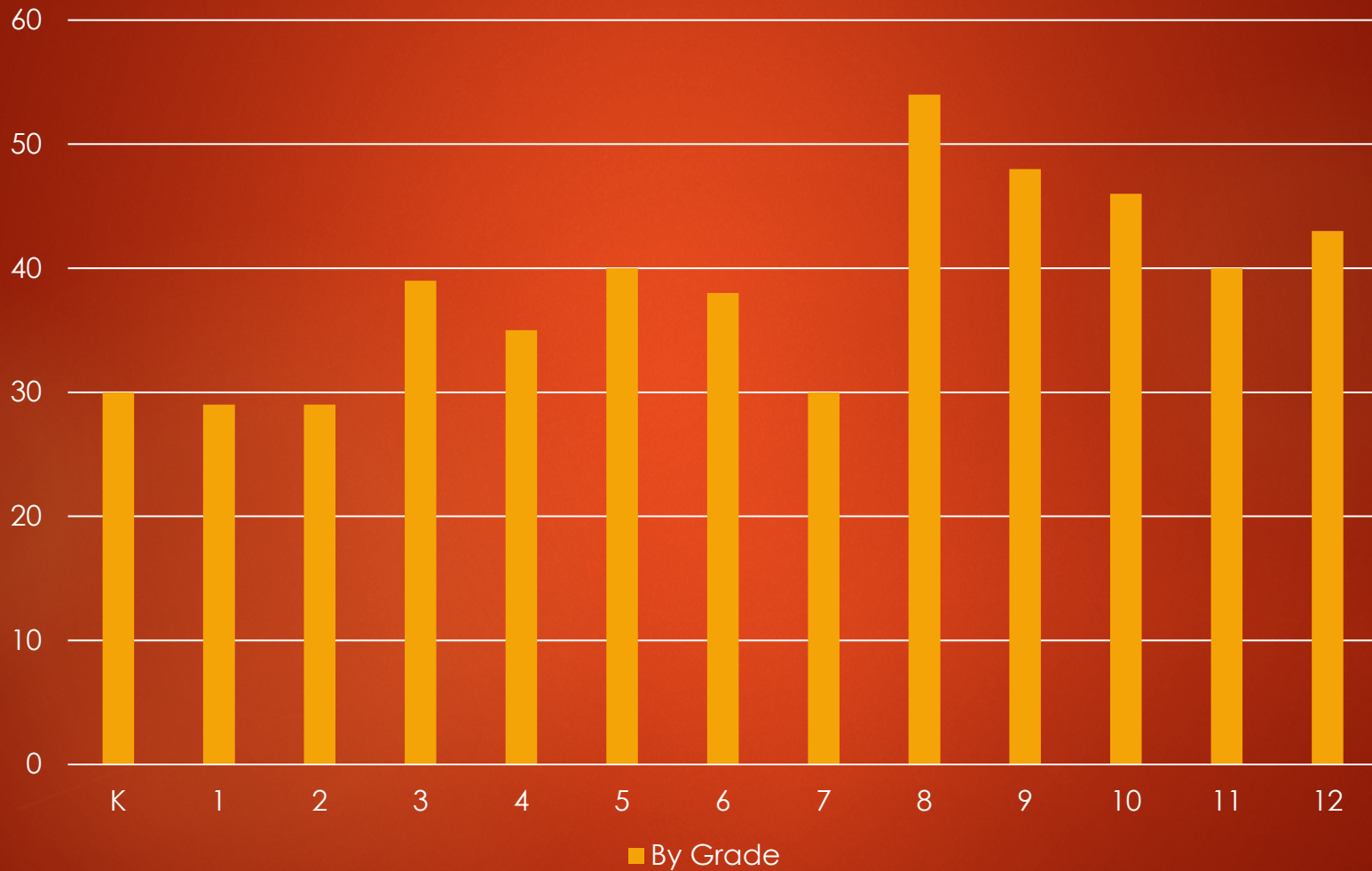
September Enrolment Summary

Category	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
Kindergarten-12	461	448	439	458	462	476	503	501
Distributed Learning	0	0	1	-	-	-	-	-
Level 1	-	-	-	1	1	1	1	1
Level 2	20	19	17	21	27	28	29	24
Level 3	11	7	9	10	13	13	13	13
ELL	49	46	43	59	75	93	99	81
Indigenous Education	288	291	286	291	297	287	298	300
Adult Ed	0	0	-	-	-	-	-	-

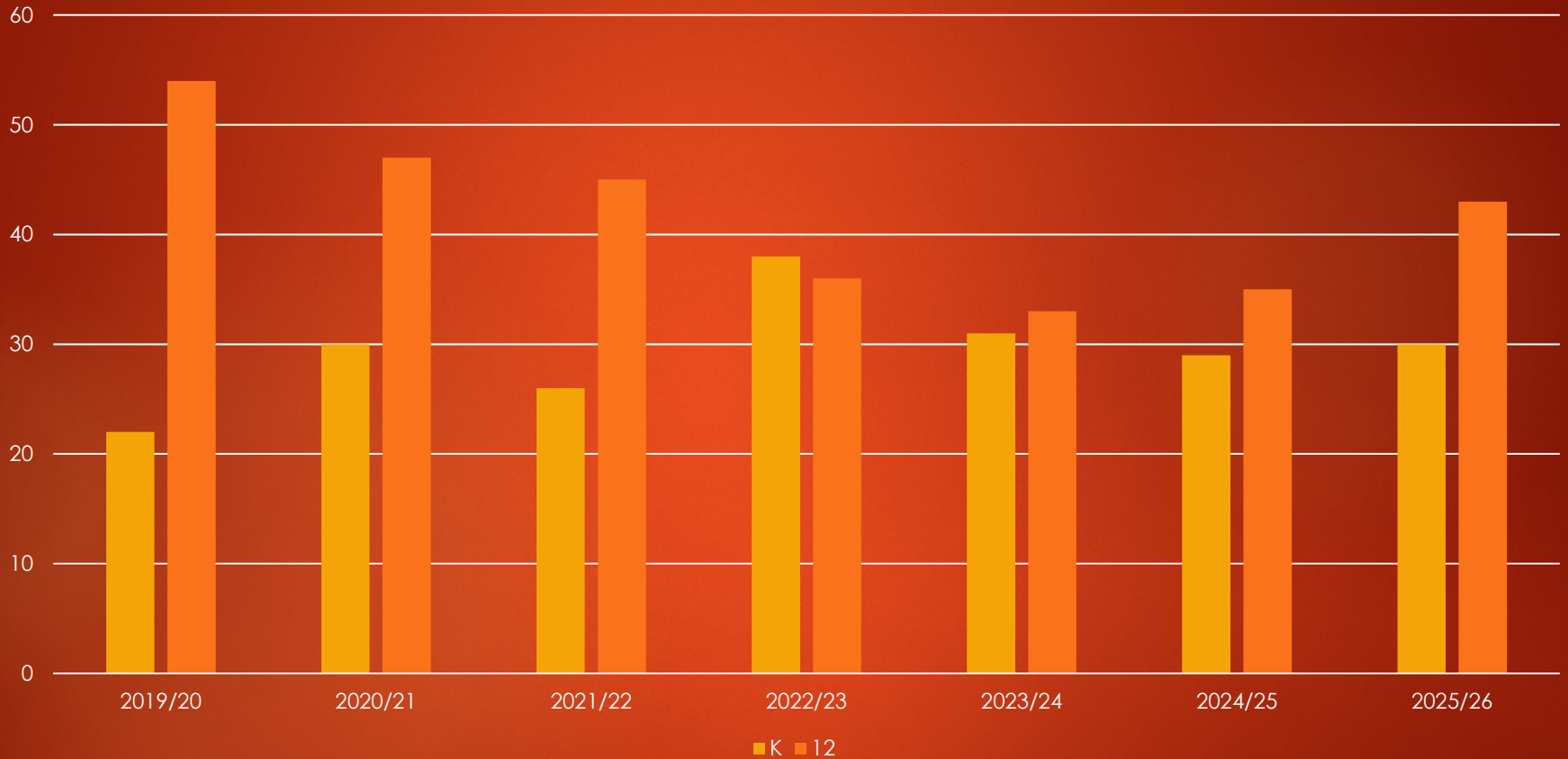


Projections – Enrolment

2025-2026 Enrolment by grade



Kindergarten vs Grade 12 Enrolment



2025 / 2026 PROJECTED ENROLMENT COMPARISON TO PREVIOUS YEAR

	25/26 proj	24/25	Variance
Daaxiigan Sk'adáa Née	184	191.1875	(7.1875)
GidGalang Kuuyas Naay	139	121.125	17.875
Port Clements	23	19	4
Sk'aadgaa Naay	137	152	(15)
Agnes L. Mathers	18	20	(2)
Total	501	503.3125	2.3125

2025 / 2026 Projected Enrolment by School

School	K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
Agnes L. Mathers	1	1	2	3	1	5	2	3						18
Port Clements	4	6	2	4	2	3	2	0						23
Sk'aadgaa Naay	16	15	16	17	19	18	22	14						137
Daaxiigan Sk'adáa Née	9	7	9	15	13	14	12	13	21	18	15	21	17	184
GidGalang Kuuyas Naay									33	30	31	19	26	139
DISTRICT TOTAL	30	29	29	39	35	40	38	30	54	48	46	40	43	501

Goals

Purpose of a budget

Guiding principles

Budget process 2025-2026 school year

Enrolment projections

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Status quo budget

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 2025/2026 school year Haida Gwaii School District will receive \$12.16 million in operating grants or 0.17% of the total provincial operating grants to public schools.



School Year	Operating Grants (\$ Billions)	Lift from Previous Year
2023/2024	\$6.735	\$806 million
2024/2025	\$7.128	\$393 million
2025/2026	\$7.251	\$123 million



School District Sources of Revenue - Operating

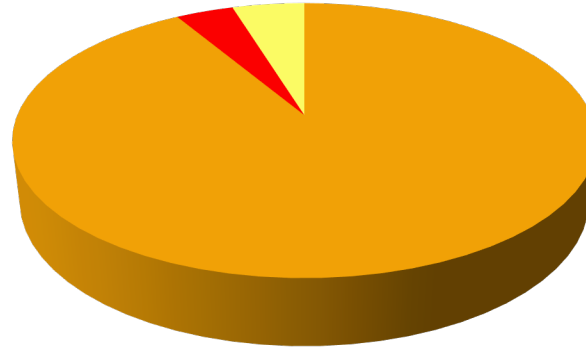
Haida Gwaii

- Provincial Grants
- Miscellaneous Revenue
- Operating Surplus

91.42%

3.81%

4.77%



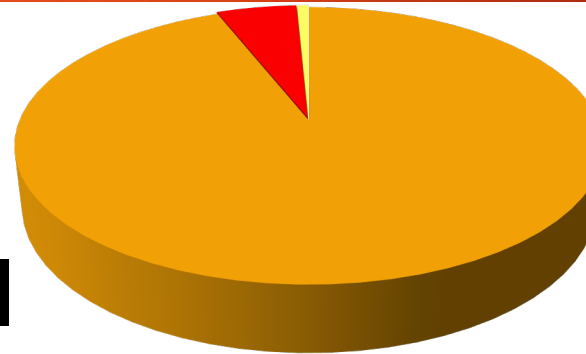
Provincial Average

- Provincial Grants
- Miscellaneous Revenue
- Operating Surplus

93.98%

5.28%

0.75%



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.

2025/2026 Estimated Grant

SCHOOL DISTRICT NO. 50 (HAIDA GWAIL)

SUMMARY OF OPERATING GRANT COMPARISONS For Estimated 2025/26 & Interim 2024/25

Estimated Grant for 2025/26

SEPTEMBER 2024 ENROLMENT COUNT

501.00 school age \$ 9,015 \$ 4,516,515

2.00 homeschools \$ 250 \$ 500

Total Enrolment-Based Funding (September) \$ 4,517,015

SUPPLEMENTS

Level 1 Spec Needs 1 \$ 51,300 \$ 51,300

Level 2 Spec Needs 24 \$ 24,340 \$ 584,160

Level 3 Spec Needs 13 \$ 12,300 \$ 159,900

Eng. Lang Learning 81 \$ 1,815 \$ 147,015

Indigenous Ed 300 \$ 1,790 \$ 537,000

Equity of Opportunity Supplement \$ 45,917

Supplement for Unique Student Needs \$ 1,525,292

SALARY DIFFERENTIAL \$ 186,926

UNIQUE GEO FACTORS \$ 6,113,370

FUNDING PROTECTION \$ -

CURRICULUM & LEARNING SUPPORT FUND \$ 10,000

INDIGENOUS EDUCATION COUNCIL \$ 86,940

September Enrolment Count Total \$ 12,439,543

Interim Grant for 2024/25

SEPTEMBER 2024 ENROLMENT COUNT

503.31 school age \$ 8,915 \$ 4,487,031

2.00 \$ - \$ 250 \$ 500

Total Enrolment-Based Funding (September) \$ 4,487,531

SUPPLEMENTS

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

Level 2 Spec Needs 29 \$ 24,070 \$ 698,030

Level 3 Spec Needs 13 \$ 12,160 \$ 158,080

Eng. Lang Learning 99 \$ 1,795 \$ 177,705

Indigenous Ed 298 \$ 1,770 \$ 527,460

Equity of Opportunity Supplement \$ 42,351

Supplement for Unique Student Needs \$ 1,654,356

SALARY DIFFERENTIAL \$ 187,790

UNIQUE GEO FACTORS \$ 5,958,590

FUNDING PROTECTION \$ -

CURRICULUM & LEARNING SUPPORT FUND \$ 10,000

INDIGENOUS EDUCATION COUNCIL \$ 77,652

September Enrolment Count Total \$ 12,375,919

September 2025 Enrolment Count				
	School-Age Enrolment	Funding Level	Funding	Total Supplement
Standard (Regular) Schools	501.0000	\$9,015	\$4,516,515	
Continuing Education	0.0000	\$9,015	\$0	
Alternate Schools	0.0000	\$9,015	\$0	
Online Learning	0.0000	\$7,280	\$0	
Home Schooling	2	\$250	\$500	
Course Challenges	0	\$282	\$0	
Total Enrolment-Based Funding (September)	501.0000			\$4,517,015
	Total Enrol. Change	Funding Level	Funding	Total Supplement
1% to 4% Enrolment Decline	-2.3125	\$4,508	\$0	
4%+ Enrolment Decline		\$6,761	\$0	
Significant Cumulative Decline (7%+)	41.1875	\$4,508	\$0	
Supplement for Enrolment Decline				\$0
	Enrolment	Funding Level	Funding	Total Supplement
Level 1 Inclusive Education	1	\$51,300	\$51,300	
Level 2 Inclusive Education	24	\$24,340	\$584,160	
Level 3 Inclusive Education	13	\$12,300	\$159,900	
English Language Learning	81	\$1,815	\$147,015	
Indigenous Education	300	\$1,790	\$537,000	
Adult Education	0.0000	\$5,755	\$0	
Equity of Opportunity Supplement			\$45,917	
Supplement for Unique Student Needs				\$1,525,292
		Funding		
Variance from Provincial Average	\$3,470			
Estimated Number of Educators	27.833		\$96,581	
	Enrolment	Funding Level	Funding	Total Supplement
FTE Distribution	501.0000	\$180.33	\$90,345	
Supplement for Salary Differential				\$186,926
Supplement for Unique Geographic Factors				\$6,113,370
Funding Protection				\$0
Curriculum and Learning Support Fund				\$10,000
September 2025 Enrolment Count, Total				\$12,352,603

July 2025 Enrolment Count				
	Enrolment	Funding Level	Funding	Total Supplement
Summer Learning Grade 1-7	0	\$260	\$0	
Summer Learning Grade 8-9	0	\$260	\$0	
Summer Learning Grade 10-12	0	\$510	\$0	
Supplemental Summer Learning Funding			\$0	
Cross-Enrolment, Grade 8 and 9	0	\$510	\$0	
Summer Learning, Total				\$0
February 2026 Enrolment Count				
	Enrolment	Funding Level	Funding	Total Supplement
School-Age FTE - Continuing Education	0.0000	\$9,015	\$0	
Adult FTE - Continuing Education	0.0000	\$5,755	\$0	
K-Gr 9 School-Age FTE - Online Learning	0.0000	\$3,640	\$0	
Gr 10-12 School-Age FTE - Online Learning	0.0000	\$7,280	\$0	
Adult FTE - Online Learning	0.0000	\$5,755	\$0	
Level 1 Inclusive Education Enrolment Growth	0	\$25,650	\$0	
Level 2 Inclusive Education Enrolment Growth	0	\$12,170	\$0	
Level 3 Inclusive Education Enrolment Growth	0	\$6,150	\$0	
Newcomer Refugees	0.0000	\$4,508	\$0	
ELL Supplement - Newcomer Refugees	0	\$908	\$0	
February 2026 Enrolment Count, Total				\$0
May 2026 Enrolment Count				
	Enrolment	Funding Level	Funding	Total Supplement
School-Age FTE - Continuing Education	0.0000	\$9,015	\$0	
Adult FTE - Continuing Education	0.0000	\$5,755	\$0	
K-Gr 9 School-Age FTE - Online Learning	0.0000	\$2,427	\$0	
Gr 10-12 School-Age FTE - Online Learning	0.0000	\$7,280	\$0	
Adult FTE - Online Learning	0.0000	\$5,755	\$0	
May 2026 Enrolment Count, Total				\$0
Indigenous Education Councils				\$86,940
2025/26 Full-Year Estimated Total				\$12,439,543
Estimated 2025/26 Operating Grant from Indigenous Services Canada				\$4,041,563
Estimated 2025/26 Operating Grant from Ministry of Education and Child Care				\$8,397,980

2025/2026 Estimated Grant

Interim Operating Grants Overview - 2024/25 School Year
(Following the September 2024 Enrolment Count)

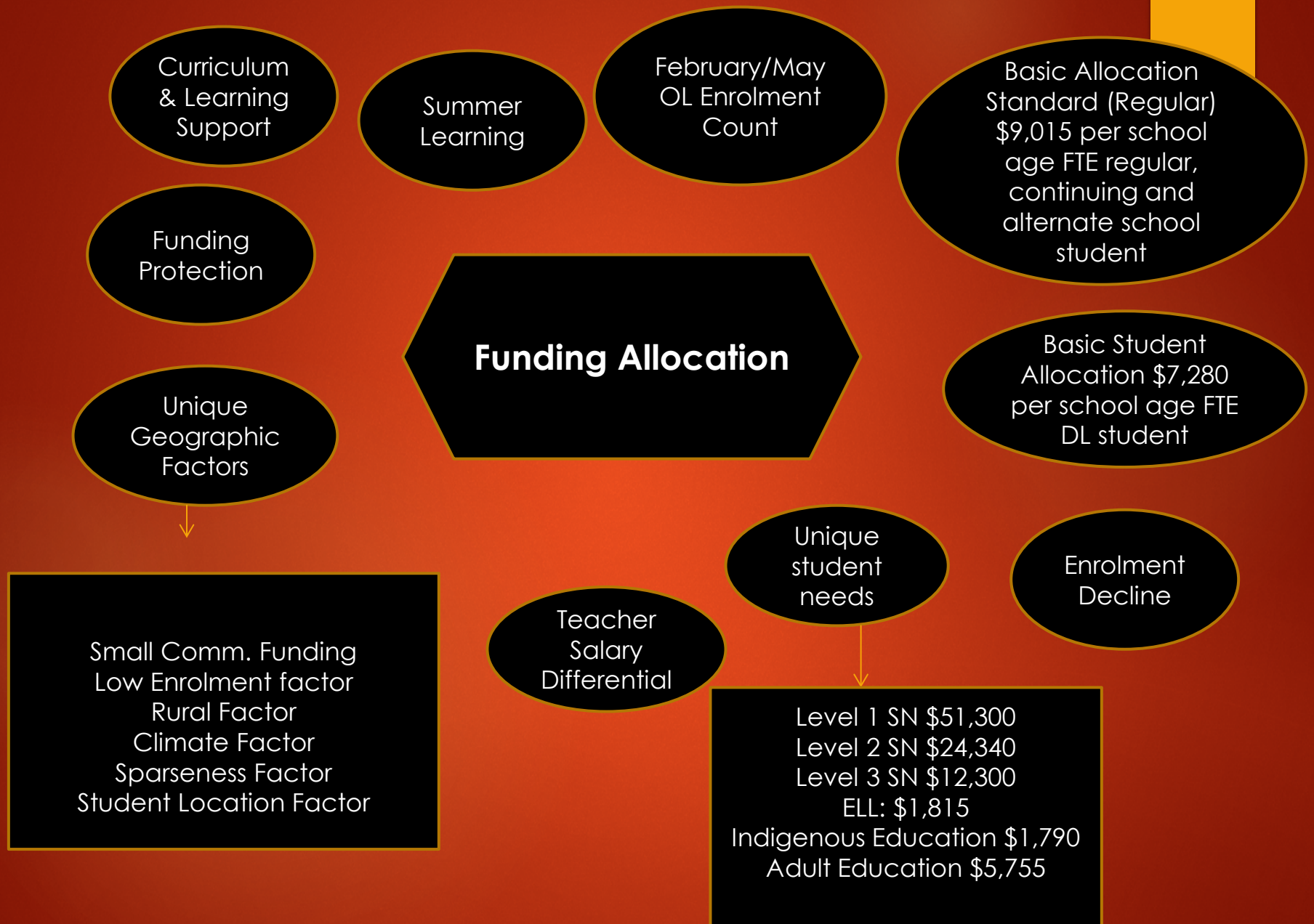
School District 50 (Haida Gwaii)

September 2024 Enrolment Count				
	School-Age Enrolment	Funding Level	Funding	Total Supplement
Standard (Regular) Schools	503.3125	\$8,915	\$4,487,031	
Continuing Education	0.0000	\$8,915	\$0	
Alternate Schools	0.0000	\$8,915	\$0	
Online Learning	0.0000	\$7,200	\$0	
Home Schooling	2	\$250	\$500	
Course Challenges	0	\$279	\$0	
Total Enrolment-Based Funding (September)	503.3125			\$4,487,531
	Total Enrol. Change	Funding Level	Funding	Total Supplement
1% to 4% Enrolment Decline	27.0000	\$4,458	\$0	
4%+ Enrolment Decline		\$6,686	\$0	
Significant Cumulative Decline (7%+)	17.8750	\$4,458	\$0	
Supplement for Enrolment Decline				\$0
	Enrolment	Funding Level	Funding	Total Supplement
Level 1 Inclusive Education	1	\$50,730	\$50,730	
Level 2 Inclusive Education	29	\$24,070	\$698,030	
Level 3 Inclusive Education	13	\$12,160	\$158,080	
English Language Learning	99	\$1,795	\$177,705	
Indigenous Education	298	\$1,770	\$527,460	
Adult Education	0.0000	\$5,690	\$0	
Equity of Opportunity Supplement			\$42,351	
Supplement for Unique Student Needs				\$1,654,356
			Funding	
Variance from Provincial Average	\$3,470			
Estimated Number of Educators	27.962		\$97,028	
	Enrolment	Funding Level	Funding	Total Supplement
FTE Distribution	503.3125	\$180.33	\$90,762	
Supplement for Salary Differential				\$187,790
Supplement for Unique Geographic Factors				\$5,958,590
Funding Protection				\$0
Curriculum and Learning Support Fund				\$10,000
September 2024 Enrolment Count, Total				\$12,298,267

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 Inclusive Education Enrolment Growth	0	\$25,365	\$0	
Level 2 Inclusive Education Enrolment Growth	0	\$12,035	\$0	
Level 3 Inclusive Education 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				\$12,375,919
Estimated 2024/25 Operating Grant from Indigenous Services Canada				\$4,041,563
Estimated 2024/25 Operating Grant from Ministry of Education and Child Care				\$8,334,356

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

2024/2025 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 2025/2026 - 13 of 60 districts are estimated to receive funding protection.

If a district is in funding protection if more students than projected arrive in September 2025, the district would not receive additional funding.

25-26 FP ZERO – 24-25 FP ZERO

Operating Grant Revenue Reality for 2025/26

- ▶ 2024/25 Interim Ministry Grant
\$12,375,919
- ▶ 2025/26 Estimated Operating
\$12,439,543
- ▶ Overall increase of **\$63,624** Operating

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	Feeding Futures Fund
2024/25	110,411	96,000	9,800	350,000
2025/26	110,411	96,000	9,800	350,000

GRANTS continued

Year	Classroom Enhancement	Learning Improvement	Community Link
2024/25	1,480,362	43,064	123,644
2025/26	1,490,981	43,001	123,644

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

Purpose of a budget

Guiding principles

Budget process 2025-2026 school year

Enrolment projections

Revenue

Expenditures

Status quo budget

Budget Risks

Expenditures



SD50 Operating Expenditures

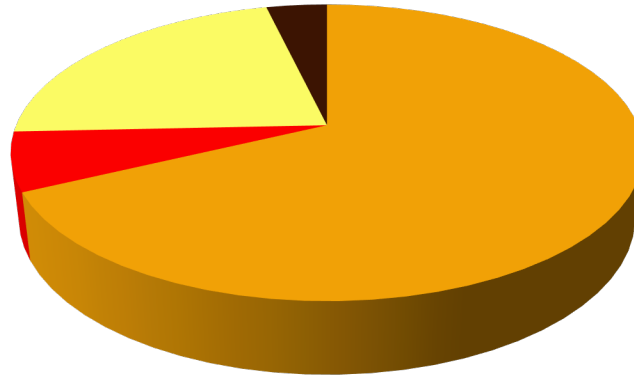
- ▶ School Districts allocate their spending between FOUR key functional areas:

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

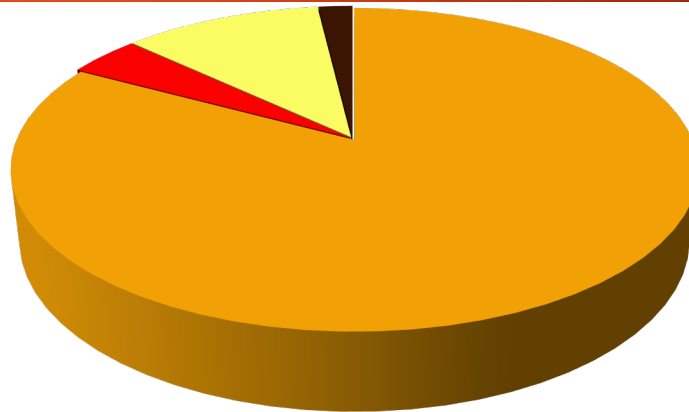
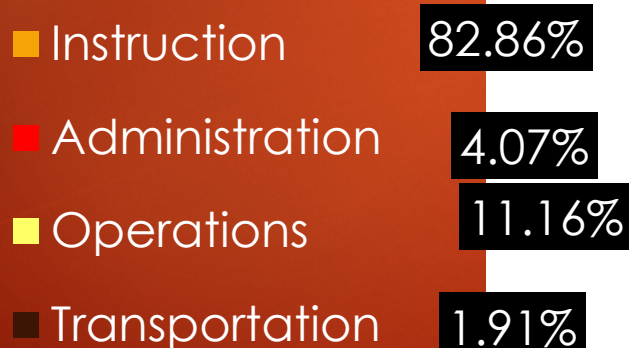


Operating Expenditures by Function

Haida Gwaii



Provincial Average



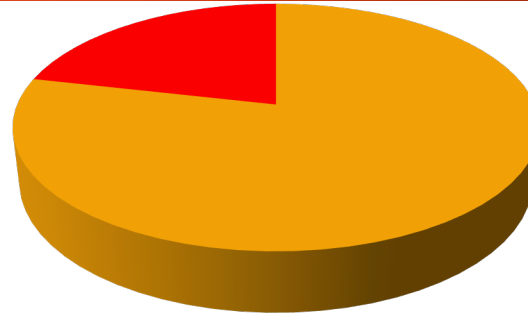
Operating Expenditures by Category

Haida Gwaii

- Salaries/Benefits
- Services/Supplies

78.56%

21.44%

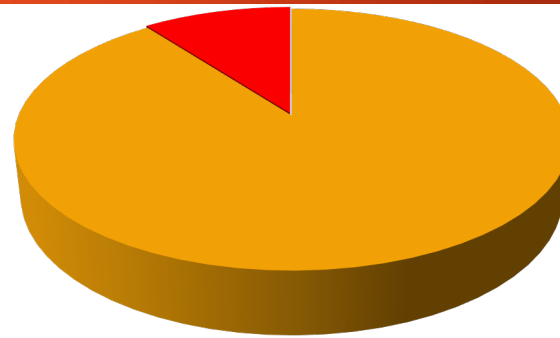


Provincial Average

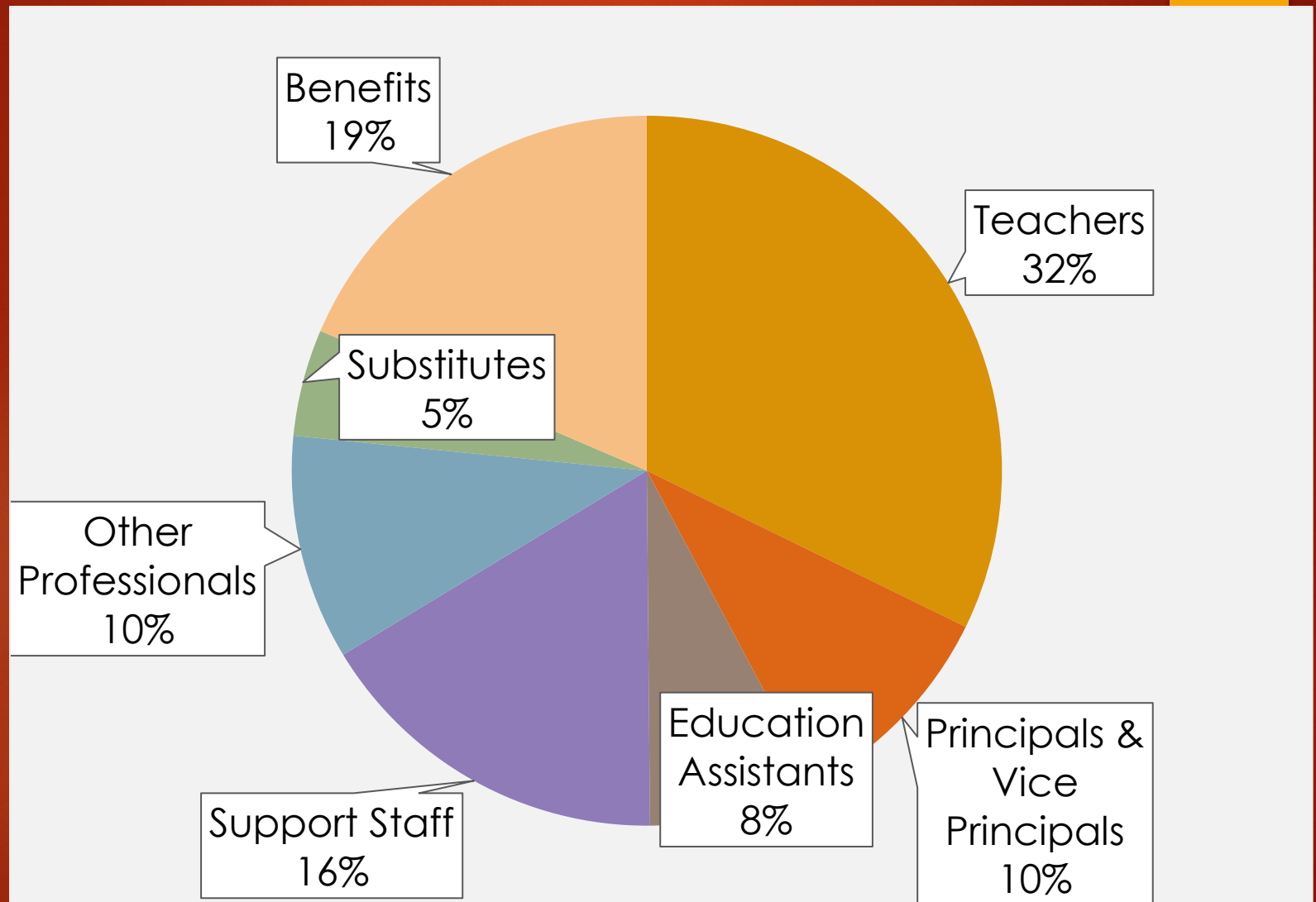
- Salaries/Benefits
- Services/Supplies

89.66%

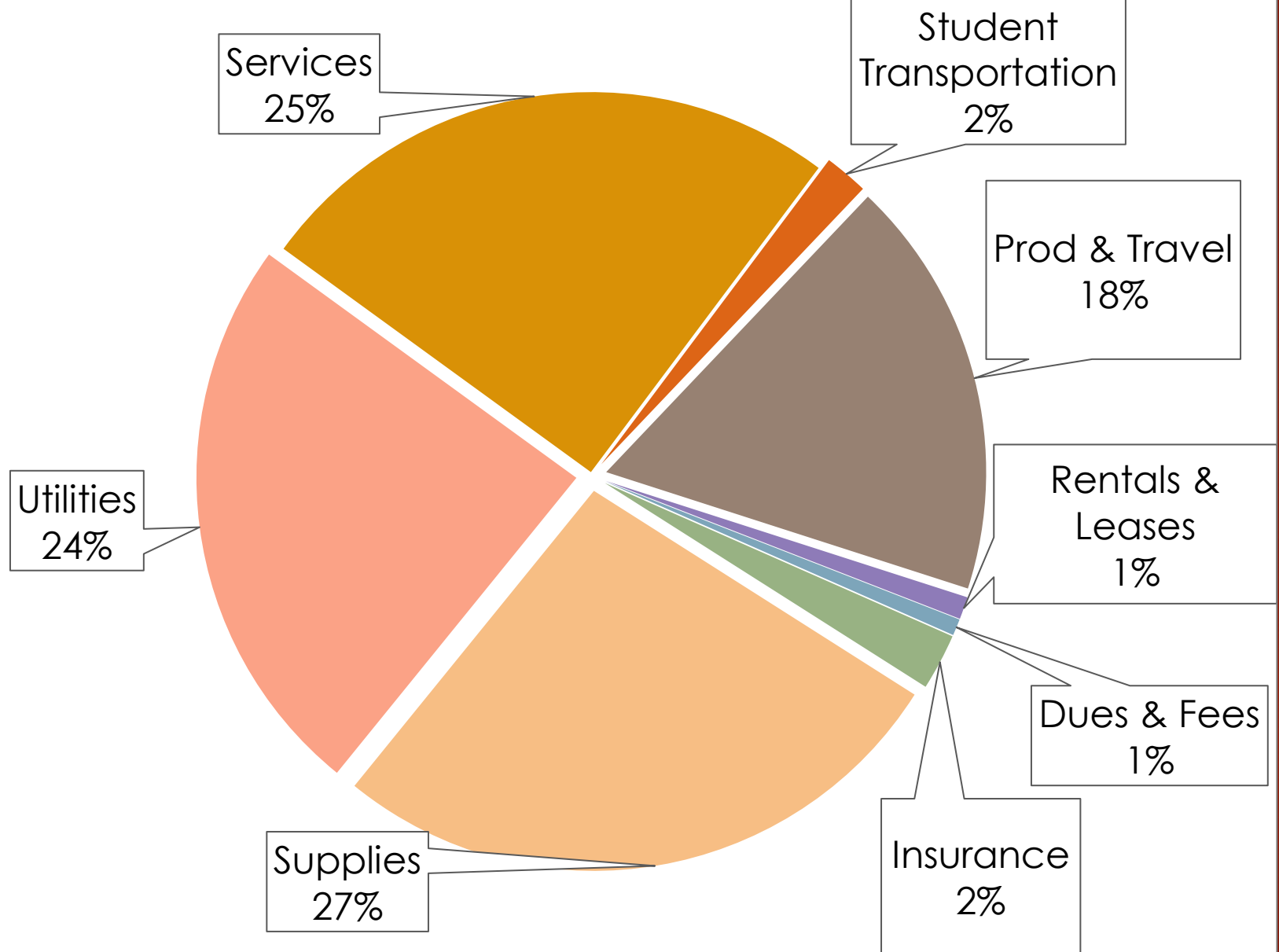
10.34%



2024-25 A-Annual Budget



2024-25 Services & Supplies





	2024/2025
Teachers	42.386 FTE
(includes counsellors, school pyschologists, Haida curriculum)	
Support Staff	57.2036 FTE
(includes EAs, Maintenance, Admin assistants, IRW, Library, Custodians, Bus drivers, Accounting Clerks, Food Coordinators)	
Principals	8.0 FTE
Exempt	7.59 FTE

STAFFING

Goals

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Guiding principles

Budget process 2025-2026 school year

Enrolment projections

Revenue

Expenditures

Status quo budget

Budget Risks

Status quo budget

- ▶ Context
- ▶ 2025-2026 Revenue reality
- ▶ Keep existing services and staffing levels
- ▶ Surplus remaining

Operating Grant Revenue Reality for 2025/26

- ▶ 2024/25 Interim Ministry Grant
\$12,375,919
- ▶ 2025/26 Estimated Operating
\$12,439,543
- ▶ Overall increase of **\$63,624** Operating

	AAB	STATUS QUO
	2024/2025	2025/2026
Total Operating Revenue (EST)	13,331,766	13,242,774
Teachers	3,547,207	3,547,207
Principals and Vice Principals	1,095,021	1,095,021
Educational Assistants	841,123	841,123
Support Staff	1,810,937	1,810,937
Other Professionals	1,127,490	1,127,490
Substitutes	535,262	535,262
Benefits	2,040,941	2,040,941
Total Salaries and Benefits	10,997,981	10,997,981
Total Service and Supplies	3,001,844	3,001,844
Total Operating Expense	13,999,825	13,999,825
DEFICIT - Revenue less Expense	(668,059)	(757,051)
Prior year surplus available	1,662,065	994,006
Remaining Surplus available	994,006	236,955

	24/25 AAB	25/26 EST
Operating Grant	8,334,356.00	8,397,980.00
First Nations	4,041,563.00	4,041,563.00
	12,375,919.00	12,439,543.00
Pay equity	139,874.00	139,874.00
Student transportation	149,851.00	149,851.00
Support staff benefits grant	10,874.00	10,874.00
FSA Scorer grant	4,094.00	4,094.00
Labour settlement Funding	96,216.00	-
Recruitment & Retention	21,574.00	21,574.00
Provincial Grant Other	130,964.00	130,964.00
Miscellaneous	300,000.00	250,000.00
Rentals and leases	46,000.00	46,000.00
Interest income	56,400.00	50,000.00
	13,331,766.00	13,242,774.00

	AAB	STATUS QUO	% INCREASES	WITH % INCREASES
	2024/2025	2025/2026		2025/2026
Total Operating Revenue (EST)	13,331,766	13,242,774		13,242,774
Teachers	3,547,207	3,547,207	1.00%	3,582,679
Principals and Vice Principals	1,095,021	1,095,021		1,095,021
Educational Assistants	841,123	841,123	1.00%	849,534
Support Staff	1,810,937	1,810,937	1.00%	1,829,046
Other Professionals	1,127,490	1,127,490		1,127,490
Substitutes	535,262	535,262	1.00%	540,615
Benefits	2,040,941	2,040,941	1.00%	2,061,350
Total Salaries and Benefits	10,997,981	10,997,981		11,085,736
Total Service and Supplies	3,001,844	3,001,844	1.00%	3,031,862
Total Operating Expense	13,999,825	13,999,825		14,117,598
DEFICIT - Revenue less Expense	(668,059)	(757,051)		(874,824)
Prior year surplus available	1,662,065	994,006		994,006
Remaining Surplus available	994,006	236,955		119,182

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 kblack@sd50.bc.ca