

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



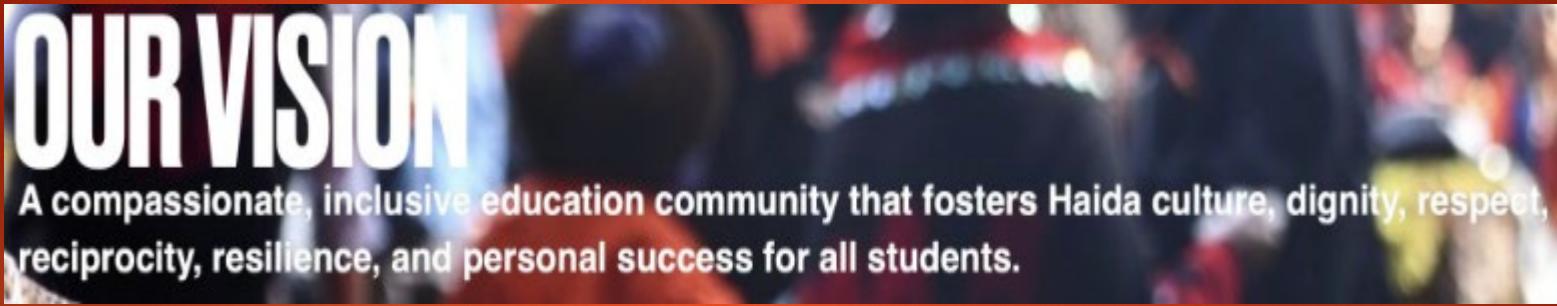
# The Budget Process

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.



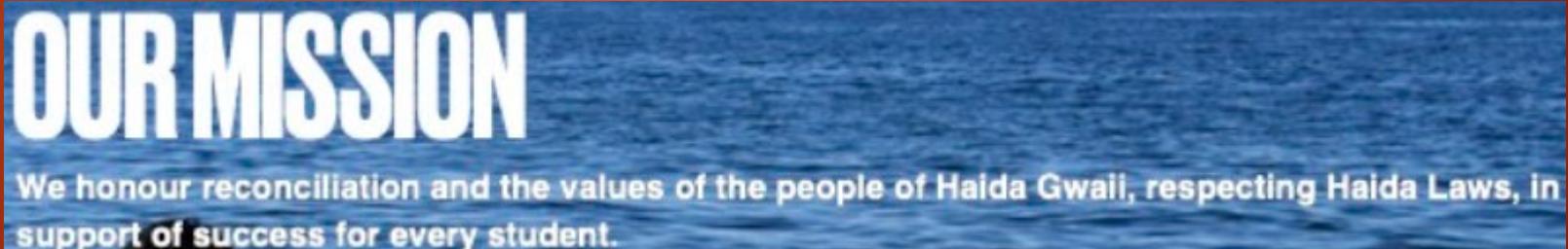
# Our Strategic Plan

## 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

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Purpose of a budget

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Guiding principles

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Budget process 2025-2026 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

# 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

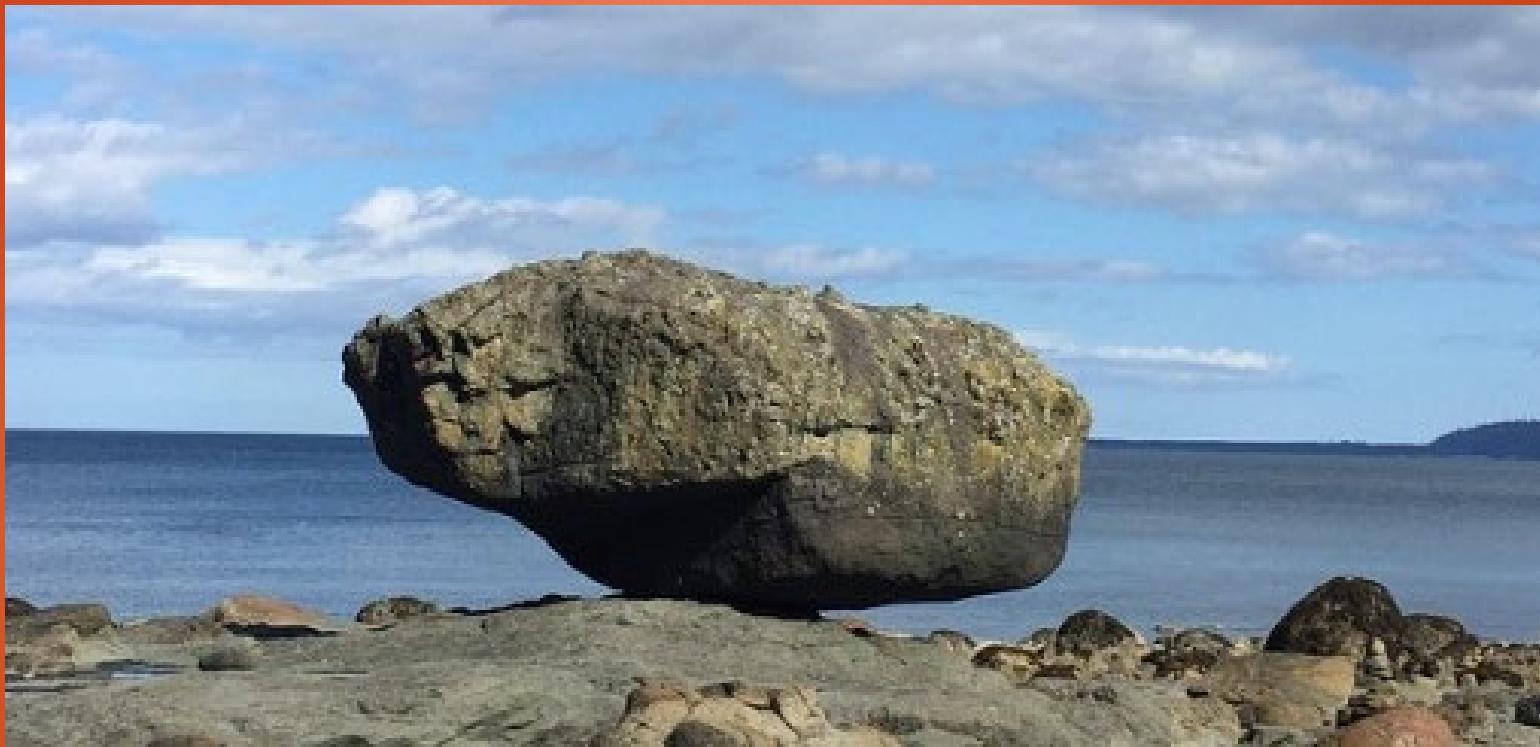
Performance evaluation and value for money

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

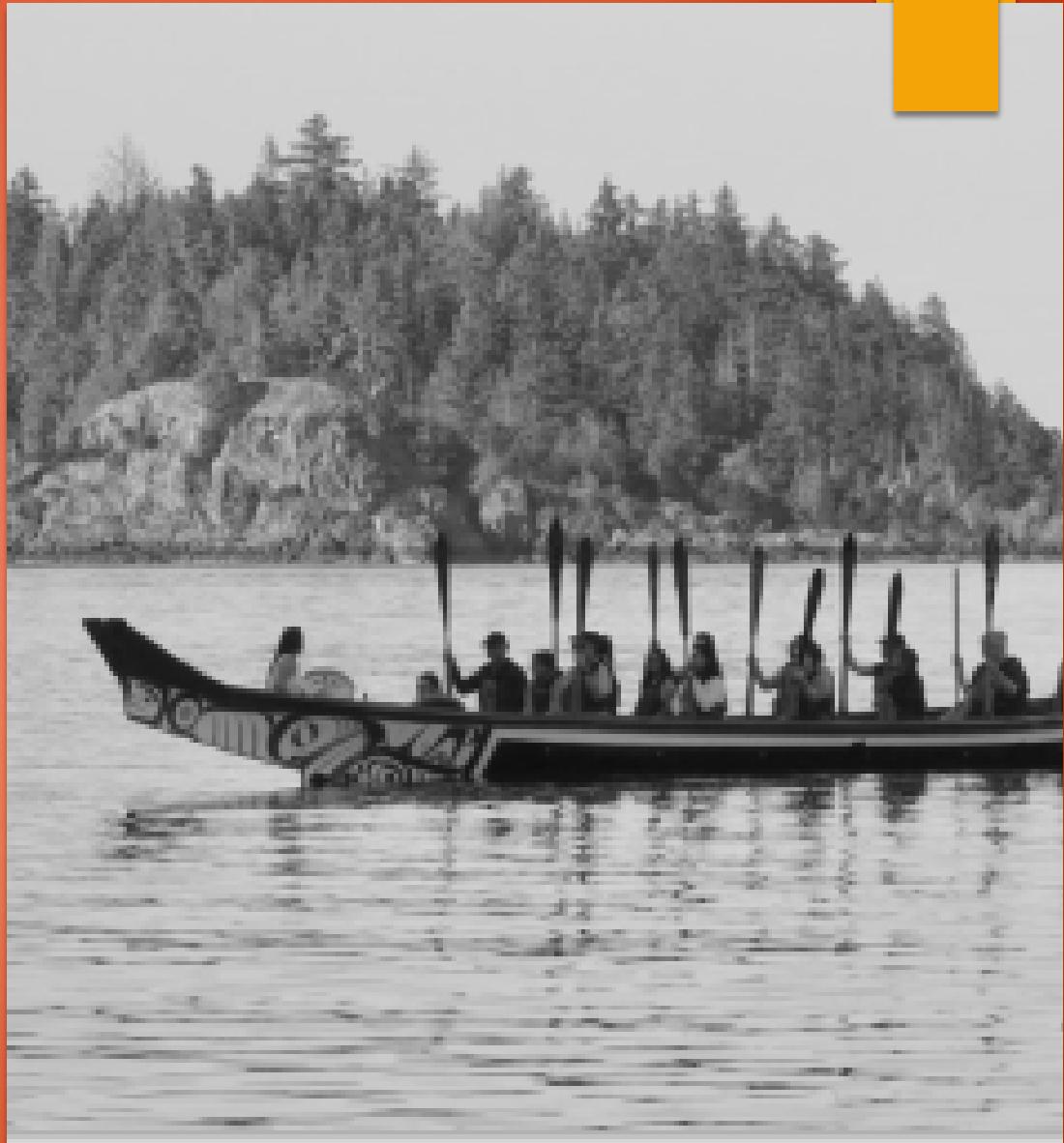
**Significant Resources**

- 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

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

# Goals

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Budget process 2025-2026 school year

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Expenditures

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Status quo budget

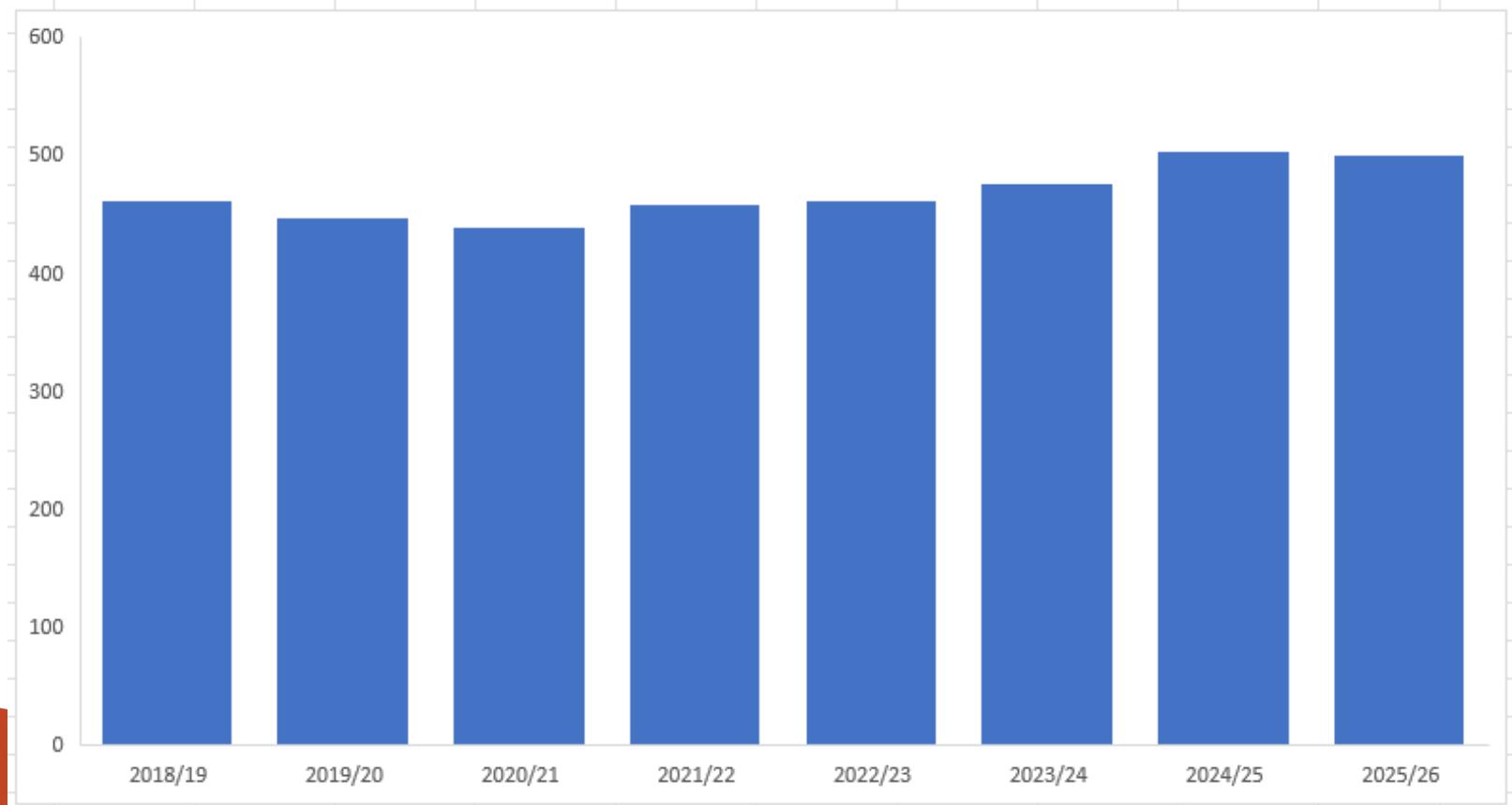
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Budget Risks

# Projections – Enrolment

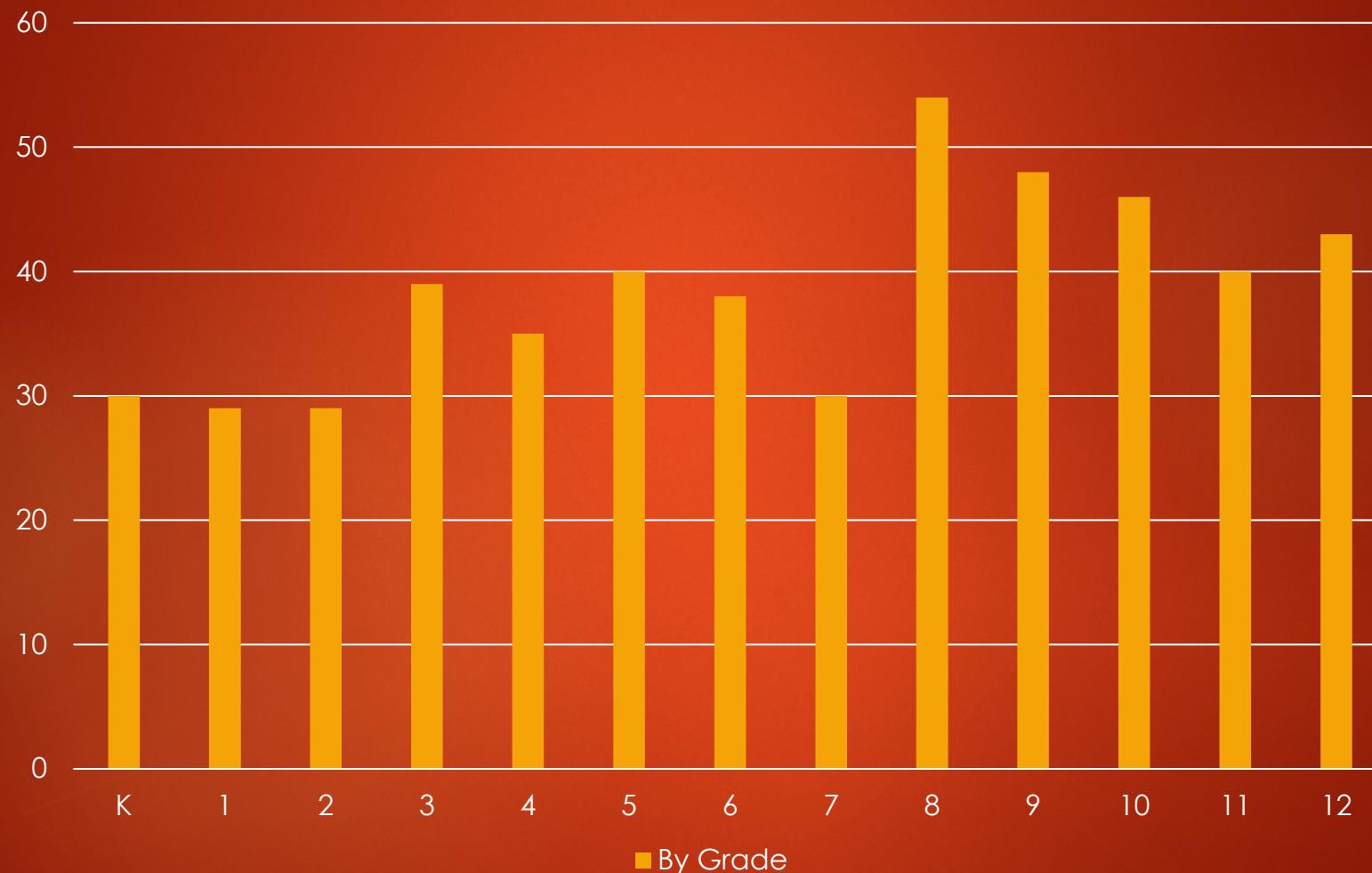
## September Enrolment Summary

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	-	-	-	-	-	-

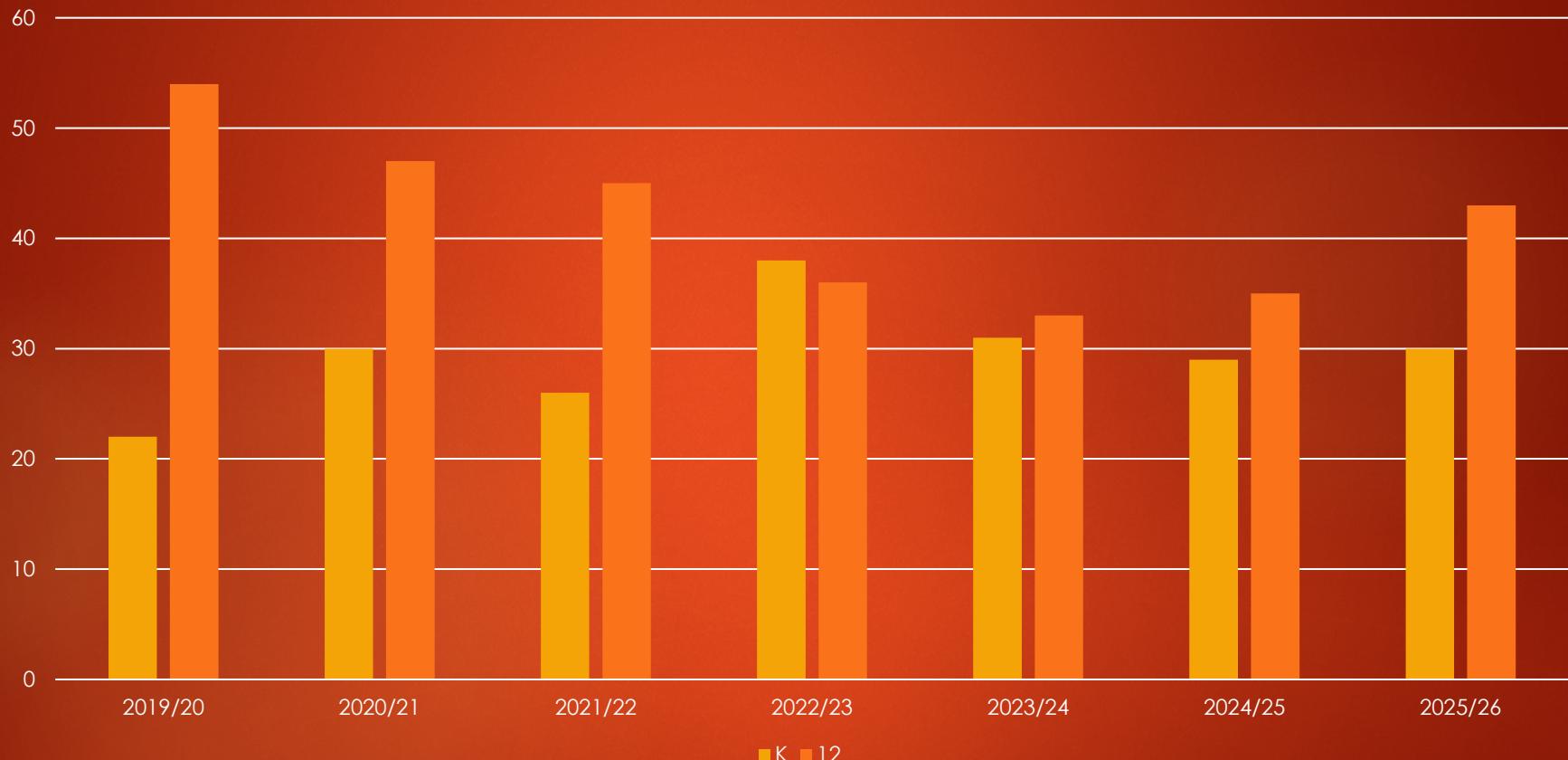


# Projections – Enrolment

# 2025-2026 Enrolment by grade



# Kindergarten vs Grade 12 Enrolment



# 2025 / 2026 PROJECTED ENROLMENT COMPARISON TO PREVIOUS YEAR

	<b>25/26 proj</b>	<b>24/25</b>	<b>Variance</b>
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)
<b>Total</b>	<b>501</b>	<b>503.3125</b>	<b>2.3125</b>

# 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
<b>DISTRICT TOTAL</b>	<b>30</b>	<b>29</b>	<b>29</b>	<b>39</b>	<b>35</b>	<b>40</b>	<b>38</b>	<b>30</b>	<b>54</b>	<b>48</b>	<b>46</b>	<b>40</b>	<b>43</b>	<b>501</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
- 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

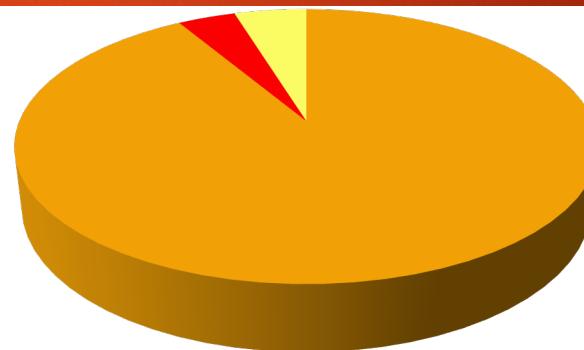
## Haida Gwaii

- Provincial Grants
- Miscellaneous Revenue
- Operating Surplus

91.42%

3.81%

4.77%



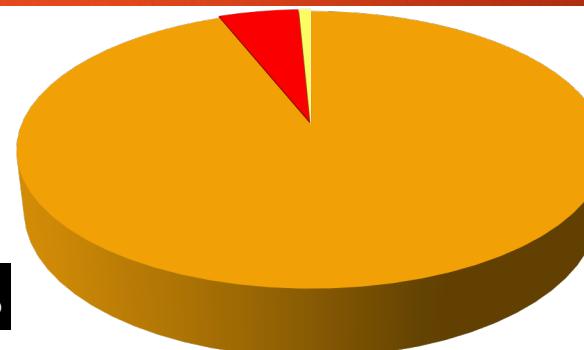
## Provincial Average

- 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 GWAII)

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

Estimated Grant for 2025/26				Interim Grant for 2024/25			
SEPTEMBER 2024 ENROLMENT COUNT				SEPTEMBER 2024 ENROLMENT COUNT			
501.00	school age	\$ 9,015	\$ 4,516,515	503.31	school age	\$ 8,915	\$ 4,487,031
2.00	homeschools	\$ 250	\$ 500	2.00	\$ -	\$ 250	\$ 500
<b>Total Enrolment-Based Funding (September)</b>		<b>\$ 4,517,015</b>		<b>Total Enrolment-Based Funding (September)</b>		<b>\$ 4,487,531</b>	
SUPPLEMENTS				SUPPLEMENTS			
Level 1 Spec Needs	1	\$ 51,300	\$ 51,300	Level 1 Spec Needs	1	\$ 50,730	\$ 50,730
Level 2 Spec Needs	24	\$ 24,340	\$ 584,160	Level 2 Spec Needs	29	\$ 24,070	\$ 698,030
Level 3 Spec Needs	13	\$ 12,300	\$ 159,900	Level 3 Spec Needs	13	\$ 12,160	\$ 158,080
Eng. Lang Learning	81	\$ 1,815	\$ 147,015	Eng. Lang Learning	99	\$ 1,795	\$ 177,705
Indigenous Ed	300	\$ 1,790	\$ 537,000	Indigenous Ed	298	\$ 1,770	\$ 527,460
Equity of Opportunity Supplement		<b>\$ 45,917</b>		Equity of Opportunity Supplement		<b>\$ 42,351</b>	
<b>Supplement for Unique Student Needs</b>		<b>\$ 1,525,292</b>		<b>Supplement for Unique Student Needs</b>		<b>\$ 1,654,356</b>	
<b>SALARY DIFFERENTIAL</b>		<b>\$ 186,926</b>		<b>SALARY DIFFERENTIAL</b>		<b>\$ 187,790</b>	
<b>UNIQUE GEO FACTORS</b>		<b>\$ 6,113,370</b>		<b>UNIQUE GEO FACTORS</b>		<b>\$ 5,958,590</b>	
<b>FUNDING PROTECTION</b>		<b>\$ -</b>		<b>FUNDING PROTECTION</b>		<b>\$ -</b>	
<b>CURRICULUM &amp; LEARNING SUPPORT FUND</b>		<b>\$ 10,000</b>		<b>CURRICULUM &amp; LEARNING SUPPORT FUND</b>		<b>\$ 10,000</b>	
<b>INDIGENOUS EDUCATION COUNCIL</b>		<b>\$ 86,940</b>		<b>INDIGENOUS EDUCATION COUNCIL</b>		<b>\$ 77,652</b>	
<b>September Enrolment Count Total</b>		<b>\$ 12,439,543</b>		<b>September Enrolment Count Total</b>		<b>\$ 12,375,919</b>	

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	
<b>Total Enrolment-Based Funding (September)</b>	<b>501.0000</b>		<b>\$4,517,015</b>	
Supplement for Enrolment Decline				
	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	
<b>Supplement for Enrolment Decline</b>				<b>\$0</b>
Supplement for Unique Student Needs				
	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	
<b>Equity of Opportunity Supplement</b>			<b>\$45,917</b>	
<b>Supplement for Unique Student Needs</b>				<b>\$1,525,292</b>
Supplement for Salary Differential				
	Funding			
Variance from Provincial Average	\$3,470			
Estimated Number of Educators	27.833			
<b>Supplement for Unique Geographic Factors</b>	<b>\$96,581</b>			
Supplement for Curriculum and Learning Support Fund				
	Enrolment	Funding Level	Funding	Total Supplement
FTE Distribution	501.0000	\$180.33	\$90,345	
<b>Supplement for Curriculum and Learning Support Fund</b>				<b>\$186,926</b>
September 2025 Enrolment Count, Total				
				<b>\$12,352,603</b>

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	
<b>Summer Learning, Total</b>				<b>\$0</b>
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	
<b>February 2026 Enrolment Count, Total</b>				<b>\$0</b>
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	
<b>May 2026 Enrolment Count, Total</b>				<b>\$0</b>
<b>Indigenous Education Councils</b>				<b>\$86,940</b>
2025/26 Full-Year Estimated Total				
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	503,312	\$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	
<b>Total Enrolment-Based Funding (September)</b>	<b>503,312</b>		<b>\$4,487,531</b>	
	<b>Total Enrol. Change</b>	<b>Funding Level</b>	<b>Funding</b>	<b>Total Supplement</b>
1% to 4% Enrolment Decline	27,000	\$4,458	\$0	
4%+ Enrolment Decline		\$6,686	\$0	
Significant Cumulative Decline (7%+)	17,875	\$4,458	\$0	
<b>Supplement for Enrolment Decline</b>				<b>\$0</b>
	<b>Enrolment</b>	<b>Funding Level</b>	<b>Funding</b>	<b>Total Supplement</b>
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	
<b>Equity of Opportunity Supplement</b>				<b>\$42,351</b>
<b>Supplement for Unique Student Needs</b>				<b>\$1,654,356</b>
		<b>Funding</b>		
Variance from Provincial Average		\$3,470		
Estimated Number of Educators		27,962	\$97,028	
	<b>Enrolment</b>	<b>Funding Level</b>	<b>Funding</b>	<b>Total Supplement</b>
FTE Distribution	503,312	\$180.33	\$90,762	
<b>Supplement for Salary Differential</b>				<b>\$187,790</b>
<b>Supplement for Unique Geographic Factors</b>				<b>\$5,958,590</b>
<b>Funding Protection</b>				<b>\$0</b>
<b>Curriculum and Learning Support Fund</b>				<b>\$10,000</b>
<b>September 2024 Enrolment Count, Total</b>				<b>\$12,298,267</b>

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

### 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				
Cross-Enrolment, Grade 8 and 9	0	\$505	\$0	
<b>Summer Learning, Total</b>				<b>\$0</b>
<b>February 2025 Enrolment Count*</b>				
	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	
<b>February 2025 Enrolment Count, Total</b>				<b>\$0</b>
<b>May 2025 Enrolment Count*</b>				
	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	
<b>May 2025 Enrolment Count, Total</b>				<b>\$0</b>
<b>Indigenous Education Councils</b>				<b>\$77,652</b>
<b>2024/25 Full-Year Estimated Total</b>				<b>\$12,375,919</b>
Estimated 2024/25 Operating Grant from Indigenous Services Canada				<b>\$4,041,563</b>
Estimated 2024/25 Operating Grant from Ministry of Education and Child Care				<b>\$8,334,356</b>

# 2024/25 Interim Grant

## Funding Allocation

Curriculum & Learning Support

Summer Learning

February/May OL Enrolment Count

Funding Protection

Unique Geographic Factors

Basic Allocation Standard (Regular) \$9,015 per school age FTE regular, continuing and alternate school student

Basic Student Allocation \$7,280 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 \$51,300  
Level 2 SN \$24,340  
Level 3 SN \$12,300  
ELL: \$1,815  
Indigenous Education \$1,790  
Adult Education \$5,755

# 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
<b>2024/25</b>	110,411	96,000	9,800	350,000
<b>2025/26</b>	110,411	96,000	9,800	350,000

# GRANTS continued

Year	Classroom Enhancement	Learning Improvement	Community Link
<b>2024/25</b>	1,480,362	43,064	123,644
<b>2025/26</b>	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 (CNCP)

# Ministry Capital examples

HVAC upgrade

Roofing

Bus

Plumbing upgrades

Dust collectors

# Goals

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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

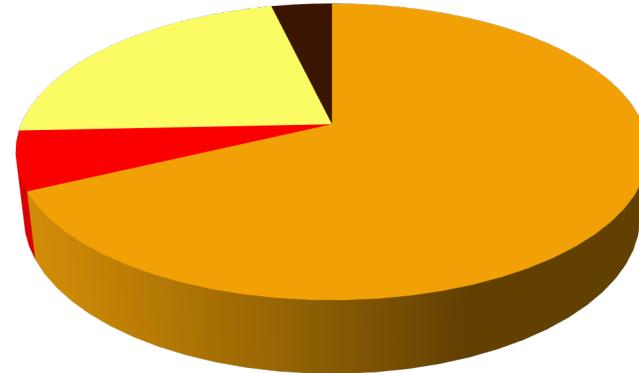
- ▶ School Districts allocate their spending between FOUR key functional areas:
  - **Instruction**
  - **Administration**
  - **Operations**
  - **Transportation**



# Operating Expenditures by Function

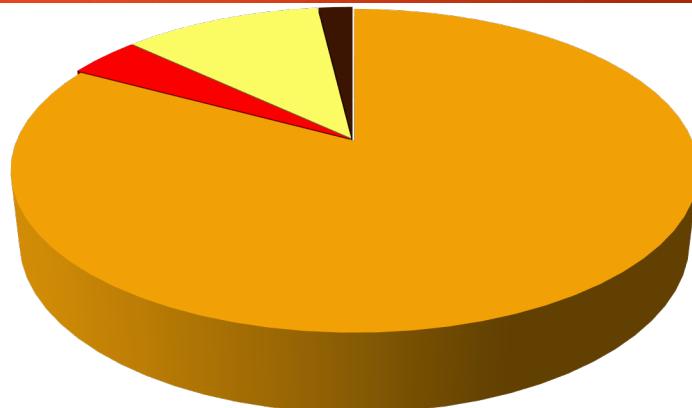
## Haida Gwaii

■ Instruction	67.90%
■ Administration	6.41%
■ Operations	21.99%
■ Transportation	3.70%



## Provincial Average

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



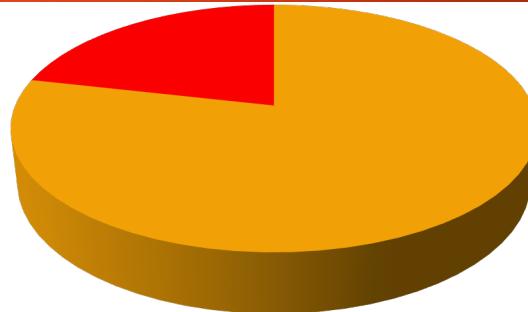
# Operating Expenditures by Category

## Haida Gwaii

- Salaries/Benefits
- Services/Supplies

78.56%

21.44%

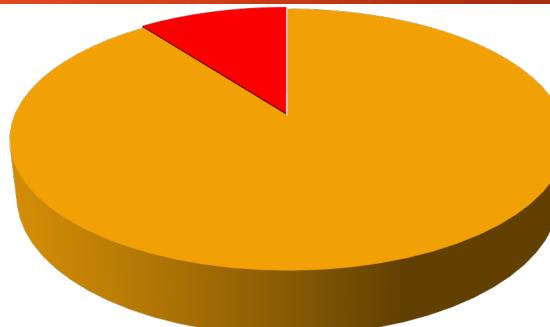


## Provincial Average

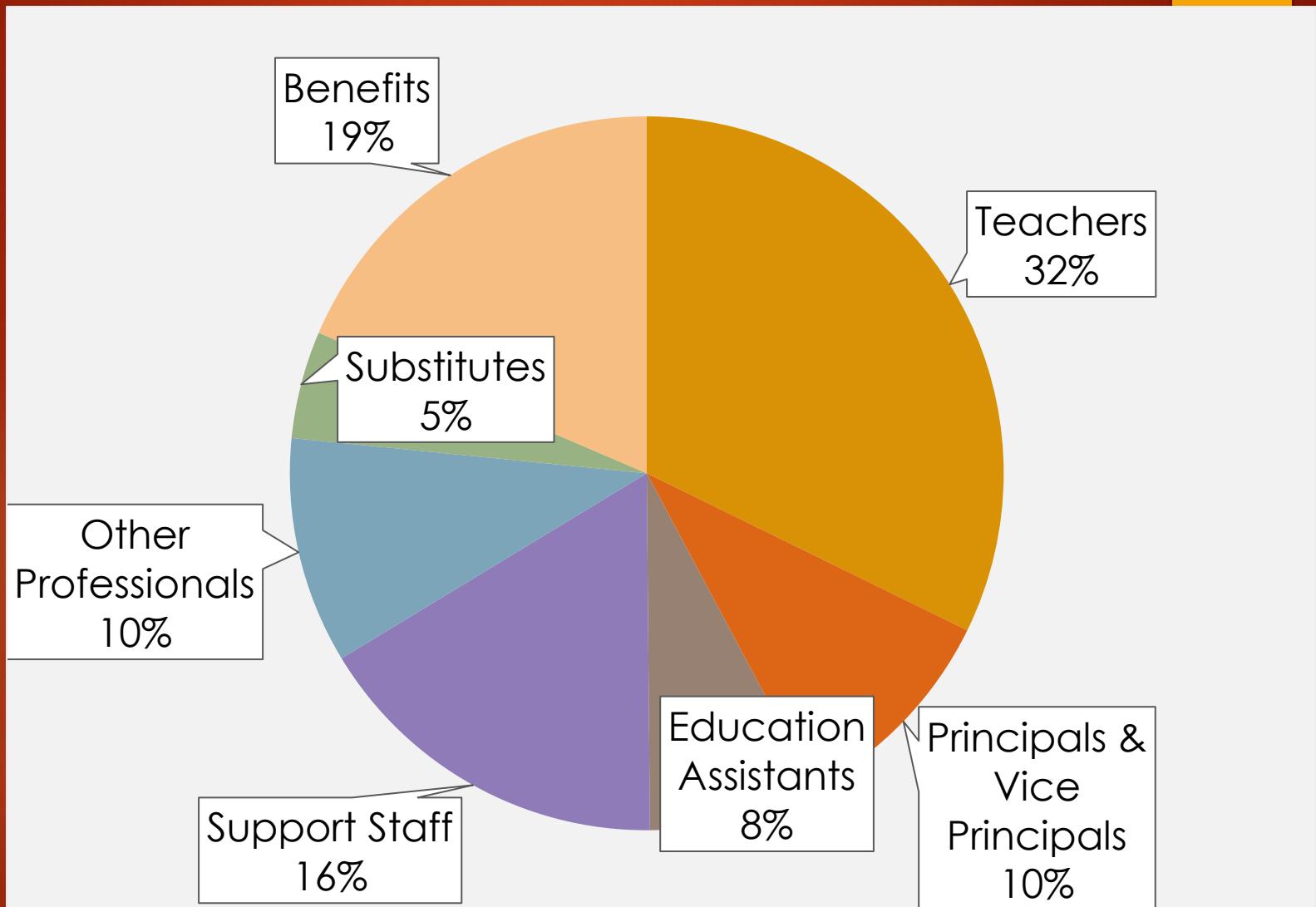
- Salaries/Benefits
- Services/Supplies

89.66%

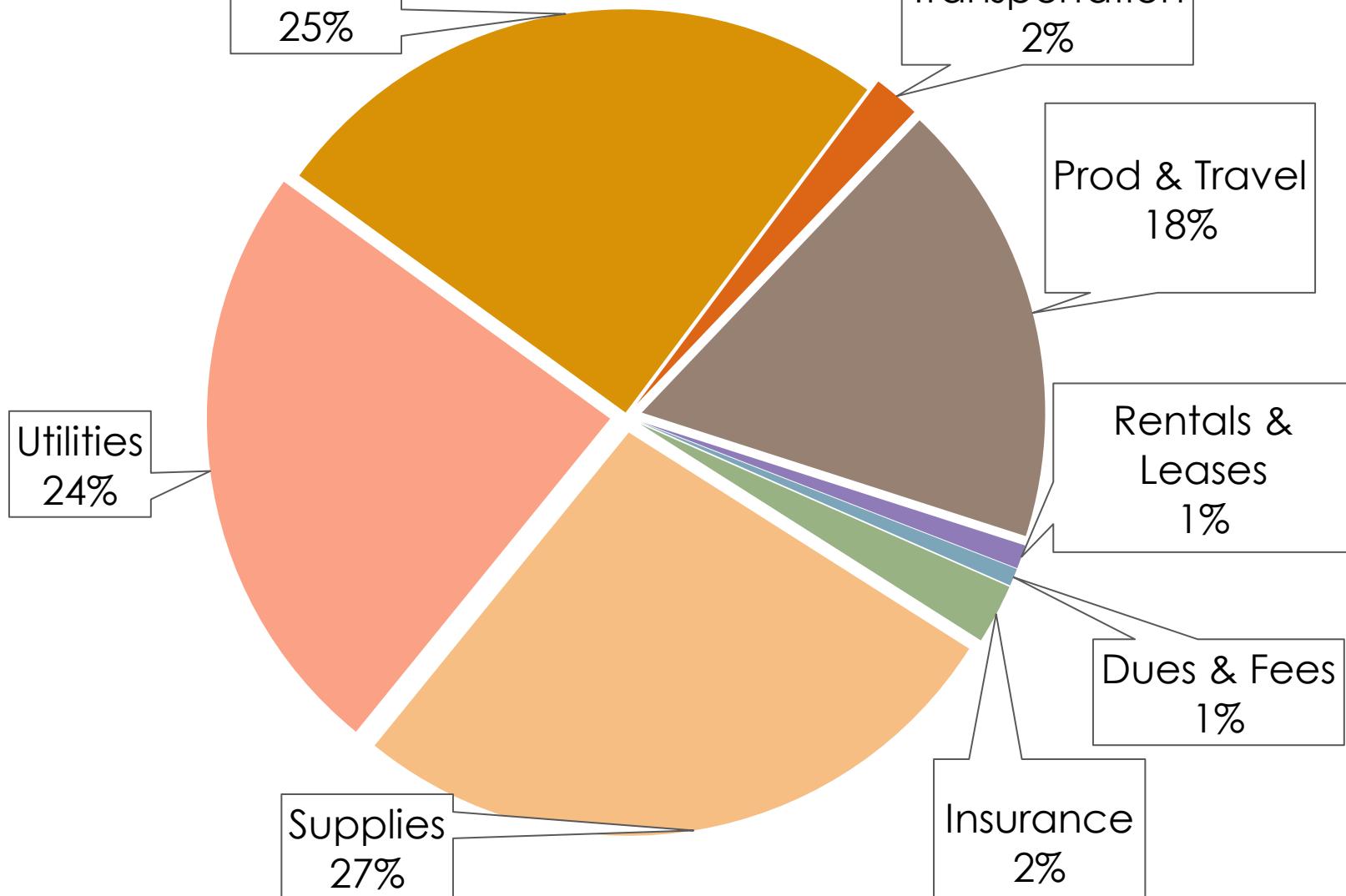
10.34%



# 2024-25 A-Annual Budget



# 2024-25 Services & Supplies





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

# STAFFING

# Goals

Purpose of a budget

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

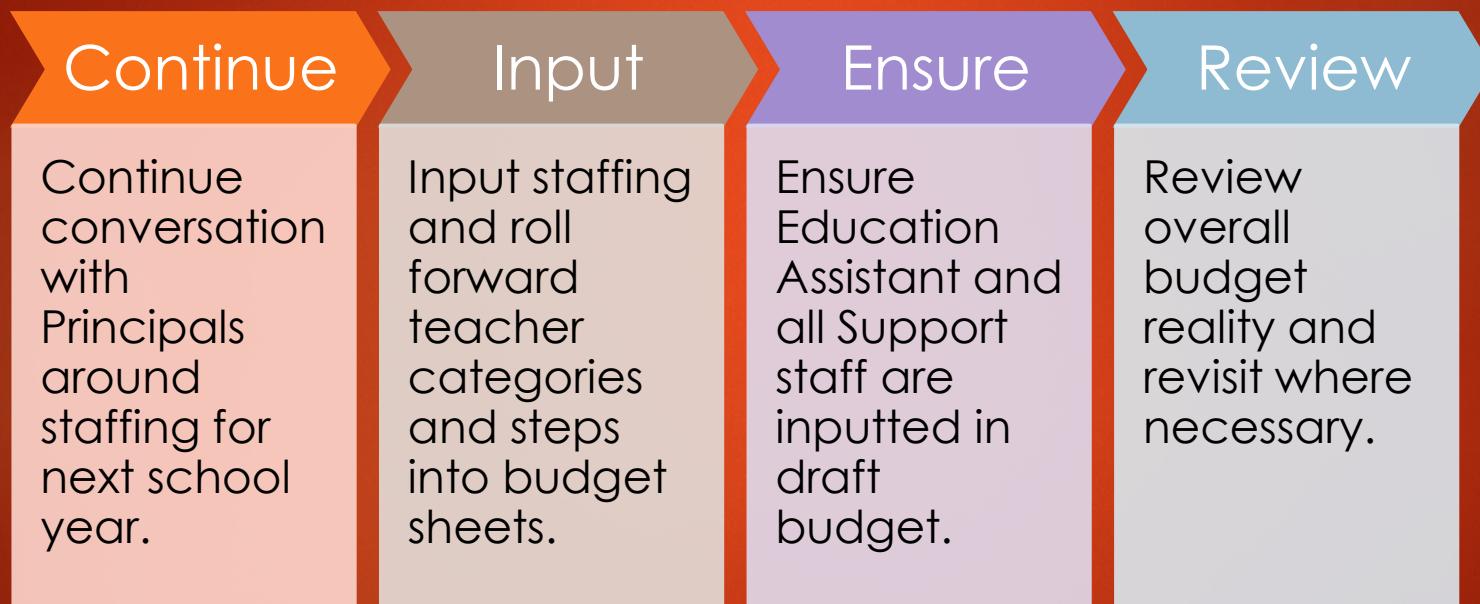
- ▶ 2024/25 Interim Ministry Grant  
**\$12,375,919**
- ▶ 2025/26 Estimated Operating  
**\$12,439,543**
- ▶ Overall increase of **\$63,624** Operating

	<b>AAB 2024/2025</b>	<b>STATUS QUO 2025/2026</b>
<b>Total Operating Revenue (EST)</b>	<b>13,331,766</b>	<b>13,242,774</b>
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
<b>Total Salaries and Benefits</b>	<b>10,997,981</b>	<b>10,997,981</b>
<b>Total Service and Supplies</b>	<b>3,001,844</b>	<b>3,001,844</b>
<b>Total Operating Expense</b>	<b>13,999,825</b>	<b>13,999,825</b>
<b>DEFICIT - Revenue less Expense</b>	<b>(668,059)</b>	<b>(757,051)</b>
<b>Prior year surplus available</b>	<b>1,662,065</b>	<b>994,006</b>
<b>Remaining Surplus available</b>	<b>994,006</b>	<b>236,955</b>

	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
<b>Total Operating Revenue (EST)</b>	<b>13,331,766</b>	<b>13,242,774</b>		<b>13,242,774</b>
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
<b>Total Salaries and Benefits</b>	<b>10,997,981</b>	<b>10,997,981</b>		<b>11,085,736</b>
<b>Total Service and Supplies</b>	<b>3,001,844</b>	<b>3,001,844</b>	1.00%	<b>3,031,862</b>
<b>Total Operating Expense</b>	<b>13,999,825</b>	<b>13,999,825</b>		<b>14,117,598</b>
<b>DEFICIT - Revenue less Expense</b>	<b>(668,059)</b>	<b>(757,051)</b>		<b>(874,824)</b>
<b>Prior year surplus available</b>	<b>1,662,065</b>	<b>994,006</b>		<b>994,006</b>
<b>Remaining Surplus available</b>	<b>994,006</b>	<b>236,955</b>		<b>119,182</b>

# Next steps



# 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)