

2026/27 Budget Development: Enabling Progress Through Stability

Trustee Seminar
April 7, 2026

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2026-27 Budget Development



“Enabling Progress Through Stability”
Stability, Focus, Progress

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The intent of the Budget Directions



- ground our purpose;
- outline the current fiscal context;
- articulate Executive's recommended directions;
- align budget feedback with our priority areas of action; and,
- highlighting areas of risk.

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Annual Planning Cycle

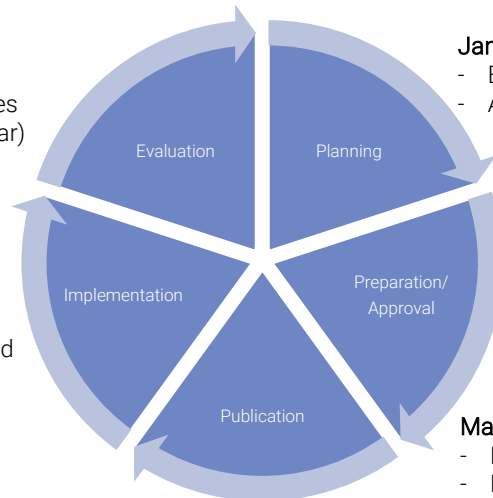


November to December

- Updates based on actual enrolments and other changes
- Budget timelines (for next year) approved

July to October

- Budget directions implemented
- Year-end audit
- Financial statements
- Actual enrolments reported
- Review student outcomes
- Nominal Roll (FN), 1701 (SD)
- Joint verification process



January to February

- Enrolment projections
- Amended budget approved

February to April

- Budget consultation
- Ministry funding announced
- Budget directions approved

May to June

- Budget approved
- Multi-year fiscal plan updated
- Submission to Ministry

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Key Planning Dates



Date	Activity
February 3, 2026	<ul style="list-style-type: none"> Public Standing Committee Meeting inclusive of staff presentation and discussion of issues and opportunities related to the development of the 2026/27 Preliminary Budget.
February 3 – 23, 2026	Input on budget development <ul style="list-style-type: none"> Email comments, written submissions or survey
March 3, 2026	Public Standing Committee Meeting inclusive of highlights from input received through the budget consultation process and education partner presentations of top three priorities.
April 14, 2026	Public Board Meeting <ul style="list-style-type: none"> Staff presentation on recommended priorities and adjustments based on input
May 19, 2026	Public Board Meeting <ul style="list-style-type: none"> Budget Bylaw for approval

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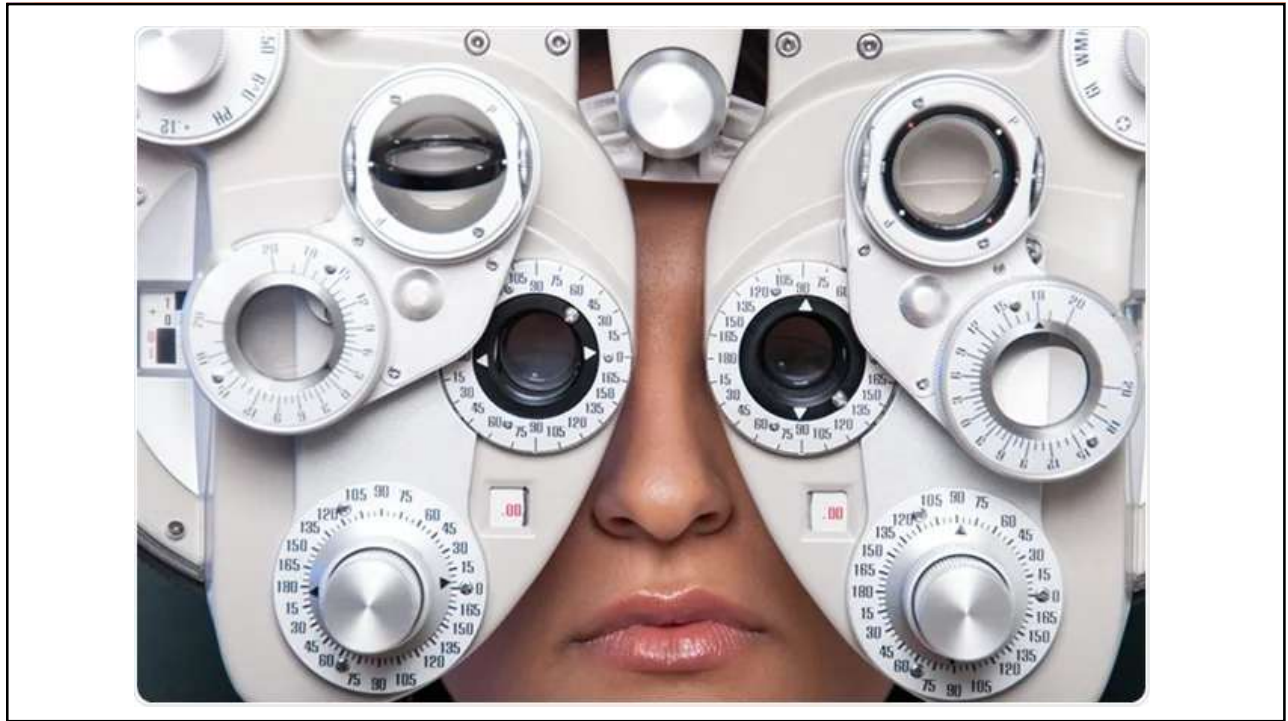
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Goals of Public Schooling and Strategic Plan



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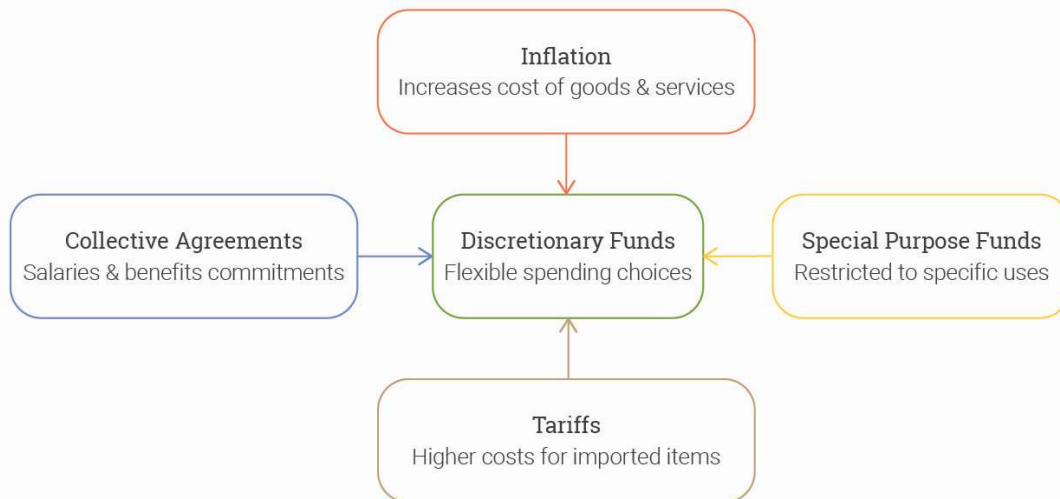
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BCASBO Report: COST PRESSURES IN BC SCHOOL DISTRICTS



- **Unfunded Inflationary Costs:** Funding rate adjustments do not cover all inflationary pressures, including rising costs for employee benefits, technology, facility maintenance, equipment, and services and supplies.
- **Budget Rigidity:** School districts have limited flexibility in their budgets to absorb unfunded inflationary costs without making budget reductions that negatively impact programs.
- **Enrolment Trends:** Historically, enrolment growth has helped offset inflationary pressures, but provincial enrolment is stabilizing and expected to decline, reducing this buffer.
- **Targeted Funding Limitations:** While targeted funding has grown significantly in recent years, it cannot be used to address core program cost pressures.

Escalating Cost Influences



How we are Funded & Resulting Tensions



Operating

Special Purpose

Capital

- About 90% of our operating revenue comes from provincial grants which is almost wholly dedicated to school district staffing costs.
- For 2026-27, per student funding is not increasing from 2025-26.
- Special Purpose Funding limits our ability to act.
- 2026-27 provincial funding is being paid by piece-meal – core grant, then collective agreements, then exempt compensation.

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Budget 2025-2026



Significant process last year in anticipation of tighter budgets included a significant review of educational services situated outside of a school

- DP curriculum
- DVP arts education
- DVP inclusive education
- a reduction in each department at the ESC
- reductions in staffing at Cheakamus
- Reassigned the SEL team
- Tightened up on enrolling in teachers
- Utilized special purpose grants

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FTE Timeline

- Sep 2024 → 16,481
- Feb 2025 → 16,782
- Sep 2025 → 16,490
- Feb 2026 → 16,482
- Sep 2026 → 16,240

MUST (non-negotiable)	CAN (Board-informed decisions)
<ul style="list-style-type: none">• Class size & composition• Collective Agreements• Balanced budget by June 30	<ul style="list-style-type: none">• Prioritization within available resources• Areas of emphasis• Phasing and pacing

Budget Process - Guiding Beliefs



- **Stability**
 - **Focus**
 - **Progress**
- Prioritize the foundational needs of schools
 - Focus on initiatives that are data informed and align with mandate and aspirational goals
 - Ensuring healthy systems and structures that maximize operational efficiency and quality
 - Consider long-term stability and risk management

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2026-27 Budget Directions



- Departmental stability to provide continuity of service and support to schools, maintain progress;
- Maximizing use of special purpose grants in alignment with Ministry and school district directions;
- Where staffing is determined by collective agreement, any additional staff above ratio be carefully considered and only if enrollment projections and Ministry funding allow for such additions;
- Organizational efficiencies be maximized;
- Reviewing the impact of new services like Youth Engagement Workers;
- Roles where additional allowances are provided are reviewed and adjusted in alignment with expectations; and,
- Increased focus on the use of remedy monies to enhance support for students.

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Executive Recommendations



- Maintain current staffing levels for LST, ELL, and educational assistants in alignment with collective agreements, with adjustments made within budget parameters and in response to student need;
- Strengthen classroom practice through enhanced differentiation, leadership from Learning Services Teachers, targeted professional learning for educational assistants, and a well-defined continuum of support;
- Ongoing staff wellness initiatives will continue to support attendance, workforce stability, and effective service delivery;
- Maintain targeted and intensive supports, including Choices programs and Mountainside Secondary as a hub for students requiring alternative learning environments; and,
- Additional investments will be reviewed following the September enrolment (1701 count) and confirmation of all Ministry funding to ensure alignment with student needs and district priorities.

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2026-27 Budget Directions: Student-Centred Education



Student-Centred Education

Provide equity-based education that supports the learning needs of all students.

- Continue to leverage the Family of Schools (FOS) model to develop Literacy and Numeracy Networks
- Expand Literacy Assessment from Kindergarten to primary years and ensure alignment with the *science of reading*
- Continue professional development offered through a Universal Design for Learning series for educators K-12
- Build Secondary School Teacher Leader network
- Maintain Enhanced Programming: Artists for Kids, Band and Strings, Academies, Athletics and Outdoor School

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2026-27 Budget Directions: Innovative Instruction



Innovative Instruction

Enhance innovative and effective approaches and curriculum to develop educated citizens.

- Continue to support school growth and development through *Collaborative Inquiry Grants* and *Learning Rounds*
- Expanded literacy training for professional development
- Continue Early Learning, Gifted Education, French Immersion, Online Learning, Advanced Placement and International Baccalaureate
- Continue to pursue opportunities with technology to increase accessibility and efficiency while maintaining our commitment to safety and privacy
- Continue to develop Careers K–12 instruction in schools as was continue to support the current growth in Work Experience opportunities and Career Exploration Fairs

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2026-27 Budget Directions: Welcoming and Inclusive Culture



Welcoming and Inclusive Culture

Enhance our welcoming, safe and inclusive culture and learning environment.

- Continue learning opportunities and resources focused on disability awareness, ableism, SOGI and anti-racism initiatives
- Continue to provide learning opportunities to enhance the implementation of Universal Design for Learning and Differentiated Instruction
- Strengthen monitoring and supports for Youth in Care
- Continue thoughtful incorporation of Accessibility Plan addressing barriers for people with disabilities
- Continue to support mentorship of educators at the school and through the FOS model

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2026-27 Budget Directions: Mental Health and Well-Being



Mental Health and Well-Being

Promote mental health and well-being through social emotional learning and trauma-informed practices.

- Access to arts, music, athletics and outdoor learning
- Expanded Youth Engagement Worker support
- Training for staff on threat assessment and critical incident response
- Ongoing SEL programs (e.g., Open Parachute, Second Step, Everyday Speech)
- Brief solution-focussed counselling training
- Strengthened partnerships with VCH, CYMH, MCFD, Impact North Shore, and the North Shore Situation Table
- Universal access to nutritious snacks, breakfast programs, and physical literacy

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2026-27 Budget Directions: Truth, Healing and Reconciliation



Truth, Healing and Reconciliation

Champion truth, healing and reconciliation, and embed Indigenous ways of knowing.

- Ongoing guidance of the Indigenous Education Council
- Review and revise the Indigenous graduation required courses
- Celebrating success of Indigenous students
- Greater focus on supporting schools to embed Indigenous knowledge into instruction
- Indigenous staffing realigned to reflect school population needs
- Literacy programming focused on improving outcomes
- Culturally responsive resources and training to support Indigenous students' well-being

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2026-27 Budget Directions: Environmental Stewardship



Environmental Stewardship

Lead on sustainable practices and nature-based learning to address environmental challenges.

- Continued leadership in outdoor, place-based learning
- Green teams and outdoor learning spaces
- Ongoing investment through the Climate Action budget
- Strategic energy and emissions management
- New climate education initiatives and community of practice
- Sustainability micro-grants and strengthened partnerships

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2026-27 Budget: Risks



- **Enrolment:** Conservative enrolment projections may hold for September 2026, resulting in a continued operating grant **reduction of approximately \$2 million.**
- **Energy, Utilities, and Insurance Costs:** Ongoing geopolitical instability and climate-related events are expected to drive continued increases in energy, water, and insurance costs.
- **Tariffs, Taxation, and Supply Chain Impacts:** Trade tensions and tariff uncertainties introduce volatility in the cost and availability of goods and services. Additionally, the planned expansion of PST in 2026 to categories of supplies and services currently procured by the school district will increase cost pressures.
- **Leave Management Costs:** Since the COVID-19 pandemic, sick leave costs have increased significantly. In NVSD, these costs have risen from approximately \$3 million to \$6 million to \$9 million annually, placing increasing pressure on a finite budget.

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2026-27 Budget: Risks



- **Legal Risks:** Current and pending litigation could result in settlements not fully covered by the School Protection Program (SPP).
- **Cybersecurity Risks:** School districts across the province have experienced cyberattacks, in some cases requiring ransom payments to restore operations. NVSD maintains an active cybersecurity plan and must continue to exercise vigilance.
- **International Education:** While NVSD maintains a strong and diversified International Education program, enrolment may fluctuate due to economic conditions in students' home countries, geopolitical instability, and evolving federal immigration policies.
- **Deferred Maintenance:** Like many school districts, there is a significant backlog of deferred maintenance that cannot be fully addressed through the Annual Facilities Grant received from the MOECC.
- **Operating surplus (contingency)**

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Thank you

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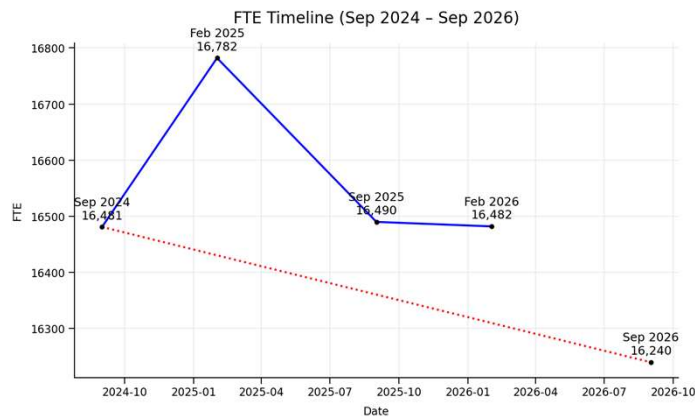
2026-27 Salary Assumptions



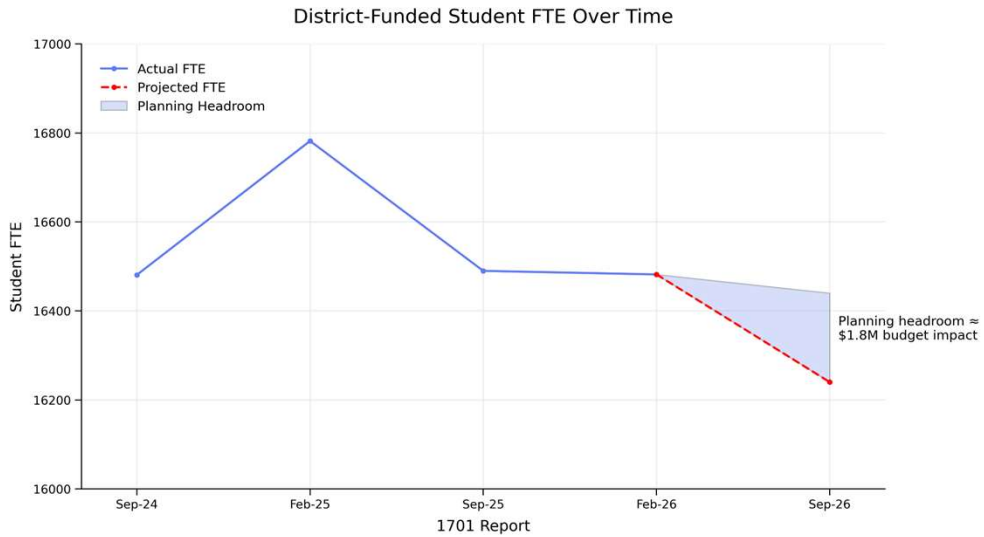
- Unionized staff salary increase based on ratified BCTF collective agreement of 3% (year 1) + 3% (year 2)
- CUPE assumed to have a similar agreement to BCTF
- Pay scales for PVP and exempt staff remain the same as 2025-26
- Substitute costs assumed to be close to 2024-25 actual results
- Includes additional staff required for the new Cloverley Elementary

As of April 7, 2026

Budget Tension: Student Enrolment



Budget Tension: Student Enrolment



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Draft Operating Budget



	Operating Fund
Revenues	206,900,000
Expenses	(221,100,000)
Surplus (Deficit)	(14,200,000)

As of April 7, 2026

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Draft Operating Budget



	25-26 Amended	26-27 Draft Prelim	Change
Revenues	208,700,000	206,900,000	(1,800,000)
Salaries and Benefits	188,500,000	200,200,000	11,700,000
Services and Supplies	20,500,000	20,900,000	400,000
Surplus (Deficit)	(300,000)	(14,200,000)	(13,900,000)

As of April 7, 2026

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Draft Operating Budget



	Operating Fund
Revenues	206,900,000
Estimated funding for collective bargaining increases	8,800,000
Expenses	(221,100,000)
Surplus (Deficit)	(5,400,000)

As of April 7, 2026

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What Shapes our Budget?



- Student enrolment and need
- Provincial funding model
- Collective Agreements and legislation
- Inflationary and taxation costs on current services

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Internal Process



	Internal Steps
October – November 2025	Fall individual budget holder meetings (align with Action Plan/Budget Priorities).
December 2025	Extended Executive and Directors – Focus on and ask for director feedback on their core beliefs.
February 10, 2026	Review estimated enrolment projections and overall budget process with the Executive Team.
February 17, 2026	Using enrolment estimates, roll forward the base budget, factoring in projected reductions in teaching staff and proportional adjustments to educational assistants; provide an initial estimate of the gap between projected operating costs and anticipated reduced Ministry funding (operating grant).
February 24 – March 3, 2026	Begin departmental budget presentations, compile survey feedback, and discussions on outstanding 2025-2026 operational savings.
March 3, 2026	Second Board Standing Committee on Budget.
March 10, 2026	Develop an estimated alignment between departmental operating budgets, stated priorities, and projected Ministry funding.
March 13, 2026	Deadline for the Special Needs School Committee (SNSC) recommendation to the Superintendent; Priority Placement Registration and Transfer Request window closed; target date for staffing allocations to school to be shared with Finance. discuss scenario planning what-ifs (i.e. loss of Cousteau rental, Cloverly operating costs, etc.)
March 31, 2026	Make required adjustments to support development of the preliminary budget.
April 7, 2026	Draft budget directors for Executive and Board leadership review.

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2026-27 Revenue Assumptions



- Operating Grant based on Ministry announcement in March 2026 and does not include any increase in per pupil funding rates
- International student enrolment flat at 600 FTE, and \$1000 increase in tuition fees
- Increased facility rental prices by 3 to 5%

As of March 31, 2026

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