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The slide has a header with the title "Current Context" in white text on a blue background. The nvsd logo is in the top right corner. The background features a stylized landscape with a blue sky, green hills, and a yellow and orange ground area. A list of seven bullet points is presented in black text on a white background.

Current Context

- Finite resources
- Operating budget not keeping up with costs
- Post COVID Recalibration in Public Sector
- Provincial funding down cycle
- Significant Increases in Sick Leave costs (\$3M to \$6M to \$9M)
- National and International Tariffs
- Bargaining Mandate for 2025 not announced
- Rebuild Surplus to between 2% to 4%

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Budget Development Process



| Date | Activity |
|----------------------|---|
| 2024 | |
| November 19 | Budget approved consultation process |
| 2025 | |
| February 4 | Standing Committee – 2025/26 preliminary budget |
| February 4 – March 4 | Public input on budget development |
| February 14 | Three Year enrolment Estimate – submitted to Ministry |
| March 4 | Standing Committee – 2025/26 preliminary budget |
| March 13 | Preliminary Operating Grant – announced by Ministry |
| April 15 | Board approves budget direction |
| May 8 | Audit Committee deliberates budget; recommends Board approval |
| May 20 | Board considers Budget Bylaw for approval |

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Internal Process



| Date | Internal Steps |
|-------------------------|--|
| October – November 2024 | Individual budget holder meetings (align with Action Plan/Budget Priorities) |
| December 17, 2024 | Extended Executive and Directors – review and input on core beliefs |
| January 13, 2025 | Extended Executive – Individual sharing of top three decision making lenses |
| January 21, 2025 | Senior Executive – review and develop guiding parameters |
| February 19, 2025 | Review of fixed/variable costs by department |
| February – March 2025 | Department by department review (presentations to Executive) |
| March 5, 2025 | Submission of budget recommendations to Executive |
| March 11 -12, 2025 | Executive review and identification of possible adjustments |
| April 8, 2025 | Budget directions to Board for consideration |

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Guiding Beliefs



“Sustaining momentum in uncertain times”

- 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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Mandate for Public Education



“The purpose of the British Columbia school system is to enable learners to develop their individual potential and to acquire the knowledge, skills, and attitudes needed to contribute to a healthy society and a prosperous and sustainable economy.”

The Educated Citizen



Live a Good Life
Make a Good Living

Goals of Public Schooling

Intellectual
Development



Human and
Social Development



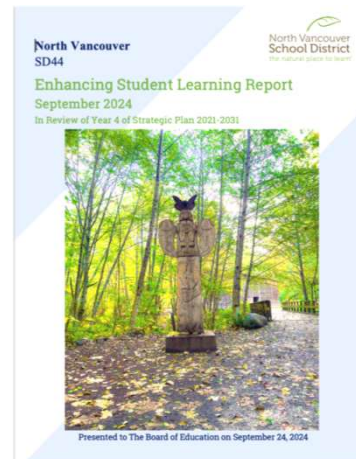
Career
Development



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Foundation Documents



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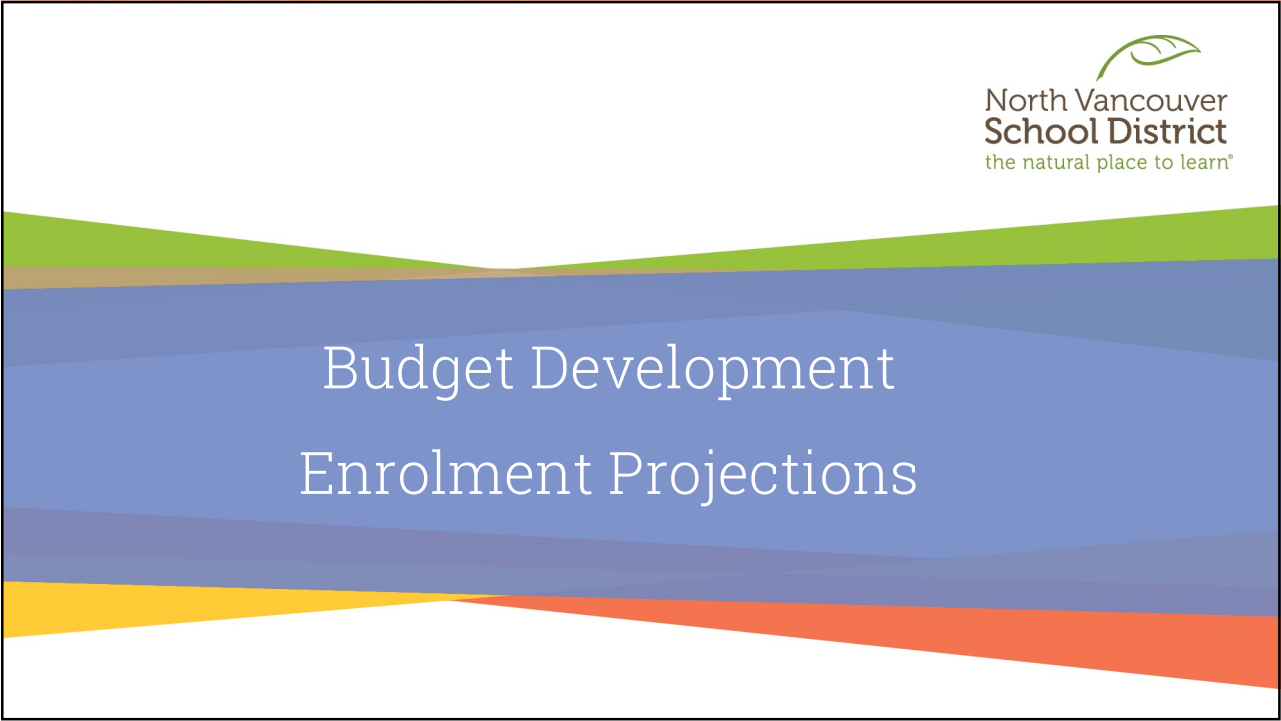
Strategic Theme



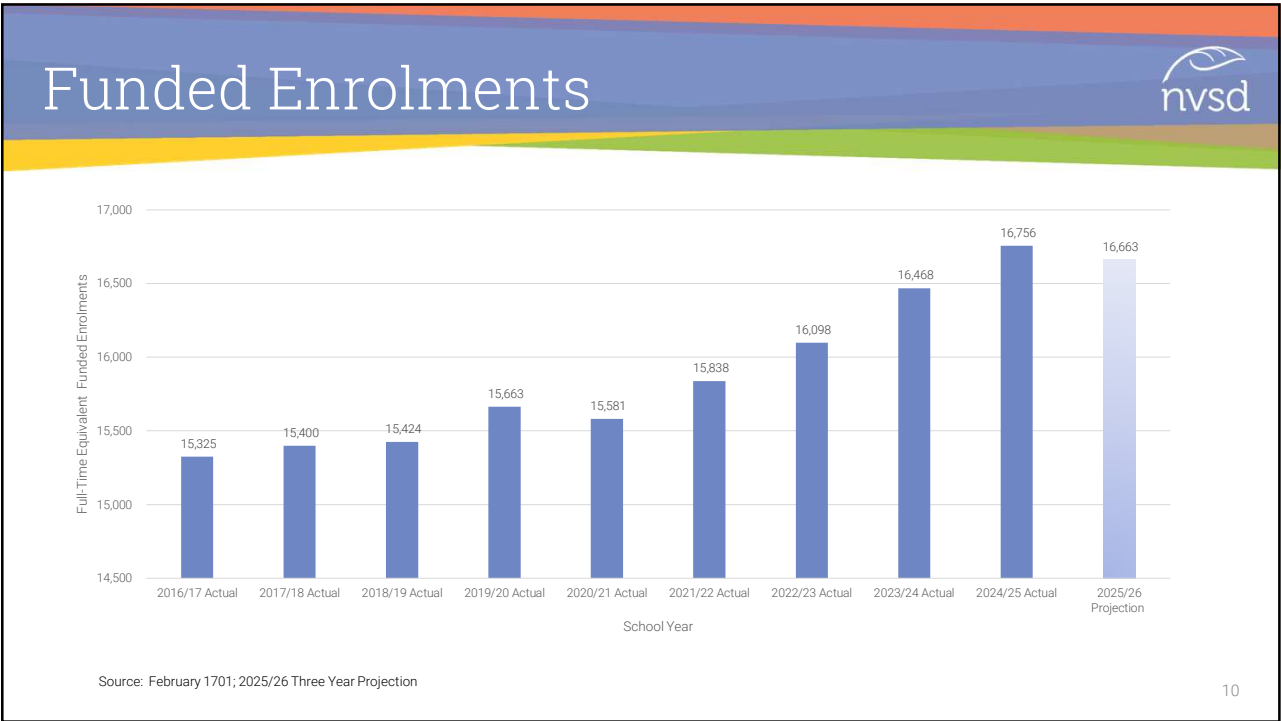
"Sustaining Momentum in Uncertain Times"
Prudent, Measured, Balanced

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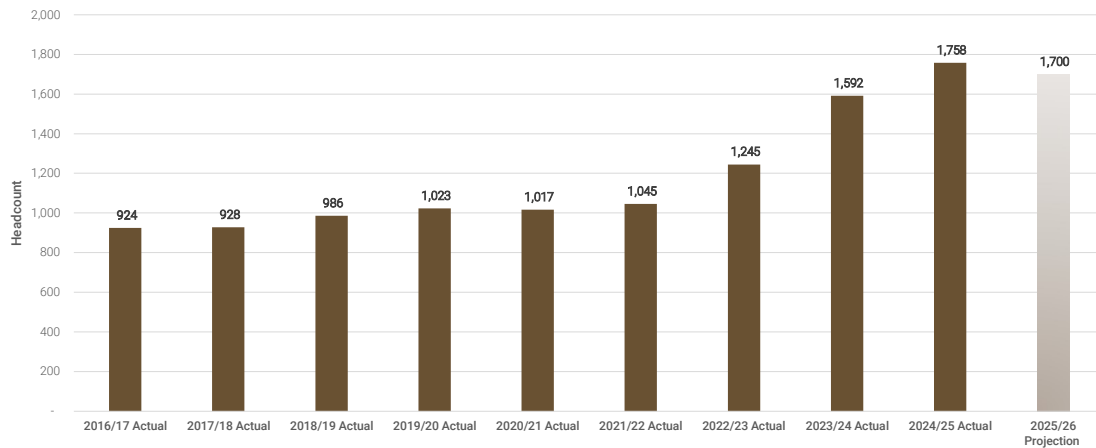


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English Language Learners

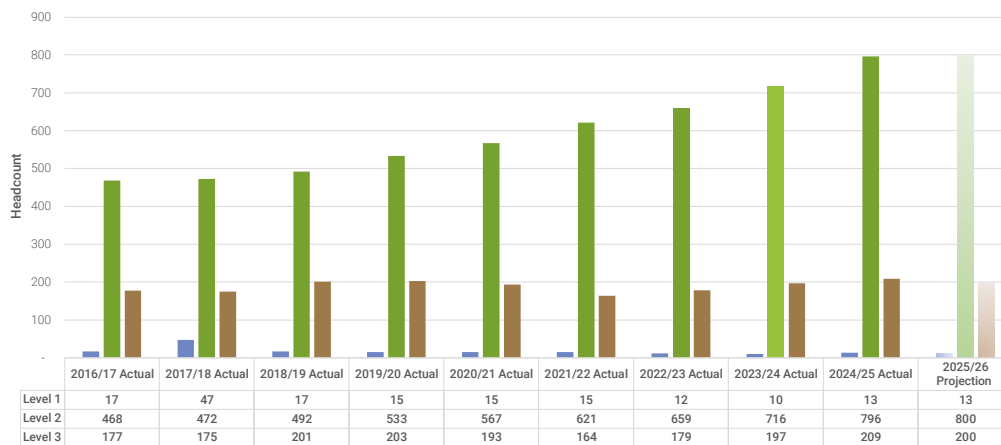


Source: February 1701; 2025/26 Three-Year Projection

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Ministry Identified Students

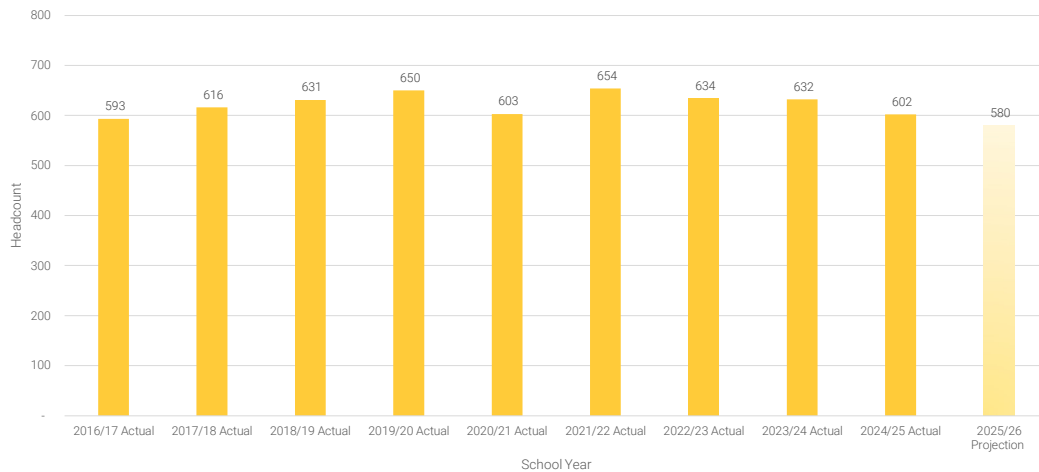


Source: February 1701; 2025/26 Three-Year Projection

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Indigenous Students



Source: February 1701; 2025/26 Three-Year Projection

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Ministry Funded Enrolment

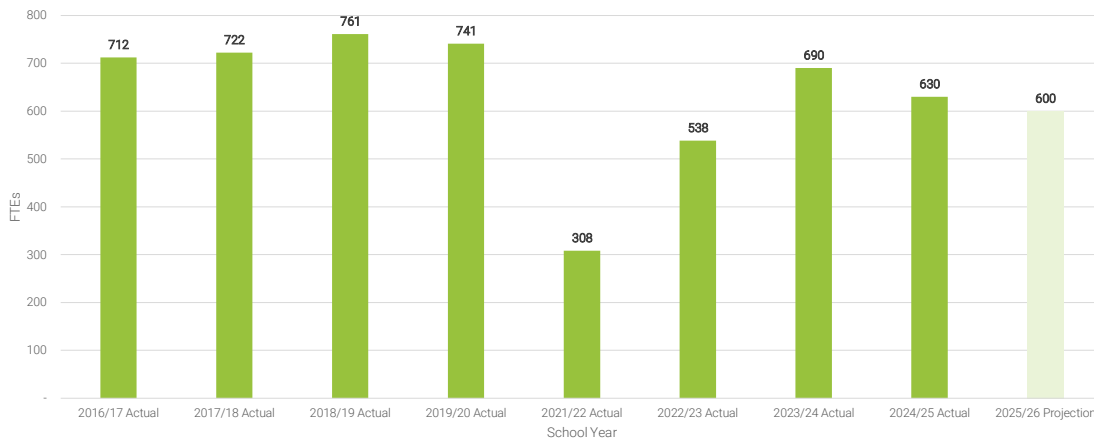


| Enrolment Summary | 2022/23 Actual | 2023/24 Actual | 2024/25 Actual | 2025/26 Preliminary | 2026/27 Projection | 2027/28 Projection |
|----------------------------|-------------------|-------------------|-------------------|------------------------|-----------------------|-----------------------|
| School-Age FTEs | | | | | | |
| September | 15,794.8750 | 16,160.6250 | 16,468.6875 | 16,496.3491 | 16,496.3491 | 16,496.3491 |
| July | 122.8750 | 136.2500 | 143.7500 | 134.1250 | 134.1250 | 134.1250 |
| February | 90.3750 | 100.8750 | 92.0000 | 22.0000 | 22.0000 | 22.0000 |
| May | 81.8125 | 57.3750 | 40.0000 | 5.0000 | 5.0000 | 5.0000 |
| | 16,089.9375 | 16,455.1250 | 16,744.4375 | 16,657.4741 | 16,657.4741 | 16,657.4741 |
| Adult | 8.1250 | 13.0000 | 11.5625 | 5.3750 | 5.3750 | 5.3750 |
| Total Enrolment | 16,098.0625 | 16,468.1250 | 16,756.0000 | 16,662.8491 | 16,662.8491 | 16,662.8491 |
| Inclusive Education | | | | | | |
| Level 1 | 12 | 11 | 13 | 13 | 13 | 13 |
| Level 2 | 675 | 734 | 817 | 800 | 800 | 800 |
| Level 3 | 191 | 204 | 217 | 200 | 200 | 200 |
| English Language Learning | 1,279 | 1,592 | 1,786 | 1,700 | 1,700 | 1,700 |
| Indigenous Education | 634 | 632 | 600 | 580 | 580 | 580 |

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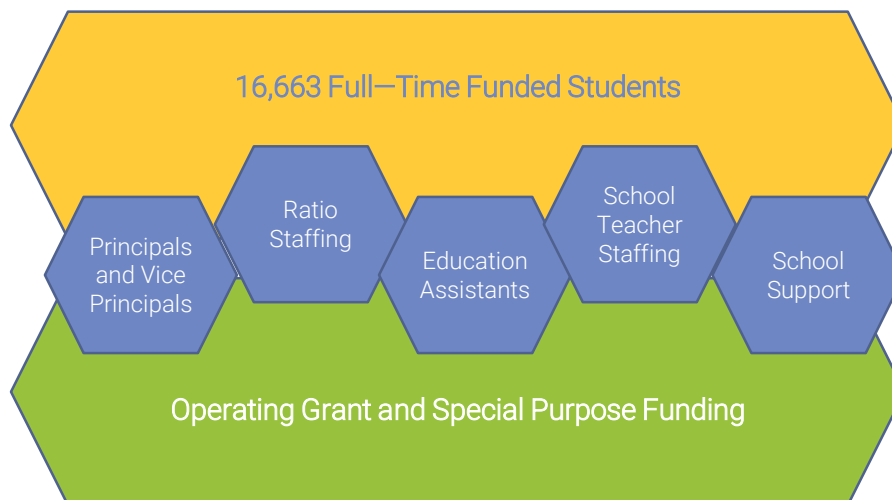
International Student Enrolment



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Influence of Student Enrolment



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Enrolment Management



- Encourage responsible course selection by students
- Build capacity in secondary timetabling and scheduling
- Outcomes
 - Reduce # of classes < 22 students
 - Improve utilization of classrooms
 - Improve functionality of secondary timetables

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Budget Development Operating Fund Revenues

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Operating Grant: Funding Levels



| Per Student Rates | 2024/25 | 2025/26 | Change | % Change |
|--|----------|----------|--------|----------|
| Basic Allocation | | | | |
| Standard Schools | \$8,915 | \$9,015 | \$100 | 1.1% |
| Continuing Education | \$8,915 | \$9,015 | \$100 | 1.1% |
| Alternate Schools | \$8,915 | \$9,015 | \$100 | 1.1% |
| Online Learning | \$7,200 | \$7,280 | \$80 | 1.1% |
| Supplement for Unique Student Needs | | | | |
| Inclusive Education - Level 1 | \$50,730 | \$51,300 | \$570 | 1.1% |
| Inclusive Education - Level 2 | \$24,070 | \$24,340 | \$270 | 1.1% |
| Inclusive Education - Level 3 | \$12,160 | \$12,300 | \$140 | 1.2% |
| English Language Learning | \$1,795 | \$1,815 | \$20 | 1.1% |
| Indigenous Education | \$1,770 | \$1,790 | \$20 | 1.1% |
| Adult Learners | \$5,690 | \$5,755 | \$65 | 1.1% |

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Total Operating Revenues

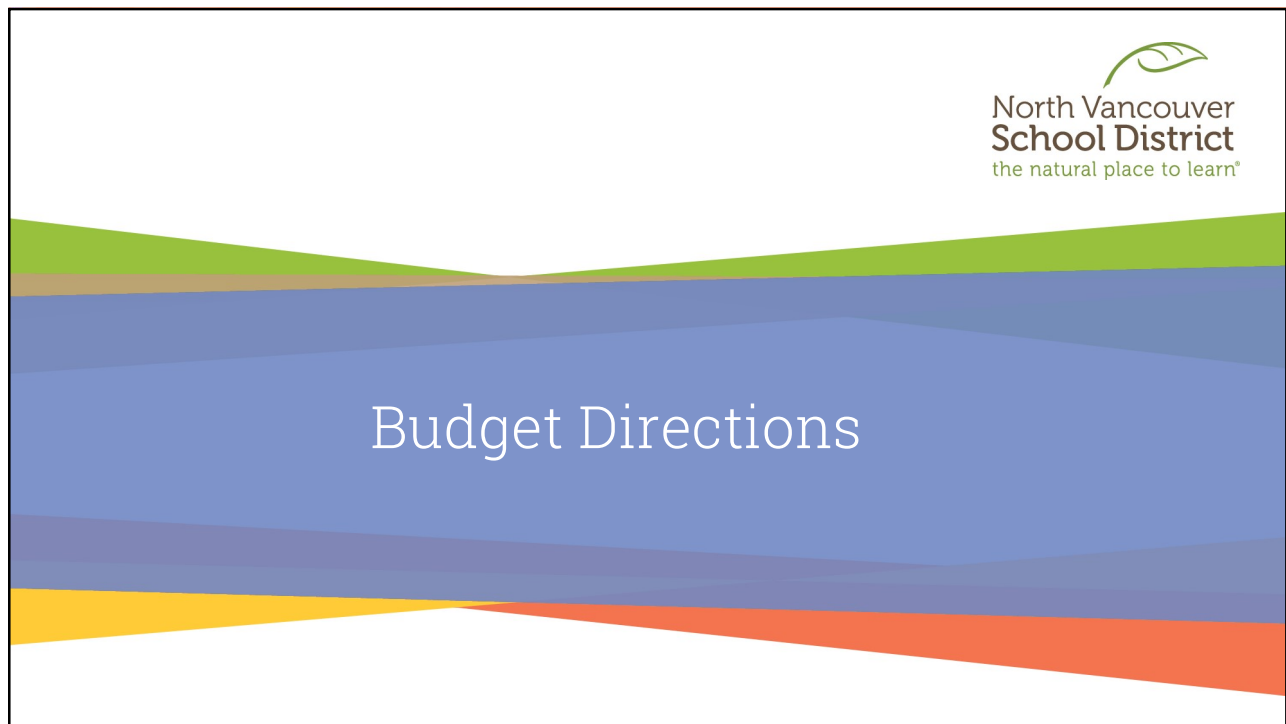


Schedule 2A

| | 2023/24 Actual | 2024/25 Amended | 2025/26 Preliminary | 2025/26 Percent | Change 2025/26 to 2024/25 |
|------------------------------------|----------------------|----------------------|------------------------|--------------------|---------------------------------|
| Operating Revenues | | | | | |
| Ministry Operating Grants | \$176,830,520 | \$186,366,444 | \$186,083,701 | 90% | (\$282,743) |
| Other Provincial Grants | 41,960 | 29,600 | 29,600 | 0% | - |
| Total Provincial Funding | \$176,872,480 | \$186,396,044 | \$186,113,301 | 90% | (\$282,743) |
| Tuition Fees | \$10,436,924 | \$10,845,500 | \$10,389,000 | 5% | (\$456,500) |
| Rentals and Leases | 2,941,625 | 2,996,500 | 3,024,267 | 1% | 27,767 |
| Investment Income | 2,104,844 | 1,653,500 | 1,021,500 | 0% | (632,000) |
| District Generated Revenues | \$15,483,393 | \$15,495,500 | \$14,434,767 | 7% | (\$1,060,733) |
| Cheakamus | \$2,578,800 | \$2,864,233 | \$3,132,932 | 2% | \$268,699 |
| Academies and Band & Strings | 1,946,065 | 1,921,532 | 1,944,171 | 1% | 22,639 |
| Program Revenues | \$4,524,865 | \$4,785,765 | \$5,077,103 | 2% | \$291,338 |
| Other Revenues | \$859,318 | \$841,835 | \$737,060 | 0% | (\$104,775) |
| Total Operating Revenue | \$197,740,056 | \$207,519,144 | \$206,362,231 | 100% | (\$1,156,913) |

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Board Approved Recommendations

nvscd

- Consider a balance of staffing and resource adjustments across all district departments, to minimize impact on direct services to students, schools and classrooms.
- Use Special Purpose Grants to offset our current investments which have previously been funded by operational investments.
- Thoughtfully consider all additional staffing above collective agreement ratios.
- Maximize organizational efficiencies.
- Review impact of new services like Youth Engagement Workers, and Board-Certified Behavioral Analysts on existing positions and service delivery models.
- Review all positions where additional allowances are provided to ensure alignment with expectations.
- Increase focus and utilization of remedy minutes to enhance support for students.

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Highlighted Changes



Sharing the weight and impact, while maintaining direct services to schools:

- Up to 4.0 FTE reductions in custodial services from ESC, Mountainside and secondary schools
- Up to 1.0 FTE reductions per ESC department
- District Principal and Vice Principal positions reduced
- Ensuring replacement coverage is necessary and value-added

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Attendance Management



- \$3M to \$6M to \$9M per year. Societal issue, sector wide and beyond. New norm views sick leave as an entitlement versus insurance. Mental health challenges on the rise.
- Enhance Supervisors practice for conversations about attendance and wellness.
- No substitute for a positive, caring relationship between a supervisor and their staff – where ongoing healthy levels of communication exist and reciprocal honest conversations on this topic occur with trust and respect.
- Equipping Principals/supervisors to have these necessary conversations from a place of genuine care and support.
- Universal / Targeted / Intensive. Intensive occurs with HR support- consideration of culpable versus nonculpable behaviour.
- Some conversations will need to shift. (....I also care about the impact your high absences are having on your students and co-workers.)
- Policy 506 currently requires employees to notify their supervisors when they are not able to attend work because of illness/injury

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Budget Development Operating Fund Expenses

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School Based Staffing

- Staffing based on projected enrolments
- Formulas determine:
 - Administration (Principals and Vice Principals)
 - Teacher allocations (e.g. instruction, languages)
 - School Support (e.g. admin support and records)
- Collective Agreement determines ratios:
 - Counselling
 - Learning Support Teachers (incl. Learning Assistant Centre Teachers, Special Education Resource Teachers and English Language Learner Teachers (combined category))
 - Library

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Classroom Size and Composition



North Vancouver School District

| Maximum Class Sizes | K | Grades 1 - 3 | Grades 4 - 7 |
|------------------------|----|--------------|--------------|
| Single Grade | 20 | 22 | 29 |
| Combined Classes | 20 | 22 | 27 |
| Combined Classes 3 - 4 | | 23 | |

School Act

| Maximum Class Sizes | K | Grades 1 - 3 | Grades 4 - 7 |
|------------------------|----|--------------|--------------|
| Single Grade | 22 | 24 | 30 |
| Combined Classes | | | |
| Combined Classes 3 - 4 | | 24 | |

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Classroom Enhancement Fund



| Category | 2023/24 Actual | 2024/25 Amended | 2025/26 Preliminary | Change 2025/26 to 2024/25 |
|---------------------------------|---------------------|---------------------|------------------------|---------------------------------|
| FTEs | | | | |
| Teachers | 101.130 | 104.283 | 105.334 | 1.051 |
| Overhead (Education Assistants) | 112.136 | 115.677 | 114.788 | (0.889) |
| Total | 213.266 | 219.960 | 220.122 | 0.162 |
| Targeted Funding | | | | |
| Teachers | \$12,442,387 | \$13,366,952 | \$13,366,952 | - |
| Overhead (Education Assistants) | 6,677,376 | 6,959,186 | 6,959,186 | - |
| Sub-total | 19,119,763 | 20,326,138 | 20,326,138 | - |
| Remedy ★ | 1,328,037 | 1,675,458 | - | (1,675,458) |
| Total | \$20,447,800 | \$22,001,596 | \$20,326,138 | (\$1,675,458) |

★ Remedy is based on reporting

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Ratio Based Staffing - Counselling



Required Ratio Staffing

- 27.75 FTE

Variance above Ratio from Operating

- 2.056 FTE

Plus Special Needs Staffing Committee

- 4.200 FTE

Total Staffing

- 34.006 FTE (6.256 FTE above ratio)



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Counselling



Recommended Staffing

Secondary Allocations

- 22.306 FTE

Elementary Allocations

- 11.700 FTE (incl. 4.200 FTE SNSC)

Total Allocation

- 34.006 FTE (6.256 FTE above ratio)

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Ratio Based Staffing - Learning Support



Required Ratio Staffing

- 113.929 FTE

Variance above Ratio from Operating

- 0.000 FTE

Plus Special Needs Staffing Committee

- 2.300 FTE

Total Staffing

- 116.229 FTE (2.300 FTE above ratio)



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Learning Support



Recommended Staffing

Secondary Allocations

- 33.805 FTE

Elementary Allocations

- 68.900 FTE (incl. 2.300 FTE SNSC)

Plus District Support/Centrally Held

- 7.900 FTE and 5.624 FTE

Total Allocation

- 116.229 FTE (2.300 FTE above ratio)

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Ratio Based Staffing - Librarians



Required Ratio Staffing

- 29.400 FTE

Variance above Ratio from Operating

- 0.008 FTE

Total Staffing

- 29.408 FTE



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Librarians



Recommended Staffing

Secondary Allocations

- 6.858 FTE

Elementary Allocations

- 22.550 FTE

Total Allocation

- 29.408 FTE (0.008 FTE above ratio)

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Non-Enrolling Non-Ratio Staffing



Other value-add staffing investments
23.1 FTEs estimated at \$2.931 million

| Positions | FTE |
|---|-------------|
| Psychologists | 6.0 |
| Speech Language Pathologists (excl. 0.5 SNSC) | 7.5 |
| Family of School Leaders | 2.5 |
| Teacher Leaders (incl. Early Learning & Intermediate) | 3.0 |
| Technology Helping Teachers | 0.9 |
| Level 4: Operational Leads | <u>3.2</u> |
| Total | <u>23.1</u> |

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Student School Support



Education Assistants – Inclusive Education

- Based on student needs
- Decreased by 2.7 FTE (or 90 weekly hours of support)
- Total staffing – 426.8 FTEs (or 15,342 weekly hours of support)
- Actual staffing fluctuates based on student needs, class size and composition and District Screening Committee recommendations

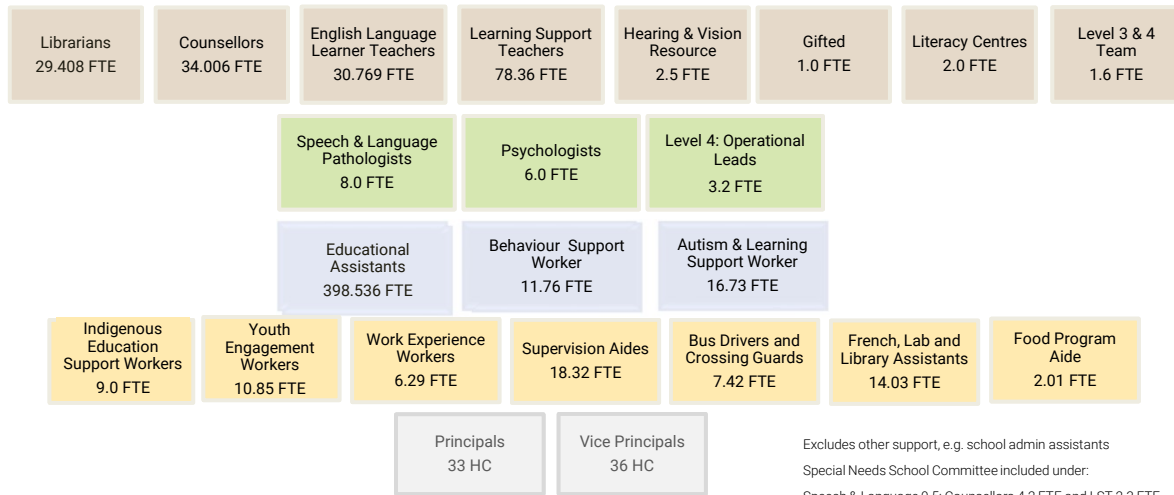
Other Aides – Student Support

- Direct support includes Supervision Aides, Lab Technicians, Food Program Aides, Library Support, Crossing Guards, Youth Engagement Workers, Bus Drivers and Crossing Guards and Work Experience Workers
- Indirect support includes School Assistant, School Admin Assistant and Records Clerks
- Total staffing – 81.988 FTEs; decreased by 1.361 FTE

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Direct School Supports: 2025/26 Preliminary Budget



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Historical Staffing Levels



| | 2015/16 | 2016/17 | 2017/18 | 2018/19 | 2019/20 | 2020/21 | 2021/22 | 2022/23 | 2023/24 | 2024/25 | 2025/26 | 10 Yr Change |
|----------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|--------------|
| Teachers | 865.0 | 886.5 | 933.7 | 942.5 | 960.7 | 951.5 | 958.2 | 990.7 | 1,009.0 | 1,012.0 | 1,000.2 | 135.2 |
| Principals/Vice Principals | 80.0 | 81.0 | 81.9 | 81.9 | 82.8 | 81.5 | 82.0 | 82.0 | 83.0 | 84.0 | 81.1 | 1.1 |
| Educational Assistants | 321.0 | 325.2 | 384.6 | 418.2 | 443.4 | 401.4 | 457.2 | 454.4 | 493.7 | 512.6 | 510.1 | 189.1 |
| Support Staff | 229.9 | 232.6 | 233.8 | 234.9 | 235.6 | 238.3 | 234.1 | 227.6 | 227.6 | 224.2 | 217.2 | (12.7) |
| Other Professionals | 37.8 | 37.5 | 40.5 | 40.8 | 42.3 | 42.4 | 41.2 | 42.0 | 46.0 | 46.0 | 46.0 | 8.3 |
| Trustees | 7.0 | 7.0 | 7.0 | 7.0 | 7.0 | 7.0 | 7.0 | 7.0 | 7.0 | 7.0 | 7.0 | - |
| Total Staff | 1,540.6 | 1,569.7 | 1,681.6 | 1,725.2 | 1,771.8 | 1,722.1 | 1,779.7 | 1,803.8 | 1,866.3 | 1,885.8 | 1,861.6 | 320.9 |
| Student to Staff Ratio | 10.3 | 9.8 | 9.2 | 8.9 | 8.8 | 9.0 | 8.9 | 8.9 | 8.8 | 8.9 | 9.0 | |
| Student to Teacher Ratio | 18.3 | 17.3 | 16.5 | 16.4 | 16.3 | 16.4 | 16.5 | 16.2 | 16.3 | 16.6 | 16.7 | |
| Provincial average | | | | | | | | | | | 18.0 | |

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Total FTE Staffing



| Employee Group | 2023/24 Actual | 2024/25 Amended | 2025/26 Preliminary | Change 2025/26 to 2024/25 | 2025/26 | |
|-----------------------------|-------------------|--------------------|------------------------|---------------------------------|-------------------|----------------------------|
| | | | | | Operating Fund | Special Purpose Fund |
| Administrators | 83.000 | 84.000 | 82.000 | (2.000) | 80.000 | 2.000 |
| Teachers | 993.233 | 999.365 | 987.186 | (12.179) | 871.830 | 115.356 |
| Speech Language Pathologist | 8.000 | 11.000 | 13.000 | 2.000 | 8.000 | 5.000 |
| Custodial | 90.000 | 90.000 | 86.000 | (4.000) | 86.000 | - |
| Education Assistants | 411.626 | 429.531 | 427.026 | (2.505) | 306.806 | 120.220 |
| Other Aides | 82.044 | 83.349 | 81.988 | (1.361) | 70.045 | 11.943 |
| Support | 137.611 | 139.562 | 137.062 | (2.500) | 130.732 | 6.330 |
| Exempt | 46.000 | 46.000 | 45.600 | (0.400) | 41.100 | 4.500 |
| Trustees | 7.000 | 7.000 | 7.000 | - | 7.000 | - |
| Total | 1,858.514 | 1,889.807 | 1,866.862 | (22.945) | 1,601.513 | 265.349 |

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Employee Compensation



- Bargaining mandate for public sector not yet announced
- Budget based on average salaries with adjustments for progression through grids for teachers - \$639,000
- Salary top-up for maternity leave - \$525,000
- Excludes any increases for all employee groups
- Five days casual paid illness - \$145,000

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Employee Benefits



| Benefits | 2023/24 Actual | 2024/25 Amended | 2025/26 Preliminary | Change 2025/26 to 2024/25 |
|-----------------------------------|-------------------|--------------------|------------------------|---------------------------------|
| % million | | | | |
| Statutory Benefits | | | | |
| Canada Pension Plan (CPP) | \$6.720 | \$7.440 | \$7.290 | (\$0.150) |
| Employment Insurance (EI) | 2.350 | 2.604 | 2.552 | (0.052) |
| Employer Health Tax (EHT) | 2.670 | 2.955 | 2.896 | (0.059) |
| WorkSafeBC | 2.030 | 2.249 | 2.205 | (0.044) |
| | \$13.770 | \$15.248 | \$14.943 | (\$0.305) |
| Pension Benefits | | | | |
| Pension Plan - Municipal | 2.900 | 3.218 | 3.154 | (0.064) |
| Pension Plan - Teachers | 10.770 | 11.939 | 11.702 | (0.237) |
| | \$13.670 | \$15.157 | \$14.856 | (\$0.301) |
| Employer Provided Benefits | | | | |
| Support Staff Future Benefits | 0.734 | 0.812 | 0.812 | - |
| Employer Provided Benefits | 7.610 | 8.432 | 8.264 | (0.168) |
| | \$8.344 | \$9.244 | \$9.076 | (\$0.168) |
| Total | \$35.784 | \$39.649 | \$38.875 | (\$0.774) |
| % of Salaries | 24.76% | 27.19% | 26.34% | |

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Operating: Salaries and Benefits



| Description | 2023/24 Actual | 2024/25 Amended | 2025/26 Preliminary | Change 2025/26 to 2024/25 |
|------------------------------------|----------------------|----------------------|------------------------|---------------------------------|
| Salaries | | | | |
| Teachers | \$85,418,249 | \$88,256,310 | \$87,448,864 | (\$807,446) |
| Principals and Vice Principals | 11,918,142 | 12,439,982 | 12,532,831 | 92,849 |
| Educational Assistants | 19,157,948 | 19,966,567 | 19,777,850 | (188,717) |
| Support Staff | 13,213,584 | 13,635,901 | 13,122,259 | (513,642) |
| Other Professionals | 5,998,863 | 6,097,082 | 6,103,714 | 6,632 |
| Substitutes | 8,803,854 | 8,797,259 | 8,617,811 | (179,448) |
| Total Salaries | \$144,510,640 | \$149,193,101 | \$147,603,329 | (\$1,589,772) |
| Employee Benefits | \$35,786,415 | \$39,661,749 | \$38,889,293 | (\$772,456) |
| Total Salaries and Benefits | \$180,297,055 | \$188,854,850 | \$186,492,622 | (\$2,362,228) |

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Operating: Services and Supplies



| Description | 2023/24 Actual | 2024/25 Amended | 2025/26 Preliminary | Change 2025/26 to 2024/25 |
|--------------------------------------|---------------------|---------------------|------------------------|---------------------------------|
| Cheakamus Centre | \$2,608,474 | \$2,736,178 | \$2,856,489 | \$120,311 |
| International (commisions & medical) | 1,328,587 | 1,430,000 | 1,430,000 | - |
| Licenses | 1,339,200 | 1,368,999 | 1,411,368 | 42,369 |
| Consulting | 1,024,672 | 1,237,643 | 1,214,053 | (23,590) |
| Legal and Audit | 462,810 | 597,000 | 597,000 | - |
| Academies | 652,613 | 628,580 | 628,580 | - |
| Other Services | 2,901,700 | 2,443,731 | 2,408,890 | (34,841) |
| Total Services | \$10,318,056 | \$10,442,131 | \$10,546,380 | \$104,249 |

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Operating: Services and Supplies



| Description | 2023/24 Actual | 2024/25 Amended | 2025/26 Preliminary | Change 2025/26 to 2024/25 |
|-------------------------------------|---------------------|---------------------|------------------------|---------------------------------|
| Services (details provided) | \$10,318,056 | \$10,442,131 | \$10,546,380 | \$104,249 |
| Student Transportation | 104,855 | 121,880 | 96,880 | (25,000) |
| Professional Development and Travel | 1,088,185 | 1,083,583 | 989,583 | (94,000) |
| Rentals and Leases | 43,797 | 41,765 | 41,765 | - |
| Dues and Fees | 64,505 | 58,000 | 58,000 | - |
| Insurance | 460,111 | 510,932 | 510,932 | - |
| Supplies | 3,660,013 | 3,802,703 | 3,735,326 | (67,377) |
| Utilities | 2,903,050 | 3,416,743 | 3,294,743 | (122,000) |
| Total Services and Supplies | \$18,642,572 | \$19,477,737 | \$19,273,609 | (\$204,128) |

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Total Operating Expenses



| | 2023/24 Actual | 2024/25 Amended | 2025/26 Preliminary | Percent 2025/26 Preliminary | Change 2025/26 to 2024/25 |
|------------------------------------|----------------------|----------------------|------------------------|-----------------------------------|---------------------------------|
| Operating Expenses | | | | | |
| Salaries and Benefits | | | | | |
| Salaries | \$144,510,640 | \$149,193,101 | \$147,603,329 | 72% | (\$1,589,772) |
| Employee Benefits | 35,786,415 | 39,661,749 | 38,889,293 | 19% | (772,456) |
| Total Salaries and Benefits | \$180,297,055 | \$188,854,850 | \$186,492,622 | 91% | (\$2,362,228) |
| Services and Supplies | \$18,642,572 | \$19,477,737 | \$19,273,609 | 9% | (\$204,128) |
| Total Operating Expenses | \$198,939,627 | \$208,332,587 | \$205,766,231 | 100% | (\$2,566,356) |

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Local Capital Fund



| | 2025/26 Preliminary |
|---|------------------------|
| Opening Balance at July 1, 2024 (note 14 audited financial stmts) | \$1,957,097 |
| Add: Interest allocation 2024/25 | 61,000 |
| Add: Transfer from restricted operating surplus | 600,000 |
| Deduct: Demolition cost of Lucas Centre | (1,800,000) |
| Estimated Closing Balance at June 30, 2025 | \$818,097 |
| Add: Interest allocation 2025/26 | 33,550 |
| Estimated Closing Balance at June 30, 2026 | \$851,647 |

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Operating Fund: Bottom Line



| | 2023/24 Actual | 2024/25 Amended | 2025/26 Preliminary | Change 2025/26 to 2024/25 |
|---------------------------------|-------------------|--------------------|------------------------|---------------------------------|
| Total Revenue | \$197,740,056 | \$207,519,144 | \$206,362,231 | (\$1,156,913) |
| Total Expense | 198,939,627 | 208,332,587 | 205,766,231 | (2,566,356) |
| Net Revenue (Expense) | (\$1,199,571) | (\$813,443) | \$596,000 | \$1,409,443 |
| Capital Purchases and Transfers | (986,757) | (1,259,024) | (596,000) | 663,024 |
| Transfers to Local Capital Fund | - | - | - | - |
| Use of Appropriated Surplus | \$2,186,328 | \$2,072,467 | - | (\$2,072,467) |

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Special Purpose Fund



| Description | 2023/24 Actual | 2024/25 Amended | 2025/26 Preliminary | Change 2025/26 to 2024/25 |
|---------------------------------------|---------------------|---------------------|------------------------|---------------------------------|
| Classroom Enhancement Fund - Staffing | \$12,442,387 | \$13,366,952 | \$13,366,952 | - |
| Classroom Enhancement Fund - Overhead | 6,677,376 | 6,959,186 | 6,959,186 | - |
| School Generated Funds | 7,382,097 | 4,000,000 | 4,000,000 | - |
| Provincial Schools Outreach | 1,128,039 | 3,521,961 | 3,959,487 | 437,526 |
| Feeding Futures Fund | 1,162,540 | 2,321,684 | 2,291,845 | (29,839) |
| CommunityLINK | 1,270,786 | 1,304,811 | 1,304,811 | - |
| Sub-total | \$30,063,225 | \$31,474,594 | \$31,882,281 | \$407,687 |
| Other Targeted Programs | 4,954,425 | 5,594,450 | 2,822,619 | (2,771,831) |
| Total Special Purpose Funds | \$35,017,650 | \$37,069,044 | \$34,704,900 | (\$2,364,144) |

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| Accumulated Operating Surplus | | | | nvsd | |
|--|--------------------|-----------------------------------|------------------------|------|--|
| | 2024/25 Amended | Forecast to Audit Committee | 2025/26 Preliminary | | |
| Opening Balance, July 1, 2024 (Note 14 of audited financial stmts) | \$7,118,566 | | \$7,118,566 | | |
| Less: Commitments to be discharged in 2024/25 | (1,811,409) | | (1,811,409) | | |
| Less: Required to balance 2024/25 Amended Budget | (2,072,467) | 937,406 | (1,135,061) | | |
| Projected balance June 30, 2025 | 3,234,690 | 937,406 | 4,172,096 | | |
| Less: Internally restrict - future capital projects | (1,650,000) | | (1,650,000) | | |
| Estimated balance, June 30, 2025 | \$1,584,690 | \$937,406 | \$2,522,096 | | |
| Percent Balance (Estimated Balance/Operating Expenses) | 0.8% | | 1.2% | | |

Budget Focus Highlights by Strategic Goal

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Guiding Beliefs



“Sustaining
momentum in
uncertain times”

- 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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Goal: 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 neuro-affirming care and co-occurring mental health needs
- Ongoing SEL programs (e.g., Everyday Speech); maintain 6.0 FTE above counselling ratio
- Strengthened partnerships with VCH, CYMH, BCCFA, Impact North Shore and North Shore Situation Table
- Culturally responsive resources and training to support Indigenous student well-being
- Universal access to nutritious snacks, breakfast programs and physical literacy

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Goal: Truth, Healing & Reconciliation



Maintain & Go Forward

- Celebrating success of Indigenous students
- Greater focus on supporting schools to embed Indigenous knowledge into instruction
- Strengthened collaboration with local First Nations to support successful student transitions
- Indigenous staffing realigned to reflect school population needs
- Literacy programming focused on improving outcomes



Truth, Healing and Reconciliation

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

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Goal: Environmental Stewardship



Maintain & Future Direction

- 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



Environmental Stewardship

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

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Goal: 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 Early Literacy Assessment (ELA) into intermediate grades and ensuring 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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Goal: 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*
- 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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Goal: Welcoming & 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 to provide professional learning opportunities and resources for educators to support English Language Learners (ELL) and newcomers
- 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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The slide has a header with the title "Future Directions" on the left and the "nvsd" logo on the right. The background features a blue sky, a yellow and orange shoreline, and green hills. The main content is organized into two sections: "Revenue Opportunities" and "Service Model Reviews", each with a bulleted list of items.

Future Directions

Revenue Opportunities

- Filming revenue
- International students – focused on IB recruitment

Service Model Reviews

- Youth Engagement Workers/Behaviour Support Workers
- Cheakamus Centre service delivery; review/contract renewal
- Review Position of Special Responsibility (POSR)
- Healthy Futures lead
- Online learning/Secondary programs

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Risk Management



Guiding Principles

- Use of conservative estimates; avoid overstating revenues
- Focus on long-term planning; anticipate future needs and risks
- Future investments will be considered in Fall based on enrolment

Areas to be Monitored

- Enrolment forecasts for all student populations
- Escalating sick leave; requires proactive support for health and wellness
- Unforeseen events and unavoidable escalating costs
- Growth in deferred maintenance creates budget pressures and risks to facilities

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Annual Budget



School District No. 44 (North Vancouver)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2026

| | 2026 Annual Budget | 2025 Amended Annual Budget |
|---|-----------------------|-------------------------------|
| Budget Bylaw Amount | | |
| Operating - Total Expense | 205,766,231 | 208,332,587 |
| Operating - Tangible Capital Assets Purchased | 596,000 | 1,259,024 |
| Special Purpose Funds - Total Expense | 33,965,319 | 36,329,463 |
| Special Purpose Funds - Tangible Capital Assets Purchased | 739,581 | 739,581 |
| Capital Fund - Total Expense | 16,337,833 | 16,136,831 |
| Capital Fund - Tangible Capital Assets Purchased from Local Capital | | 1,800,000 |
| Total Budget Bylaw Amount | 257,404,964 | 264,597,486 |

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Questions?