

2022/23 BUDGET DEVELOPMENT

Finance and Facilities
Standing Committee Meeting
February 8, 2022

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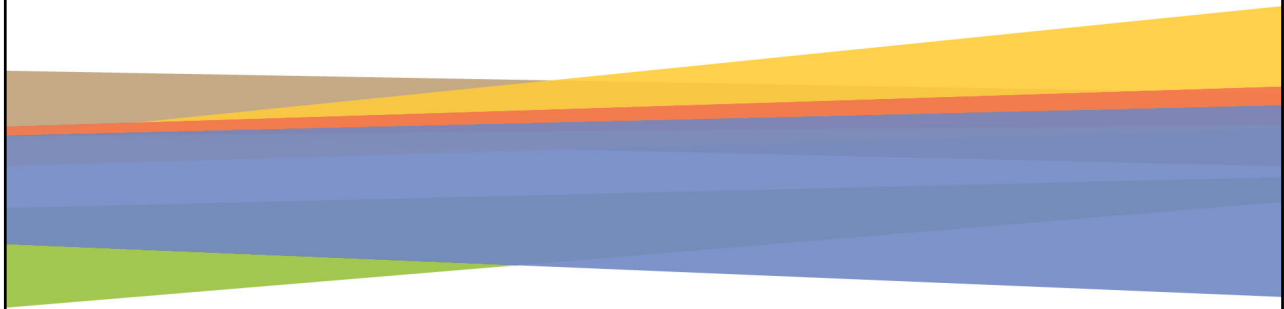
PRESENTATION AGENDA



1. Strategic Context
2. How are we funded?
3. Student Enrolments
4. How do we spend?
5. Impact of Restored Language
6. What does it look like as we move forward?
7. Identifying Budget Initiatives

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STRATEGIC CONTEXT



2021-2031 STRATEGIC PLAN

Vision

We provide world-class instruction and a rich diversity of engaging programs to inspire success for every student and bring communities together to learn, share and grow.

Values

Trust

We act with integrity. We are open and honest in our communication with one another.

Responsibility

We are accountable for our actions. We support positive change, continuous improvement and the pursuit of excellence.

Respect

We relate to each other with care and appreciation. We honour diversity and recognize the exceptional in everyone.

Collaboration

We develop relationships and affiliations to achieve shared goals and consider each other in our decisions and actions.

2021-2031 STRATEGIC PLAN



Strategic Plan 2021-2031

The North Vancouver School District provides world-class instruction and a rich diversity of engaging programs to inspire success for every student and bring communities together to learn, share and grow.



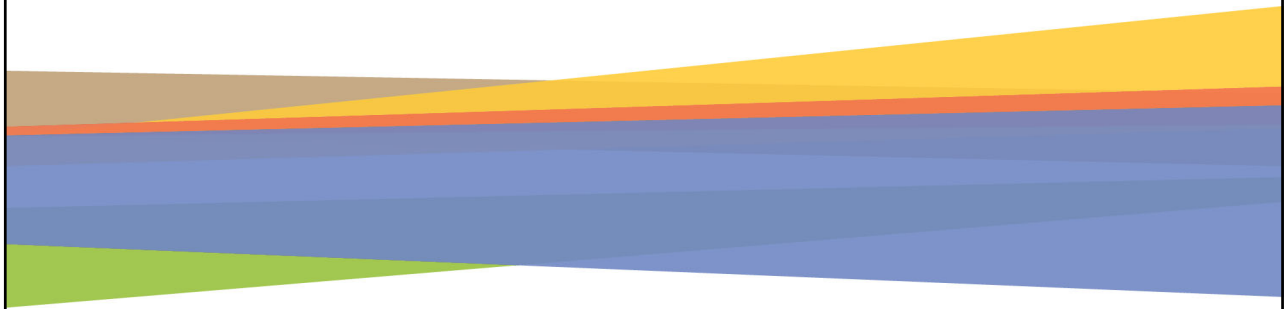
- Student-Centred Education:**
Provide equity-based education that supports the learning needs of all students.
- Innovative Instruction:**
Enhance innovative and effective approaches and curriculum to develop educated citizens.
- Welcoming and Inclusive Culture:**
Enhance our welcoming, safe and inclusive culture and learning environment.
- Mental Health and Well-Being:**
Promote mental health and well-being through social emotional learning and trauma-informed practices.
- Truth, Healing and Reconciliation:**
Champion truth, healing and reconciliation, and embed Indigenous ways of knowing.
- Environmental Stewardship:**
Lead on sustainable practices and nature-based learning to address environmental challenges.

KEY PLANNING DATES



Date	Activity
February 8	Public Standing Committee – Finance and Facilities
February 8 – March 15	Input on budget development <ul style="list-style-type: none"> • Email comments, written submissions or survey
February 15	Three-Year Enrolment Estimate – due to Ministry
March 15	Preliminary Operating Grant for next fiscal – Ministry announcement
April 5	Public Standing Committee – Finance and Facilities <ul style="list-style-type: none"> • Partner group presentations or submissions • Staff presentation and discussion
April 12	Public Board Meeting <ul style="list-style-type: none"> • Staff presentation on recommended priorities and adjustments based on input
May 24	Public Board Meeting <ul style="list-style-type: none"> • Budget Bylaw for approval • Motions for Use of Operating Surplus and Trustee Stipends

HOW ARE WE FUNDED?



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BUDGET – BY FUND

OPERATING

- Learning
- Teaching
- Programs
- Administration
- Facility Operations and Maintenance

CAPITAL

- Buildings
- Vehicles
- Infrastructure
- Land Purchases
- Examples:
 - Laptops and iPads
 - Furniture and equipment
- Useful life is greater than 1 year

SPECIAL PURPOSE

- Designated for a specific use
- Time limited, generally 12 to 24 months
- Examples:
 - Classroom Enhancement Fund
 - Learning Improvement Fund

SCHOOL GENERATED

- Collected and held at Schools for a specific purpose
- Examples:
 - Course fees
 - Fees for trips and events
 - Community garden grant

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OPERATING GRANT REVENUES



Current Funding Formula

- **Basic allocation per Student**
Standard school aged FTEs funded at \$7,885 in 2021/22.
- **Additional allocation per Special Needs Student (Levels 1, 2, 3)**
Per student funding to address uniqueness of enrolment and support additional programming.
- **Unique District Factors**
Geographic factors, teacher salary differential, equity of opportunity that recognizes uniqueness of school districts.
- **Funding Protection/Enrolment Decline**
Additional funding to address uniqueness of school districts.

Represents 95% of Total Operating Revenues

Increased reliance on provincial funding due to declining Other Revenues

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OTHER OPERATING REVENUES



International Tuition

- Funds International Teacher salaries and benefits and operating costs.
- Approximately \$3,000 per student funds Operating Expenses.

Other Revenue

- Cheakamus Centre, Band and Strings, Academy fees, Artist for Kids.
- Equal and offsetting Operating Expense (salaries, supplies or services)

Rentals and Leases

- Licensee fees for childcare centres, long-term lease rentals of properties and facility rentals.

Investment Income

- Revenue earned through provincial government treasury.

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SPECIAL PURPOSE REVENUES



Designated funds for a specific purpose

- Revenues equal expenses and capital assets purchased
- Between \$26 - \$30 million annually

Top three represent over 93% of Special Purpose Revenues

Classroom Enhancement Fund

- Funds Teacher Staffing, Educational Assistants and Remedies

School Generated Funds

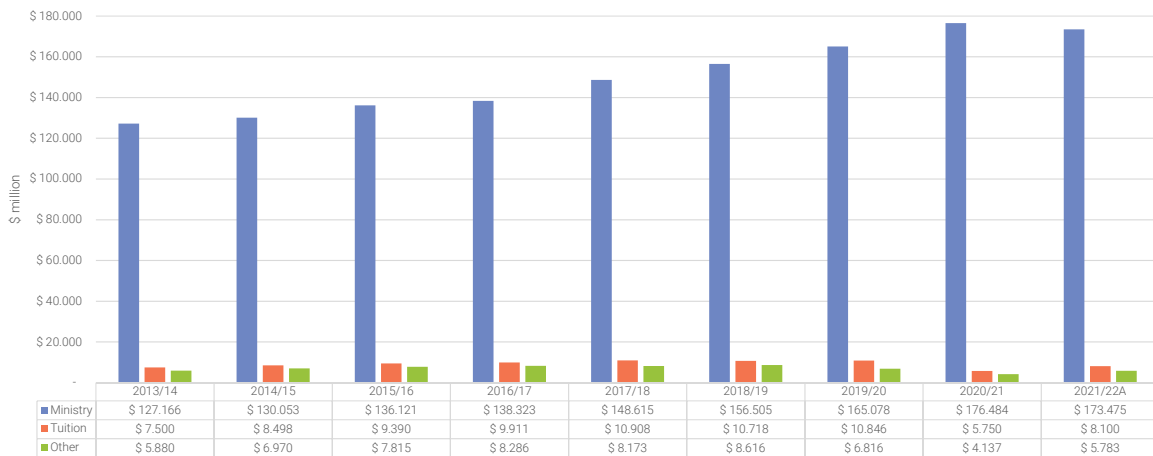
- 32 individual accounts includes school fees, field trips, fundraising and PAC money
- Unspent balances carry forward each year

CommunityLINK

- Learning Includes Nutrition and Knowledge supports academic achievement and social functioning of vulnerable students.

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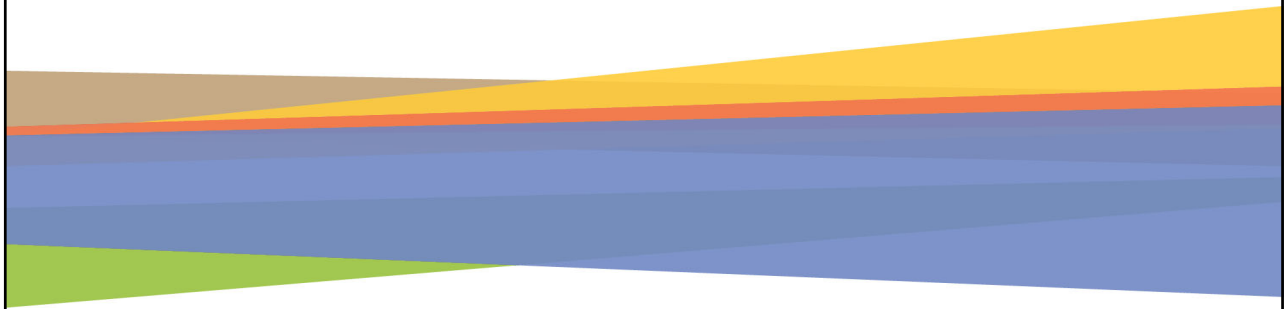
TOTAL REVENUES: OPERATING AND SPECIAL PURPOSE



Source: Audited Financial Statements; 2021/22 Amended Budget

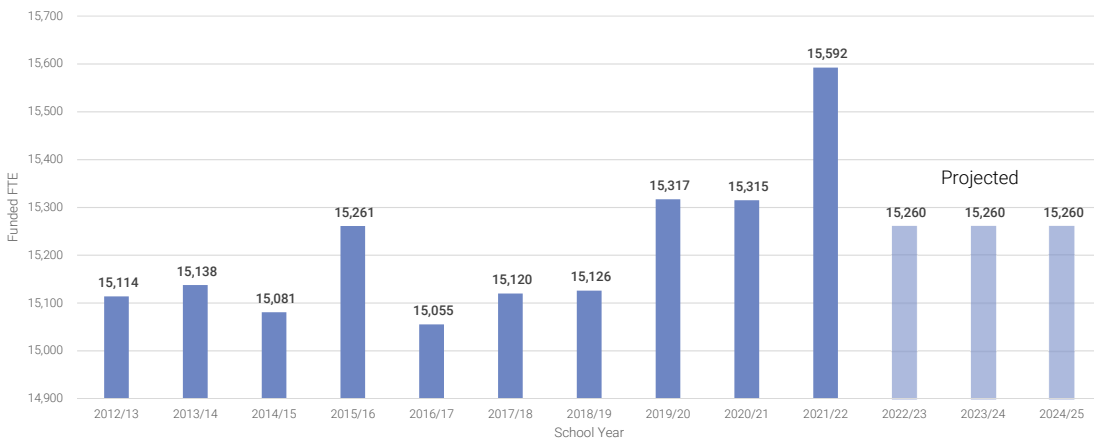
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STUDENT ENROLMENTS



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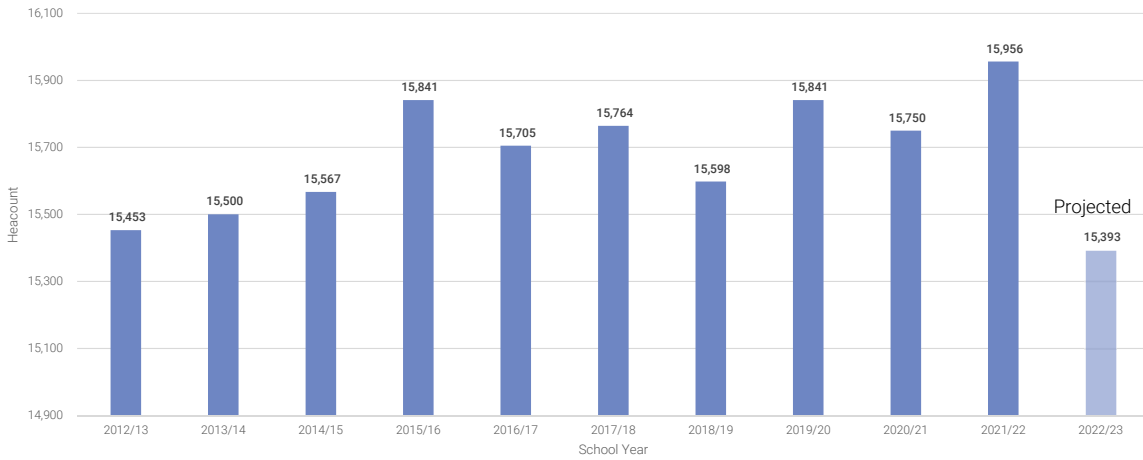
FUNDED SCHOOL-AGE FTES



Source: September 1701; 2022/23 Three Year Forecast

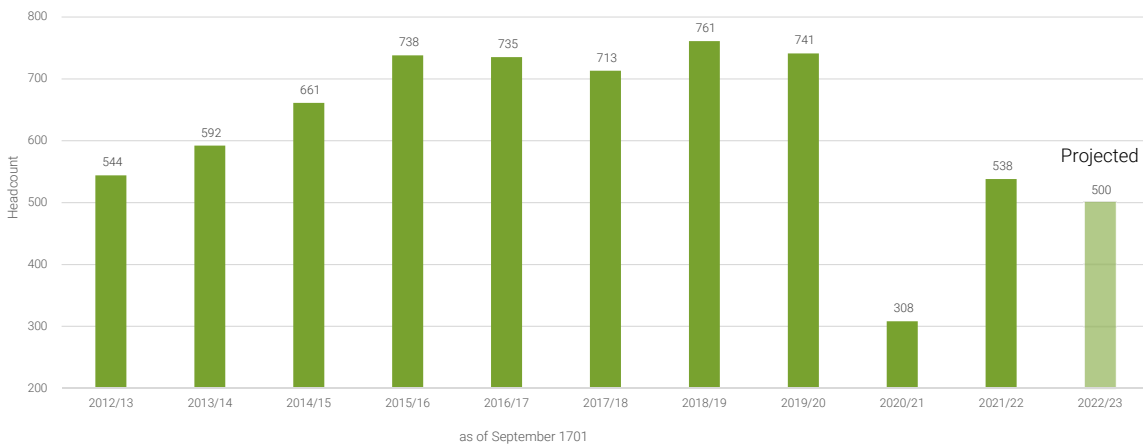
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FUNDED STUDENT HEADCOUNT



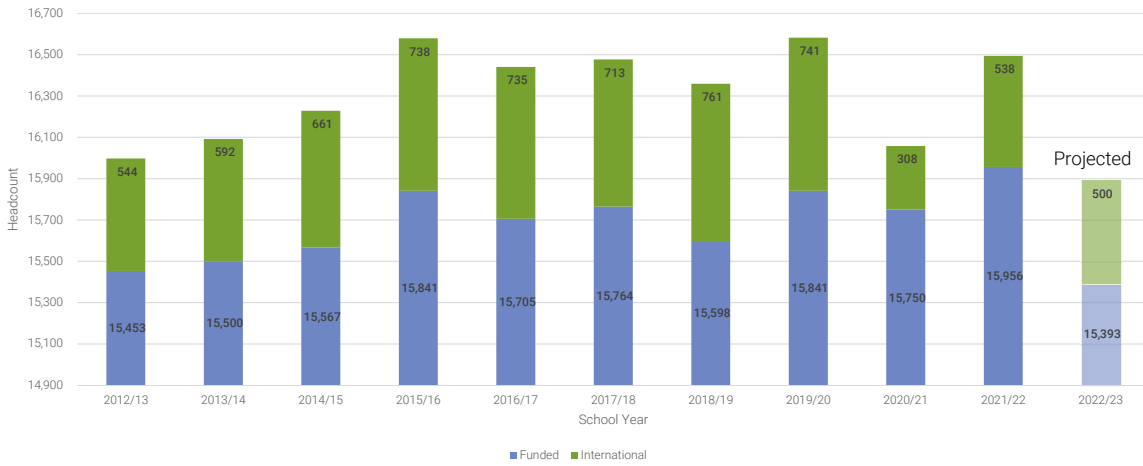
Source: September 1701

INTERNATIONAL STUDENTS



as of September 1701

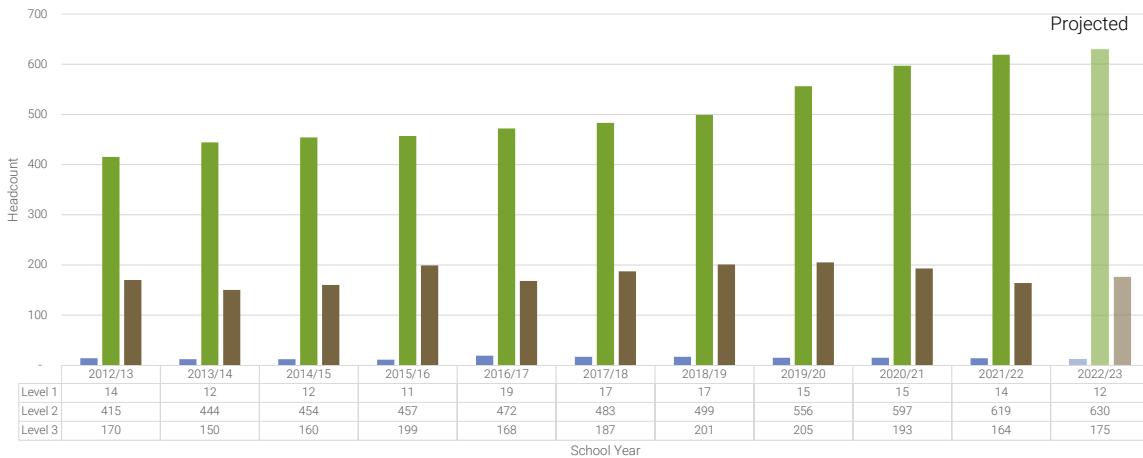
TOTAL STUDENT HEADCOUNT



Source: September 1701

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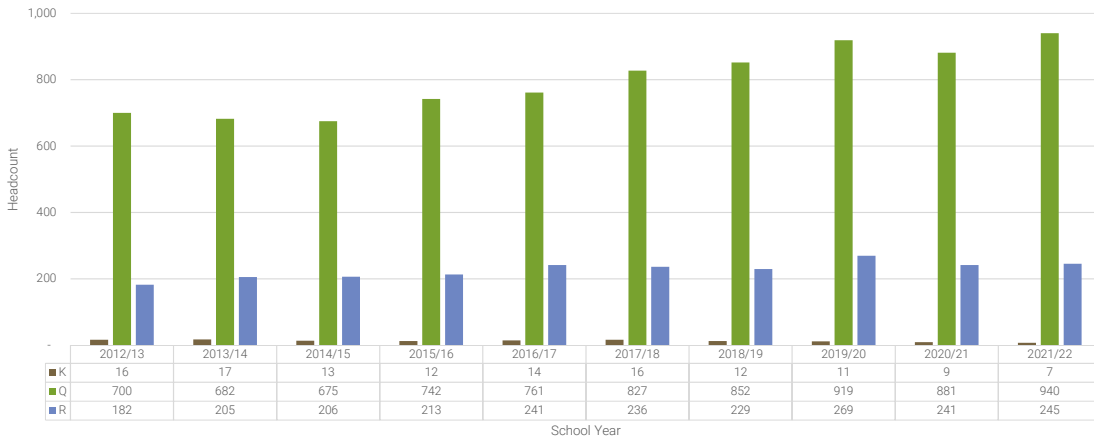
SPECIAL EDUCATION STUDENTS



Source: February 1701; 2021/22 – September 1701

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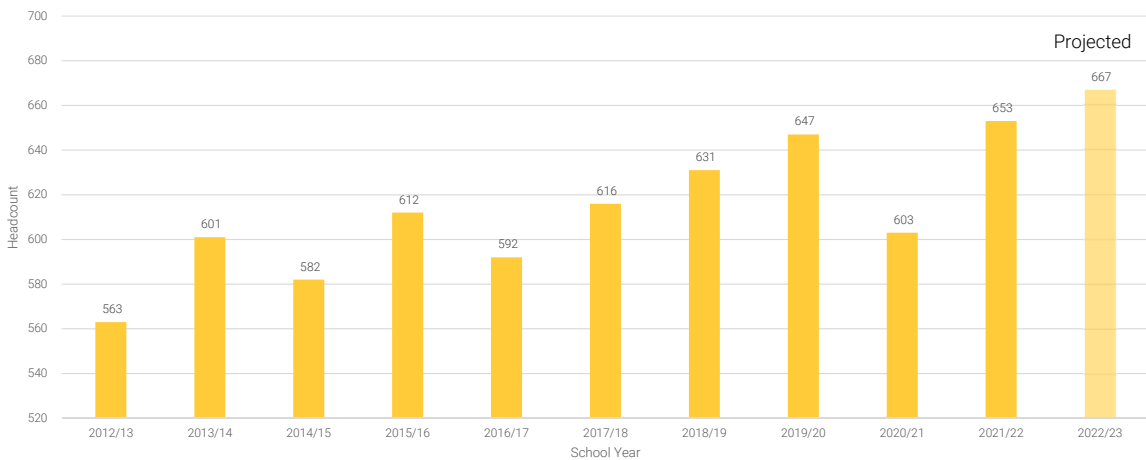
SPECIAL EDUCATION STUDENTS HIGH INCIDENCE



Source: February 1701; 2021/22 – September 1701

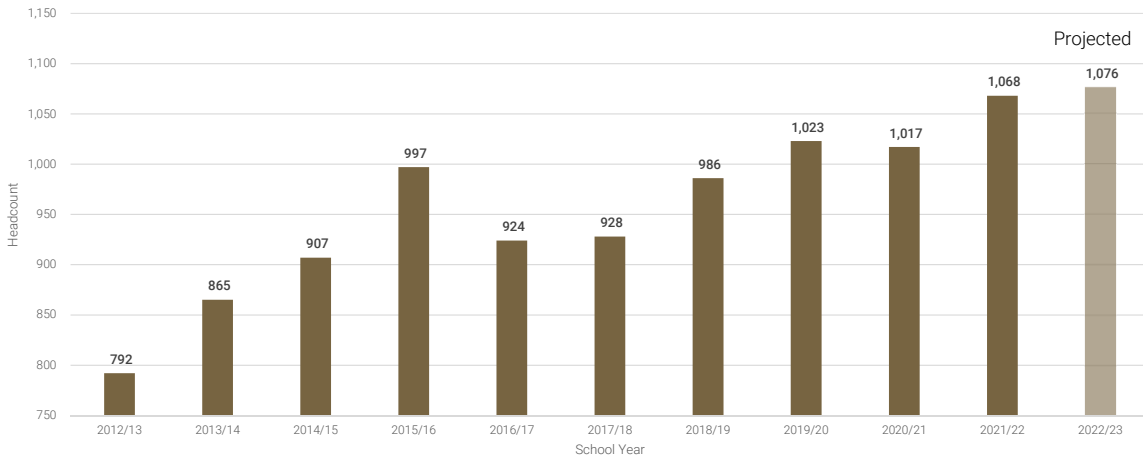
K – Mild Intellectual Disabilities; Q – Learning Disabilities; R – Moderate Behavior/Mental Health

INDIGENOUS STUDENTS



Source: September 1701

ENGLISH LANGUAGE LEARNING

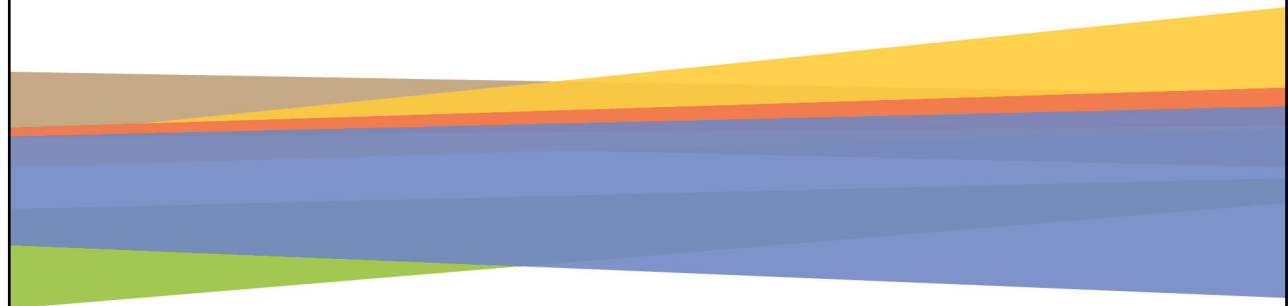


Source: September 1701

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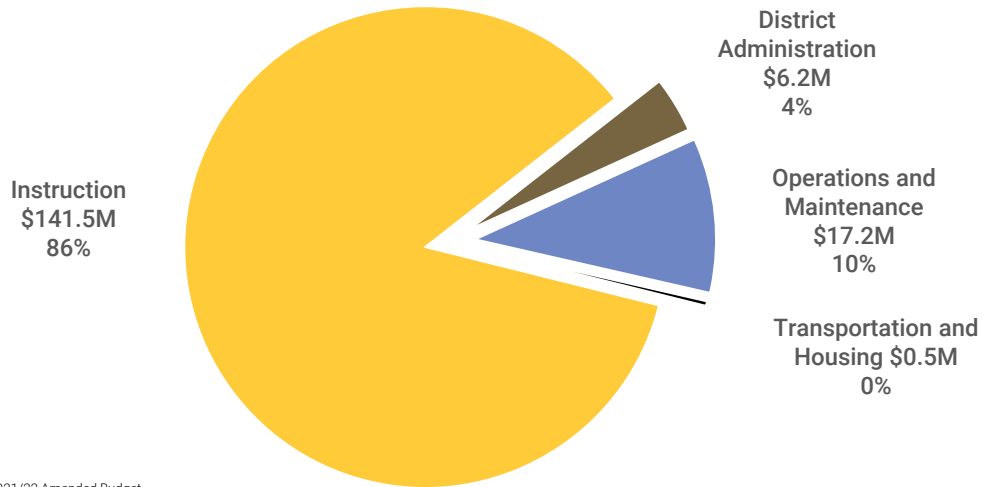


HOW DO WE SPEND?



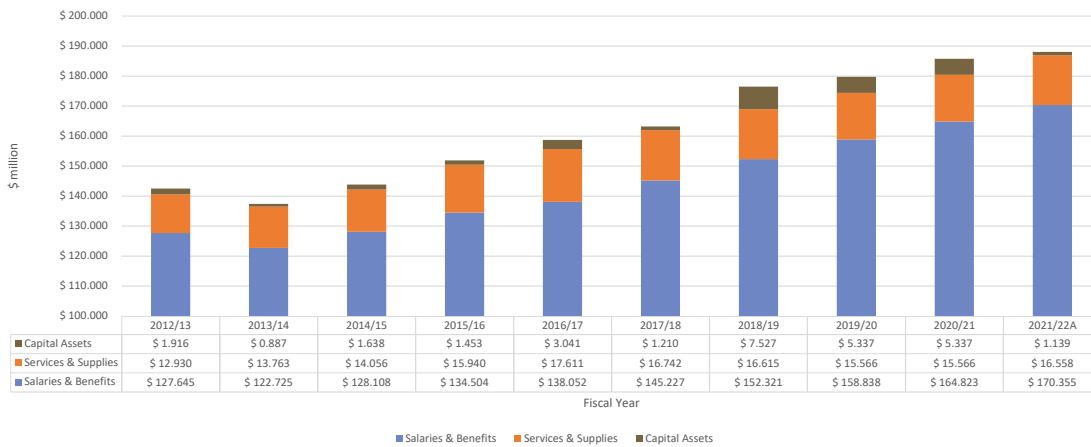
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EXPENSES: OPERATING AND SPECIAL PURPOSE



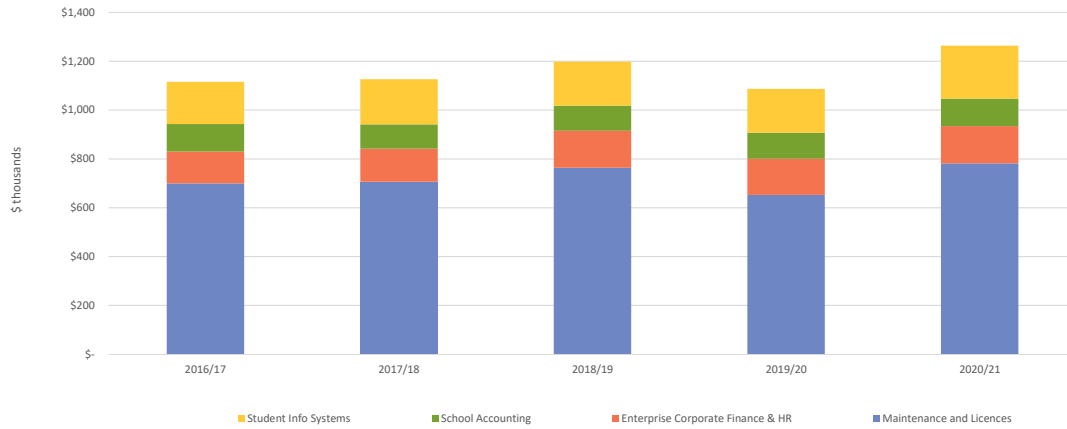
Source: 2021/22 Amended Budget

EXPENSES: OPERATING AND SPECIAL PURPOSE



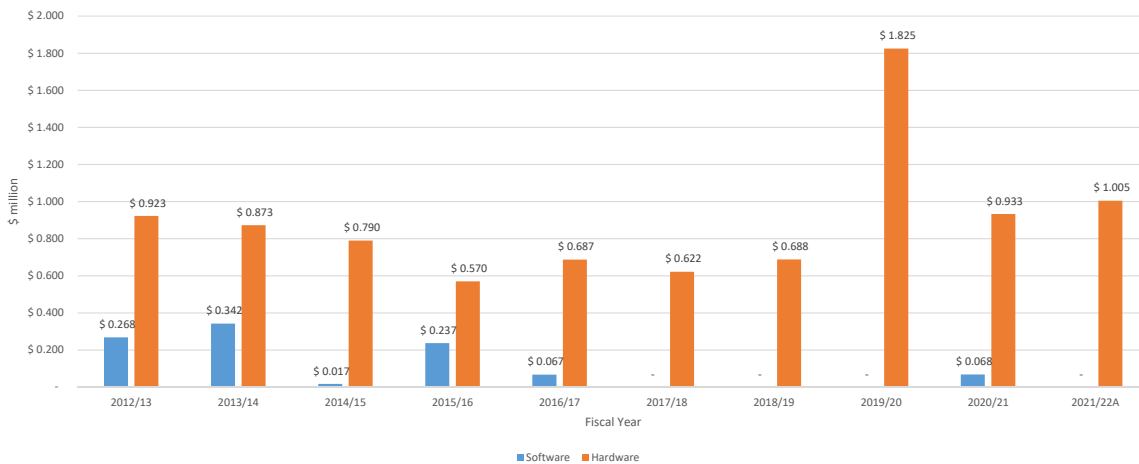
Source: Audited Financial Statements; 2021/22 Amended Budget

TECHNOLOGY OPERATING EXPENSES SOFTWARE LICENSES & MAINTENANCE SUPPORT



Source: Audited Financial Statements

TECHNOLOGY CAPITAL ASSETS HARDWARE & SOFTWARE ACQUISITIONS



Source: Audited Financial Statements; 2021/22 Amended Budget

WAGE INCREASES



Teachers

- Cost items negotiated at provincial table.
- Agreement in place until June 30, 2022.
- Wage increases funded by the provincial government.

CUPE

- Collective Agreement in place until June 30, 2022.
- Wage increases funded by the provincial government.

Exempt and Principals/Vice Principals

- Must adhere to provincial framework and regional salary scales.
- Wage increases funded by Board of Education with approval by BCPSEA.
- Executive salaries frozen in 2021/22.

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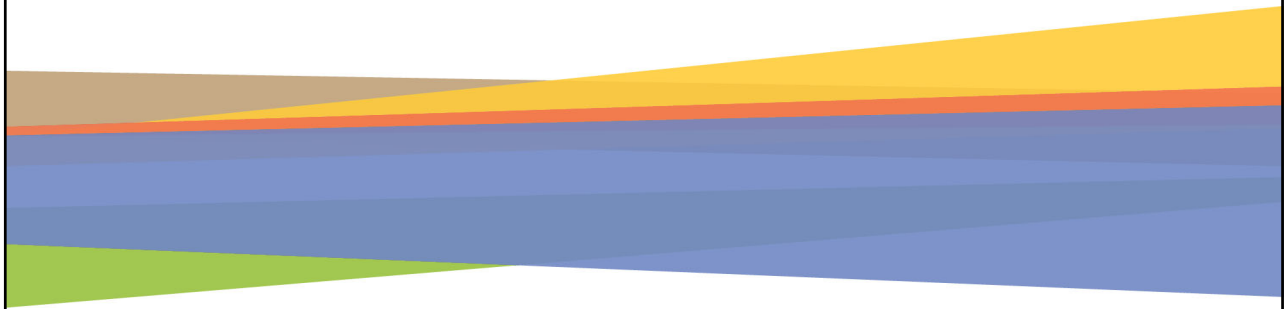
EMPLOYEE BENEFITS



- Average cost of benefits varies depending on the employee group, employment status and length of service.
- Costs range from 24.13% for teachers full-time permanent to 17.20% for TTOC.
- Benefits include:
 - Canada Pension Plan
 - Employer Health Tax
 - Health and Dental Premiums
 - Pension
 - Vacation
 - Employment Insurance
 - Maternity/Parental Leave
 - Short-term Injury & Illness
 - WorkSafeBC

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IMPACT OF RESTORED LANGUAGE



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CLASS SIZE – RESTORED LANGUAGE

NVSD Class Sizes are lower than provincial Class Size Limits.

RESTORED LANGUAGE CLASS SIZE LIMITS

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

SCHOOL ACT CLASS SIZE LIMITS

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

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CLASS SIZE – ELEMENTARY SCHOOLS



	Sept 2019	Sept 2020	Sept 2021	Sept 2022 (Projected)
# of Students				
K's	1,123	1,099	1,103	1,095
Grades 1 – 3	3,450	3,413	3,410	3,467
Grades 4 – 7	<u>4,730</u>	<u>4,659</u>	<u>4,664</u>	<u>4,698</u>
Total	<u>9,303</u>	<u>9,171</u>	<u>9,177</u>	<u>9,260</u>
# of Classes	428	426	422	To be determined

Source: # of Students – per September 1701; # of Classes – per School Organization Profile

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ELEMENTARY CLASS ORGANIZATION



NVSD Class Composition is limited to:

A total of 3 Students with Special Needs comprised of:

- 3 High Incidence Students or
- 1 Low Incidence Student or 1 Student with Severe Behaviour and 2 High Incidence Students

Class composition follows the 2019 Jackson Arbitration Award based on the 1995 provincial manual. Specific categories include:

- Category G and/or Autism
- Category J and/or Severe Learning Disabilities
- Category Q (Learning Disability)
- Category R (Moderate Behavioral Support or Mental Health)

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REMEDY – RESTORED LANGUAGE



Remedy is provided to a Teacher when:

- Class size is above the class **size** limits, or
- Composition of Special Needs Students is greater than identified in the collective agreement.

One Remedy is the equivalent of 180 minutes per month when class size exceeds size limits or composition.

- Each Remedy is prorated to the amount of time (minutes) a Teacher is instructing the respective class.

Classroom Enhancement Fund funds Remedy.

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TEACHER RATIO STAFFING



Restored language in the Collective Agreement defines ratio staffing

NVSD Ratios:

- Lower than provincial ratios in the March 2017 MOU.
- Librarians, Counsellors and Learning Support Teacher (LST) ratios are set at 1990/91 Teacher FTE levels.
- Special Education Resource Teachers (SERT) and English Language Learners (ELL) staffing vary with student enrolment.

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TEACHER NON-RATIO STAFFING

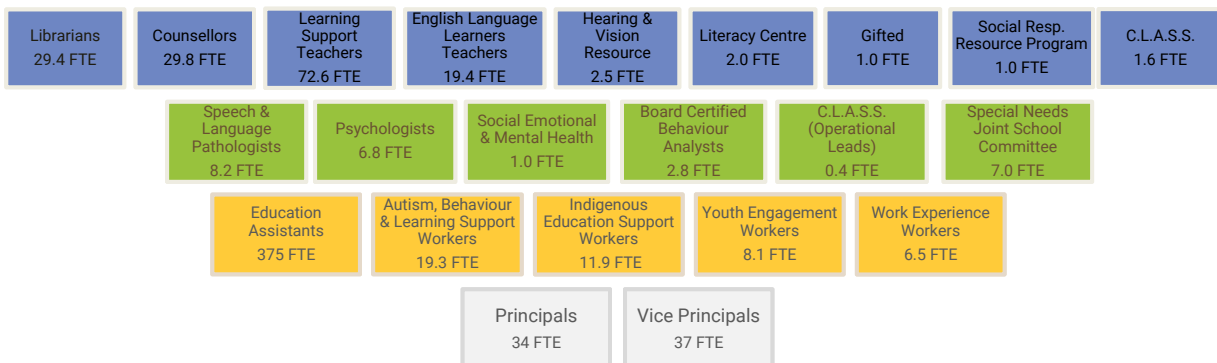


- Specialist staffing is over and above ratio provisions.
- Special Needs Joint School Committee provides recommendation to Superintendent, recommendations can augment Learning Support Teachers, Counselling or other Teaching categories.
- Operating grants funds specialist staffing.



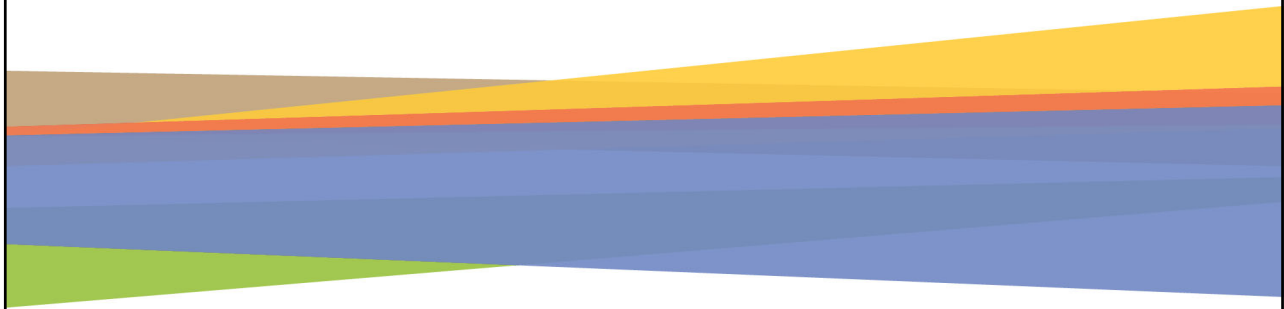
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DIRECT SCHOOL SUPPORTS TO STUDENTS 2021/22 AMENDED BUDGET



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WHAT DOES IT LOOK LIKE AS WE MOVE FORWARD?



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THREE-YEAR FORECAST ASSUMPTIONS

Student Enrolments

- No substantive change in total enrolment projected for the next three years.
- No substantive change in student enrolments that receive supplemental funding.
- International students will increase; enrolments remain lower than pre-COVID-19 levels.

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THREE-YEAR FORECAST ASSUMPTIONS



Revenues

- Operating grant based on Current Funding Model; impact of Funding Model Review unknown.
- Federal and Provincial Restart Funding not anticipated.
- Classroom Enhancement Fund covers NVSD unique collective agreement provisions.
- International tuition revenues consistent with 2021/22.
- Facility rentals resume in compliance with PHO Orders.
- Environmental Learning Centre completed fall 2022.

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THREE-YEAR FORECAST ASSUMPTIONS



Expenses

- Negotiated costs of collective agreements (CUPE and Teachers) are fully funded by the provincial government.
- The Board funds wage increases for Exempt, Principals and Vice Principals.
- Inflation increases on services and supplies.

Surplus

- Needed to balance budget.

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THREE-YEAR FORECAST ASSUMPTIONS



Capital

- Construction projects (Lynn Valley and Cloverley) may require funds from Accumulated Operating Surplus.

Technology

- Requires ongoing investment, consistent with IBM Reports:
 - technology in the classroom
 - staff computers
 - wireless access equipment and business systems

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THREE-YEAR FORECAST ASSUMPTIONS

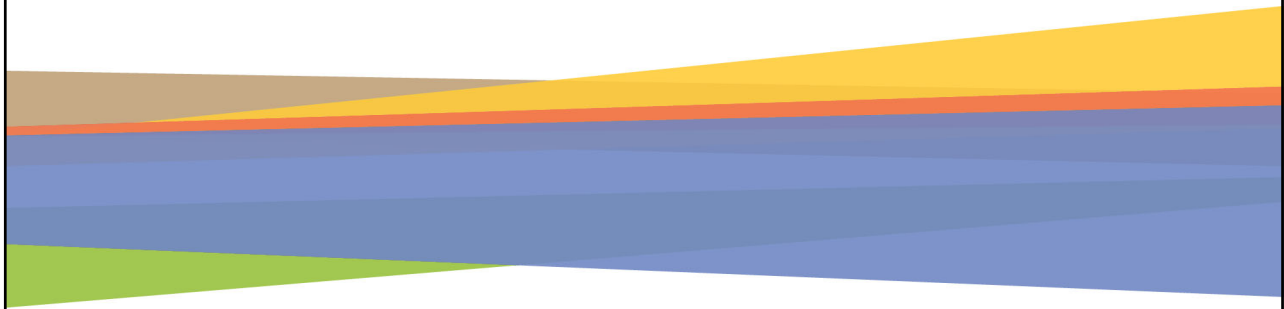


Risks

- Moving from pandemic to endemic.
- Education needs as a result of COVID-19.
- Supports for student mental health and well-being.
- Homestay for international students.
- Supports for employee health and wellness.
- Unfunded Exempt and Principals/Vice Principals increases consistent with bargaining mandate.
- Inflation increases on supplies and services.
- Supply chain disruptions.

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IDENTIFYING BUDGET INITIATIVES



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IDENTIFYING BUDGET INITIATIVES

Annual Budget must:

- Align with, and support the school district Vision, Goals, Strategic Plan and Operating Plan.
- Balance the organization's needs against available funding.
- Address Ministry mandated deliverables and new directives, such as Framework for Enhancing Student Learning.
- Incorporate enhancements and innovative approaches to adapt to changes or emerging needs.

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2021-2031 STRATEGIC PLAN



Strategic Plan 2021-2031

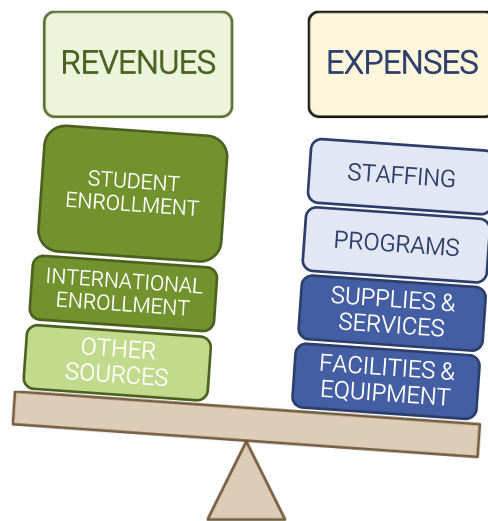
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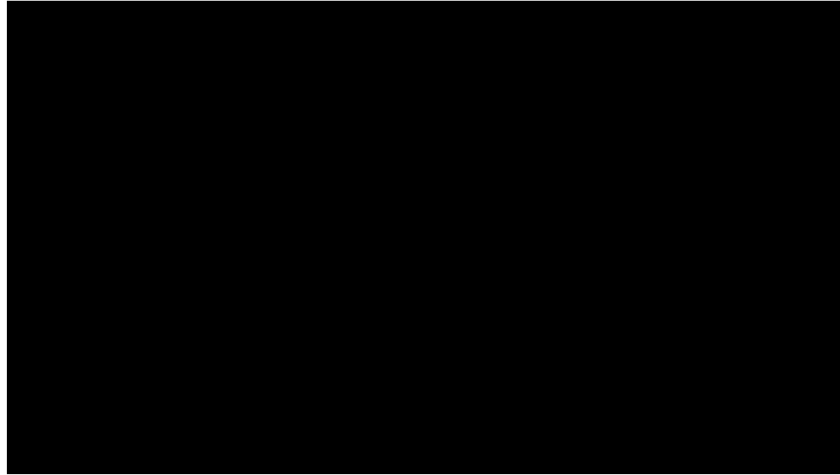
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FINANCIAL CONSIDERATIONS



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PUBLIC INPUT OPPORTUNITIES



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QUESTIONS?

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