

2024/25 School Year Preliminary Annual Budget

Public Board Meeting

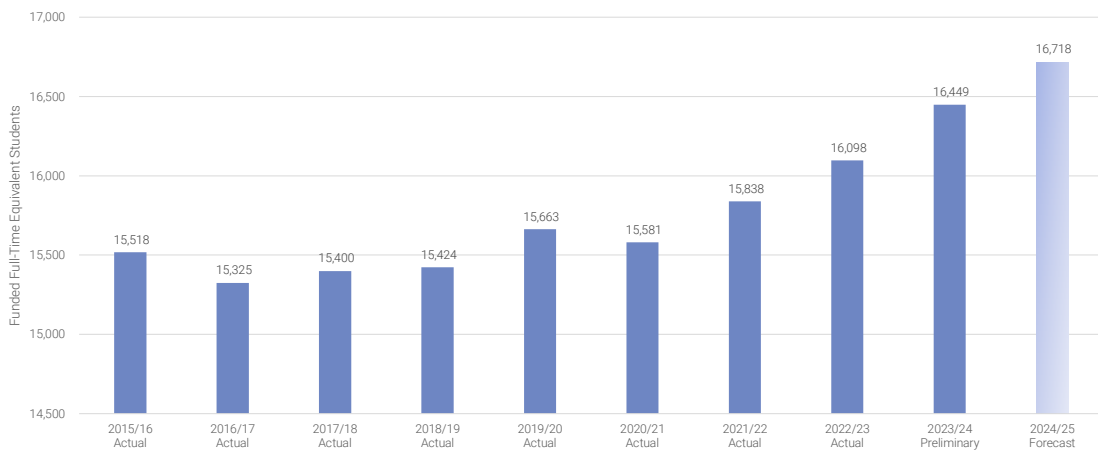
May 21, 2024

Budget Development Process

| Date | Activity |
|----------------------|---|
| 2023 | |
| November 21 | Board approves consultation process |
| 2024 | |
| February 6 | Standing Committee – 2024/25 preliminary budget |
| February 6 – March 8 | Public input on budget development |
| February 15 | Three Year Enrolment Estimate – submitted to Ministry |
| March 5 | Standing Committee – 2024/25 preliminary budget |
| March 14 | Preliminary Operating Grant – announced by Ministry |
| April 16 | Board approves budget directions |
| May 9 | Audit Committee deliberates budget; recommends Board approval |
| May 21 | Board considers: <ul style="list-style-type: none"> - Budget Bylaw for approval - Motion for Use of Operating Surplus |

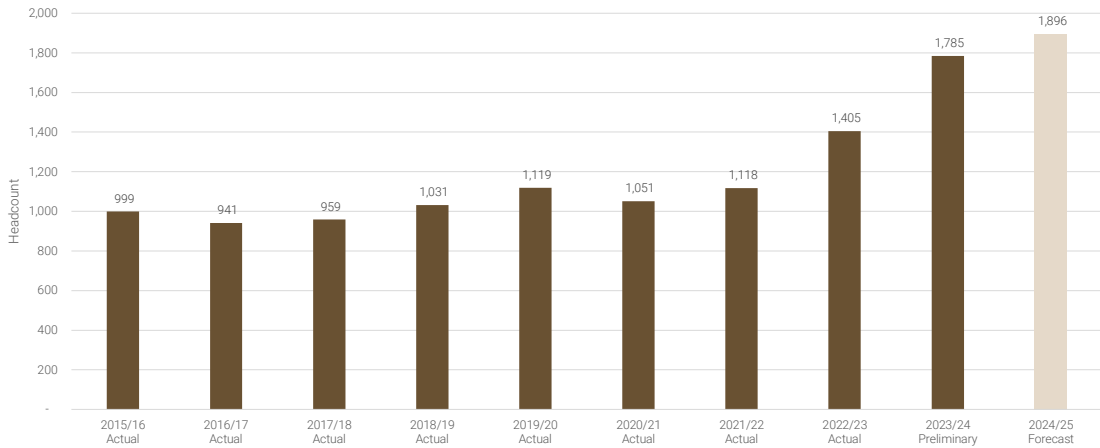
Budget Development Enrolment Projections

Funded Enrolments



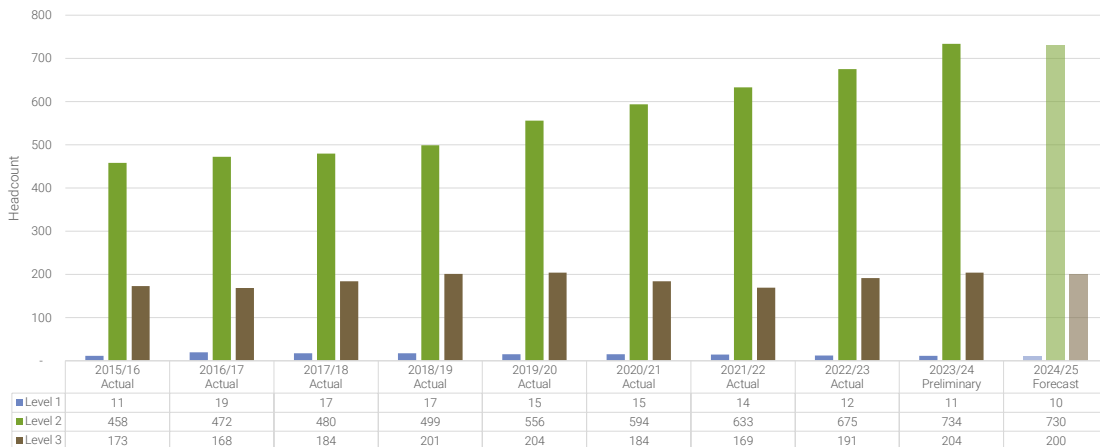
Source: February 1701; 2024/25 Projections

English Language Learners



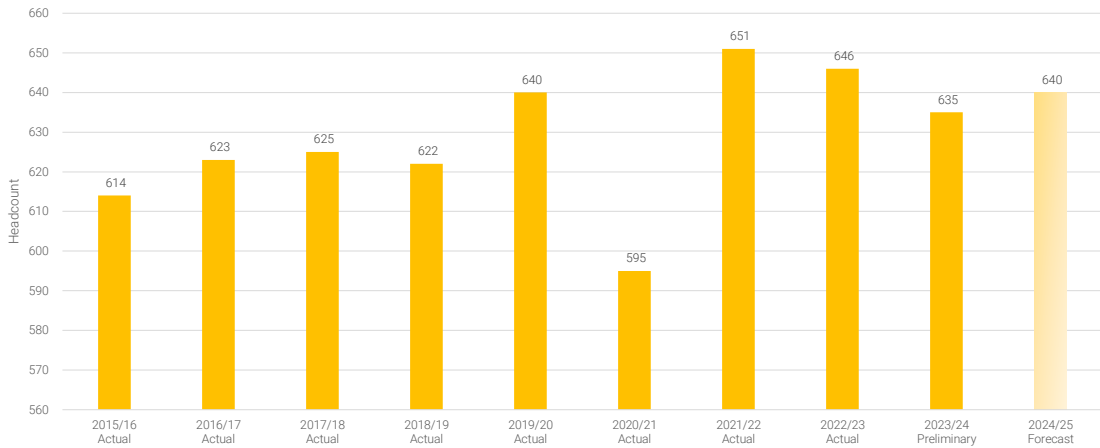
Source: February 1701; 2024/25 Projections

Inclusive Education Students



Source: February 1701; 2024/25 Projections

Indigenous Students



Source: February 1701; 2024/25 Projection

Ministry Funded Enrolment



| | 2021/22 Actual | 2022/23 Actual | 2023/24 Amended | 2024/25 Preliminary | 2025/26 Forecast | 2026/27 Forecast |
|--------------------------|--------------------|--------------------|--------------------|---------------------|--------------------|--------------------|
| School - Age FTEs | | | | | | |
| September | 15,592.1875 | 15,794.8750 | 16,160.6250 | 16,453.0000 | 16,453.0000 | 16,453.0000 |
| July | 124.5000 | 122.8750 | 136.2500 | 125.6250 | 125.6250 | 125.6250 |
| February | 64.4375 | 90.3750 | 37.0000 | 92.0000 | 92.0000 | 92.0000 |
| May | 49.6250 | 81.8125 | 43.7500 | 40.0000 | 40.0000 | 40.0000 |
| | 15,830.7500 | 16,089.9375 | 16,377.6250 | 16,710.6250 | 16,710.6250 | 16,710.6250 |
| Adult | | | | | | |
| September | 2.8750 | 2.5000 | 1.3750 | 1.0000 | 1.0000 | 1.0000 |
| February | 3.0000 | 3.3750 | 6.0000 | 6.0000 | 6.0000 | 6.0000 |
| May | 1.8125 | 2.2500 | - | - | - | - |
| | 7.6875 | 8.1250 | 7.3750 | 7.0000 | 7.0000 | 7.0000 |
| Total Enrolments | 15,838.4375 | 16,098.0625 | 16,385.0000 | 16,717.6250 | 16,717.6250 | 16,717.6250 |

Ministry Funded Enrolment



| September Enrolment | 2021/22 Actual | 2022/23 Actual | 2023/24 Amended | 2024/25 Preliminary | 2025/26 Forecast | 2026/27 Forecast |
|----------------------------|--------------------|--------------------|--------------------|------------------------|---------------------|---------------------|
| Standard (Regular) Schools | 15,360.6875 | 15,548.9375 | 15,936.7500 | 16,209.0000 | 16,209.0000 | 16,209.0000 |
| Continuing Education | - | - | - | - | - | - |
| Alternate Schools | 189.0000 | 203.0000 | 195.0000 | 200.0000 | 200.0000 | 200.0000 |
| Distributed Learning | 42.5000 | 42.9375 | 28.8750 | 44.0000 | 44.0000 | 44.0000 |
| School-Age Enrolment | 15,592.1875 | 15,794.8750 | 16,160.6250 | 16,453.0000 | 16,453.0000 | 16,453.0000 |
| Adult | 2.8750 | 2.5000 | 1.3700 | 1.0000 | 1.0000 | 1.0000 |
| Total Enrolment | 15,595.0625 | 15,797.3750 | 16,161.9950 | 16,454.0000 | 16,454.0000 | 16,454.0000 |
| Inclusive Education | | | | | | |
| Level 1 | 14 | 12 | 11 | 10 | 10 | 10 |
| Level 2 | 634 | 675 | 734 | 730 | 730 | 730 |
| Level 3 | 171 | 191 | 204 | 200 | 200 | 200 |
| English Language Learning | 1,053 | 1,279 | 1,774 | 1,896 | 1,896 | 1,896 |
| Indigenous Education | 653 | 634 | 635 | 640 | 640 | 640 |

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Ministry Funded Enrolments

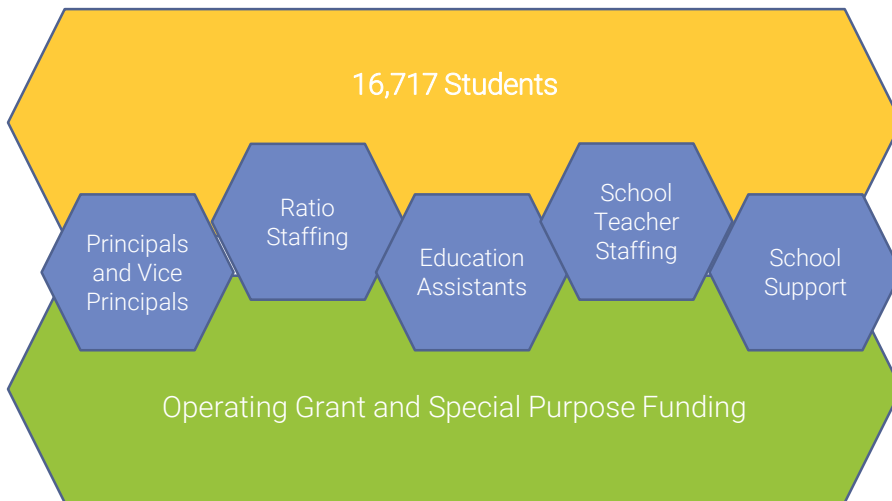


Statement 2

| Ministry Funded FTEs | 2023/24 Amended | 2024/25 Preliminary | Change |
|----------------------|--------------------|------------------------|-----------------|
| School-Age | 16,241.3750 | 16,585.0000 | 343.6250 |
| Adult | 7.3750 | 7.0000 | (0.3750) |
| Other | 136.2500 | 125.6250 | (10.6250) |
| Total | 16,385.0000 | 16,717.6250 | 332.6250 |

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Influence of Student Enrolment



Budget Development Revenues

Planning Assumptions



- Overarching theme **Focus, Enhance and Sustain**
- Investments that align with:
 - Operational requirements
 - 2021-2031 Strategic Plan
 - Educational Priorities
 - Educational Outcomes (Framework for Enhancing Student Learning)
- Conservative estimates to support careful stewardship of funds
- Class size and composition informs staffing
- Use of Accumulated Surplus to balance the budget

Operating Grant: Funding Levels



| Per Student Rates | 2023/24 | 2024/25 | Change | % Change |
|--|----------|----------|---------|----------|
| Basic Allocation | | | | |
| Standard Schools | \$8,625 | \$8,915 | \$290 | 3.4% |
| Continuing Education | \$8,625 | \$8,915 | \$290 | 3.4% |
| Alternate Schools | \$8,625 | \$8,915 | \$290 | 3.4% |
| Online Learning | \$6,960 | \$7,200 | \$240 | 3.4% |
| Supplement for Unique Student Needs | | | | |
| Inclusive Education - Level 1 | \$49,070 | \$50,730 | \$1,660 | 3.4% |
| Inclusive Education - Level 2 | \$23,280 | \$24,070 | \$790 | 3.4% |
| Inclusive Education - Level 3 | \$11,760 | \$12,160 | \$400 | 3.4% |
| English Language Learning | \$1,735 | \$1,795 | \$60 | 3.5% |
| Indigenous Education | \$1,710 | \$1,770 | \$60 | 3.5% |
| Adult Learners | \$5,505 | \$5,690 | \$185 | 3.4% |

Operating Grant: Supplement



| Funded Category | 2022/23 Actual | 2023/24 Amended | 2024/25 Preliminary | Change 2024/25 to 2023/24 |
|--|----------------------|----------------------|----------------------|---------------------------|
| Basic Allocation | | | | |
| Standard Schools | \$122,576,474 | \$137,454,469 | \$144,503,235 | \$7,048,766 |
| Continuing Education | - | - | - | - |
| Alternate Schools | 1,600,655 | 1,681,875 | 1,783,000 | 101,125 |
| Distributed Learning | 273,083 | 200,970 | 316,800 | 115,830 |
| Home School | 3,750 | 4,500 | 4,500 | - |
| Course Challenges | 10,332 | 14,580 | 15,066 | 486 |
| Enrolment Based Funding (September) | \$124,464,294 | \$139,356,394 | \$146,622,601 | \$7,266,207 |
| Inclusive Education Level 1 | \$538,200 | \$490,700 | \$507,300 | \$16,600 |
| Inclusive Education Level 2 | 14,023,520 | 16,668,480 | 17,571,100 | 902,620 |
| Inclusive Education Level 3 | 1,924,250 | 2,316,720 | 2,432,000 | 115,280 |
| English Language Learning | 1,973,325 | 2,762,120 | 3,403,320 | 641,200 |
| Indigenous Education | 992,210 | 1,080,720 | 1,132,800 | 52,080 |
| Adult Learners | 12,575 | 7,569 | 5,690 | (1,879) |
| Equity of Opportunity | 437,070 | 477,159 | 466,069 | (11,090) |
| Supplement for Unique Student Needs | \$19,901,150 | \$23,803,468 | \$25,518,279 | \$1,714,811 |

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Operating Grant: Total



| Funded Category | 2022/23 Actual | 2023/24 Amended | 2024/25 Preliminary | Change 2024/25 to 2023/24 |
|--------------------------------------|----------------------|----------------------|----------------------|---------------------------|
| Salary Differential | \$3,536,804 | \$3,795,322 | \$3,874,862 | \$79,540 |
| Unique Geographical Factors | 1,670,706 | 1,717,926 | 1,862,668 | 144,742 |
| Curriculum and Learning Support | 140,330 | 142,154 | 145,446 | 3,292 |
| Other Funding | \$5,347,840 | \$5,655,402 | \$5,882,976 | \$227,574 |
| July Enrolment Count | \$457,545 | \$542,571 | \$533,636 | (\$8,935) |
| February Enrolment Count | 770,609 | 286,992 | 692,852 | 405,860 |
| May Enrolment Count | 363,562 | 304,500 | 288,000 | (16,500) |
| Other Enrolment Counts | \$1,591,716 | \$1,134,063 | \$1,514,488 | \$380,425 |
| Indigenous Education Councils | - | - | \$68,500 | \$68,500 |
| Ministry Operating Grant | \$151,305,000 | \$169,949,327 | \$179,606,844 | \$9,657,517 |

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Other Ministry Grants



| Details | 2022/23 Actual | 2023/24 Amended | 2024/25 Preliminary | Change 2024/25 to 2023/24 |
|--------------------------------|----------------------|----------------------|------------------------|---------------------------------|
| Pay Equity | \$2,966,047 | \$2,966,047 | \$2,966,047 | - |
| Funding for Graduated Adults | 13,519 | - | 4,129 | \$4,129 |
| Student Transportation | 40,566 | 40,566 | 40,566 | - |
| Support Staff Benefits | 207,408 | 203,798 | 207,408 | \$3,610 |
| Foundation Skills Assessment | 17,740 | 17,740 | 17,740 | - |
| Early Literacy | 2,366 | 3,677 | - | (\$3,677) |
| Extreme Weather | - | - | - | - |
| Labour Settlement Funding | 6,175,318 | 2,910,866 | - | (\$2,910,866) |
| Premier's Award for Excellence | 1,000 | - | - | - |
| Other Ministry Grants | \$9,423,964 | \$6,142,694 | \$3,235,890 | (\$2,906,804) |
| Total Provincial Grants | \$160,728,964 | \$176,092,021 | \$182,842,734 | \$6,750,713 |

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Total Operating Revenues

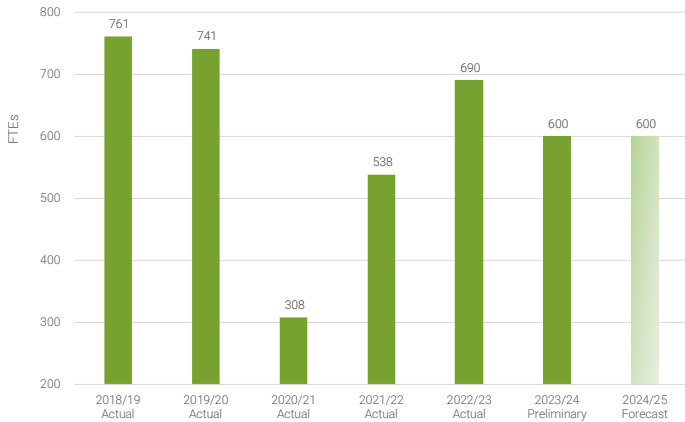


Schedule 2A

| Operating Revenues | 2022/23 Actual | 2023/24 Amended | 2024/25 Preliminary | Percent 2024/25 Preliminary | Change 2024/25 to 2023/24 |
|------------------------------------|----------------------|----------------------|------------------------|-----------------------------------|---------------------------------|
| Ministry Operating Grants | \$160,728,964 | \$176,092,021 | \$182,842,734 | 91% | \$6,750,713 |
| Other Provincial Grants | 3,300 | 10,908 | 8,600 | 0% | (2,308) |
| Total Provincial Funding | \$160,732,264 | \$176,102,929 | \$182,851,334 | 91% | \$6,748,405 |
| Tuition Fees | \$10,803,313 | \$9,735,500 | \$9,735,500 | 5% | - |
| Rentals and Leases | 2,576,726 | 2,696,312 | 2,820,324 | 1% | \$124,012 |
| Investment Income | 1,564,513 | 1,986,949 | 1,986,949 | 1% | - |
| District Generated Revenues | \$14,944,552 | \$14,418,761 | \$14,542,773 | 7% | \$124,012 |
| Cheakamus | \$1,804,556 | \$2,358,821 | \$2,358,821 | 1% | - |
| Academies and Band & Strings | 1,633,973 | 1,815,086 | 1,831,786 | 1% | \$16,700 |
| Program Revenues | \$3,438,529 | \$4,173,907 | \$4,190,607 | 2% | \$16,700 |
| Other Revenues | \$981,227 | \$459,624 | \$450,725 | 0% | (\$8,899) |
| Total Operating Revenue | \$180,096,572 | \$195,155,221 | \$202,035,439 | 100% | \$6,880,218 |

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International Student Enrolment



Forecast - 600 FTEs

Tuition and fees - \$16,200

Estimated Revenue - \$9.735M

(incl. medical insurance and registration fee)

Capacity limits enrolment



Budget Development Expenses

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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Ratio Based Staffing - Counselling



Required Ratio Staffing

- 27.75 FTE

Variance above Ratio from Operating

- 5.56 FTE

Plus Special Needs Staffing Committee

- 4.514 FTE

Total Staffing

- 37.824 FTE (10.07 FTE above ratio)



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Counselling



Recommended Staffing

Secondary Allocations

- 22.31 FTE

Elementary Allocations

- 12.014 FTE (incl. 4.514 FTE SNSC)

Plus SEL Team Allocation

- 3.50 FTE (incl. 2.50 FTE maintained from 2022/23)

Total Allocation

- 37.824 FTE (10.07 FTE above ratio)

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Ratio Based Staffing - Learning Support Teachers (including SERT & ELL)



Required Ratio Staffing

- 108.248 FTE

Variance above Ratio from Operating

- 2.769 FTE

Plus Special Needs Staffing Committee

- 1.986 FTE

Total Staffing

- 113.003 FTE (4.755 FTE above ratio)



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Learning Support Teachers



Recommended Staffing

Secondary Allocations

- 32.00 FTE (incl. 0.143 SNSC)

Elementary Allocations

- 73.303 FTE (incl. 1.843 SNSC)

Plus District Support

- 7.70 FTE

Total Allocation

- 113.003 FTE (4.755 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
23.0 FTEs estimated at \$2.915 million

| Positions | FTE |
|---|-------------|
| Psychologists | 6.0 |
| Speech Language Pathologists (excl. 0.5 SNSC) | 7.5 |
| Family of School Leaders | 2.5 |
| Teacher Leaders | 3.0 |
| Helping Technology Teacher | 0.8 |
| Level 4: Operational Leads | 3.2 |
| Total | 23.0 |

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Student Support Staffing



Education Assistants – Inclusive Education

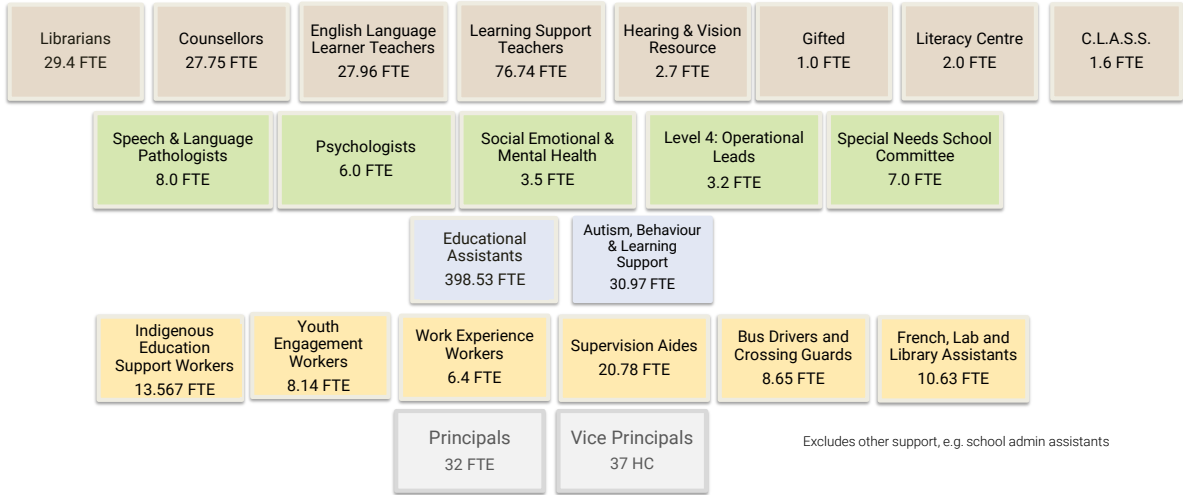
- Based on student needs
- Increased by 17.9 FTE (or 642 weekly hours of support)
- Total staffing - 429.5 FTEs (or 15,432 weekly hours of support)
- Actual staffing fluctuates based on student needs, class size and composition and District Screening Committee recommendations

Other Education Assistants – Other Student Support

- Supervision Aides, Lab Technicians, Food Program Aides, Library Support, Crossing Guards, Youth Engagement Workers, Bus Divers and Crossing Guards, Work Experience Workers
- Increased by 1.0 FTE
- Total staffing - 83.1 FTEs

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Direct School Supports: 2024/25 Preliminary Budget



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Summary: Total FTE Staffing



| Employee Group | 2023/24 | 2023/24 | 2024/25 | Change |
|-----------------------------|------------------|------------------|------------------|----------------------------|
| | Preliminary | Amended | Preliminary | 2024/25 to 2023/24 Amended |
| Administrators | 82.000 | 83.000 | 83.000 | - |
| Teachers | 986.360 | 1,001.233 | 998.487 | (2.746) |
| Speech Language Pathologist | 8.000 | 8.000 | 9.000 | 1.000 |
| Custodial | 90.000 | 90.000 | 90.000 | - |
| Education Assistants | 390.000 | 411.600 | 429.505 | 17.905 |
| Other Aides | 90.000 | 82.070 | 83.083 | 1.013 |
| Support | 128.000 | 137.611 | 139.562 | 1.951 |
| Exempt | 42.000 | 46.000 | 46.000 | - |
| Trustees | 7.000 | 7.000 | 7.000 | - |
| Total | 1,823.360 | 1,866.514 | 1,885.637 | 19.123 |

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Employee Compensation



- Budget based on average salaries
 - Includes Collective Agreement general wage increase - 2.0%
 - Excludes Cost of Living Adjustment - 1.0%
- Progression through grids for teachers - \$639,000
- Salary top-up for maternity leave - \$525,000
- Includes increases for Management and Exempt - up to 3.0%
- Five days casual paid illness - \$228,000

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Employee Benefits



| Contribution Rates | 2022/23 | 2023/24 | 2024/25 |
|---|----------------|----------------|----------------|
| Canada Pension Plan (CPP) | 5.70% | 5.95% | 5.95% |
| CPP - Tier 2 (yearly max. threshold earnings) | N/A | 4.00% | 14.00% |
| Employment Insurance (EI) | 2.00% | 2.06% | 2.10% |
| Employer Health Tax (EHT) | 1.95% | 1.95% | 1.95% |
| Pension Plan - Municipal | 9.31% | 9.31% | 9.31% |
| Pension Plan - Teachers | 11.30% | 11.30% | 11.30% |
| WorkSafeBC | 0.89% | 1.31% | 1.59% |

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Employee Benefits



| Benefits | 2022/23 Actual | 2023/24 Amended | 2024/25 Preliminary | Change 2024/25 to 2023/24 |
|-------------------------------|-------------------|--------------------|------------------------|---------------------------------|
| | \$ million | | | |
| Canada Pension Plan (CPP) | \$5.900 | \$6.415 | \$7.256 | \$0.841 |
| Employment Insurance (EI) | 2.226 | 2.429 | 2.747 | 0.318 |
| Employer Health Tax (EHT) | 2.251 | 2.457 | 2.779 | 0.322 |
| Employer Provided Benefits | 6.830 | 7.459 | 8.437 | 0.978 |
| Pension Plan - Municipal | 2.478 | 2.704 | 3.059 | 0.355 |
| Pension Plan - Teachers | 9.008 | 9.829 | 11.117 | 1.288 |
| Support Staff Future Benefits | 0.589 | 0.825 | 0.825 | - |
| WorkSafeBC | 1.880 | 2.060 | 2.330 | 0.270 |
| Total | \$31.162 | \$34.178 | \$38.550 | \$4.372 |
| % of Salaries | 23.97% | 24.02% | 26.44% | |

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Operating: Salaries and Benefits



| Description | 2022/23 Actual | 2023/24 Amended | 2024/25 Preliminary | Change 2024/25 to 2023/24 |
|------------------------------------|----------------------|----------------------|------------------------|---------------------------------|
| Salaries | | | | |
| Teachers | \$76,573,963 | \$86,204,005 | \$87,847,300 | \$1,643,295 |
| Principals and Vice Principals | 11,380,095 | 11,890,006 | 12,255,829 | 365,823 |
| Educational Assistants | 16,391,404 | 18,561,230 | 19,821,218 | 1,259,988 |
| Support Staff | 12,369,375 | 13,208,484 | 13,316,640 | 108,156 |
| Other Professionals | 5,368,850 | 6,337,376 | 6,489,764 | 152,388 |
| Substitutes | 7,941,837 | 6,072,415 | 6,072,415 | - |
| Total Salaries | \$130,025,524 | \$142,273,516 | \$145,803,166 | \$3,529,650 |
| Employee Benefits | \$31,161,698 | \$34,178,348 | \$38,553,030 | \$4,374,682 |
| Total Salaries and Benefits | \$161,187,222 | \$176,451,864 | \$184,356,196 | \$7,904,332 |

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Operating: Services and Supplies



| Services | 2022/23 Actual | 2023/24 Amended | 2024/25 Preliminary | Change 2024/25 to 2023/24 |
|---------------------------------------|--------------------|--------------------|------------------------|---------------------------------|
| Cheakamus Centre | \$2,299,911 | \$2,427,950 | \$2,427,950 | - |
| International (commissions & medical) | 1,475,456 | 1,407,400 | 1,407,400 | - |
| Licenses | 1,264,011 | 1,329,251 | 1,339,751 | 10,500 |
| Consulting | 1,037,634 | 1,239,000 | 1,188,500 | (50,500) |
| Legal and Audit | 546,288 | 550,591 | 550,591 | - |
| Academies | 623,176 | 549,248 | 549,248 | - |
| Other Services | 2,268,654 | 2,411,703 | 2,310,463 | (101,240) |
| Total Services | \$9,515,130 | \$9,915,143 | \$9,773,903 | (\$141,240) |

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School Block Budgets



- Allocation based on enrolment
- Covers school supplies, library resources, photocopier and paper, meeting expenses, school based technology and new or replacement furniture
- Total Block Budgets - \$2.090 million
 - \$1.689 million – base budget
 - \$0.290 million - \$500 per international students FTE
 - \$0.111 million – facilities rentals

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Total Operating Expenses



| | 2022/23 Actual | 2023/24 Amended | 2024/25 Preliminary | Percent 2024/25 Preliminary | Change 2024/25 to 2023/24 |
|------------------------------------|----------------------|----------------------|------------------------|-----------------------------------|---------------------------------|
| Operating Expenses | | | | | |
| Salaries and Benefits | | | | | |
| Salaries | \$130,025,524 | \$142,273,516 | \$145,803,166 | 72% | \$3,529,650 |
| Employee Benefits | 31,161,698 | 34,178,348 | 38,553,030 | 19% | 4,374,682 |
| Total Salaries and Benefits | \$161,187,222 | \$176,451,864 | \$184,356,196 | 91% | \$7,904,332 |
| Service and Supplies | | | | | |
| Total Services and Supplies | \$17,663,043 | \$18,819,177 | \$18,666,209 | 9% | (\$152,968) |
| Total Operating Expenses | \$178,850,265 | \$195,271,041 | \$203,022,405 | 100% | \$7,751,364 |

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Operating: Bottom Line



| Operating Fund | 2022/23 Actual | 2023/24 Amended | 2024/25 Preliminary | Change 2024/25 to 2023/24 |
|---------------------------------|----------------------|----------------------|------------------------|---------------------------------|
| Revenues | | | | |
| Ministry Operating Grants | \$160,728,964 | \$176,092,021 | \$182,842,734 | \$6,750,713 |
| Other Provincial Grants | 3,300 | 10,908 | 8,600 | (2,308) |
| Federal Grants | 7,000 | 14,000 | - | (14,000) |
| Tuition Fees | 10,803,313 | 9,735,500 | 9,735,500 | - |
| Other Revenue | 4,412,756 | 4,619,531 | 4,641,332 | 21,801 |
| Rentals and Leases | 2,576,726 | 2,696,312 | 2,820,324 | 124,012 |
| Investment Income | 1,564,513 | 1,986,949 | 1,986,949 | - |
| Total Revenue | \$180,096,572 | \$195,155,221 | \$202,035,439 | \$6,880,218 |
| Expenses | | | | |
| Salaries and Benefits | \$161,187,222 | \$176,451,864 | \$184,356,196 | \$7,904,332 |
| Services and Supplies | 17,663,043 | 18,819,177 | 18,666,209 | (152,968) |
| Total Expense | \$178,850,265 | \$195,271,041 | \$203,022,405 | \$7,751,364 |
| Net Revenue (Expense) | \$1,246,307 | (\$115,820) | (\$986,966) | (\$871,146) |
| Capital Purchases and Transfers | (1,238,597) | (2,142,076) | (1,086,000) | 1,056,076 |
| Transfer to Local Capital | - | (600,000) | - | 600,000 |
| Use of Appropriated Surplus | - | 2,857,896 | 2,072,966 | (784,930) |
| Surplus (Deficit) | \$7,710 | - | - | - |

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Special Purpose Funds



| Description | 2022/23 Actual | 2023/24 Amended | 2024/25 Preliminary | Change 2024/25 to 2023/24 |
|--|-------------------|--------------------|------------------------|---------------------------------|
| Provincial Funding | | | | |
| Annual Facilities Grant | \$626,391 | \$626,391 | \$626,391 | - |
| Carlile Youth Inpatient Unit | 237,681 | 263,331 | - | (\$263,331) |
| Changing Results for Young Children (CR4YC) | 9,005 | 13,374 | 12,680 | (694) |
| Classroom Enhancement Fund - Overhead | 6,329,266 | 6,677,376 | 6,810,924 | 133,548 |
| Classroom Enhancement Fund - Remedy | 1,051,600 | 1,328,037 | - | (1,328,037) |
| Classroom Enhancement Fund - Staffing | 12,106,817 | 12,442,387 | 12,691,235 | 248,848 |
| CommunityLINK | 1,199,071 | 1,270,786 | 1,293,469 | 22,683 |
| Early Care & Learning | - | 350,000 | - | (350,000) |
| Early Years to Kindergarten (SEY2KT) | - | 19,000 | 19,000 | - |
| Feeding Futures Fund | - | 1,734,379 | 2,149,845 | 415,466 |
| First Nations Student Transportation | 161,615 | 251,852 | - | (251,852) |
| French Immersion Growth Grant | - | 321,710 | - | (321,710) |
| French Language Assttants Grant | - | 84,000 | - | (84,000) |
| Health Career Experiential Learning Initiative | - | - | 5,000 | 5,000 |
| Learning Improvement Fund | 520,803 | 629,145 | 635,955 | 6,810 |
| Mental Health in Schools | 50,471 | 51,837 | 51,000 | (837) |

- Designated for a specific purpose
- Generally time limited (12 – 24 months)

41

Special Purpose Funds



| Description | 2022/23 Actual | 2023/24 Amended | 2024/25 Preliminary | Change 2024/25 to 2023/24 |
|---|---------------------|---------------------|------------------------|---------------------------------|
| North Vancouver Online School | - | 221,363 | 122,550 | (98,813) |
| Official Language Education Program (OLEP) | 684,963 | 279,706 | 279,706 | - |
| Provincial Schools Outreach | - | 1,617,597 | 2,108,234 | 490,637 |
| Ready, Set, Learn | 26,016 | 118,095 | 154,518 | 36,423 |
| Safe Return to School (federal and provincial) | 329,674 | - | - | - |
| Strong Start | 224,000 | 224,000 | 224,000 | - |
| Student & Family Affordability Fund | 1,271,217 | 201,071 | 85,680 | (115,391) |
| Sub-total | \$24,828,590 | \$28,725,437 | \$27,270,187 | (\$1,455,250) |
| External Sources | | | | |
| Metro Regional Implementation | \$48,272 | \$161,148 | \$69,061 | (\$92,087) |
| N. Shore Secondary Schools Athletic Assn (NSSSAA) | 313,945 | 246,499 | 128,119 | (118,380) |
| School Generated Funds | 7,115,497 | 4,000,000 | 4,000,000 | - |
| Sutherland Track | - | 10,000 | - | (10,000) |
| Violence Prevention | 7,744 | 40,762 | 53,763 | 13,001 |
| Sub-total | \$7,485,458 | \$4,458,409 | \$4,250,943 | (\$207,466) |
| Total Revenue | \$32,314,048 | \$33,183,846 | \$31,521,130 | (\$1,662,716) |

- Designated for a specific purpose
- Generally time limited (12 – 24 months)

42

Classroom Enhancement Fund



| Category | 2022/23 Actual | 2023/24 Amended | 2024/25 Preliminary | Change 2024/25 to 2023/24 |
|---------------------------------|---------------------|---------------------|------------------------|---------------------------------|
| FTEs | | | | |
| Teachers | 104.700 | 101.130 | 101.130 | - |
| Overhead (Education Assistants) | 106.920 | 112.136 | 109.337 | (2.799) |
| Total | 211.620 | 213.266 | 210.467 | (2.799) |
| Targeted Funding | | | | |
| Teachers | \$12,106,817 | \$12,442,387 | \$12,691,235 | \$248,848 |
| Overhead (Education Assistants) | 6,329,266 | 6,677,376 | 6,810,924 | 133,548 |
| Remedy★ | 1,051,600 | 1,328,037 | - | (1,328,037) |
| Total | \$19,487,683 | \$20,447,800 | \$19,502,159 | (\$945,641) |

★ Remedy is based on reporting

43

Local Capital



| | |
|---|--------------------|
| Opening Balance at July 1, 2023 (note 14 audited financial stmts) | \$2,604,472 |
| Add: Interest allocation 2023/24 | 88,000 |
| Add: Contributions proposed in 2023/24 Preliminary Budget | 600,000 |
| Deduct: Uses proposed in 2023/24 Preliminary Budget | (785,000) |
| Add: Interest allocation 2024/25 | 88,000 |
| Estimated Closing Balance at June 30, 2025 | \$2,595,472 |

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Budget Focus

Highlights by Strategic Goal

Theme: Focus, Enhance and Sustain



- Operational Requirements
- 2021-2031 Strategic Plan



Goal: Student Centre-Education



Student-Centred Education

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

Universal Impacts

- Literacy network - expand Early Literacy Assessment (ELA) to all primary grades
- Numeracy network –implement numeracy assessment in primary grades
- Primary network – Universal Design for Learning focus
- Intermediate network – Universal Design for Learning focus
- Secondary School Teacher Leader network
- Enhanced Programs, Artists for Kids, Band and Strings, Athletics and Outdoor School

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Goal: Student Centre-Education



Student-Centred Education

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

Targeted Impacts

- Learning Support Teachers training in competency-based IEP's
- Education Assistant training in trauma-informed practices
- PVP training in Compassionate Systems Leadership
- Level 4 team training on supporting the transition to K

Intensive Impacts

- Ongoing Learning Support Teacher recruitment and training
- Equitable access to technology

48

Goal: Innovative Instruction



Innovative Instruction

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

Universal Impacts

- Early Learning, Gifted Education, French Immersion, Online Learning, Advanced Placement and International Baccalaureate
- Support the adoption of generative AI in education
- Support digital platforms and curate curricular resources
- Continue to develop Careers K – 12 curriculum
- Expand Work Experience opportunities and Career Exploration Fairs

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Goal: Innovative Instruction



Innovative Instruction

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

Targeted Impacts

- Collaborative Inquiry Grants
- Networks of Professional Practice
- Learning Rounds
- Inclusive Work Experience Facilitator

Intensive Impacts

- Enhanced mentorship
- Digital tools to support learners

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Goal: Welcoming & Inclusive Culture



Welcoming and Inclusive Culture

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

Universal Impacts

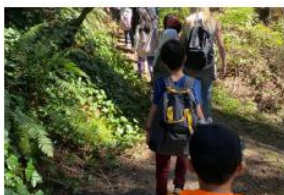
- Understanding Neurodiversity- training and workshops for staff
- School-based and District-wide learning opportunities focused on anti-ableism. (ie. Guest speakers, professional dev. days)
- Additional elementary counselling services
- Thoughtful incorporation of the District's Accessibility Plan addressing barriers for people with disabilities
- Updated exit interview questions and process

Targeted Impacts

- In-service for teachers on inclusive assessment practices as guided by new reporting policy / implementation of IEPs
- Enhanced mentorship resources and support for teachers, support staff, and Administration

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Goal: Welcoming & Inclusive Culture



Welcoming and Inclusive Culture

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

Intensive Impacts

- Expansion of literacy intervention training across secondary schools for students with higher supports / communication needs
- Increase in student-centred technology. (ie. Clickr 8, Learning Services devices to support speech>text / text>speech)
- Supporting student specific teams in additional training around sexual health, safety, and consent
- Professional development services for LSTs focused on reading intervention

52

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.

Universal Impacts

- Code of Conduct
- Student voice data
- Tiered framework supporting well-being
- Fresh food for all students
- Enhancing physical literacy knowledge
- Supporting well-being and resilience
- Additional AED deployment

53

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.

Targeted Impacts

- Increase representational resources
- Expanded breakfast and food programs
- Enhance community partnerships for wellness
- SEY2KT welcome supports for newcomers

Intensive Impacts

- Counsellor training to support neurodivergent students
- Child & youth care worker support
- Exploring a neurosequential model of support
- Enhanced family support with community partners

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Goal: Truth, Healing & Reconciliation



Universal Impacts

- Bill 40 – Indigenous Education Council (IEC)
- Grow Indigenous grad-required course options
- Build local Indigenous knowledge
- Land-based, student-centred learning
- Increase local cultural resources
- Increased staffing to support Indigenous students



Truth, Healing and Reconciliation

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

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Goal: Truth, Healing & Reconciliation



Targeted Impacts

- Sustain early literacy / numeracy supports
- Bill 40 - Local Education Agreement (LEA)
- Renewal of Protocol Agreement
- Increasing extracurricular opportunities
- Indigenous language learning and instruction

Intensive Impacts

- Distinctions based consultation through IEC
- Improving school engagement and attendance
- Support new Indigenous curriculum and assessment



Truth, Healing and Reconciliation

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

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Goal: Environmental Stewardship



Universal Impacts

- Enhance building and organizational infrastructure
- Build student, staff, and community awareness of NVSD's environmental impact
- Sustained investment in place-based learning: Cheakamus Centre, outdoor classrooms, Salmonids Project, Community Gardens



Environmental Stewardship

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

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Goal: Environmental Stewardship



Targeted Impacts

- Develop climate action education strategy
- Support student climate leadership initiatives
- Provide basic sustainability training to staff
- Refine project roadmap for achieving provincial Greenhouse Gas Reduction targets

Intensive Impacts

- Retain budget to support climate action initiatives
- Create micro-grant program to support school-based projects
- Enhance NVSD Climate Action and Sustainability Week



Environmental Stewardship

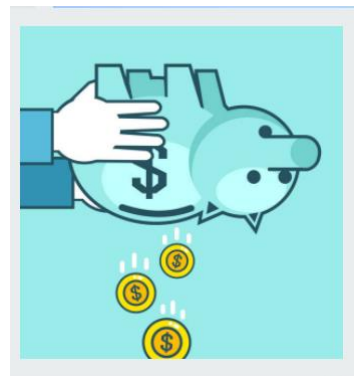
Lead on sustainable practices and nature-based learning to address environmental challenges.

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Budget Summary

Use of Accumulated Operating Surplus

- \$2.1M needed from Accumulated Operating Surplus; consistent with 2023/24 Amended Budget
- Conservative approach to planning assumptions; Higher student enrolment will increase Revenues and Salaries and Benefit Costs
- Positive impact of Other Revenues minimize reliance on Accumulated Operating Surplus to balance budget



Accumulated Operating Surplus



Request for 2024/25 Preliminary Budget

| | 2024/25 Preliminary |
|--|--------------------------------|
| Opening Balance, July 1, 2023 (Note 14 of audited financial stmts) | \$9,297,185 |
| Less: Internally restricted funds | (2,324,196) |
| Less: 2023/24 Preliminary Budget - Use of Appropriated Surplus | (2,857,895) |
| Add: Cancellation of one portable | - |
| Less: 2024/25 Preliminary Budget - Use of Appropriated Surplus | (2,072,966) |
| Add: Operating Funding - Exempt and PVP Salary Increases | - |
| Estimated Balance, June 30, 2025 | \$2,042,128 |

Percent Balance (Estimated Balance/Preliminary Operating Expenses) 1.0%

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Accumulated Operating Surplus



Impact of Pending Updates

| | 2024/25 Preliminary | Pending Updates | Change |
|--|--------------------------------|----------------------------|--------------------|
| Opening Balance, July 1, 2023 (Note 14 of audited financial stmts) | \$9,297,185 | \$9,297,185 | - |
| Less: Internally restricted funds | (2,324,196) | (2,324,196) | - |
| Less: 2023/24 Preliminary Budget - Use of Appropriated Surplus | (2,857,895) | (1,857,895) | 1,000,000 |
| Add: Cancellation of one portable | - | 350,000 | 350,000 |
| Less: 2024/25 Preliminary Budget - Use of Appropriated Surplus | (2,072,966) | (2,072,966) | - |
| Add: Operating Funding - Exempt and PVP Salary Increases | - | 640,000 | 640,000 |
| Estimated Balance, June 30, 2025 | \$2,042,128 | \$4,032,128 | \$1,990,000 |

Percent Balance (Estimated Balance/Preliminary Operating Expenses) 1.0% 2.0%

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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

Enrolment

- Growth may displace flexible elementary school spaces
- Increased enrolments may require purchase of portables
- Growth may impact International Student opportunities at elementary schools

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Risk Management (continued)



Revenues

- Operating grant represents > 91% of Operating Revenues
- Tuition from International Program consistent with current year

Expenses

- Staffing based on current enrolments; will change based on enrolments
- Budget is based on average salaries; need to monitor estimates
- Inflationary pressures; need resourceful procurement

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Risk Management (continued)



Capital Assets

- Growth in deferred maintenance creates budget pressures and risks to facilities
- Limited Annual Facilities Grant; only priority projects are funded
- Cost-sharing required for new construction
- Capital constraints in schools

Contingency

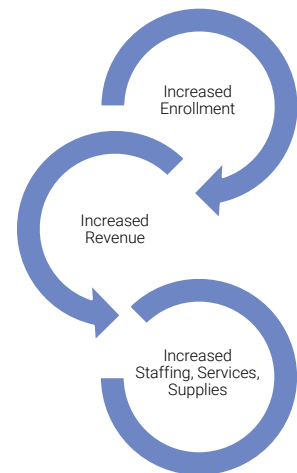
- Emergency fund is Accumulated Operating Surplus; requires long-term planning and careful financial stewardship

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Recap: 2024/25 Preliminary Budget



- Student enrollment 16,717 FTE (+333 FTE)
- International enrollment – no change
- Class size and composition informs staffing
- Operating revenue \$202M (+\$6.8M)
- Operating expense \$203M (+\$7.75M)
- Capital Purchases \$1.1M (down \$1.0M)
- Use of Accumulated Operating Surplus \$2.1M



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Annual Budget



School District No. 44 (North Vancouver)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2025

| | 2025 Annual Budget | 2024 Amended Annual Budget |
|---|-----------------------|-------------------------------|
| Budget Bylaw Amount | | |
| Operating - Total Expense | 203,022,405 | 195,271,041 |
| Operating - Tangible Capital Assets Purchased | 1,086,000 | 2,142,076 |
| Special Purpose Funds - Total Expense | 30,768,848 | 32,421,564 |
| Special Purpose Funds - Tangible Capital Assets Purchased | 752,282 | 762,282 |
| Capital Fund - Total Expense | 15,916,613 | 15,677,577 |
| Capital Fund - Tangible Capital Assets Purchased from Local Capital | | 785,000 |
| Total Budget Bylaw Amount | 251,546,148 | 247,059,540 |

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Approvals: Motion and Bylaw



- Two approvals, interdependent
- Policy 701: Accumulated Operating Surplus
 - Separate motion regarding utilization of surplus
- Policy 711: Financial Planning and Reporting
 - Approval of the Preliminary Budget

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Questions?