



**Central Okanagan
Public Schools**
Together We Learn

CENTRAL OKANAGAN PUBLIC SCHOOLS - BOARD COMMITTEE REPORT

Finance and Audit Committee Meeting

Public Meeting

Wednesday, February 21, 2024, 4:00 pm

School Board Office

1040 Hollywood Road S

Kelowna, BC

Board of Education:	Trustee W. Broughton, Committee Chair Trustee V. Johnson, Committee Member Trustee L. Guderyan, Committee Member Trustee C. Desrosiers Trustee J. Fraser Trustee A. Geistlinger Trustee L. Tiede
Staff:	Delta Carmichael, Secretary-Treasurer/CFO Kate Cumming, Assistant Secretary-Treasurer Terry Beaudry, Deputy Superintendent of Schools Bob McEwen, Executive Director of Human Resources Lise Bradshaw, Executive Assistant (Recorder)
Absent:	<i>Kevin Kaardal, Superintendent of Schools/CEO</i> <i>Kirsten Nugent, Finance Manager</i>
Partner Groups:	Susan Bauhart, COTA President Teri Wishlow, CUPE President Roslyn Hazen, COPAC Treasurer Scott Sieben, COPVPA President <i>There was no representative from District Student Council.</i>

**The Central Okanagan Board of Education acknowledged that this meeting was being held
the unceded, Traditional Territory of the Okanagan People.**

AGENDA

February 21, 2024 Committee Agenda – amended to include request for feedback from the
Committee members for the Multi-Year Plan, under Committee Members Queries/Comments.

REPORTS/MATTERS ARISING

Finance and Audit Committee Public Meeting Report - January 17, 2024

The Committee Chair suggested the following amendments to the January 17, 2024 Committee Report:

- Add additional detail under the 2023/2024 Amended Annual Budget Bylaw paragraph, regarding changes in expenditures;
- Add sentence under the 2024/2025 Budget Survey Questions – DRAFT regarding the Welcome Centre supporting new families with language barriers.

The Committee received the report, as amended.

PRESENTATION

2024/2025 Preliminary Budget Presentation

The Secretary-Treasurer/CFO and the Assistant Secretary-Treasurer presented a PowerPoint on the 2024/2025 Annual Budget which included an overview of the District's overarching goal, strategic directions, staffing, student statistics, financial sources as well as assumptions and challenges that guide the preparation of the 2024/2025 Annual Budget Bylaw. This PowerPoint was shared at the February 5, 2024 COPAC Meeting and is also on the District's website.

The Secretary-Treasurer/CFO and the Assistant Secretary-Treasurer responded to questions from the Committee.

PUBLIC QUESTION/COMMENT PERIOD

No members of the public in attendance.

COMMITTEE MEMBERS QUERIES/COMMENTS

The Committee members did not yet have any feedback for the Multi-Year Plan.

The COTA President queried when submissions from Partner Groups should be submitted for consideration in the 2024/2025 budget. The Secretary-Treasurer/CFO requested all submissions by March 4, 2024.

DISCUSSION/ACTION ITEMS

Review of Transportation Fees for the 2024/2025 Fiscal Year

The Assistant Secretary-Treasurer provided the Committee with the rationale for increasing the transportation fee by \$50/year for each bus rider. The Ministry of Education and Child Care provides only \$600,000 to the District in transportation funding. As a result, approximately \$4M from the District's Operating Grant Fund is used to subsidize the Transportation budget each year. The increase of \$50 per rider will provide approximately \$350,000 in funding to cover two new bus routes expected to be added to the 2024/2025 Annual Budget due to growth in the District, and to help alleviate some of the continued escalated costs for fuel, diesel, parts, etc.

The Committee discussed concerns with raising transportation fees by \$50 for the 3rd year in a row during difficult economic times, and whether a decision could be delayed until Trustees had more information about priorities in the draft 2024/25 Annual Budget. Staff and Committee members pointed out that the proposed fees are still not more than a student public transit pass, that the District's Financial Hardship Policy is available to provide confidential assistance to families that need it, and that families need to know as soon as possible during registration about transportation fees in order to plan for next year.

The Secretary-Treasurer/CFO and Assistant Secretary-Treasurer also answered queries from Committee members regarding the \$600,000 provincial funding and indicated that it was unlikely to increase. The Committee suggested that the recommendation to the Board include the current cost of the annual transportation fees.

Outcome:

The Finance and Audit Committee recommended to the Board:

THAT: The Board of Education set the transportation fee from \$400/year to \$450/year for each bus rider for the period effective July 1, 2024 to June 30, 2025.

DISCUSSION/INFORMATION ITEMS

2024/2025 School Fees Summary

The Assistant Secretary-Treasurer stated that a summary of school fees is provided to the Committee annually. The fees are divided into four categories:

- Standard Fees (optional school supply, cultural, and student activity fees)
- Transportation Fees
- Academy Fees
- Goods and Services Fees

The Committee discussed Section 82 of the *School Act* and the differences between Standard Fees and Goods and Services Fees, Educational Resources and varying costs for Academies. The importance of the Financial Hardship Policy (section 8 under Policy 425-Regulations) was again discussed among the Committee members. The Committee may want to review the interpretation and implementation of “optional” school supply fees and “goods and services” fees to ensure alignment with the wording of *School Act* section 82 and the terminology in the *School Regulation*.

There are no recommended changes to the Standard Fees for the 2024/2025 school year.

COMMITTEE CORRESPONDENCE

None.

RECOMMENDATIONS/REFERRALS TO THE BOARD/COORDINATING COMMITTEE/OTHER COMMITTEES

March 13, 2024 Public Board Meeting:

- Review of Transportation Fees for the 2024/2025 Fiscal Year (Action Item)
- 2024/2025 School Fees Summary (Information Item)

ITEMS FOR FUTURE FINANCE AND AUDIT COMMITTEE MEETINGS

April (1st Meeting)

- Overview of Budget Allocation
- Budget Consultation Input Received
- Trustee Indemnity for the 2024/2025 Fiscal Year

April (2nd Meeting)

- Central Okanagan School District Preliminary Budget Proposal – Superintendent’s Budget Recommendations
- Financial Report at March 31st

May

- Auditor’s Report to the Finance and Audit Committee – Initial Communication on Audit Planning for the Year
- Annual CommunityLINK Allocations
- Financial Update - International Education Program
- Financial Update - Feeding Futures Program

June

- School District No. 23 (Central Okanagan) Annual Budget for the Fiscal Year
- 2023/2024 Accumulated Operating Surplus Review
- Proposed Multi-Year Financial Plan (2024/2025 to 2026/2027)
- Annual Review of Financial Planning and Reporting Policy

FUTURE FINANCE AND AUDIT COMMITTEE MEETINGS

- April 3, 2024
- April 17, 2024
- May 15, 2024
- June 19, 2024

4:00 pm, Main Board Room
1040 Hollywood Rd. S., Kelowna

MEDIA QUESTIONS

None.

ADJOURNMENT

The meeting adjourned at 5:31 pm.

Questions - Please Contact:

Trustee Broughton, Chair at 250-718-9219 or Wayne.Broughton@sd23.bc.ca

Kate Cumming, Assistant Secretary-Treasurer at 250-860-8888 or Kate.Cumming@sd23.bc.ca

Wayne Broughton, Chair