



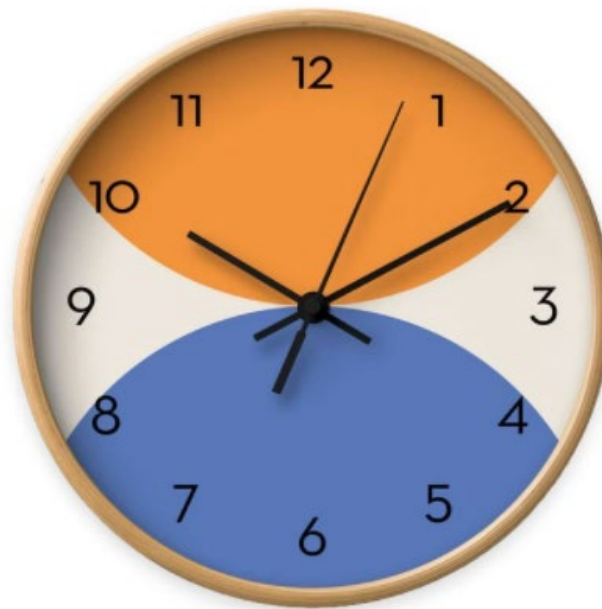
Central Okanagan Public Schools 2021-2022 Budget Presentation

Delta Carmichael, CPA, CA
Assistant Secretary Treasurer
February 17, 2021

CENTRAL OKANAGAN PUBLIC SCHOOLS

Agenda Items

- ▶ Overarching Goal
- ▶ Strategic Directions
- ▶ Staffing Information
- ▶ Student Statistics
- ▶ Financial Sources
- ▶ Assumptions & Challenges



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Overarching Goal

Each Central Okanagan Public School student (K-12) will provide evidence of being a **Learner, Thinker, Innovator, Collaborator and Contributor**



Learner – engaged, resilient and seeks to understand.

Thinker – analyzes, makes connections and asks questions.

Innovator – sees possibilities and generates original ideas.

Collaborator – excels at working with others to create understanding.

Contributor – participates in local and global community.

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Board of Education Strategic Directions

The Board of Education Strategic Plan helps guide, along with the budget development principles, the operational planning of the District budget. The Board's Strategic Plan included the development of the following four focused directions.

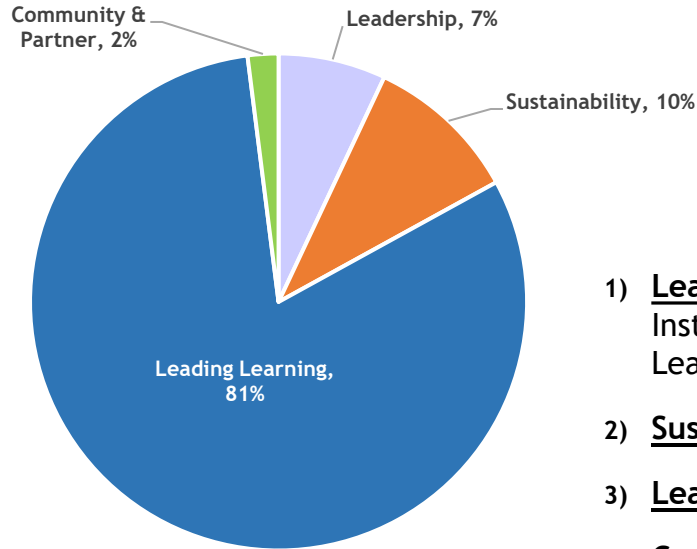


- ▶ **Leadership Development** - The Board strives to provide professional development, attract and retain high quality leaders throughout the system and support leadership skill development.
- ▶ **Sustainability as a District** - The Board strives to provide equitable programs and opportunities to students, support inspirational learning opportunities, is developing a wellness initiative for all staff, supports environmental operational practices and is an advocate for a more predictable, sufficient funding model.
- ▶ **Leading Learning: Attributes of a Learner** - The Board's Overarching Goal is that each Central Okanagan Public Schools student (K-12) will provide evidence of being a learner, thinker, innovator, collaborator and contributor through improving students' transition from secondary school with dignity, purpose and options. The Board strives to achieve this by supporting the development of effective pedagogy as well as innovative learning environments and supports equitable opportunities and performance for all Indigenous learners.
- ▶ **Community and Partner Engagement** - The Board strives to promote positive public relations and enhance all areas of community and partner engagement by encouraging authentic involvement of all partners, raising understanding, awareness and confidence in the community of public education. The Board supports positive partnerships with community organizations that contribute to learner readiness.

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Board of Education Strategic Directions

- ▶ Currently the District's work plan is tied to the Board of Education's 4 strategic directions;
- ▶ District's plan is to move to a priority-based budget;
- ▶ This graph is not a comprehensive analysis but broadly shows how we allocate the District's budget to the 4 strategic directions;



- 1) **Leading Learning** - Classroom Teaching & Supports, Instructional Leadership Team, Collaborative Learning Services, Social Emotional Team
- 2) **Sustainability** - Finance, Operations, Capital
- 3) **Leadership** - Leadership, Professional Development
- 4) **Community & Partner** - CommunityLink Funding, Community Support, Health & Safety, Transportation

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Preschools, After School, StrongStart Centers & Partners

14 PRESCHOOL PROGRAMS



18 AFTER SCHOOL PROGRAMS



8 STRONGSTART CENTERS



& OUR PARTNERS



Central Okanagan Teachers Association (COTA)
Canadian Union of Public Employees (CUPE)
Central Okanagan Principals/Vice Principal's Association (COPVPA)
Central Okanagan Parent Advisory Council (COPAC)
District Student Council (DSC)

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COVID-19 Pandemic & Uncertainty in 2021-2022 Budget



- ▶ What phase of the BC Restart Plan will the province be in come September 2021? Currently we are in Phase 2.
- ▶ Anticipate being in Phase 1 for September 2021, depending on the success of the vaccination program. In Phase 1, it is expected the additional COVID related costs will significantly diminish.
- ▶ If the province is in Phase 2 or 3 - will additional provincial and/or federal funding for COVID related costs, (i.e., remote learning staffing and related costs, masks, PPE supplies, custodial cleaning supplies, “touch” cleaners for cleaning requirements etc.) be made available again.
- ▶ The District anticipates a modest student enrolment and International Education program student enrolment increase for the 2021/2022 school year.

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Head Count vs. FTE (Full Time Equivalent)

HEAD COUNT

- Represents how many employees or students are in buildings.
- Student headcount is reported in the Superintendent of Schools/CEO School Opening Report.
- Funding is not driven by head count.



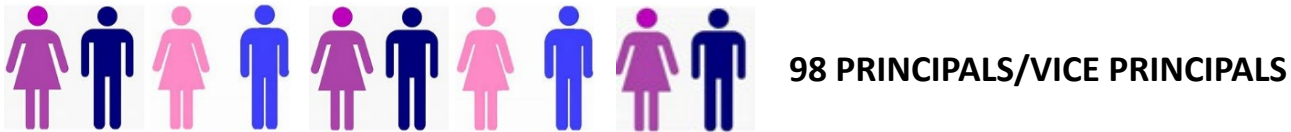
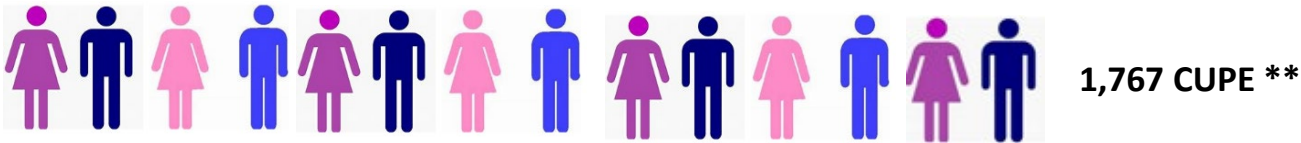
FTE

- Yardstick to measure how many hours both part and full-time employee work in a year.
- Measures how many courses a student completes in a school year (1 FTE = 8 courses). There are instances where students choose to take more than 8 courses = additional course load funding.
- For budgeting purposes, the District's funding is driving by FTE.



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Staffing (Headcount) & Schools/Sites



SERVING 49 SCHOOLS/SITES

31 Elementary

8 Middle ***

5 Secondary

1 Alternate

3 Learning Centers

1 Online Learning (K-12)

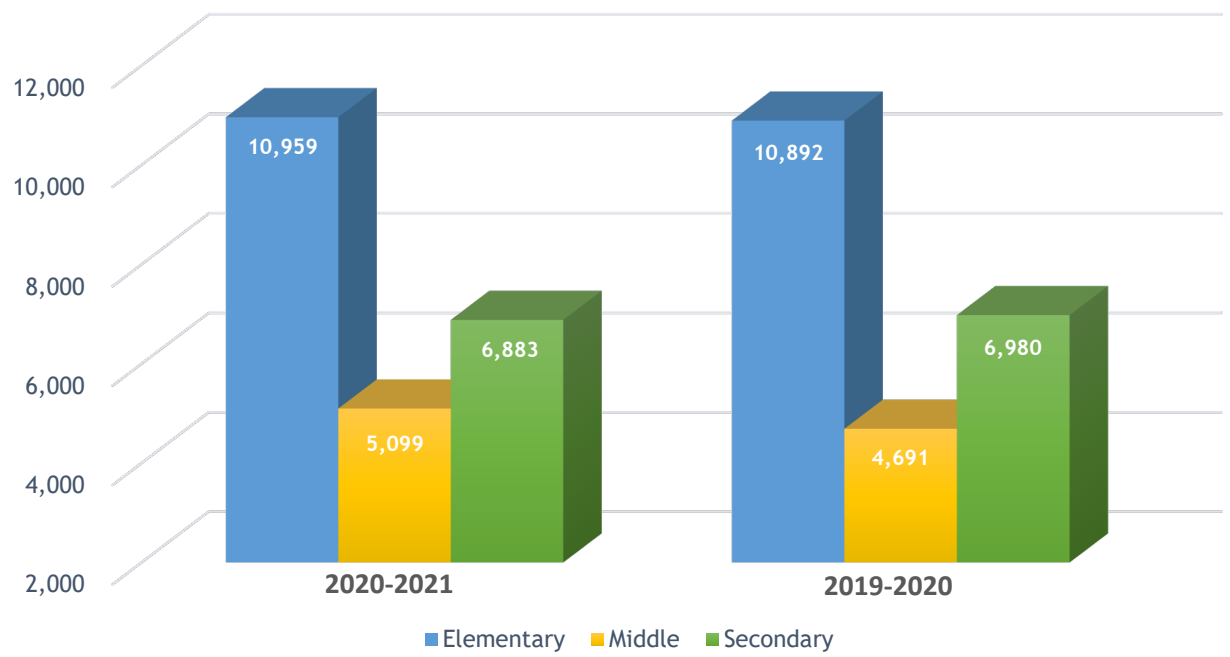
* Continuing & Teachers on Call

** Permanent & Casual

*** Includes H.S. Grenda Middle

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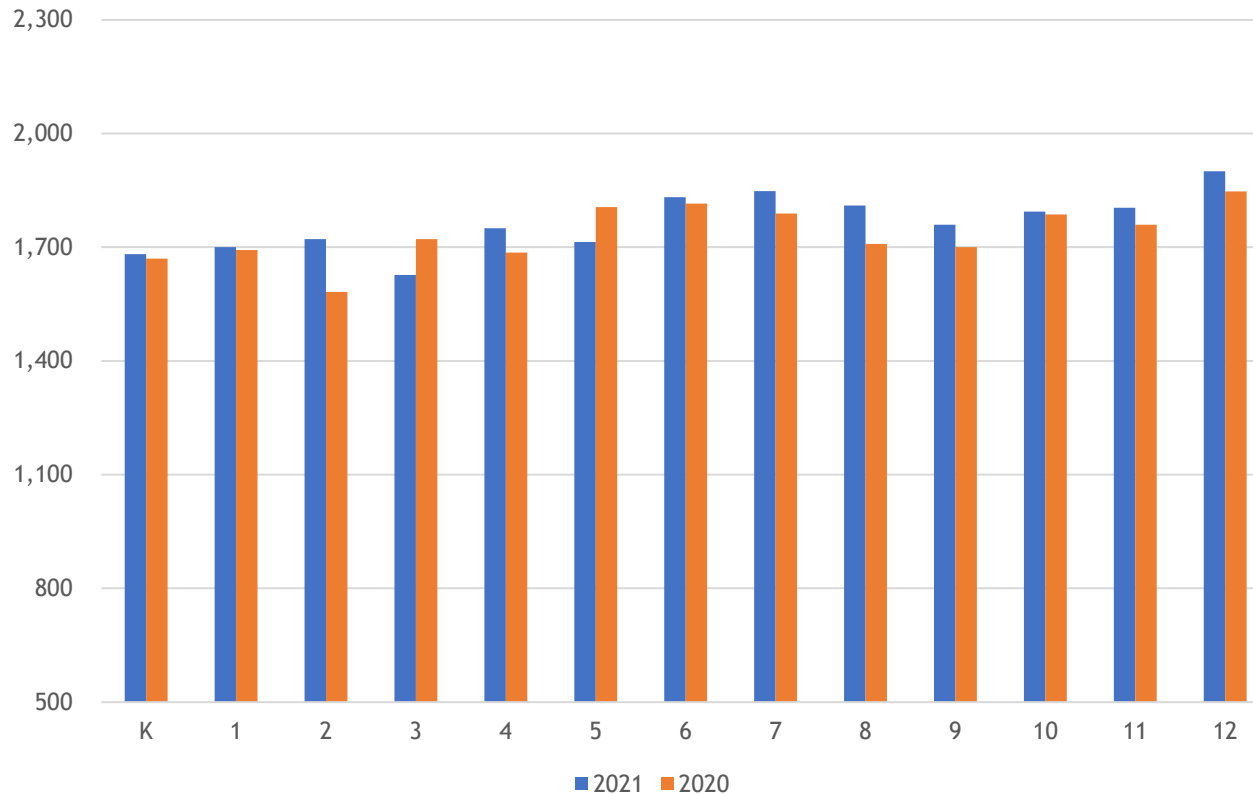
Students by Headcount



Sept 2021 Headcount = 22,941
Sept 2020 Headcount = 22,563
Sept 2019 Headcount = 22,139

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Grade Distribution by Headcount



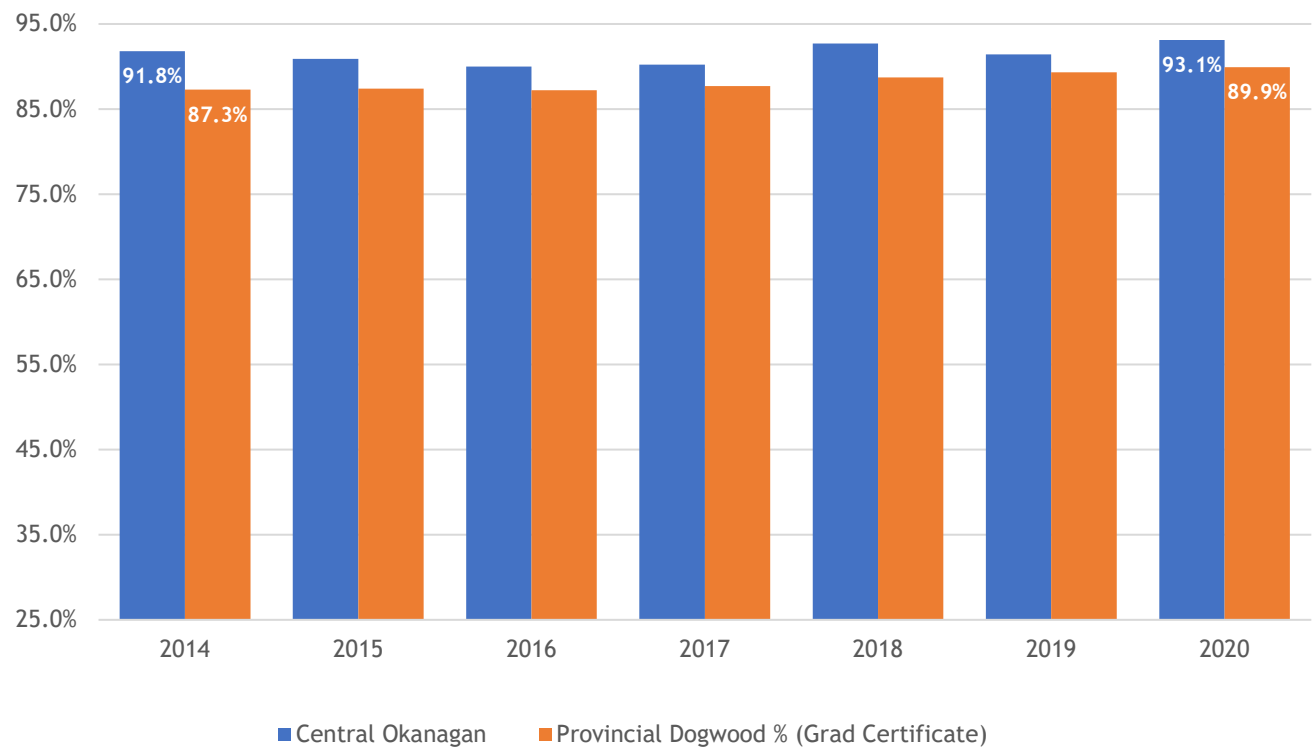
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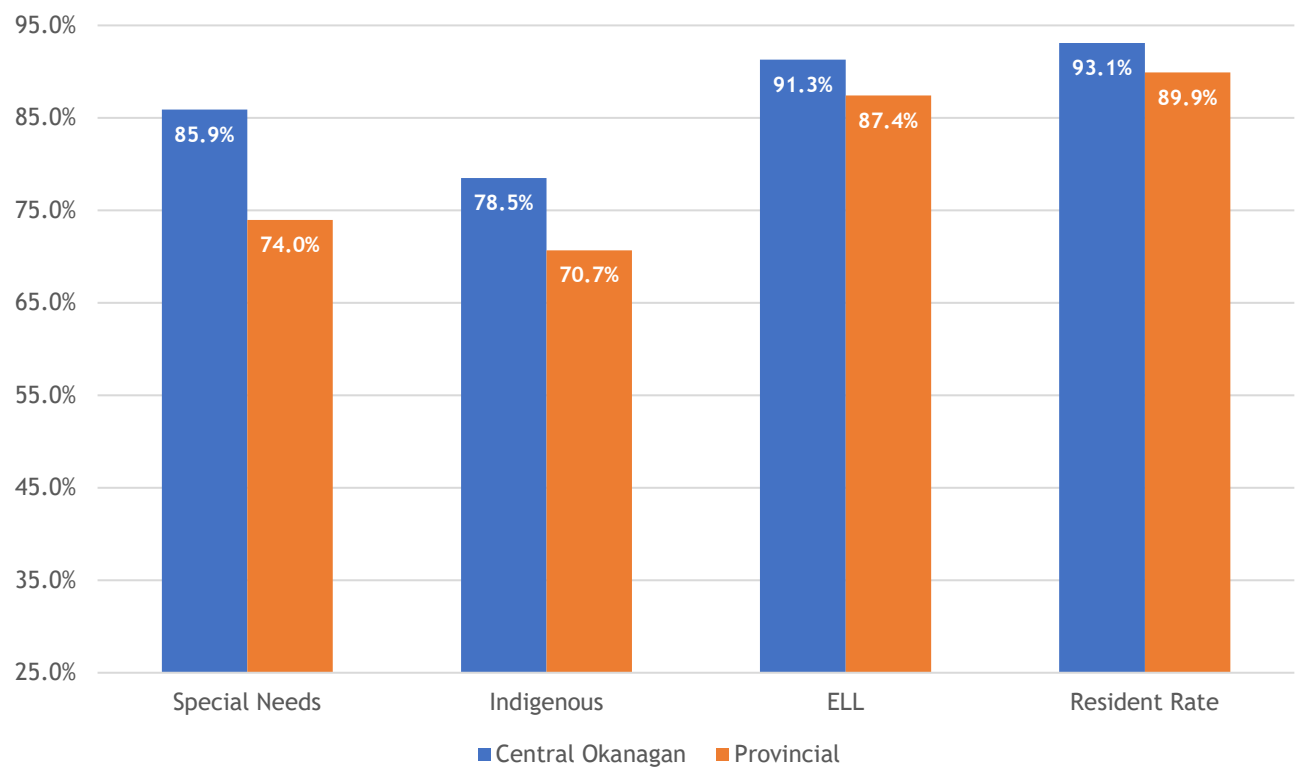
Six Year Graduation Rate for BC Residents by Year



The Six-Year Dogwood Completion Rate was developed to help us estimate the percentage of British Columbia students entering Grade 8 who graduate with a BC Certificate of Graduation (“Dogwood”) or BC Adult Graduation Diploma (“Adult Dogwood”) within six years. While most students will complete high school within the expected five-year period, a number of students will take longer to complete their Dogwood (e.g., students who take a year off to play sports or study abroad; or those who require an additional year to successfully finish one or two required courses).

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Six Year Graduation Rate (2019/20) for BC Residents by Category



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FINANCIAL INCOME SOURCES – Three Funds

OPERATING



SPECIAL PURPOSE



CAPITAL



OPERATING – Main operating expenditures, this is the fund that the budget development decisions are for. In 2020-2021, this fund accounts for 83% of the total budget.

SPECIAL PURPOSE – Funding that is provided for a particular purpose. Examples include: Federal Safe Return to Class, Provincial Safe Return to Class, Classroom Enhancement Fund, CommunityLINK, Annual Facilities Grant, School Generated Funds. Budget is much more straight forward as the expense must be related to the purpose of the funding. In 2020-2021, this fund accounts for 14% of the total budget.

CAPITAL – This fund includes the capital assets of the District (i.e., land, buildings, equipment, vehicles). A five-year Capital Plan is approved by the Board of Education on an annual basis. In 2020-2021, this fund accounts for 3% of the total budget.

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FINANCIAL INCOME SOURCES – Ministry of Education

Operating Grant Rates per FTE



Majority of Operating Funding is generated by the # of school age FTE students. 2021 rate per student is **\$7,560** (2020 = \$7,468).

Adult education generates funding at a 2021 rate per adult student of **\$4,823** (2020 = \$4,773).



This year, the 2021 rate per student funded through eSchoolBC (formerly Distributed Learning) remained unchanged at **\$6,100**.

English language learners 2021 rate per student is **\$1,520** (2020 = \$1,495) per year.



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FINANCIAL INCOME SOURCES – Ministry of Education

Operating Grant Rates

As well as school age funding, students with unique needs generate supplemental funding. 2021 rates are:



LEVEL 1 = **\$43,000** (2020 = \$42,400)

LEVEL 2 = **\$20,400** (2020 = \$20,200)

LEVEL 3 = **\$10,300** (2020 = \$10,250)

Indigenous students generate funding at a 2021 rate of **\$1,500** per student (2020 = \$1,450).

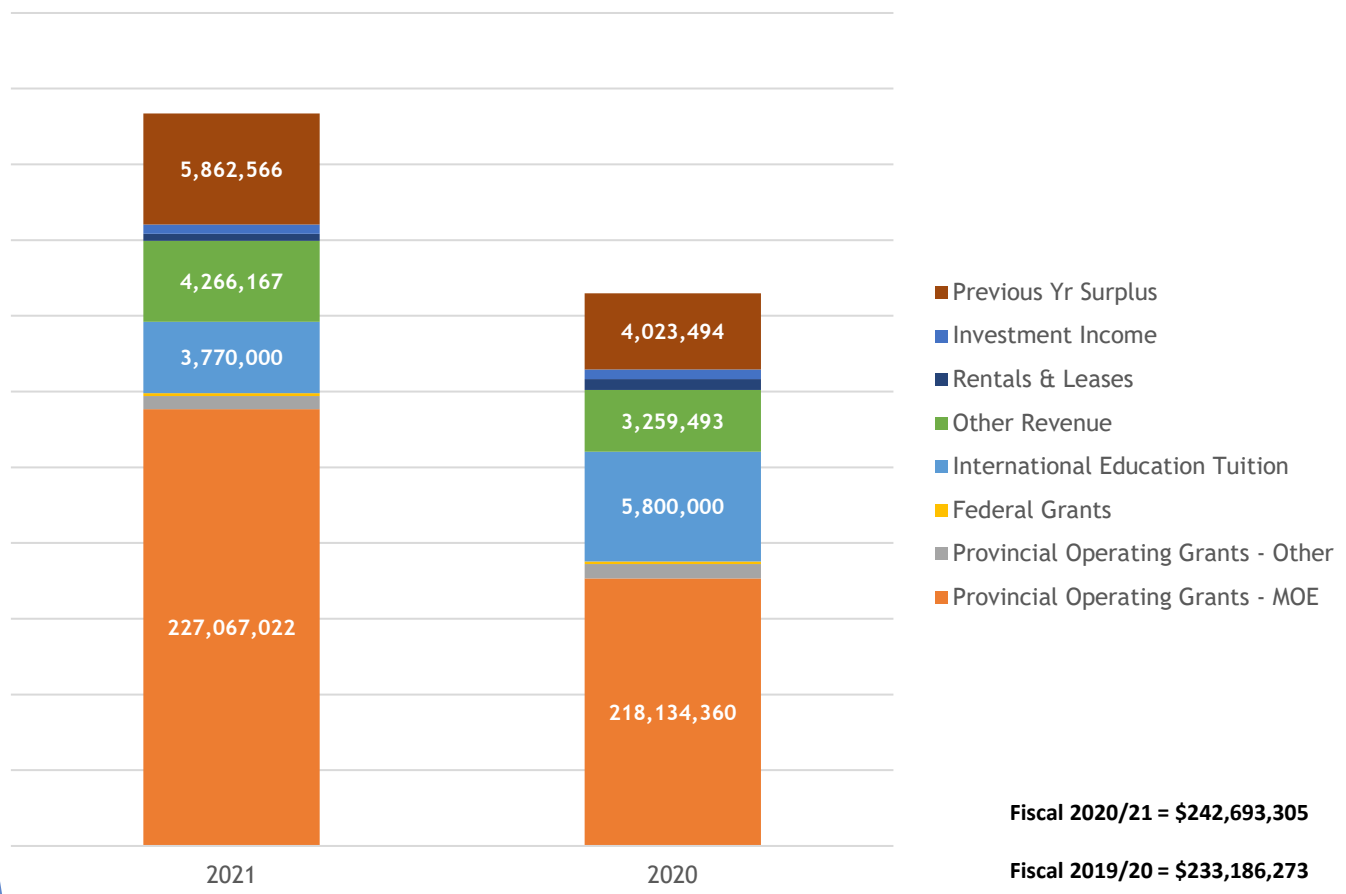


Other Sources of Funding includes:

- Salary Differential (additional funding to districts with higher average teacher salaries)
- Unique Geographic Factors (climate, dispersion, remoteness, small communities)
- Supplement Education Plan (assists vulnerable students & District Education plans)

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FINANCIAL INCOME SOURCES – Revenue (Operating Fund Only)

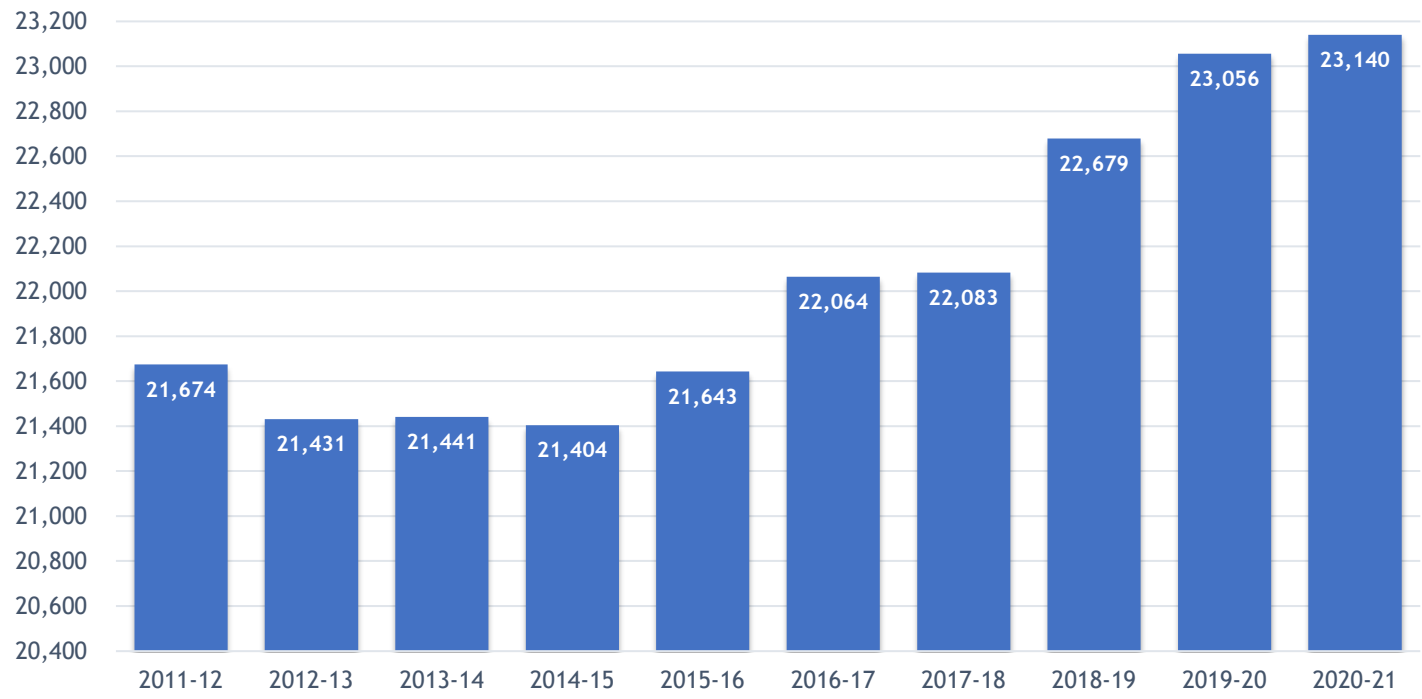


Source = District Amended Annual Budget

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FINANCIAL INCOME SOURCES - Ministry of Education

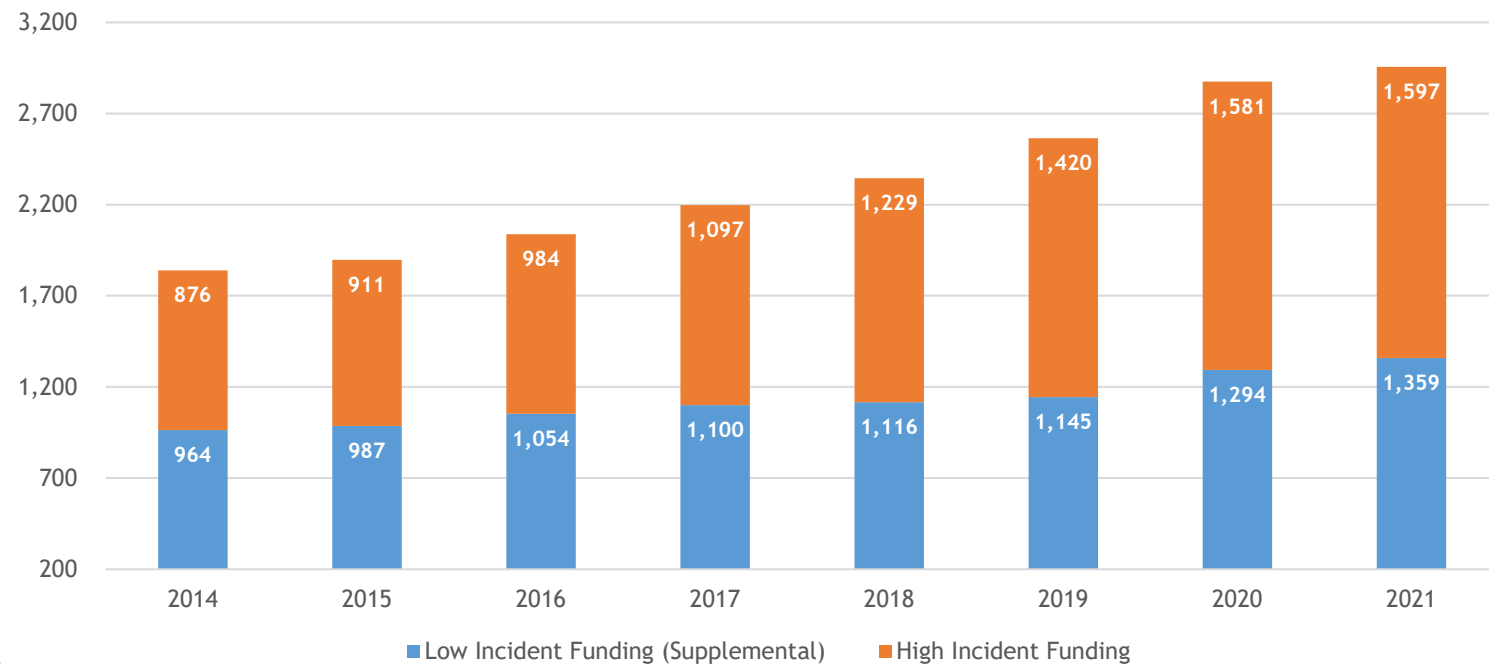
Funded Student FTE



Above figures include BC Resident, Alternate School & Distributed Learning.

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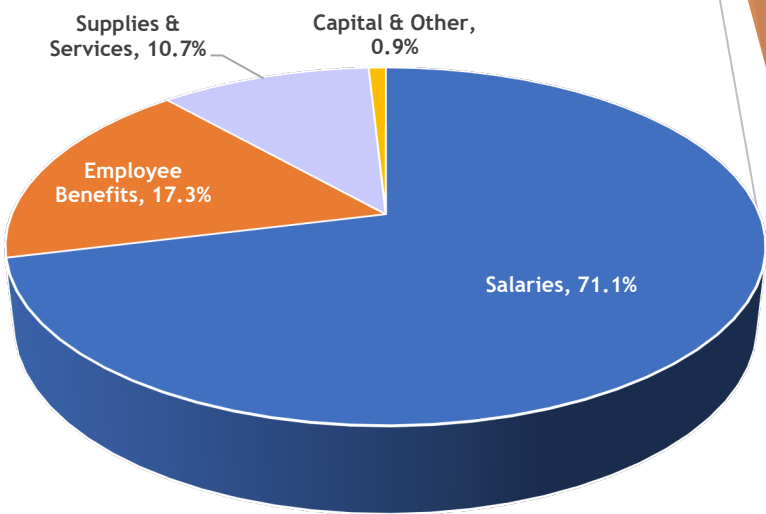
Financial Income Sources – Special Needs Students (FTE)



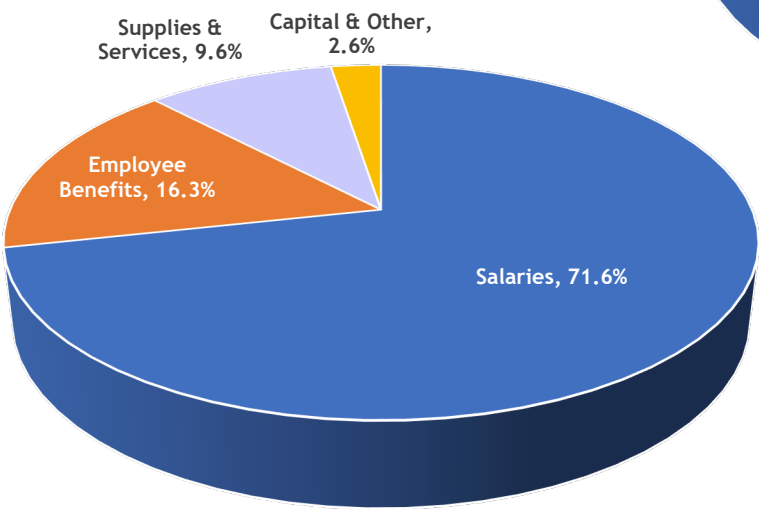
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FINANCIAL EXPENSE SOURCES – Spending by Type

PROVINCIAL AVERAGE



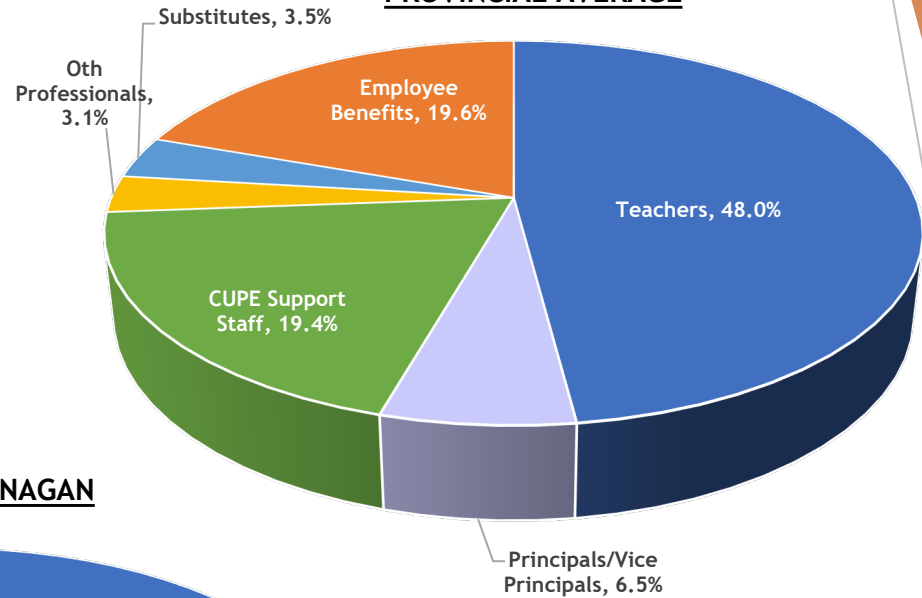
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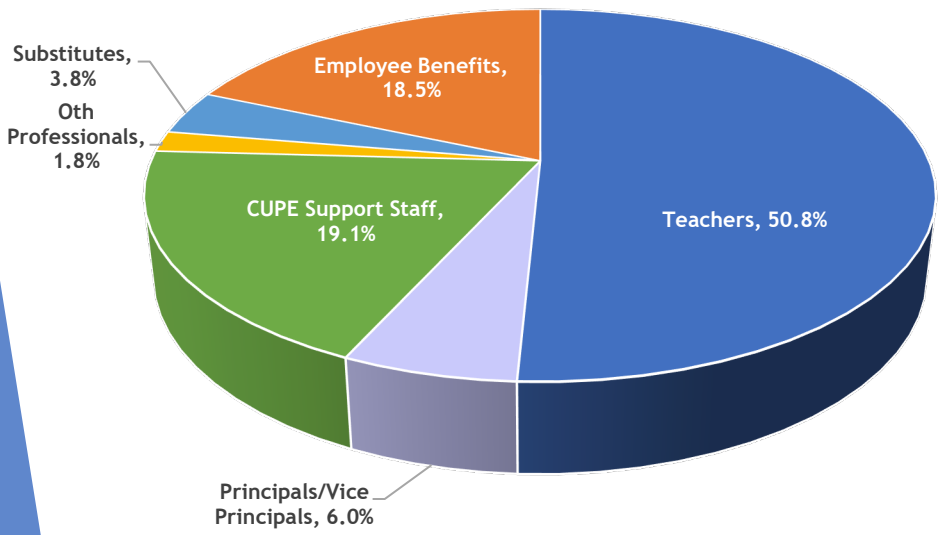
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FINANCIAL EXPENSE SOURCES – Spending By Employee Group

PROVINCIAL AVERAGE

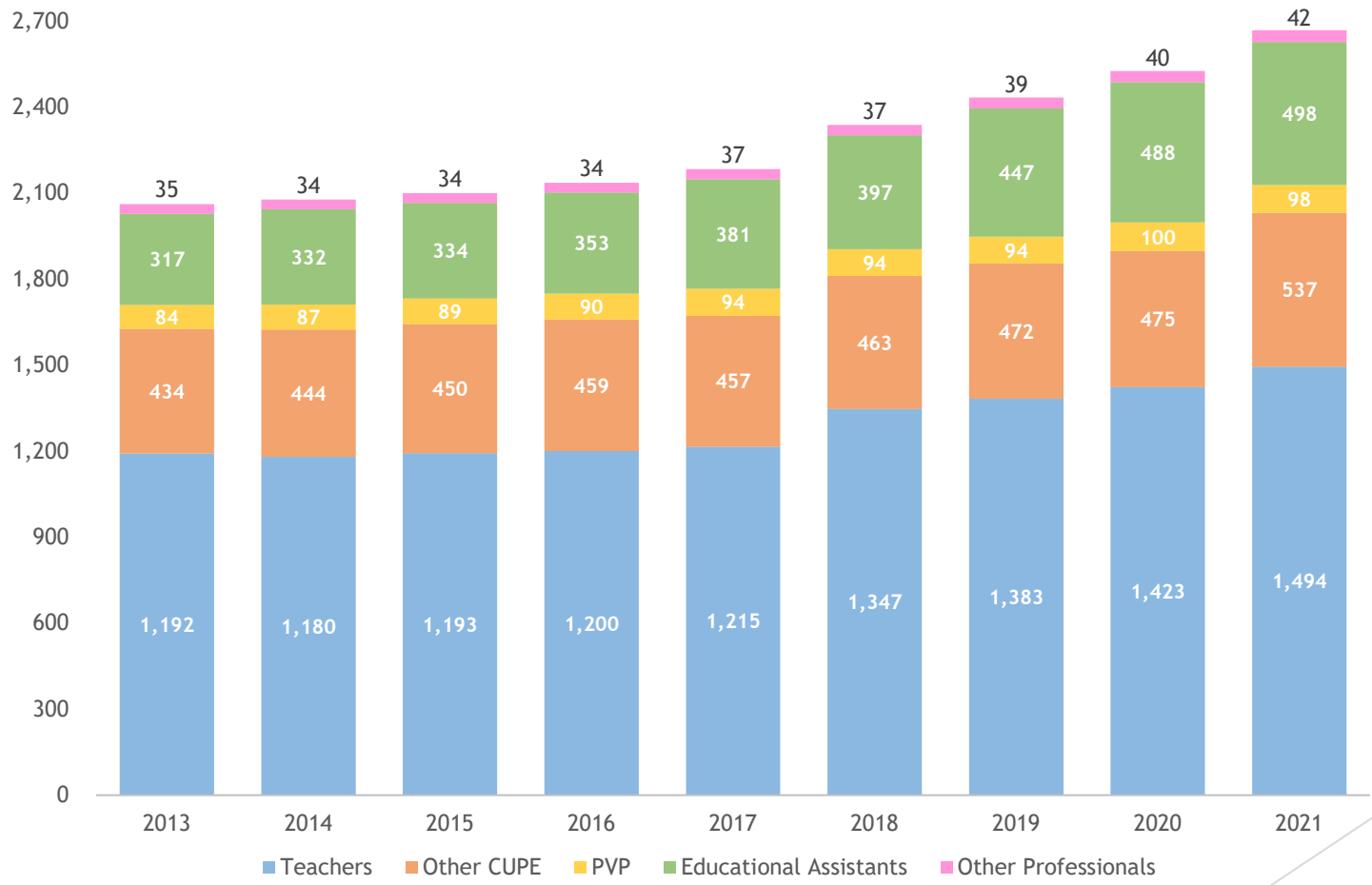


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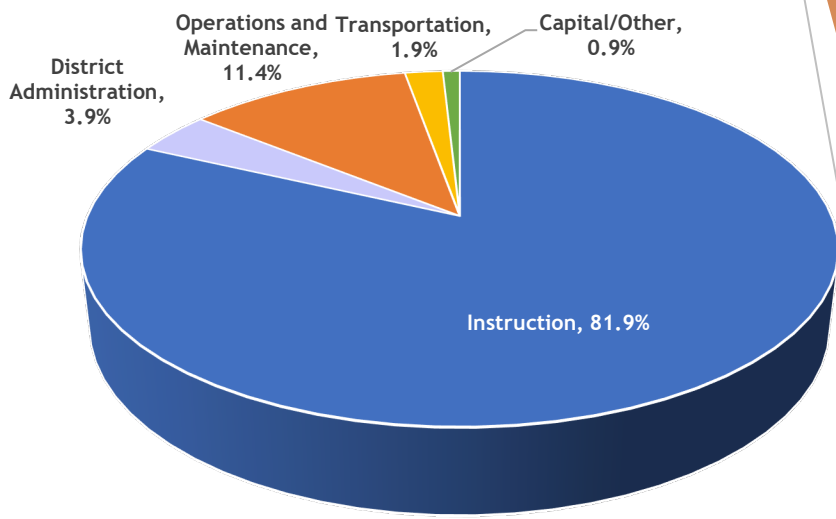
FINANCIAL EXPENSE SOURCES – Staffing Levels (FTE) by Group



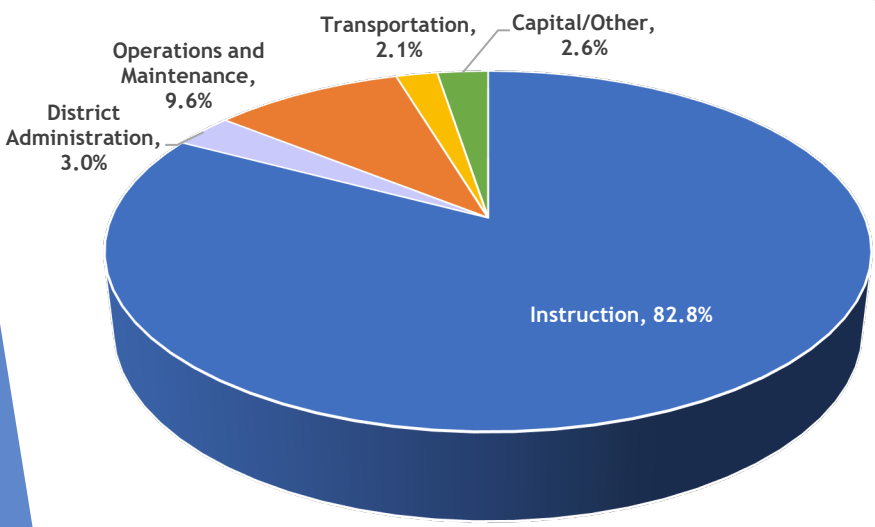
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FINANCIAL EXPENSE SOURCES – Spending by Program

PROVINCIAL AVERAGE



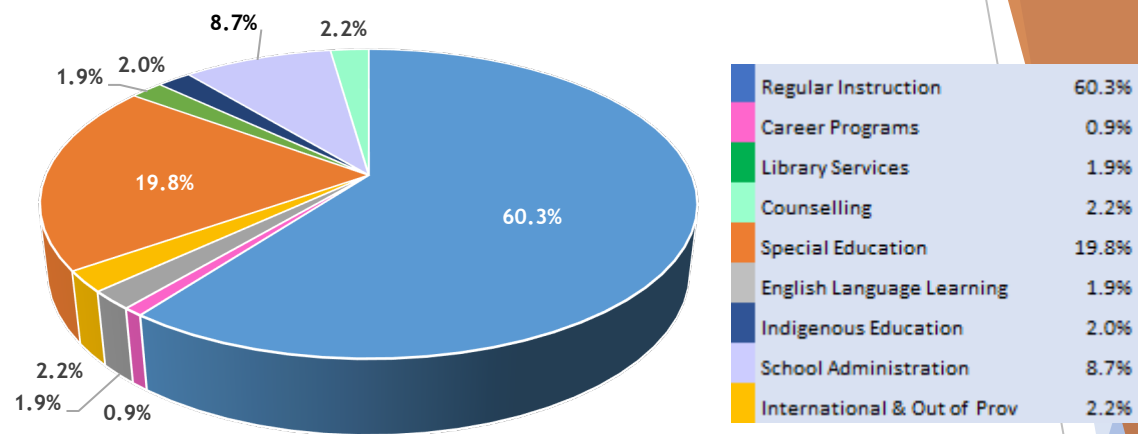
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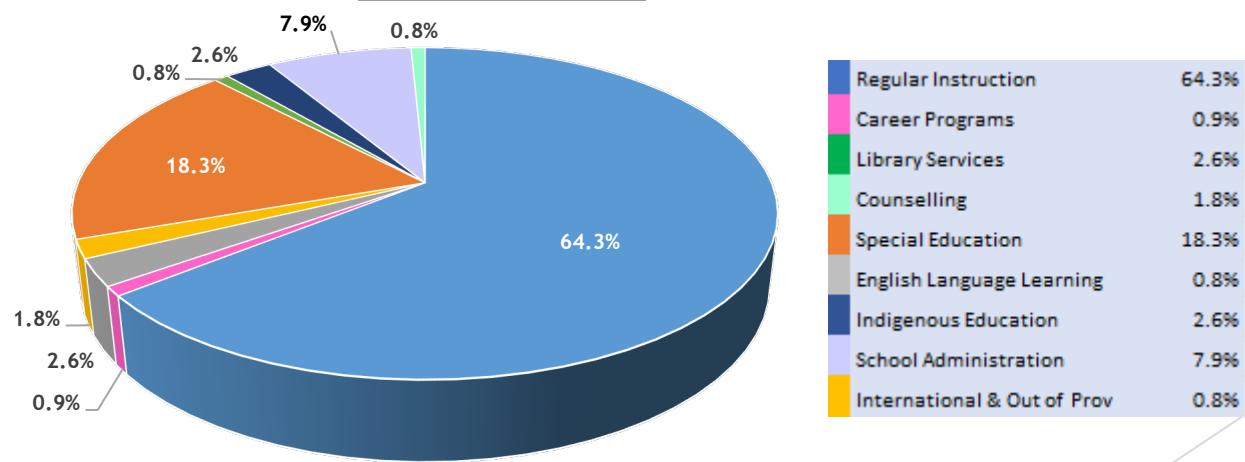
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FINANCIAL EXPENSE SOURCES – Spending by Program (Instruction)

PROVINCIAL AVERAGE

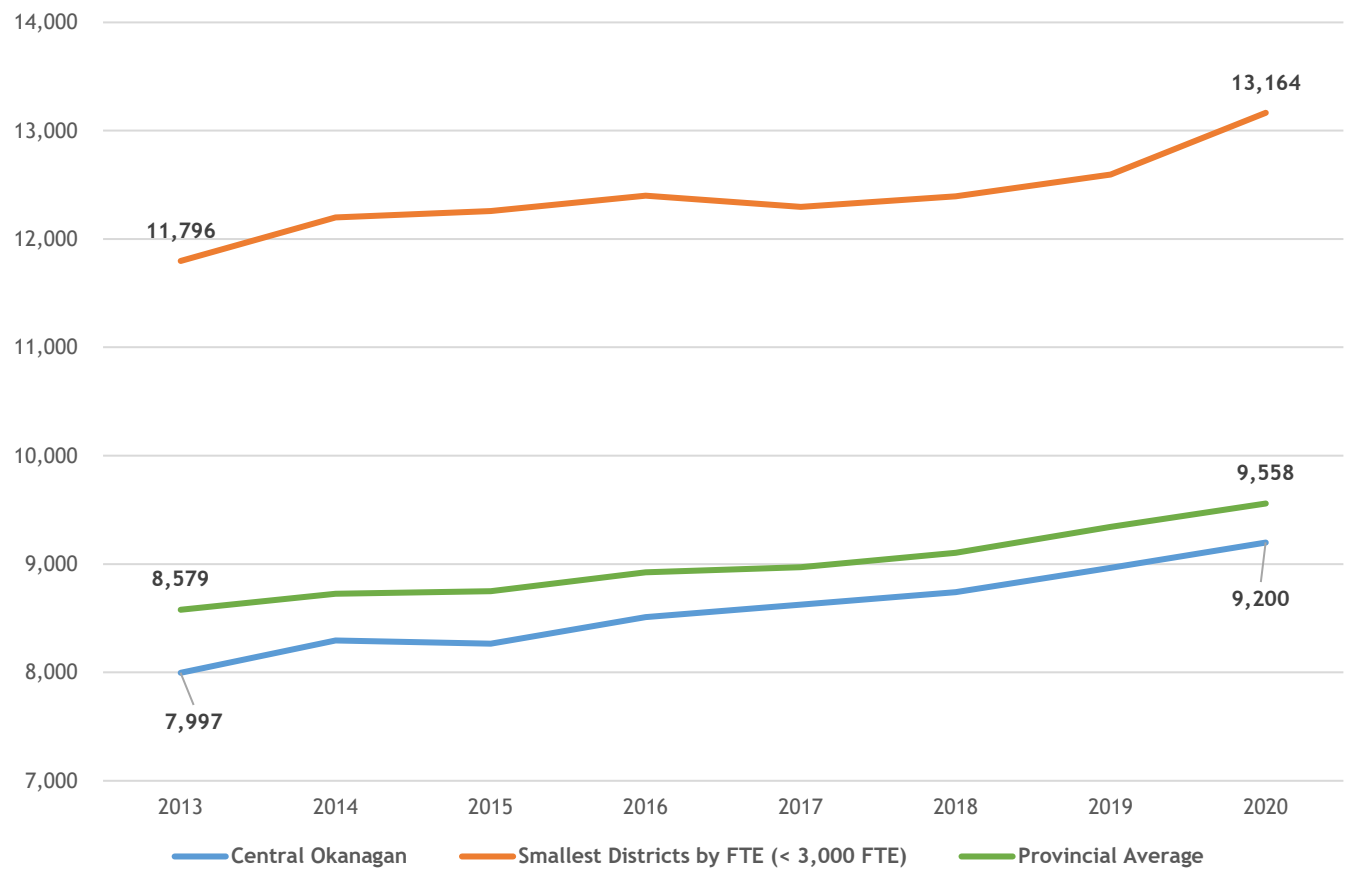


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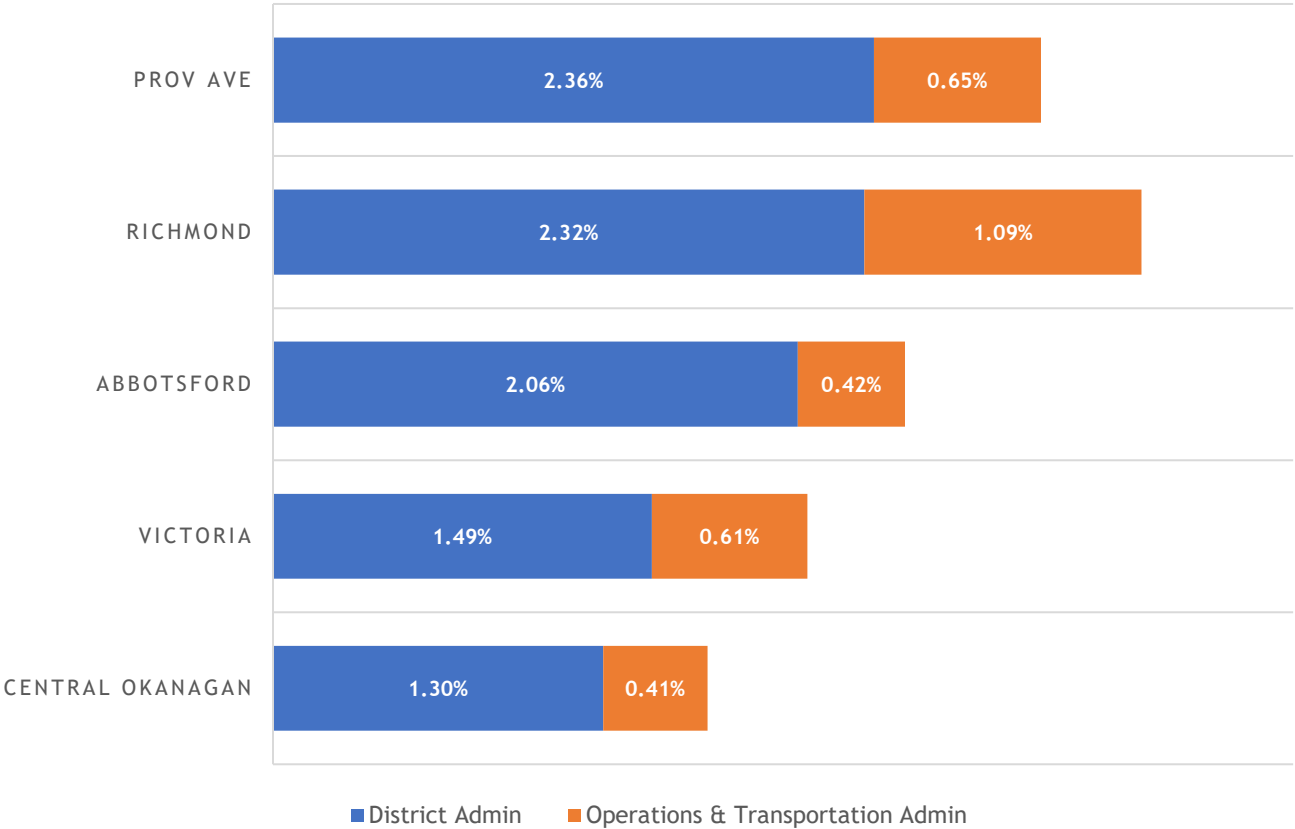
FINANCIAL EXPENSE SOURCES – Ave Operating Funding per Student



The above per student funding amounts are calculated using the Total Operating Grants per District / Total Student FTE. This table reflects the average funding per student. The per student gap between our District and the provincial average has narrowed over the last 8 years (2013 = 7.27%, 2020 = 3.89%). Reasons for this gap include differences in specialty grants (i.e., unique geographic factors (remote, small community, rural, climate, population density) salary differential funding (additional funding to districts with higher average teacher salaries), funding protection, enrolment decline etc.). Larger gap between smallest districts and School District No. 23 (Central Okanagan) illustrates that more resources are going to districts that need it.

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FINANCIAL EXPENSE SOURCES –Administrative Spending Outside of Schools (2019/2020)



This graph illustrates the administrative spending by District only. This does not include operational costs.

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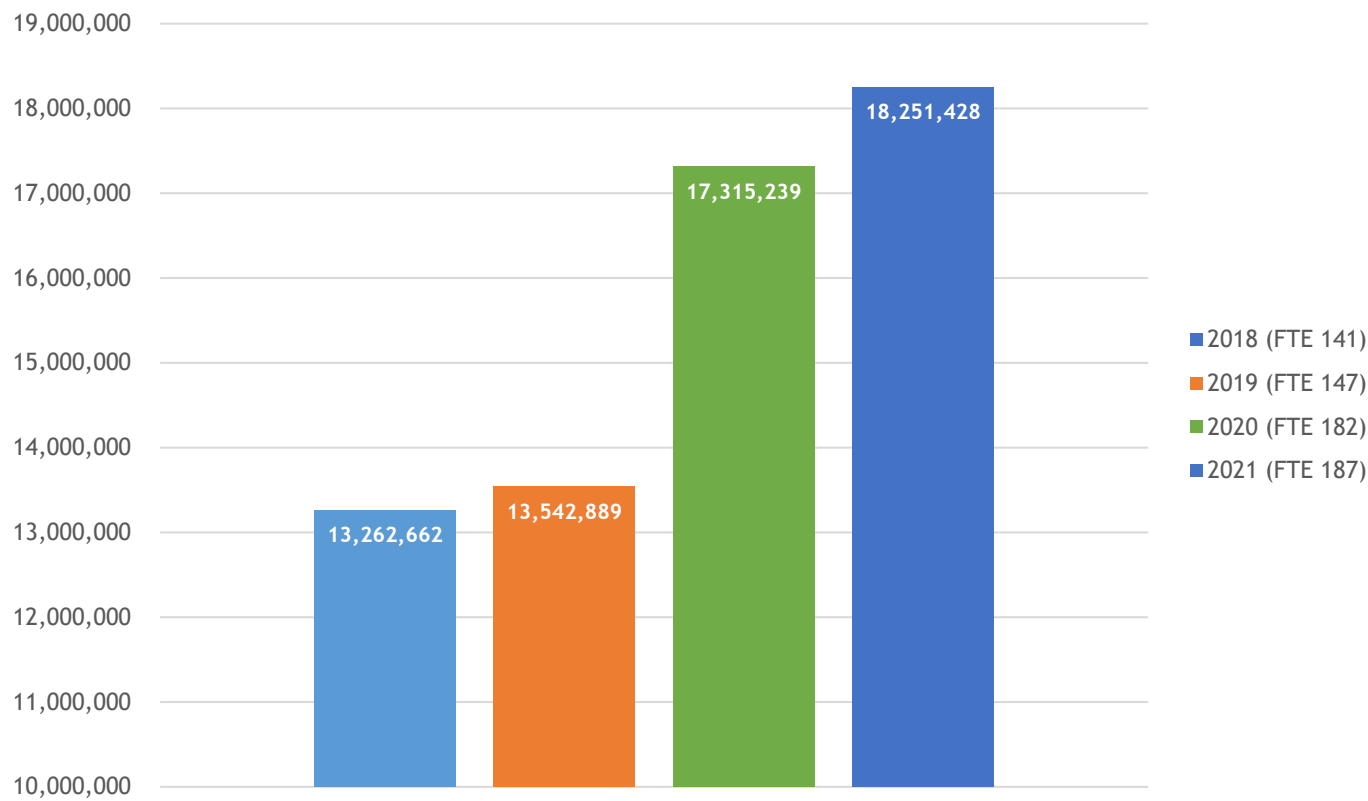
Classroom Enhancement Fund

- A new negotiated special purpose fund (Classroom Enhancement Fund) was established in the 2017/2018 school year as a result of the Supreme Court decision, to assist school districts with the implementation of the restored class size and composition limits;
- Our District expects to spend the full 2020/2021 budget of \$18.2M by June 30, 2021 (\$17.6M on staffing, \$549K on overhead). In the prior year, the budget was \$17.3M (\$16.6M on staffing, \$616K on overhead);
- Since September 1, 2018, 187 full time teachers have been hired into our District and are funded by the Classroom Enhancement Fund.



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Classroom Enhancement Fund – Teacher FTE & Funding Received



The Classroom Enhancement Fund teacher FTE (full time equivalent) is not cumulative.

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What Do We Know

- Projected student growth of 50 FTE next year
- Projected Int'l Education student growth of 40 FTE next year.
- Current District Wide Capacity Utilization (without portables) = 105%
- # Portables in the District = 113
- Birth rate average around 1,645/year (12 years of data)
- Building permits in the Central Okanagan have seen a 353% growth since 2011
- Per the 2016 Statistics Canada Census, growth in the Okanagan from intra-provincial migration (within BC) was 8% and an inter provincial migration (other provinces) of 4%. The 2021 Statistics Canada Census will be available in 2022.



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Preliminary Assumptions for 2021-2022



Projected student growth of 50 FTE next year.

Projected Int'l Education student growth of 40 FTE next year.

Expect Ministry to fully fund both the COTA & CUPE 2% grid increases effective July 1, 2021.

Anticipate interest earned on investments to decrease as a result of COVID-19 pandemic impact on economy.

Ministry per student funding rates = status quo.



Teacher incremental grid increase.

Additional staffing costs due to new H.S. Grenda Middle school opening.

Effective January 1, 2021, WCB rate increased.

Effective January 1, 2022, CPP rate will increase.

Potential addition of bus routes to accommodate eligible riders.

Utilities increases ranging from 3% (electricity) to 25% (water & sewer).



Maintain current service levels and programs.



What phase of the BC Restart Plan will the province be in come September 2021?

Will there be any additional Return to School Grant funding available to districts.

Government budget announcement has been delayed from mid-March to sometime in April 2021.

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Capital Financial Challenges

- Market conditions in the Central Okanagan has increased exponentially over inflation, i.e., in 2013, roofing was approx. \$22 sq foot, in the current year it is \$34 sq foot (55% increase).
- The Annual Facility Grant (AFG) is funding received from the Ministry of Education to maintain the District's facilities. The funding has stayed relatively constant at \$3.8 million/year and as a result, the District's deferred maintenance is expected to grow to \$30.6 million over the next 5 years.
- Portables are not funded by the Ministry. To purchase and install new portables costs the District approximately \$250,000/unit. To relocate and install a repurposed portable = approximately \$75,000/unit. The District currently has 113 portables.
- The District must utilize the Operating Fund to subsidize the capital & replacement needs of a growing district (maintain facilities and portables). Part of the per student FTE funding is required to support the maintenance of the District's facilities resulting in less funding for classrooms when compared to districts that are not growing.

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2021/2022 Budget Timeline

1-Feb-21

7:00 pm, 2021/2022 Budget Presentation via zoom

17-Feb-21

4:00 pm, Finance & Audit Committee meeting, **Submissions for consideration in Superintendent's Report**

7-Apr-21

4:00 pm, Finance & Audit Committee meeting, **Superintendent Budget Proposal Report Presentation**

15-Apr-21

2021/2022 Ministry of Education District Funding Announcement

21-Apr-21

4:00 pm, Finance & Audit Committee meeting, **Superintendent Budget Report Presentation**

28-Apr-21

6:00 pm, Board meeting, 2021/2022 tentative budget set

16-Jun-21

4:00 pm, Finance & Audit Committee meeting, review 2021/2022 Annual Budget Bylaw

23-Jun-21

6:00 pm, Board meeting, adopt 2021/2022 Annual Budget Bylaw

All Finance & Audit Committee & Board meetings are open to the Public.
Public and Partner groups are welcome to make a presentation if desired.

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How to Participate

- Attend, via zoom, any or all public meetings (both Finance & Audit and Board);
- Provide feedback or ask questions at your school or the board office;
- Provide feedback online (link will be available on the District website mid-February and will be distributed through School Messenger application);



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Questions or Comments



Any questions can be emailed to Delta Carmichael
at Delta.Carmichael@sd23.bc.ca