Central Okanagan Public Schools — Together We Learn	# FINANCE AND AUDIT COMMITTEE PUBLIC MEETING AGENDA

The Central Okanagan Board of Education acknowledges that this meeting is being held on the Traditional Territory of the Okanagan People.

DATE: **Wednesday, April 17, 2019**
TIME: **4:00 pm**
LOCATION: **School Board Office**
1040 Hollywood Road S.
Kelowna, BC

1. AGENDA
Additions/Amendments/Deletions

2. REPORTS/MATTERS ARISING

2.1 Finance and Audit Committee Public Meeting Report – April 3, 2019
Pg. 3 *(Attachment)*

3. RECOGNITION/PRESENTATIONS/DELEGATIONS

3.1 Feedback on Proposed 2019-2020 Aboriginal Education Program Budget
Presenter: Member of the Aboriginal Education Council (to be determined)

4. PUBLIC QUESTION/COMMENT PERIOD

5. COMMITTEE MEMBERS QUERIES/COMMENTS

6. DISCUSSION/ACTION ITEMS

6.1 Central Okanagan Public Schools Superintendent of Schools/CEO 2019-2020 Budget Recommendations
Pg. 6 *(Attachment)*
SUPERINTENDENT OF SCHOOLS/CEO RECOMMENDATION:
THAT: The Finance and Audit Committee recommends to the Board of Education:

THAT: The Board of Education approve the Central Okanagan Public Schools Superintendent of Schools/CEO 2019-2020 Budget Recommendations, as attached to the Agenda, and as presented at the April 17, 2019 Finance and Audit Committee Meeting.

6.2 Financial Update – March 31, 2019
Pg. 28 *(Attachment)*

7. DISCUSSION/INFORMATION ITEMS

7.1 Central Okanagan Public Schools 2019-2020 Aboriginal Program Preliminary Budget - Draft
(Materials to be provided)

8. COMMITTEE CORRESPONDENCE

9. ITEMS REQUIRING SPECIAL MENTION

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

11. ITEMS FOR FUTURE FINANCE AND AUDIT COMMITTEE MEETINGS

September	October	November
- Presentation: Audited Financial Statements for the Fiscal Year - Audited Financial Statements for the Fiscal Year *(Action Item)*		- Financial Update at September 30th School District No. 23 (Central Okanagan) Budget Development Principles - School District No. 23 (Central Okanagan) Budget Development Timeline
January	**February**	**April (1st meeting)**
- Amended Annual Budget for the Fiscal Year - Ministry Recalculation Allocation – School District No. 23 and Provincial - Financial Update at December 31st - Budget Survey development - Annual Review of Committee's Mandate, Purpose and Function	- Budget Presentation	- Overview of Budget Allocation - Budget Consultation Input Received - Trustee Indemnity for the 2019/2020 Fiscal Year
April (2nd meeting)	**May**	**June**
- Central Okanagan School District Preliminary Budget Proposal – Superintendent's Budget Recommendations - Financial Report at March 31st	- 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	- School District No. 23 (Central Okanagan) Annual Budget for the Fiscal Year

12. FUTURE FINANCE AND AUDIT 2019 COMMITTEE MEETINGS

May 15, 2019 at 4:00 pm
June 19, 2019 at 4:00 pm
September 18, 2019 at 4:00 pm
October 16, 2019 at 4:00 pm
November 20, 2019 at 4:00 pm

13. MEDIA QUESTIONS

14. ADJOURNMENT

CENTRAL OKANAGAN PUBLIC SCHOOLS – BOARD COMMITTEE REPORT

COMMITTEE: Finance and Audit Committee Meeting DATE: April 3, 2019

CHAIRPERSON: Trustee C. Cacchioni STAFF CONTACT: D. Carmichael, Assistant Secretary-Treasurer

The Committee Chairperson acknowledged that the meeting was being held on the Traditional Territory of the Okanagan People.

In attendance:
Board of Education:
Trustee R. Cacchioni (Chairperson)
Trustee J. Fraser (Committee Member)
Trustee L. Tiede (Committee Member)
Trustee M. Baxter
Trustee A. Geistlinger

In attendance:
Staff:
K. Kaardal, Superintendent of Schools/CEO
T. Beaudry, Deputy Superintendent of Schools
E. Sadlowski, Secretary-Treasurer/CFO
V. Dougans, Finance Manager
M. DesRochers, Executive Assistant *(Recorder)*

Absent:
D. Carmichael, Assistant Secretary-Treasurer

Partner Group Representation:

COTA	Susan Bauhart, President
COPAC	No Representative
COPVPA	Mike Dornian, Treasurer
CUPE	David Tether, President
DSC	Matthew Richardson, Grade 12, Kelowna Secondary
DSC	Laura Siddall, Grade 11, Rutland Senior Secondary *(arrived at 4:12 pm)*

<u>Agenda/Additions/Amendments/Deletions</u>

Updated Information	*7.1 2019-2020 Estimated Operating Grant* - *Replacement page 008*
Materials for Scheduled Item	*7.2 Central Okanagan Public Schools Superintendent of Schools/CEO 2019/2020 Budget Proposal*

April 3, 2019 Agenda – approved as amended.

<u>Reports/Matters Arising</u>
March 6, 2019 Committee Report – received as presented.

<u>Discussion/Action Items</u>

1. **Trustee Indemnity for the 2019/2020 Fiscal Year**
The Secretary-Treasurer/CFO stated that in accordance with Policy 160 – Finance and Audit Committee the Trustee Indemnity for the 2019/2020 fiscal year will increase by 2.7% as per the BC Consumer Price Index. Trustee Baxter suggested that the recommendation to the Board of Education replace the word salaries with stipend.

4:12 pm: Laura Siddall arrived to the meeting.

<u>Outcome:</u>
The Committee recommended that the Board of Education set the Trustee Indemnity, in accordance with the most recent BC Consumer Price Index of 2.7% for the period July 1, 2019 to June 30, 2020 thereby setting the stipends at: Trustee - $21,163, Vice Chair - $22,352, Chair - $24,157.

Discussion/Information Items

1. **2019-2020 Estimated Operating Grants**
The Secretary-Treasurer/CFO provided an overview of the 2019-2020 Estimated Operating Grants. The Ministry of Education provides these allocations every year, prior to spring break. Overall, the District's Operating Grants will increase for the 2019-2020 school year due to increases in enrolments, increases in per pupil allocations and increases in other funding line items.

2. **Central Okanagan Public Schools Superintendent of Schools/CEO 2019-2020 Budget Proposal**
The Superintendent of Schools/CEO presented his 2019-2020 budget proposal. Highlighting the budget development process, base operating budget revenue and expenses, significant changes, key assumptions for the 2019-2020 school year, budget additions, requests from/for the Central Okanagan Teachers' Association (COTA), Collaborative Learnings Services, Instructional Leadership Team, Canadian Union of Public Employees Local 3523 (CUPE), Purchasing Department, Central Okanagan Principal/Vice-Principal Association (COPVPA), and Central Okanagan School Business Officials (COSBO).

   The Committee requested some reformatting to the report to ensure clarity between the budget changes driven by growth and those resulting from the partner group requests. The COTA suggested that the additional Vice-Principals at the middle schools be funded. The Superintendent of Schools/CEO 2019/2020 Budget Recommendations report will be updated pursuant to discussions at the Committee level and brought forward as an action item to the April 17th Finance and Audit Committee Meeting.

3. **Public Budget Consultation Input Received**
The Secretary-Treasurer/CFO stated that there were a number of themes in the feedback received from the Public Budget Consultation process including adding classroom teachers, increasing the number of specialized teachers, and ensuring schools are a welcoming environment for all students.

5:32 pm: Laura Siddall left to the meeting.

4. **2019-2020 Budget Requests – Central Okanagan Teachers' Association**
The Committee reviewed this information.

5. **2019-2020 Budget Requests – CUPE 3523 Central Okanagan School Employees' Union**
The Committee reviewed this information.

6. **Amended Regulations 470R – Transportation Services Management**
The Committee reviewed this information.

Recommendations/Referrals to the Board/Coordinating Committee/Other Committees

Public Board Meeting:
- *Trustee Indemnity for the 2019/2020 Fiscal Year*

Items for Future Finance and Audit Committee Meetings

September	October	November
- Presentation: Audited Financial Statements for the Fiscal Year - Audited Financial Statements for the Fiscal Year *(Action Item)*	- Financial Update at September 30th	- School District No. 23 (Central Okanagan) Budget Development Principles - School District No. 23 (Central Okanagan) Budget Development Timeline
January	**February**	**April (1st meeting)**
- Amended Annual Budget for the Fiscal Year - Ministry Recalculation Allocation – School District No. 23 and Provincial - Financial Update at December 31st - Budget Survey development	- Budget Presentation	- Overview of Budget Allocation - Budget Consultation Input Received - Trustee Indemnity for the 2019/2020 Fiscal Year

April (2nd meeting)	May	June
- Central Okanagan School District Preliminary Budget Proposal – Superintendent's Budget Recommendations - Financial Update at March 31st	- 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 - Review of Policy 425 and Regulations 425R - Student Fees	- School District No. 23 (Central Okanagan) Annual Budget for the Fiscal Year - Policy 161 –Accumulated Operating Surplus

Meeting Schedule

April 17, 2019 at 4:00 pm	June 19, 2019 at 4:00 pm	October 16, 2019 at 4:00 pm
May 15, 2019 at 4:00 pm	September 18, 2019 at 4:00 pm	November 20, 2019 at 4:00 pm

Questions – Please Contact:

Trustee Rolli Cacchioni, Chairperson	Phone: 250-765-3419	email: Rolli.Cacchioni@sd23.bc.ca
Eileen Sadlowski, Secretary-Treasurer/CFO	Phone: 250-470-3224	email: Eileen.Sadlowski@sd23.bc.ca
Delta Carmichael, Assistant Secretary-Treasurer	Phone: 250-470-3233	email: Delta.Carmichael@sd23.bc.ca

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Rolli Cacchioni, Chairperson

Central Okanagan Public Schools
Superintendent of Schools/CEO
2019/2020 Budget Recommendations

OVERVIEW

Central Okanagan Public Schools is in a strong financial position going into the 2019/2020 school year. This is a good news budget. Continued growth allows the District to support ongoing budget pressure as well as provide for some modest additions that will help to create sustainability and efficiency throughout the District.

The District is the fifth largest district in the province and represents 4% of the provincial enrolment (22,694 Full Time Equivalent (FTE) of its 542,650 students). The District operates thirty-one elementary, six middle and five secondary schools, as well as one alternate education school and one distributed learning program. A seventh middle school, Canyon Falls Middle, is scheduled to open September 2019. The District employs approximately 3,600 full-time and part-time staff.

The Board of Education Strategic Plan helps guide, along with the Budget Development Principles, the operational planning of the District budget. Budget requests are evaluated through the lens of the following four focused directions.

1. ***Leadership Development***
   The Board of Education strives to provide professional development, attract and retain high quality leaders throughout the system and support leadership skill development.

2. ***Sustainability as a District***
   The Board of Education 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.

3. ***Leading Learning: Attributes of a Learner***
   The Board of Education'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 Aboriginal learners.

4. ***Community and Partner Engagement***
   The Board of Education 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.

The District is currently implementing the Ministry of Education's New BC Education Plan. The Plan is transforming education in the province so that it is more personalized and focuses on the development of Core and Curricular Competencies. The transformation of our system to meet the intentions of the Plan require that we use pedagogy that is learner centered and provides student agency, encourages innovation, embeds the First Peoples Principles of Learning throughout the curriculum, and is inclusive by design. This transformation requires educators to collaborate, possess growth mindsets and develop adaptive expertise. The budget needs to continue to support this work.

District student learning results demonstrate that previous budget decisions have resulted in investments that support student learning. The District has demonstrated student achievement above provincial and national averages and has a Ministry reported six-year graduation rate for BC residents of 94% and an Aboriginal six-year graduation rate of 82%, both of which are above the provincial average. The six-year completion rate, including students achieving both Dogwood Certificates and Evergreen Certificates, is 97%. Most importantly, the trajectory of achievement results for the District has continued to improve over the past 10 years.

To achieve these results, the District offers early learning programs, focusses on foundational skill development and the development of the attributes of a learner as described in the District's Overarching Goal by offering students diverse programs of interest. The District strives to support learner readiness through collaboration with a number of independent providers such as preschools, StrongStart BC, Ready Set Learn, Hope for the Nations and other non-profit organizations that offer early learning initiatives, breakfast, lunch and after school programs. In addition, the District provides a variety of choices through board-authorized courses, specialty academies, apprenticeship programs, trades courses, computer and software development courses and French Immersion. As well, the District partners with Okanagan College, British Columbia Institute of Technology, University of British Columbia-Okanagan, Vancouver Film School, many local businesses and other community organizations to provide dual credit, work study, leadership and transition opportunities to our students. The District should continue to invest in these programs.

BUDGET DEVELOPMENT PROCESS

Each year, in accordance with the *School Act*, the District is responsible for creating a budget plan for the upcoming school year. This plan is the culmination of a process involving presentations, input gathering sessions, discussions and feedback. The goal is to develop a proposal that balances the funding that is available with the expenses that are required to provide a quality educational experience for all students.

In addition to the Board of Education's Strategic Plan and the Districts' Mission, Vision, Cultural Values, the District will also consider the District's Overarching Goal using both the District budget development principles and guided school based budget decisions model expanded below.

DISTRICT BUDGET DEVELOPMENT PRINCIPLES

- Students come first
- Every budget allocation will be aligned to meet the District’s Mission, Vision, Values and Goals
- Consideration must also be given to the individual school goals
- The District will obtain the most effective results for the dollars spent
- The Board must meet legal requirements; therefore, the budget will be balanced and all statutory requirements will be met

GUIDED SCHOOL BASED BUDGET DECISION MODEL

- Decisions are made considering:
    - school plans and District goals
    - discussions with School Administration, Assistant Superintendents, Human Resources and Finance
    - consultation with partners, parents and students
    - alignment to the school's plan and their ability to achieve the plan remain a priority

Throughout the budget process, the following opportunities for input were provided:

Date	Description
February 4, 2019	Public presentation to provide information on the 2019/2020 budget
February 12, 2019	Presentation to School District Administrators
February 20, 2019	Public Finance and Audit Committee Meeting (partner group input invited)
March 6, 2019	Public Finance and Audit Committee Meeting (partner group input invited)
April 3, 2019	Public Finance and Audit Committee Meeting (Information) • Central Okanagan Public Schools Superintendent of Schools/CEO 2019/2020 Preliminary Budget Proposal Report
April 17, 2019	Public Finance and Audit Committee Meeting (Action) • Central Okanagan Public Schools Superintendent of Schools/CEO 2019/2020 Final Budget Recommendations Report
April 24, 2019	Public Board Meeting • Annual Budget set
June 19, 2019	Public Board Meeting • Annual Budget approval

The Board of Education will engage in deliberations regarding the Superintendent of Schools/CEO's 2019/2020 Budget Recommendations Report at the April 3, 2019 Public Finance and Audit Committee Meeting, and will plan to complete this process at the April 24, 2019 Public Board Meeting. Final adjustments may be made up to June 19, 2019.

This budget proposal was developed with submissions from our District and school-based leadership teams as well as partner groups, with a focus on making the most educationally sound decisions given the multitude of factors including:

- Student classroom and composition guidelines
- District non-enrolling ratio requirements
- Teacher qualifications available
- Space restrictions
- Student demographics and access to neighborhood schools
- Student course load requests

These submissions include input through discussions at committee meetings and other formal administrative and partnership meetings with:

- Trustees
- Senior Staff (Admin Council)
- Principals, Vice-Principals and COSBO (Exempt) staff
- The Aboriginal Education Council
- The Canadian Union of Public Employees Local 3523 (CUPE)
- The Central Okanagan Parent Advisory Council (COPAC)
- The Central Okanagan Teachers' Association (COTA)
- Parents and the community

FUNDING FORMULA MODEL REVIEW UPDATE (FOR BUDGET DEVELOPMENT IN 2020/2021)
In 2018, the Ministry of Education appointed an independent Funding Model Review Panel to review and provide recommendations to the way funding is allocated in the K-12 public education sector in British Columbia. The last major changes to this formula occurred in 2002. To date, this Panel has received feedback from all 60 school districts through one on one meetings, regional meetings or written submissions. As well, a range of other stakeholders and partner organizations provided over 100 written submissions for review.

The Panel has provided the following report, '***Improving Equity and Accountability – Report of the Funding Model Review Panel 2018'*** that may address these concerns in its 22 recommendations for the Minister of Education with the intent to improve the K-12 public education system for students.

https://www2.gov.bc.ca/assets/gov/education/administration/resource-management/k12funding/funding-model-review/independent_review_panel-final_report_2018.pdf

The Finance and Audit Committee has reviewed 12 of these recommendations and the Education and Student Services committee will review the remaining 10 recommendations. The Board of Education will receive a final report in April that includes comments, concerns and questions from each Committee.

The new funding formula will be implemented in the 2020/2021 school year.

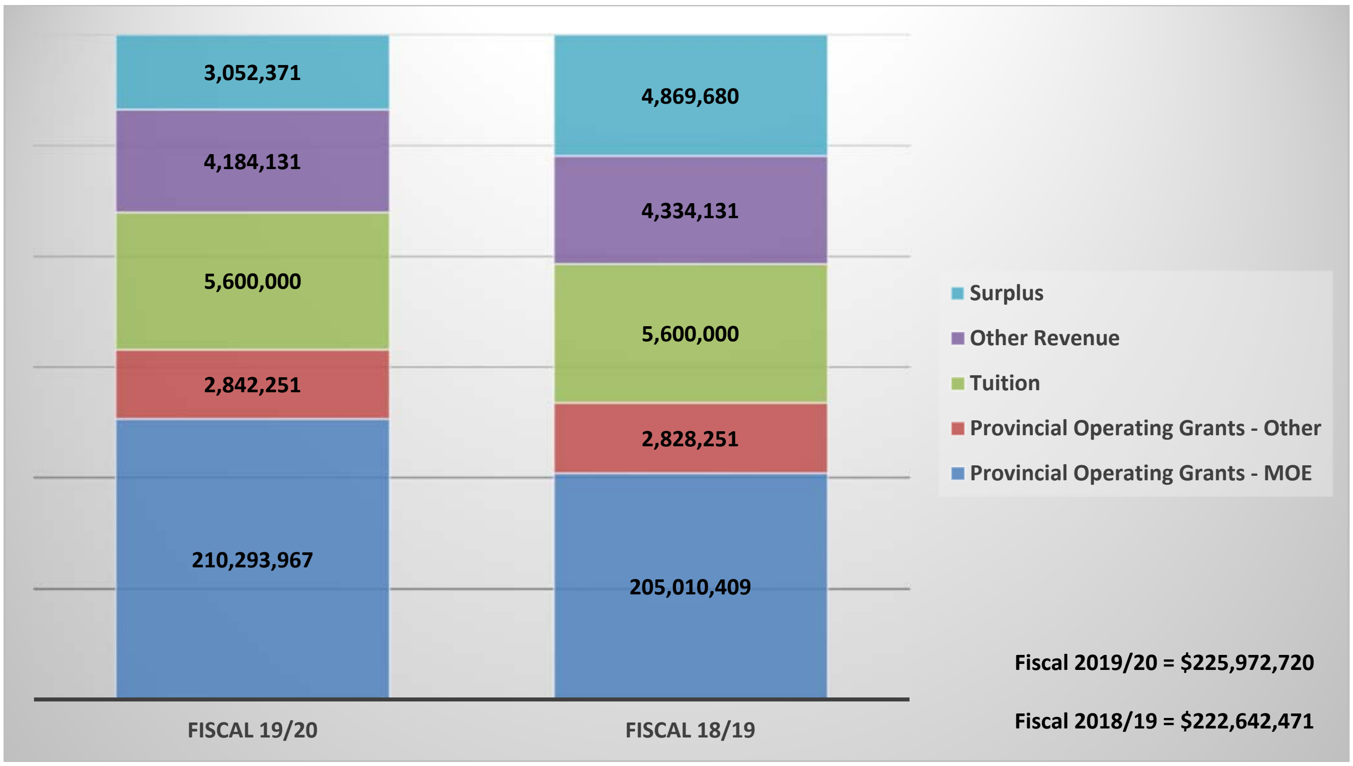
This Central Okanagan Public Schools Superintendent of Schools/CEO 2019/2020 Budget Recommendations Report considers each of the following areas:

I. Base Operating Budget Revenues and Expenses and Other Significant Changes
II. Key Assumptions for the 2019/2020 School Year
III. Additional Budget Requests

I. BASE OPERATING BUDGET REVENUE & EXPENSES

The foundation of all budget development begins with the District Base Operating Budget. This represents the revenue and expenses of the District as they currently exist to deliver the programs and services the District provides.

Base Operating Budget Revenues (2019/2020 Projected Annual Budget)



The majority of operating revenue for the District (93%) is derived from the Ministry of Education's Operating Grant. The province establishes this grant annually for public education using a funding allocation system that is intended to ensure equity across all districts in British Columbia. The allocation system is based primarily on enrolment with further allocations based on unique demographic or District characteristics. Since enrolment is the primary driver in the formula, all budget planning begins with a projected enrolment figure for the next school year.

Other sources of revenue include other provincial grants, locally generated revenue (tuition payments, fees and rentals), and surplus carry forwards from the previous year, as well as designated funds for capital or school-based activities. Central Okanagan Public Schools has focused on increasing local revenues (+75%) over the last seven years through the expansion of the International Education Program, providing fee for service in the Health and Safety Program and WorkSafeBC claims management, as well as recovering costs through the charging of rentals for facilities and a transportation fee.

Base Operating Budget Expenses (2018/2019 Annual Budget)

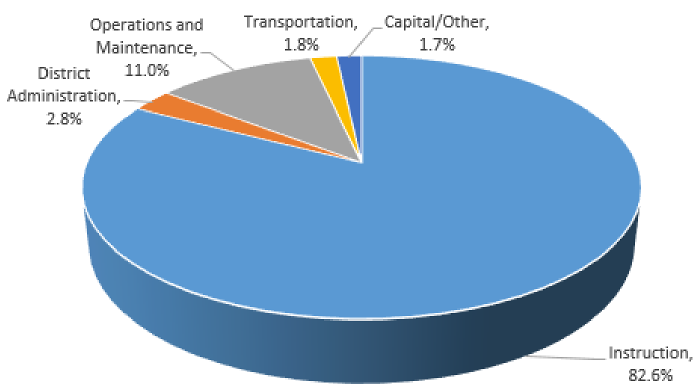
Boards of Education manage and distribute their operating funding allocation based on local spending priorities. In addition, the province provides capital costs and funding for specialty programs through supplemental and special purpose grants.

All allocations are then identified and categorized into six major ***program*** areas. These include Instruction, District Administration, Operations and Maintenance, Transportation, Local Capital and Capital Fund.

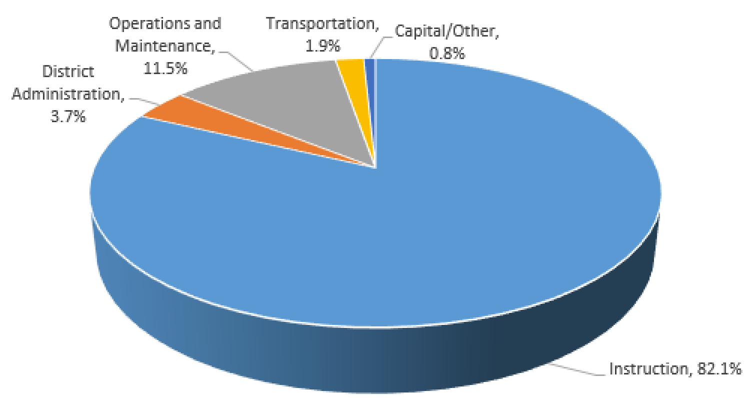
- **Instruction -** includes all allocations to schools as well as District instructional services offered to provide educational opportunities within the District. Instructional programs are categorized as General Instruction, Career Life Programs, Library Services, Counselling, Special Education, English Language Learning, Aboriginal Education, School-Based Administration and International programs.
- **District Administration** - includes Educational Administration, Business and Human Resource Services, and Board Operations (Governance).
- **Operations and Maintenance -** relate to the services required to operate and maintain all District facilities.
- **Transportation** - includes the transportation of students to and from school.
- **Local Capital** (included in Capital/Other) - includes the provision of funding to support the Technology Refresh program as well as allocations to maintain and replace capital equipment items such as vehicles, computers, tables, chairs etc.
- **Capital Fund** (included in Capital/Other) **-** includes amortization of tangible capital assets and any write down of buildings and sites.

2018/2019 District's Budget by Program Compared to Provincial

Central Okanagan



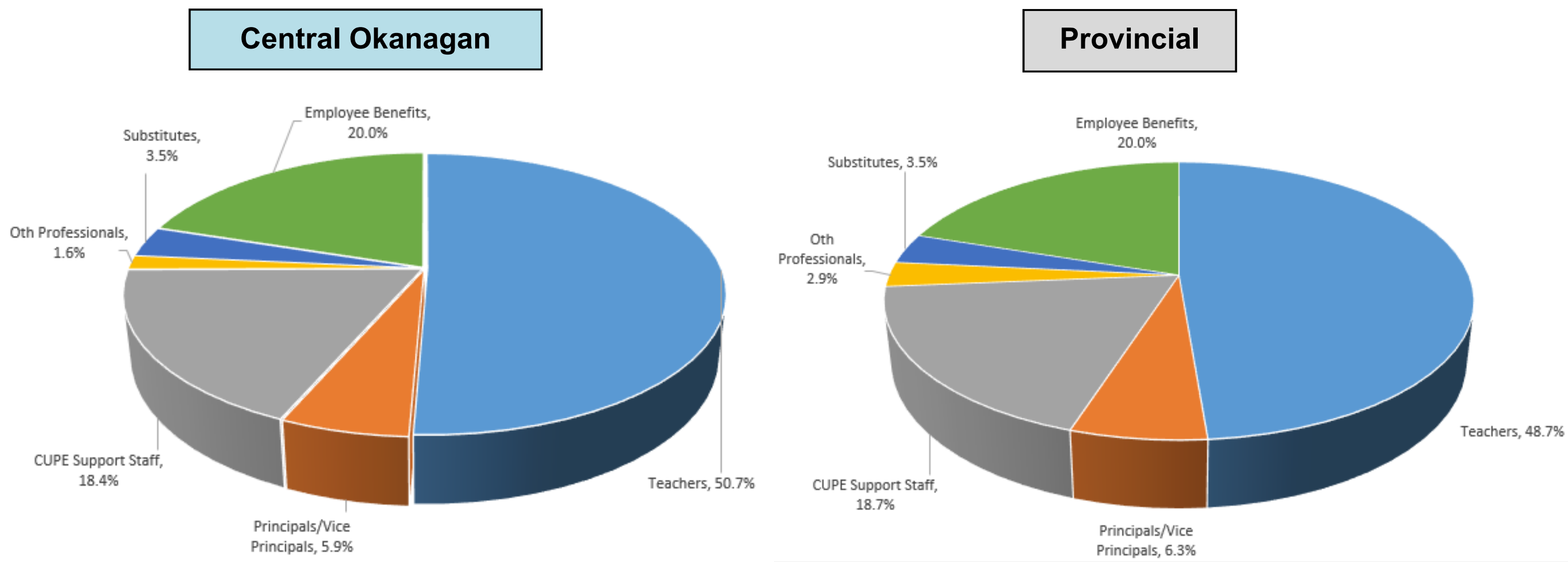
Provincial



When compared to the provincial average, Central Okanagan Public Schools dedicates more to instruction and capital and less to administration and operations. It also dedicates a larger percentage of its budget to capital replacement programs, which fund technology and equipment replacement. Technology replacement is coordinated through the District's Technology Refresh program, which replaces District technology on a four-year cycle.

An alternate representation of the expenses is by ***object*** including multiple employee groups, employee benefits, services & supplies, capital/other (which includes Local Capital and the Capital Fund).

2018/2019 District's Budget by Object Compared to Provincial



The majority of spending in these categories (87.7%) is dedicated towards salaries and benefits. Staff salaries are primarily the result of negotiations between the province and the professional associations/unions representing the various employee groups. When compared to the provincial average, the District spends more on teachers, less on principals and vice principals and other professionals and a similar amount on CUPE support staff.

Significant Changes

Significant changes that have been implemented within this base budget include:

Learning Support Services Reorganization

One of the most consistent concerns expressed by principals, teachers and support staff is finding solutions to support our most dysregulated students. This budget will continue to try to address support for classrooms where complex students present highly dysregulated, disruptive and sometimes violent behaviors. The District has initiated a number of strategies beyond the MoA:LOU#17 requirement that non-enrolling teachers meet prescribed ratios established in 2001. These include:

i. Added a District Principal of Learning Support Services, responsible for students with dysregulated behaviors.
ii. Increased and organized elementary counsellors to provide services within a family of schools, allowing for more efficient delivery of service.
iii. Reorganized counselling services under the District Principal for Learning Support Services to be more responsive to schools. The District has established 11 FTE Behavioral CEA positions through the Learning Improvement Fund to support hot spots and provide temporary support until effective planning and supports are in place for students.
iv. Provided funding, within the budget, to the Assistant Superintendents to deal with emergent student support issues as they arise.
v. Utilized the Classroom Enhancement fund to lower class sizes to their lowest averages in District history, allowing teachers more time with each student.
vi. Increased the number of resource teachers and middle and secondary counsellors so that workloads are similar to 1999, with the intent of improving response time and co-planning support for classroom teachers supporting complex students.
vii. Increased the number of CEAs to provide support for dysregulated students in classrooms.

Staff recognize that, while these positions have been budgeted for, there has been some difficulty filling these positions.

The District is prototyping a project focusing on Collaborative Learning Support teams in each family of schools to help school teams develop pedagogical and systemic strategies that support students' self-regulation.

As the final step, the Superintendent of Schools/CEO plans to reorganize some of the existing behavior supports from Student Support Services plus the proactive programs supporting healthy schools and mental health under both the District Principal of Learning Support Services and the Assistant Superintendent responsible for the Healthy Schools portfolio. The plan is to form a proactive and responsive social emotional learning team that will provide positive strategies and just in time-side-by-side support that will help students feel well and self-regulate behaviors that affect their learning. If possible, staff may support an additional FTE to this reorganization.

Classroom Enhancement Fund

The final piece in the development of the 2019/2020 budget includes the ongoing implementation of the MoA:LoU#17 regarding teacher staffing. The MoA:LoU#17 resolves the matters related to the implementation of the Supreme Court of Canada decision from the fall of 2016. This has been achieved through funding provided in the Classroom Enhancement Fund. Central Okanagan Public Schools' Classroom Enhancement funding for the 2018/2019 school year is expected to be $13.5 Million. We expect the funding for the 2019/2020 year to be similar and anticipate the need for up to an additional 12 FTE of non-enrolling teachers and classroom support during our staffing process that will increase the effective learning conditions in classrooms.

Funding is to be used to provide for educationally sound classroom organization and to meet the required District non-enrolling ratios as outlined in our District's Teacher Collective Agreement. Costs to the fund will include teacher costs as well as ancillary costs related to professional development and resources. The District has added an additional 147 FTE teaching staff since September 2017 to meet the requirements of the restored Collective Agreement language. If additional classroom teachers are required for 2019/2020 to meet the terms of the MoA:LoU#17, it will be determined during the spring staffing process. These additional teachers will be funded through the Classroom Enhancement Fund.

II. KEY ASSUMPTIONS FOR THE 2019/2020 SCHOOL YEAR

Inherent in this approach is the assumption that the base from which the budget is built appropriately allocates resources to the schools and departments in order to achieve their goals. The budget is not re-built from a 'zero base' each year as much of the District's costs are fixed and educational programs are complex and affect multiple schools and/or departments. An analysis of this magnitude would be unlikely to highlight potential reductions that are not already obvious. The budget development process also requires an extremely tight timeline as Ministry funding announcements are made approximately six weeks prior to the District's deadline for establishing staffing levels.

Rather than completing a 'line-by-line' budget analysis each year, the District performs a number of processes on an ongoing basis to ensure that the base allocations are appropriate. These include:

- Reviewing achievement relative to the goals
- Reviewing historical spending in the allocated budget areas to ensure budgets are adequate but not excessive
- Providing schools with greater decision-making over the use of discretionary funds through collaborative and guided discussions. Schools, in turn, promote accountability and efficiency by setting clear goals and aligning them with District goals, as well as gathering data on student learning to support decisions regarding instructional staffing levels as well as resource allocation.
- Comparing spending to comparative sized districts as well as to provincial averages
- Completing program reviews on a cyclical basis to ensure programs, structures and strategies continue to meet the needs of the District

Required Operational Adjustments in 2019/2020 will include:

- Staffing and overhead costs for the new Canyon Falls Middle school.
- Negotiated changes to the calculation of the elementary teacher preparation time.
- Anticipated salary adjustments for principals, vice-principals and management staff.
- Anticipated benefit adjustments.
- Changes in District programs (e.g. expansion of French Immersion, academies of Indigenous studies).
- Adjustments for surplus carryforwards available from the previous year.
- Inflationary increases to services and supplies.

Additional adjustments are made for anticipated enrolment increases affecting staffing, service and supply allocations and any adjustments required to support these students with unique needs.

Enrolment Increase Assumptions Include:

- An increase in BC resident FTE of 150 to 22,844 FTE, however this enrolment increase may trend to as high as 350 FTE. The District has built the 2019/2020 budget conservatively with an enrolment increase of 150 student FTE.
- Maintaining International Education FTE at 400 FTE.
- An increase in Special Education Level 2 students of 21 students to 923.
- An increase in English Language Learners of 101 students to 705.
- Expected increases in teaching staff and resources as a result of enrolment increases.

A summary of the 2019/2020 Estimated Operating Grants incorporating these increases and Ministry per pupil adjustments is included in "**Appendix B"**.

An overview of the projected 2019/2020 budget follows, classifying expenses by object. This outlines the base 2018/2019 Final Bylaw Budget, removal of carryforward balances, adjustments for growth and other required changes and new requests for the 2019/2020 year. Funding adjustments made to the Operating Grant are sufficient to cover the negotiated COTA and CUPE costs, as well, costs due to increasing enrolments. Costs incurred that are not funded through the grant include the additional staffing requirements for Canyon Falls Middle, additional portable costs, expansion of programs, additional bus routes, principal/vice-principals and exempt management salary increases. These unfunded costs are covered through enrolment growth and reductions available in other budget areas due to efficiencies or cost reduction. Once all costs are covered, an overall budget surplus of $315,656 remains. This surplus is available for new "ask" requests, which are detailed in "**Appendix A**.

REVENUE	Final Bylaw 2018/2019	Remove 30-Jun-18 Surplus CFwd	Net Final Bylaw 2018/2019	Growth & Required Changes	2019/20 Projected Preliminary	New "ASK" Requests	2019/20 Preliminary
OPERATING GRANTS							
- Operating Grants	205,010,409		205,010,409	5,283,558	210,293,967		210,293,967
- Other Ministry Grants	2,828,251		2,828,251	14,000	2,842,251		2,842,251
- International Education	5,600,000		5,600,000		5,600,000		5,600,000
- Other Revenue	4,334,131		4,334,131	(150,000)	4,184,131		4,184,131
OPERATING SURPLUS CARRY FORWARD	4,869,680	(1,749,675)	3,120,005	(67,634)	3,052,371		3,052,371
SPECIAL PURPOSE GRANTS							
- Special Purpose Grants	17,179,074		17,179,074	(228,642)	16,950,432		16,950,432
- Other Revenue	7,300,000		7,300,000		7,300,000		7,300,000
SPECIAL PURPOSE CARRY FORWARD	588,164		588,164	(538,164)	50,000		50,000
CAPITAL GRANTS	13,195,051		13,195,051		13,195,051		13,195,051
Total Revenue	$ 260,904,760	$ (1,749,675)	$ 259,155,085	$ 4,313,118	$ 263,468,203	$ -	$ 263,468,203

EXPENSES	Final Bylaw 2018/2019	Remove 30-Jun-18 Surplus CFwd	Net Final Bylaw 2018/2019	Growth & Required Changes	2019/20 Projected Preliminary	New "ASK" Requests	2019/20 Preliminary
STAFFING & BENEFITS							
- Teachers	108,621,913	(313,000)	108,308,913	4,442,082	112,750,995	80,250	112,831,245
- Principals and Vice Principals	11,502,073		11,502,073	171,270	11,673,343		11,673,343
- Educational Assistants	16,281,278		16,281,278		16,281,278		16,281,278
- Support Staff	21,056,806		21,056,806	355,160	21,411,966	47,424	21,459,390
- Other Professionals	3,064,040		3,064,040	(100,000)	2,964,040	123,200	3,087,240
- Substitutes	7,305,045		7,305,045		7,305,045		7,305,045
- Employee Benefits	42,183,058	(77,000)	42,106,058	(221,796)	41,884,262	72,087	41,956,349
SERVICES & SUPPLIES	31,736,133	(1,359,675)	30,376,458	(305,096)	30,071,362	(7,305)	30,064,057
CAPITAL	13,195,051		13,195,051		13,195,051		13,195,051
OTHER CAPITAL	5,959,363		5,959,363	(344,158)	5,615,205		5,615,205
Total Expenses	$ 260,904,760	$ (1,749,675)	$ 259,155,085	$ 3,997,462	$ 263,152,547	$ 315,656	$ 263,468,203
Net Budget Including New "ASK" Requests	$ -	$ -	$ -	$ 315,656	$ 315,656	$ (315,656)	$ (0)

Staffing	Final Bylaw 2018/2019	Remove 30-Jun-18 Surplus CFwd	Net Final Bylaw 2018/2019	Growth & Required Changes	2019/20 Projected Preliminary	New "ASK" Requests	2019/20 Preliminary
Teachers	1,382.578	(4.000)	1,378.578	11.000	1,389.578	1.000	1,390.578
Principals and Vice Principals	94.000		94.000	2.600	96.600	2.000	98.600
Other Professionals	38.700		38.700	(1.200)	37.500	2.000	39.500
Support Staff (CUPE)	913.238		913.238	10.856	924.094	1.000	925.094
Total	2,428.516	(4.000)	2,424.516	23.256	2,447.772	6.000	2,453.772

III. BUDGET ADJUSTMENTS

The following outlines the specific details of the additional budget requests that were made, along with a recommendation from the Superintendent of Schools/CEO. Requests have been categorized by the associated employee group.

Central Okanagan Teachers' Association (COTA)

With the projected growth in the 2019/2020 school year and taking into consideration the Collaborative Learning Services request below, the District anticipates adding the following teacher FTE to the 2019/2020 budget. The low column includes a 150 FTE student enrolment growth while the high column includes a 350 FTE student enrolment growth.

Description	Low	High
Expansion of French Immersion	1.0000	1.0000
Enrolment Growth	6.0000	14.0000
Additional Prep Teachers	4.0000	4.0000
Growth & Required Changes	**11.0000**	**19.0000**
New "Ask" Request		
Collaborative Learning Services	1.0000	1.0000
	12.0000	**20.0000**
Est. Classroom Enhancement Request	**6.0000**	**12.0000**

The allocation of Classroom Enhancement FTE above is dependent on individual student and classroom need and will require Ministry approval.

1. **COTA Budget Request**
The District received a submission from the COTA identifying a reduction of $7,500.

Description	2018-19	2019-2020	Reduction
Inquiry Project	45,000	45,000	0
TTOC Fund	7,500	7,500	0
LSA Fund	25,000	25,000	0
Social Justice Grant	22,500	15,000	(7,500)
	$ 100,000	**$ 92,500**	**$ (7,500)**

Rationale
The District continues to support expanded professional development opportunities that are coordinated through COTA.

Recommendation
Current Budget Allocation - $100,000 (Resources)
Recommended Change - Per request ($7,500)

2. **Collaborative Learning Services Staffing Budget Request**
   The Collaborative Learning Services (CLS) team requests an additional 1.0 FTE teacher.

   Rationale
   With the implementation of the redesigned curriculum, the District created the Collaborative Learning Services (CLS) initiative with the purpose of building inclusive learning environments to ensure powerful and purposeful learning for each learner. The CLS team's focused mandate is to move more district consultants to provide direct support to teachers in schools.

   Recommendation
   The District will provide an additional 1.0 FTE teacher to support this model.

   Current Budget Allocation - $109,000 (1.0 FTE & resources)
   Recommended Increase – 1.0 FTE District wages & benefit costs $101,979

3. **Instructional Leadership Team Staffing Budget Request**
   The Instructional Leadership Team is requesting 2.0 FTE additional teaching staff.

   Rationale
   To provide more direct support with the transformation in learning in classrooms and better meet the school demands for support with the continued implementation of the redesigned curriculum, additional staffing is required.

   Response
   The ILT Program continues to be an integral part of our District's strategy for implementing 21st Century learning curricula; however, we will need to continue to provide support within the current budget.

   Current Budget Allocation - $1,028,693 (5.0 FTE & resources)
   Recommended Change - None $0

Canadian Union of Public Employees Local 3523 (CUPE)

With the new Canyon Falls Middle School opening in the Fall, the projected growth in the 2019/2020 school year and taking into consideration the Purchasing Department request below, the District anticipates adding the following CUPE FTE to the 2019/2020 budget:

Description	FTE
Clerical Staff	3.0000
Other Operations	1.0000
Custodial	2.0000
Grounds	1.0000
Noon Hr Supervisors (4 people, .5 annual FTE)	0.5000
Growth & Required Changes	**7.5000**
New "Ask" Request	
Purchasing (Driver)	1.0000
	8.5000

4. **CUPE Staffing Budget Request**
   The District received a request from the CUPE to hire more trades and grounds staff.

   Rationale
   The projected student growth in the 2019/2020 school year, the addition of several new school sites, an increase in portable needs and the regularly scheduled renovations, requires additional CUPE staff be hired.

   Response
   Per the table above, an additional 7.50 FTE CUPE staff will be added to the 2019/2020 budget due to enrolment growth. In the 2018/2019, 3.0 FTE additional operational staff were added to the budget.

   Current Budget Allocation - $26,171,008 (District CUPE wages & benefit costs only)
   Recommended Change – None. $0

5. **Purchasing Department Staffing Budget Request**
   The Purchasing Department is requesting an additional 1.0 FTE driver be added to the purchasing team.

   Rationale
   In 2011, due to declining enrolment and budget constraints, 1 of 4 pick up delivery driver positions was elimintated from the budget. Since 2011, the District's enrolment has increased by approximately 1,145 students and several sites have been built. As well, Central Stores has experienced an increase in the number of requisitions from inventory (up 4% over a 3 year cycle), receiving and distributing direct charge orders to schools, and cleanouts of scrap or recyclable items from schools during the past 4 years. This increase, along with the forecasted increase in driving times to new sites and drop off points for the delivery/mail trucks, necessitates an increase in resources for the Purchasing department.

   Recommendation
   The District will provide a 1.0 FTE driver for the Purchasing Department.

   Current Budget Allocation - $183,531 (3.0 FTE drivers)
   Recommended Increase – 1.0 FTE District wages & benefit costs $61,177

Central Okanagan Principal/Vice-Principal Association (COPVPA)

With the new Canyon Falls Middle school opening in the fall, the projected growth in the 2019/2020 school year and taking into consideration the requests below, the District anticipates adding the following COPVPA FTE to the 2019/2020 budget.

Description	FTE
Canyon Falls Middle	2.0000
Growth & Required Changes	**2.0000**
New "Ask" Request	
Dr. Knox Middle	1.0000
Constable Neil Bruce Middle	1.0000
	4.0000

6. Vice-Principals Budget Request

Staff is requesting an additional Vice-Principal be added to Dr. Knox Middle and Constable Neil Bruce Middle Schools.

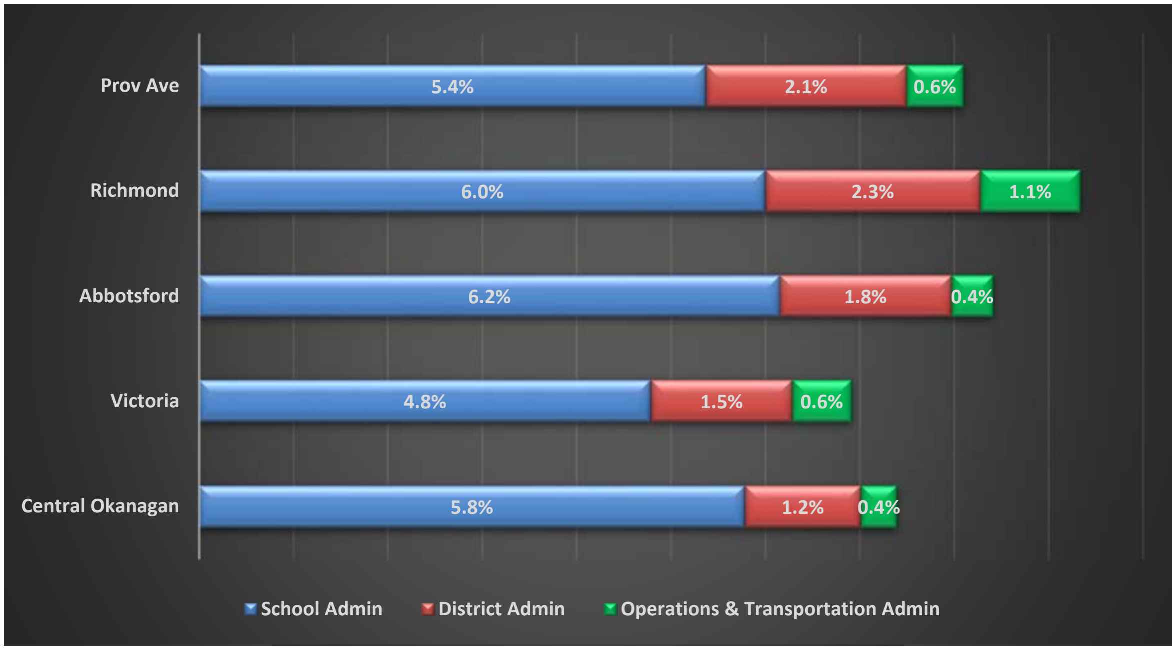
Rationale

With anticipated 2019/2020 enrolment of over 850 student FTE in each middle school, the District needs to bring administration support in line with reasonable guidelines. District guidelines are provided below as a reference. These guidelines provide more consistent administration time, is better able to support complex schools and provides guidance for school based budgeting. Currently some schools are sharing vice principals which is inefficient and difficult to manage.

School Administration Guidelines

School Type	Enrolment	ADMIN FTE	HEAD COUNT
Elementary Admin Allocation	Minimum	0.80	1.00
	201	1.00	1.00
	241	1.00	1.00
Elementary VP Added	401	1.60	2.00
	501	1.80	2.00
	601	2.00	2.00
Middle Admin Allocation	Minimum	1.80	2.00
	801	2.00	2.00
Middle VP Added	851	2.50	3.00
Secondary Admin Allocation	Minimum	1.80	2.00
	801	2.20	2.00
Secondary VP Added	851	2.50	3.00
	1,001	2.60	3.00
	1,201	3.00	3.00
Secondary VP Added	1,401	3.50	4.00
	1,601	4.00	4.00
Alernate Admin Allocation	201	2.00	2.00

Included below is a graph that shows the District's 2017/2018 administration spending. The graph illustrates that the District's overall administration spending is lower when compared to the provincial average and most of the other comparable size districts. The District focuses their administration spending on direct student support in schools.



Recommendation
The District will provide the additional 2.0 FTE Vice-Principals to the above middle schools. Costs associated with these additional 2.0 FTE will be absorbed within the existing administration envelope.

Current Budget Allocation - $13,694,488 (District wages & benefit costs only)
Recommended Change – Redistribution of Budget $0

Central Okanagan School Business Officials (COSBO)

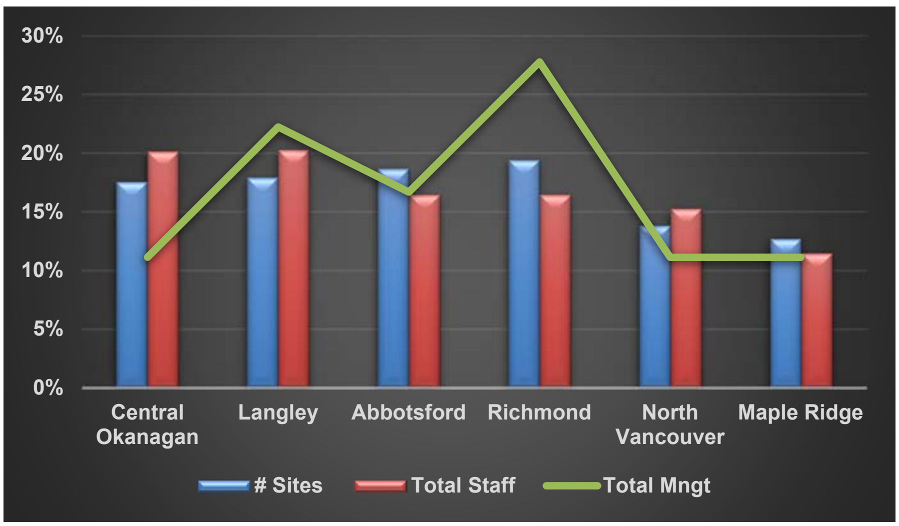
District enrolment has been consistently increasing for several years. District management does not adjust proportionately in the same manner as positions that provide direct support to students. Because of this sustained growth, the addition of several new school sites and an increase in portable needs, management is requesting an increase in District management positions in the 2019/2020 budget.

Description	FTE
New "Ask" Request	
Transportation Dept	1.0000
Custodial Dept	1.0000
	2.0000

7. **Custodial Staffing Budget Request**
The Custodial Department is requesting an Assistant Custodial Manager.

Rationale
A new Assistant Custodial Manager would be responsible for daily afternoon shift activities such as daily visits and inspections, providing training to staff on such topics as security, Health & Safety requirements (4x per year) as well as focusing on the Attendance Management program to mitigate sick leave. They would also assist with formal performance and conduct issues, and assist with investigations and recruiting new staff.

The following graph compares the number of sites, total custodial staff and total management of our District to similar sized districts. Our current management level is comparable with both North Vancouver and Maple Ridge school districts yet we have more sites and staff than both of these districts.



Recommendation
The District will provide the additional 1.0 FTE Assistant Custodial Manager to assist the Custodial Manager as outlined above.

Current Budget Allocation - $7,735,587 (District custodial budget)
Recommended Increase – 1.0 FTE District wages & benefit costs $80,000

8. **Transportation Staffing Budget Request**
The Transportation Department is requesting an Assistant Transportation Manager.

Rationale
A new Assistant Transportation Manager would be responsible for bus stop evaluations, follow-up on reported bus route safety concerns, assisting with performance evaluation, and providing bus driver refresher training (every 3 years). They would also manage day-to-day bus driver issues, parent phone calls and email concerns/complaints and dispatch relief drivers for absenteeism. Our District has the largest fleet in British Columbia and our current Transportation Manager oversees 105 staff and 68 school bus routes.

Recommendation
The District will provide the additional 1.0 FTE Assistant Transportation Manager to assist the Transportation Manager as outline above.

Current Budget Allocation - $4,044,252 (District transportation budget)	
Recommended Increase – 1.0 FTE District wages & benefit costs	$80,000

9. **Information Technology Refresh Budget Request**
The Information Technology Department is requesting additional funds to continue to support our Refresh program.

Rationale
In the last 10 years, the District has seen growth in both the number of staff and students, 22% and 8% respectively. The number of facilities has also increased (school sites, school additions, portables and a new board office). Each facility requires additional servers, switches, wireless access points, laptops, desktops, chrome books and VOIP phones as well as ongoing licensing and maintenance costs.

Recommendation
Staff will collaborate to better balance and stabilize the Refresh budget. One suggestion is to have the refresh of the largest schools straddle multiple school years.

Current Budget Allocation - $2,153,413 (Technology costs only)	
Recommended Change - None	$0

Total Net "ASK" Included in 2019/2020 Budget	**$ 315,656**

APPENDIX A

2019/2020 Summary Recommendations

Net Budget Position at Public Budget Presentation		**$ 183,291**
Adjustments Subsequent to Public Budget Presentation		
Changes Include:		
- Reduction in NGN Savings Estimate	(30,484)	
- Additional Enrolment Resource Costs	(16,936)	
- Reduction of Discretionary Budgets	100,000	
- Reduction of Benefits Costs	58,580	
- Addition of 1.0 FTE French Immersion Teacher	(103,795)	
- Increased Portable Needs	(275,000)	(267,635)
Reduction of Expenses		
Elimination of General Inflation	400,000	400,000
Total 2019/2020 Net Budget Position		**$ 315,656**
Recommended Budget Adjustments		
- COTA's Budget Reduction	7,500	
- Additional Purchasing Dept Driver	(61,177)	
- Transportation & Custodial Managers (2.0 FTE)	(160,000)	
- Additional Collaborative Learning Services Teacher (1.0 FTE)	(101,979)	(315,656)
2019/2020 Net Budget		**$ -**

APPENDIX B

Estimated Operating Grants - 2019/20 School Year

School District 23 Central Okanagan

September 2019 Enrolment Count

	School-Age Enrolment	Funding Level	Funding	Total Supplement
Standard (Regular) Schools	22,429.1000	$7,468	$167,500,519	
Continuing Education	0.0000	$7,468	$0	
Alternate Schools	250.0000	$7,468	$1,867,000	
Distributed Learning	150.0000	$6,100	$915,000	
Home Schooling	19	$250	$4,750	
Course Challenges	12	$233	$2,796	
Total Enrolment-Based Funding (September)	22,829.1000			$170,290,065

	Total Enrol. Change	Funding Level	Funding	Total Supplement
1% to 4% Enrolment Decline	150.0000	$3,734	$0	
4%+ Enrolment Decline		$5,601	$0	
Significant Cumulative Decline (7%+)	1,036.1000	$3,734	$0	
Supplement for Enrolment Decline				$0

	Enrolment	Funding Level	Funding	Total Supplement
Level 1 Special Needs	18	$42,400	$763,200	
Level 2 Special Needs	925	$20,200	$18,685,000	
Level 3 Special Needs	223	$10,250	$2,285,750	
English Language Learning	705	$1,495	$1,053,975	
Aboriginal Education	2,700	$1,450	$3,915,000	
Adult Education	6.7500	$4,773	$32,218	
Vulnerable Students			$467,793	
Supplement for Unique Student Needs				$27,202,936
Variance from Provincial Average	$191			
Estimated Number of Educators	1,268.658		$242,314	

	Enrolment	Funding Level	Funding	Total Supplement
FTE Distribution	22,835.8500	$180.33	$4,117,989	
Supplement for Salary Differential				$4,360,303
Supplement for Unique Geographic Factors				$6,218,784
Funding Protection				$0
Supplement for the Education Plan				$453,582
September 2019 Enrolment Count, Total				$208,525,670

July 2019 Enrolment Count

	Enrolment	Funding Level	Funding	Total Supplement
Summer Learning Grade 1-7	0	$215	$0	
Summer Learning Grade 8-9	0	$215	$0	
Summer Learning Grade 10-12	0	$430	$0	
Supplemental Summer Learning Funding			$0	
Cross-Enrolment, Grade 8 and 9	0	$0	$0	
Summer Learning, Total				$0

February 2020 Enrolment Count

	Enrolment	Funding Level	Funding	Total Supplement
School-Age FTE - Continuing Education	10.0000	$7,468	$74,680	
Adult FTE - Continuing Education	2.0000	$4,773	$9,546	
K-Gr 9 School-Age FTE - Distributed Learning	7.0000	$3,050	$21,350	
Gr 10-12 School-Age FTE - Distributed Learning	190.0000	$6,100	$1,159,000	
Adult FTE - Distributed Learning	130.0000	$4,773	$620,490	
Level 1 Special Needs Enrolment Growth	0	$21,200	$0	
Level 2 Special Needs Enrolment Growth	10	$10,100	$101,000	
Level 3 Special Needs Enrolment Growth	20	$5,125	$102,500	
Newcomer Refugees	3.0000	$3,734	$11,202	
ELL Supplement - Newcomer Refugees	3	$748	$2,244	
February 2020 Enrolment Count, Total				$2,102,012

May 2020 Enrolment Count

	Enrolment	Funding Level	Funding	Total Supplement
School-Age FTE - Continuing Education	8.0000	$7,468	$59,744	
Adult FTE - Continuing Education	1.0000	$4,773	$4,773	
K-Gr 9 School-Age FTE - Distributed Learning	1.0000	$2,033	$2,033	
Gr 10-12 School-Age FTE - Distributed Learning	100.0000	$6,100	$610,000	
Adult FTE - Distributed Learning	5.0000	$4,773	$23,865	
May 2020 Enrolment Count, Total				$700,415

2019/20 Full-Year Estimated Total	**$211,328,097**
Estimated 2019/20 Operating Grant from Indigenous Services Canada	$1,034,131
Estimated 2019/20 Operating Grant from Ministry of Education	$210,293,966

<u>**APPENDIX C**</u>

Additional Options for Balancing the 2019/2020 Budget

The aforementioned adjustments are, in the Superintendent's opinion, the best options for achieving a balanced budget in the 2019/2020 school year. The Board may consider other areas for adjustment in lieu of the above budget requests. Other District allocations for consideration are listed below.

	STAFFING							
	PVP	OTHER PROF	TEACH	CUPE	TTOC	WAGES & BENEFIT COST	RESOURCES	TOTAL BUDGET
District Based								
Admin Council	6.00	8.00				2,631,812	393,600	3,025,412
Business Admin		2.00		9.75		754,682	661,100	1,415,782
Career Life Programs			2.00	0.82	3,000	255,749	67,200	325,949
Collaborative Learning Services (CLS)			1.00			100,000	10,000	110,000
COTA Professional Development Support							107,010	107,010
Curriculum Resource Centre/TLC				6.00		308,998	115,500	424,498
Dual Credit Programs			2.30	1.00	51,409	278,125	450,250	779,784
Early Learning			0.50			50,000	50,000	100,000
Educational Admin		2.00		2.40	127,000	304,600	344,504	776,104
Extra-Curricular Support-Sports Busing							100,000	100,000
Family Life Program			3.00			300,000	7,000	307,000
Governance-Travel Outside of District							10,500	10,500
Governance-COPAC Grant							7,500	7,500
Graduation Support			0.43			43,000	20,000	63,000
Health Promoting Schools/Wellness			1.30			128,700	20,500	149,200
Human Resources Admin	1.00	6.00		5.00		1,126,674	428,500	1,555,174
Instructional Leadership Team	1.00		5.00		260,395	638,298	130,000	1,028,693
Literacy Support			1.00			100,000	70,000	170,000
Local Capital-Equipment							225,000	225,000
Museum/Art Gallery Grants							10,000	10,000
Numeracy Support							70,000	70,000
Operations		6.00		190.70		13,231,208	8,245,500	21,476,708
Special Education	1.00		81.00	507.30	450,000	26,120,091	594,384	27,164,475
Technology Refresh Program							2,153,413	2,153,413
Technology Support Staffing	1.00	1.00		22.71		1,953,154	1,288,000	3,241,154
Transportation		1.00		52.47		3,496,435	651,000	4,147,435
Web/Link Support							30,000	30,000
School Based								
Department Head Stipends						253,975		253,975
Principals/Vice-Principals	84.00					12,082,141		12,082,141
School Based Clerical Support				121.19		5,533,427		5,533,427
	94.00	**26.00**	**97.53**	**919.34**	**891,804**	**69,691,069**	**16,260,461**	**86,843,334**

APPENDIX D

Do you have any other comments or questions you would like answered regarding the Budget Development for 2019/2020?

Central Okanagan Public Schools
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Operating Fund

Operating Fund			Actual to Mar 31, 2019	Forecast to Year End	2018/2019 Amended Annual Budget	Forecast (Over) Under	Forecast Variance %	Commentary
Instruction	Salaries & Benefits		118,113,248	173,250,000	173,757,890	507,890	0.29%	Overall student enrolment was higher than expected (resulting in increased teachers FTE) the final budget has beem adjusted for this increase.
	Services and Supplies		8,088,385	9,513,129	10,525,927	1,012,798	9.62%	Spending progressing as expected
	Total	1	126,201,633	182,763,129	184,283,817	1,520,688	0.83%	
District Administration	Salaries & Benefits		3,307,118	4,409,491	4,623,586	214,095	4.63%	Wages & benefits lower than budgeted as not all anticipated wage adjustments have yet been implemented.
	Services and Supplies		1,252,578	1,535,550	1,557,134	21,584	1.39%	Spending progressing as expected
	Total	4	4,559,697	5,945,041	6,180,720	235,679	6.02%	
Operations & Maintenance	Salaries & Benefits		9,849,073	13,132,098	14,698,102	1,566,004	10.65%	Salaries lower than expected due to unfilled postings in trades at the start of the year. All unfilled postings are now filled.
	Services and Supplies		6,460,270	8,652,850	8,652,850	0	0.00%	Spending progressing as expected
	Total	5	16,309,343	21,784,948	23,350,952	1,566,004	6.71%	
Transportation	Salaries & Benefits		2,018,987	2,960,557	2,990,557	30,000	1.00%	An additional bus route was added in late September (2 already in preliminary) , otherwise bussing salaries progressing as expected
	Services and Supplies		1,017,524	1,353,695	1,053,695	(300,000)	-28.47%	The costs associated with the additional school buses this year (e.g. insurance, natural gas, monitoring system) is higher then expected.
	Total	7	3,036,511	4,314,252	4,044,252	(270,000)	-6.68%	
TOTALS			$ 150,107,184	$ 214,807,371	$ 217,859,742	$ 3,052,371	1.40%	

Capital Fund

Capital Fund			Actual to Mar 31, 2019	Forecast to Year End	2018/2019 Amended Annual Budget	Forecast (Over) Under	Forecast Variance %	Commentary
Capital Assets	Local Capital	03	2,293,864	4,755,000	4,782,731	27,731	0.58%	Additions relate primarily to the District's school refresh program and school based capital purchases
	Bylaw Capital	99	9,236,536	13,195,051	13,195,051	0	0.00%	Amortization adjusted once FS were finalized
TOTALS			$ 11,530,400	$ 17,950,051	$ 17,977,782	$ 27,731	0.15%	

Special Purpose Funds

Special Purpose Funds		Fund	Actual to Mar 31, 2019	Forecast to Year End	2018/2019 Amended Annual Budget	% of Budget Spent		Forecast (Over) Under
Annual Facilities		55/6	881,793	1,146,445	1,146,445	76.92%		Includes 17/18 AFG carry fwd to be spent by June 2019
Learning Improv-Support Staff		97	368,366	786,854	786,854	46.82%		Expected to fully spend by June 30, 2019 (Not all behavorial CEAs positions have been filled yet).
Special Education Equipment		72	2,014	30,187	30,187	6.67%		Spending will progress as expected througout the year
Service Delivery Transformation		91	47,911	91,684	91,684	0.00%		Must be fully spent by June 30, 2019
School Generated		89	4,230,354	7,300,000	7,300,000	57.95%		Spending progressing as expected
Strong Start		94	179,200	256,000	256,000	70.00%		Spending progressing as expected
Ready Set Learn		95	46,148	75,950	79,750	57.87%		Spending progressing as expected
Official Languages (French)		96	154,436	366,595	308,871	50.00%		Spending progressing as expected, 1 time additional funding of $57,724 received
Community Link		85	886,112	1,282,155	1,282,155	69.11%		Prior year carry forward to be spent by June 30, 2019
Coding & Curric Implementation		86	21,049	23,164	23,164	0.00%		Must be fully spent by June 30, 2019
Classroom Enhancement		71	9,659,386	13,579,996	13,579,996	71.13%		Additional CEF funding requested & received, additional teachers added for composition.
Provincial Resource Project		88	126,771	182,129	182,129	69.61%		Expected to fully spend by June 30, 2019
TOTALS			$ 16,603,541	$ 25,121,159	$ 25,067,236	66.24%		

Total Budget Bylaw

$ 260,904,759

Bylaw Capital Projects

Bylaw Capital Projects		Fund	Actual to Mar 31, 2019	Ministry COA Budget	Balances Still to Withdraw	% of Budget Spent		Forecast (Over) Under
Annual Facilities Grant		56	2,920,683	3,075,143	154,460	94.98%		Expected to fully spend by March 31, 2019

Central Okanagan Public Schools
Together We Learn

Annual Facilities Grant		57	0	3,075,143	3,075,143	0.00%		Expected to fully spend by March 31, 2020
Canyon Falls Middle		33	20,980,104	31,806,058	10,825,954	65.96%		Must be fully spent by March 31, 2019, will request extension as required.
H.S. Grenda Middle		33	482,019	28,852,848	28,370,829	1.67%		Must be fully spent by June 1, 2021, will request extension as required.
Dust Collectors		34	830,972	1,300,000	469,028	63.92%		To be spent by March 31, 2019.
MBSS Bathroom Upgrade		35	0	5,900,000	5,900,000	0.00%		To be spent by March 31, 2020.
RLE Playground		35	0	105,000	105,000	0.00%		To be spent by March 31, 2020.
SLE Playground		35	0	105,000	105,000	0.00%		To be spent by March 31, 2020.
Replacement Buses		34	1,379,534	1,979,624	600,090	69.69%		To be spent by March 31, 2019.
Replacement Buses		35	0	984,008	984,008	0.00%		To be spent by March 31, 2020.
TOTALS			$ 26,698,311	$ 77,287,824	$ 50,589,513	34.54%		

Other Information					2018/2019 Figures (30-Sept-18)	2017/2018 Figures		Notes
Appropriated Surplus					0	4,869,680		
Unappropriated Surplus					0	2,519,656		
	Total Surplus				**$ -**	**$ 7,389,336**		Available for carry forward
Staffing FTE	Teachers	MBF			1,382.51	1,347.34		
	Principal/Vice Principals	MBF			94.00	94.00		
	Educational Assistants				510.00	493.00		Additional CEAs required
	Support Staff				498.00	495.00		Ab Ed. clerical + school support
	Other Professionals				38.70	38.00		Assistant Director of Operations
	Total Staffing FTE				**2,523.21**	**2,467.34**		
Funded Students (FTE)							**Change**	
	School Age				22,279.6000	21,810.1875	469.41	(270 projected + 200 additional in September)
	Alternate Schools				255.0000	194.0000	61.00	
	Distributed Learning (DL)				144.5000	79.1250	65.38	
	Total Enrolment Based Funding				**22,679.1000**	**22,083.3125**		
	Level 1 Special Needs				18.0000	14.0000	4.00	
	Level 2 Special Needs				904.0000	847.0000	57.00	
	Level 3 Special Needs				223.0000	255.0000	(32.00)	
	English Language Learners				604.0000	527.0000	77.00	
	Aboriginal Education				2,679.0000	2,500.0000	179.00	
	Adult Education				6.7500	7.6250	(0.88)	
	Supplemental for Unique Student Needs				**4,434.7500**	**4,150.6250**		
	CE - Feb/May (Recount)				12.0000	32.0000		Feb/19 FTE now included, May/19 to be determined
	DL - Feb/May (Recount)				327.0000	381.8750		Feb/19 FTE now included, May/19 to be determined
	Level 2 Special Needs				10.0000	27.0000		Feb/19 FTE now included, May/19 to be determined
	Level 3 Special Needs				20.0000	0.0000		Feb/19 FTE now included, May/19 to be determined
	ELL Supplement - Newcomer Refugees				3.0000	4.0000		Feb/19 FTE now included, May/19 to be determined
	Total Feb & May Enrolment Counts				**372.0000**	**444.8750**		
	International Education				**400.0000**	**400.0000**		To be determined
	Total Student FTE				**27,885.8500**	**27,078.8125**		

School District No. 23 (Central Okanagan)
2019-2020 Aboriginal Program PRELIMINARY Budget

Expected Funding

	FTE	Fund/FTE		
Targeted Funding	2,700	1,450	$	3,915,000
Increase in Budget from 19-FINAL Budget Recommendations.xlsx				20,000
Anticipated Previous Year Surplus				157,672
Total Targeted Funding				**4,092,672**

Budgeted Expenses

Cultural & Language Expenses	**FTE**	**Cost/FTE**	**Total**		
Okanagan Lang/Culture Instructor	2.00	50,444	100,888		1.286 FTE Added
Aboriginal Cultural Presenter	2.50	50,424	126,059		
Cultural Program Coordinator	1.00	52,085	52,085		
Subtotal	5.50		279,032	279,032	
Community Cultural Events(UBC Career Fair,siya,Lake Country Group)				5,700	
Contract-Elders in Residence				80,000	Added $40,000
Contract-Elders in Residence Coordinator				20,000	New line item
Cultural Program/Presentation and Supplies			45,300		
RECOVER FR CORE FUNDING - Cultural Program/Presentations			(10,300)	35,000	
Curriculum Resources-OK Language				25,000	Added $15,000
Total Cultural & Language Expenses				**444,732**	

General Staffing Expenses	**FTE**	**Cost/FTE**	**Total**		
Ab Ed Resource Teacher	1.00	99,000	99,000		
Vice Principal	**1.00**	**133,541**	**133,541**		**New line item - Waiting on April 17th F&A**
Secondary School Tutors	5.20	99,000	514,800		**Added .4 FTE - Redistribute the .4**
Clerical Support (PG6, CL10)	1.00	47,010	47,010		
Clerical Support (PG4, CL10)	0.50	43,614	21,807		
Advocates	48.00	49,303	2,366,544		Added 3 FTE
Youth Wellness Workers (3 FTE @ 12 mth)	3.00	67,640	202,920		Added 1 FTE
Subtotal	59.70		3,385,622	3,385,622	
TOC Release (Curriculum Implementation)				10,000	
Total General Staffing Expenses				**3,395,622**	

General Program Expenses		
Aboriginal Parent and Family Education Council	12,000	Added $11,000
Contract-Clinical Supervisor for Wellness Workers	30,000	Added $3,000
Curriculum Development Committee	10,000	
Field Studies	20,000	
General District Level Account	20,000	Added 8,000
General Teaching Supplies	33,819	
Graduation & Grad Retreat	40,000	
Meeting Expenses	5,000	
Mileage - Staff	20,000	
Parent/Elder AEC Meeting Honorariums	2,000	
Professional Development-Principal/ Support Staff	20,000	Added $10,000
Student Awards	5,500	
Student Leadership	10,000	
Student Transportation	20,000	Reduced $2,000
Telephone	4,000	
Total General Program Expenses	**252,319**	

Recovered from CORE Funding	**FTE**	**Cost/FTE**	**Total**		
District Principal (1.0)	1.00	143,296	143,296		
Okanagan Language Teacher	2.00	99,000	198,000		Added 1.2 FTE
Curriculum Resource Teacher	1.00	99,000	99,000		
Subtotal	4.00		440,296		
RECOVER FR CORE FUNDING				(440,296)	
Subtotal				**0**	

Total District Level Program Expenses	**4,092,672**
BALANCE REMAINING	**0**