

CENTRAL OKANAGAN PUBLIC SCHOOLS

2026/2027 Budget Presentation



Delta Carmichael, CPA, CA
Secretary Treasurer/CFO

Kate Cumming, CPA
Assistant Secretary-Treasurer

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Land Acknowledgement



I want to acknowledge that this meeting is
being held on the unceded, Traditional
Territory of the Okanagan People.

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Agenda Items



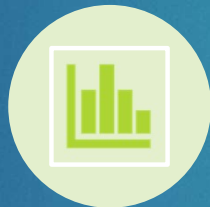
**DISTRICT VISION
& PURPOSE**



**STRATEGIC
PLAN**



**STAFFING
INFORMATION**



**STUDENT
STATISTICS**



**FINANCIAL
SOURCES &
CAPITAL**



**ASSUMPTIONS &
CHALLENGES**

CENTRAL OKANAGAN PUBLIC SCHOOLS

District Vision & Purpose



Vision - Together We Learn

Purpose – To educate students in a safe, inclusive, equitable, and inspirational learning environment where each learner develops the attributes and competencies to flourish in a global community.

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Cultural Values

Honesty is the building block for relationships and the basis for trust. It is the absence of falsehood and the action of full disclosure. It is the ultimate test of moral strength. When honesty is present, integrity will also be apparent.

Respect is "to consider worthy of high regard". Being respectful is an attitude of honouring people and caring about their rights.

Responsibility is being accountable for our actions and their consequences. When we demonstrate responsibility, we are doing our best to meet the expectations of ourselves and others.

Equity empowers each learner to thrive holistically.

Empathy is a feeling of concern, compassion and understanding of another's situation or feelings.



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Overarching Goal



Our learners will develop foundational skills and core curricular competencies so that they can be empowered to follow their passions and strengths and thrive holistically as resilient and engaged global citizens.

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2021-2026 Strategic Plan

Central Okanagan Public Schools 2021-2026 Strategic Plan helps guide, along with the budget development principles, the operational planning of the District budget. The District's Strategic Plan includes the development of the following four focused directions.



Equity & Excellence in Learning – We believe equity empowers each learner to thrive holistically. We also believe that each learner achieves excellence in learning when they have the confidence and competencies to pursue their passions and strengths.

Transformative Leadership – We believe in an ever-changing world, transformative leadership is a powerful catalyst for continuous improvement and growth that positively impacts our system, each school community, and ultimately each learner.

Family & Community Engagement – We honor the knowledge and experience that families and the community bring to our schools. By partnering together to improve student learning, opportunities for deep and meaningful engagement will emerge that supports, enriches, and nurtures each child in our care from cradle to career.

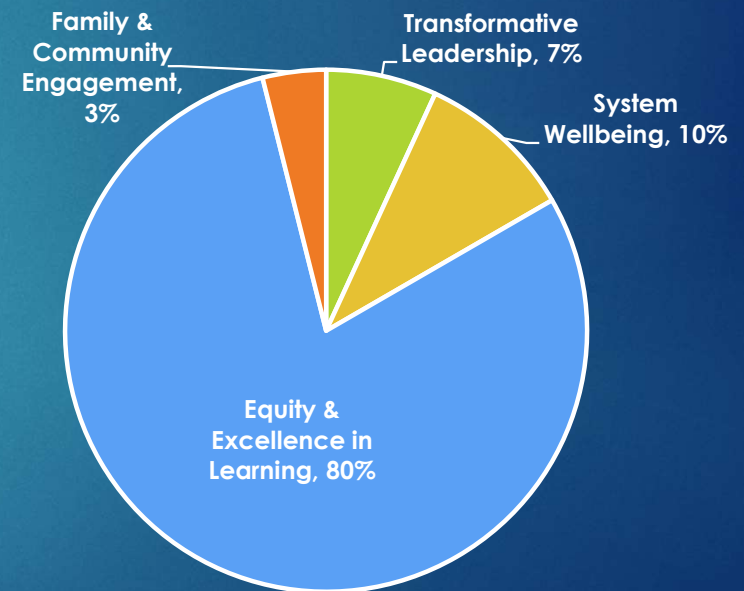
System Wellbeing – We believe in sustainable practices that provide support to each learner today without compromising or reducing the ability to support each of our learners in the future. Moving forward, in a culture of growth, innovation, engagement and wellness, ensures that we can adapt to changing environments while continuously supporting each of our learners.

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2021-2026 Strategic Plan

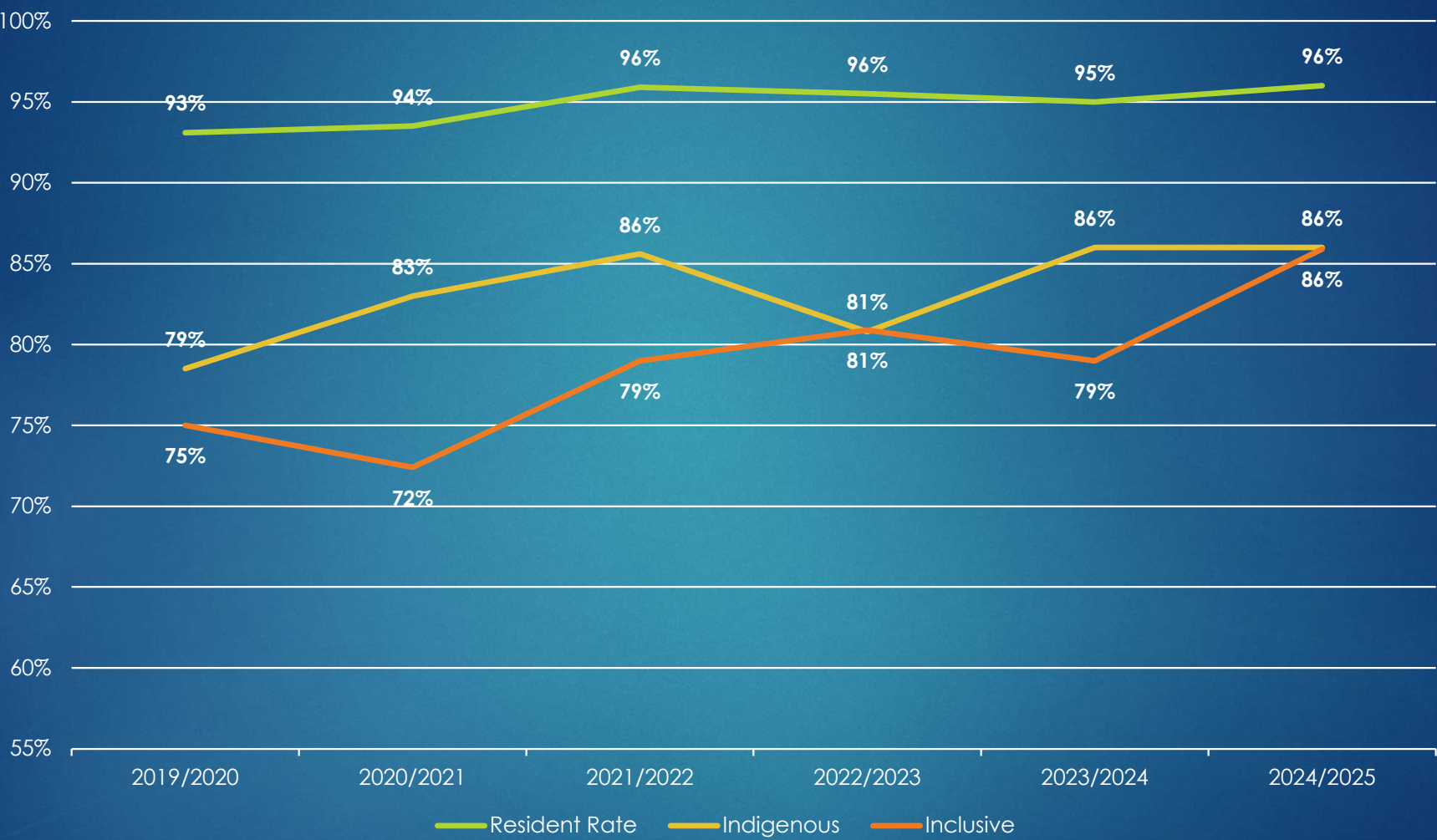
- ▶ The Board of Education is reviewing the current Strategic Plan, including a series of public engagement sessions to gather input from staff, students, families, and community members to inform the next Strategic Plan.
- ▶ This graph is not a comprehensive analysis but broadly shows how we allocate the District's budget to the four focused directions:

- 1) **Equity & Excellence in Learning** – Classroom Teaching & Supports, Learning & Innovation Team, Social Emotional Learning Team, Careers, Dual Credit & Transitions Team.
- 2) **System Wellbeing** – Finance, Human Resources, Operations, Capital.
- 3) **Transformative Leadership** – Leadership, Professional Development, Governance.
- 4) **Family & Community Engagement** – Feeding Futures, CommunityLink, Settlement Support, StrongStart, Health & Safety, Transportation.



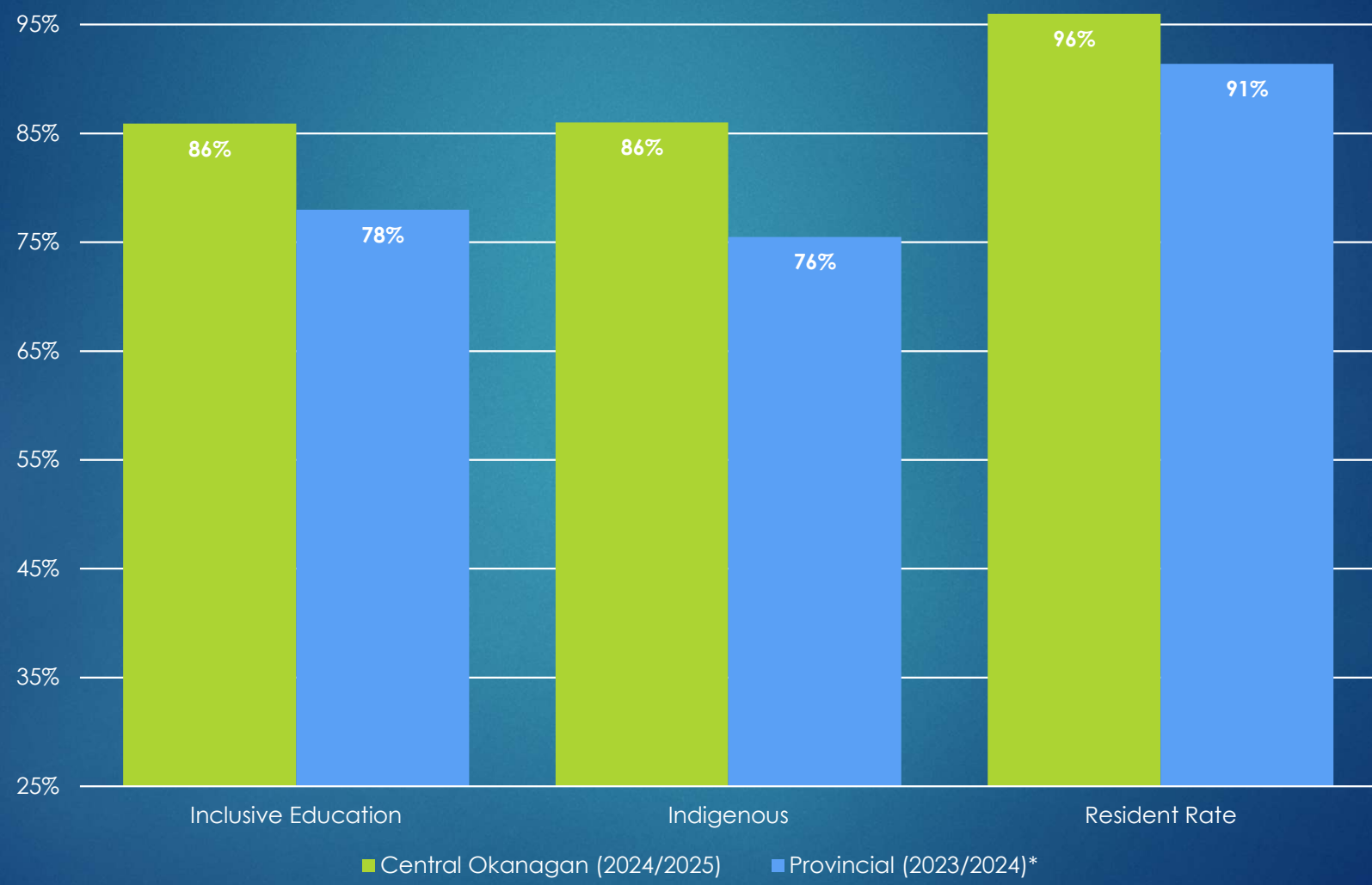
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Six Year Graduation Rate for BC Residents



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Six Year Graduation Rate for BC Residents by Category



*At the time of publication, 2024/2025 Provincial graduation rates are not yet available.

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Welcome Centre & Newcomer Students

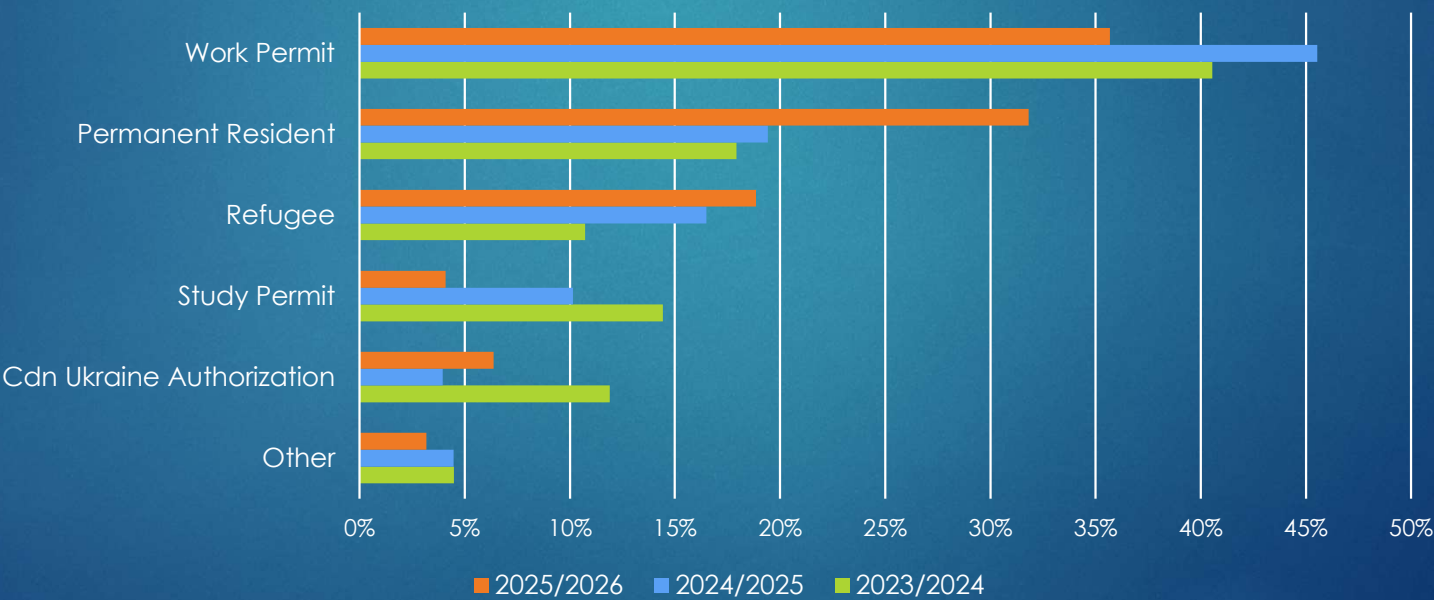


The District's Welcome Centre supports refugees, refugee claimants, permanent residents and families or students on work or study permits. The Welcome Centre is responsible for collecting documents, assisting with registration and student transportation, plus providing language assessments and parent information sessions.

The District currently supports 3,083 (2025 – 2,643) newcomer students.

Since October 1, 2025, 122 new K-12 students have moved into the Central Okanagan (2025 – 105). Of the 122 new students, 93% of them require ELL (English Language Learner) support.

The following graph illustrates the most common immigration status for the District's newcomers over the last 3 years.



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Childcare Opportunities

12 PRESCHOOL
PROGRAMS



1 SEAMLESS
DAY PILOT



48
Programs

8 STRONGSTART
CENTERS



20 AFTER SCHOOL
PROGRAMS



7 NEW CHILDCARE SPACES



Serving
3,900
students

CENTRAL OKANAGAN PUBLIC SCHOOLS

Our Partners



Central Okanagan Teachers' Association (COTA)

Canadian Union of Public Employees (CUPE Local 3523)

Central Okanagan Principals and Vice Principals Association (COPVPA)

Central Okanagan Parent Advisory Council (COPAC)

District Student Council (DSC)

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Staffing (Headcount) & Schools/Sites



2,395 TEACHERS *



1,907 CUPE **



108 PRINCIPALS/VICE-PRINCIPALS



53 EXEMPT, MANAGERS & SENIOR STAFF

4,463 STAFF SERVING 49 SCHOOLS/SITES

31 Elementary

8 Middle

5 Secondary, 1 Alternate & 1 Online Learning (K-12)

3 Learning Centers

* Continuing & Teachers Teaching on Call

** Permanent & Casual

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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 School Opening Report.
- Funding is not driven by head count.



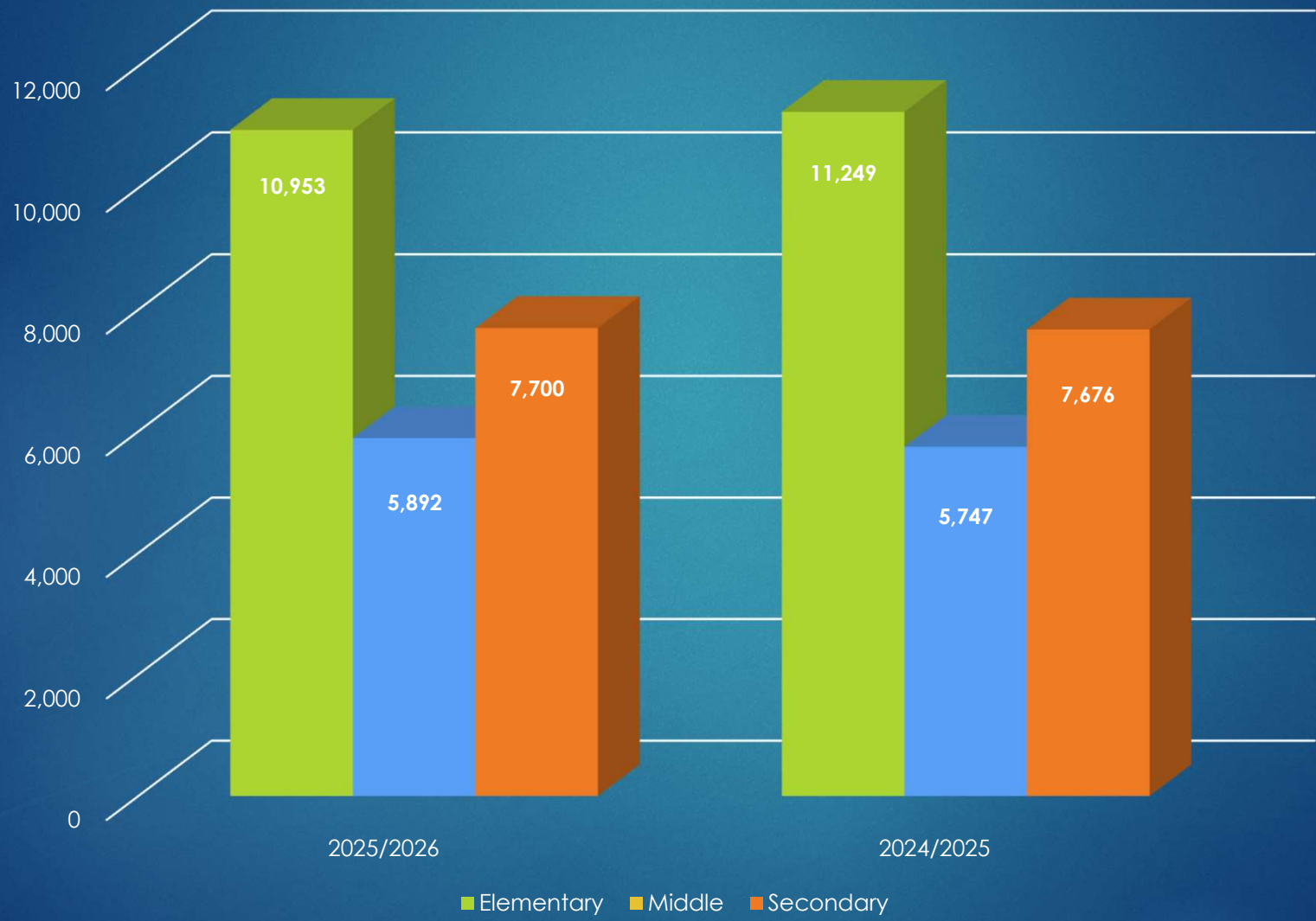
FTE

- Yardstick to measure how many hours both part- & full-time employees work each 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 funding.
- For budgeting purposes, the District's funding is driven by FTE.



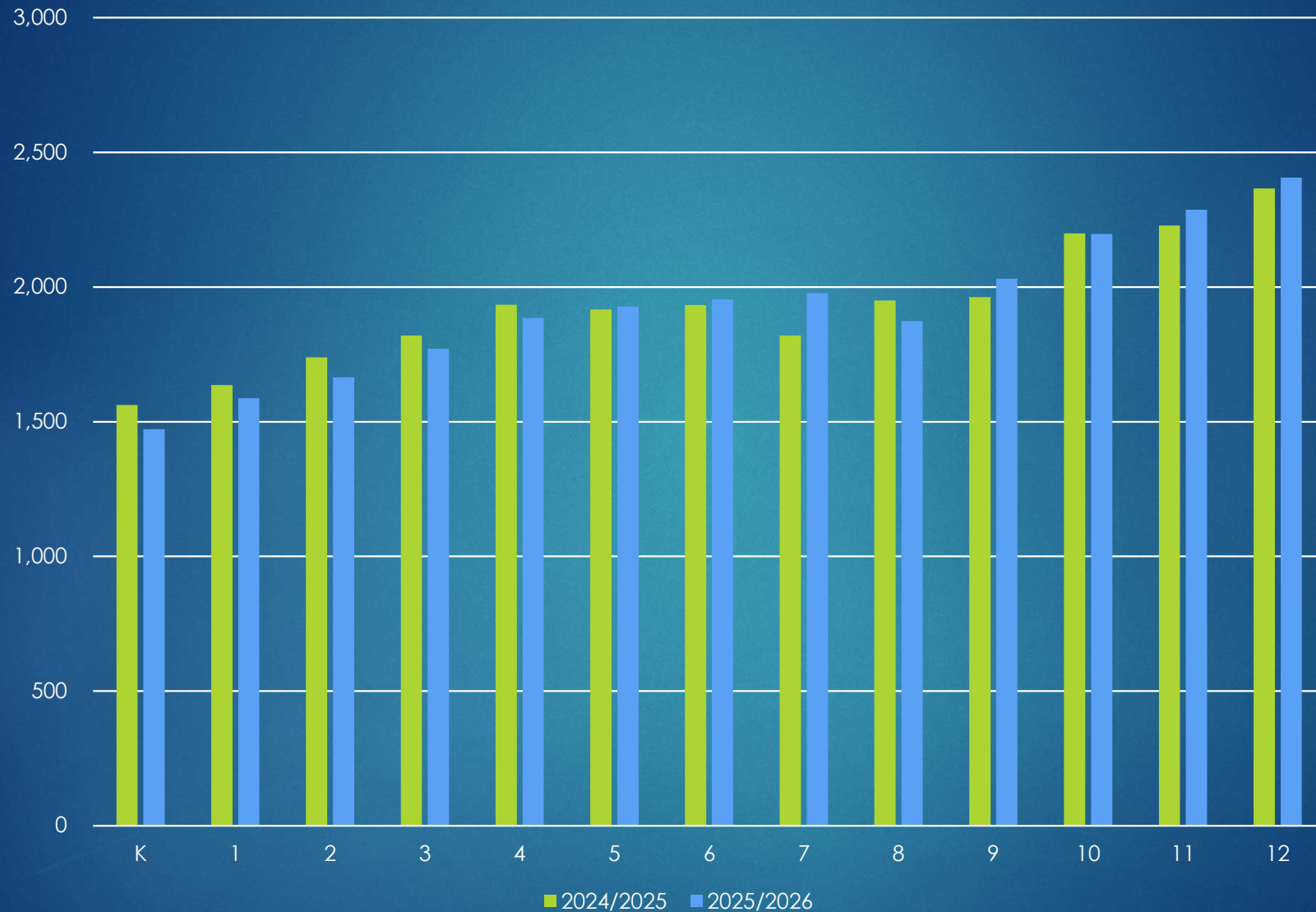
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Students by Headcount (Excludes International Students)



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Grade Distribution by Headcount



Including International students, the District serves approximately 25,200 students.

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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 2025/2026, this fund accounts for 80% of the total budget. Total Operating Budget is \$306,119,539 (2025 = \$307,330,616).

SPECIAL PURPOSE – Funding that is provided for a particular purpose. Examples include Feeding Futures, Student & Family Affordability, Classroom Enhancement Fund, CommunityLINK, Annual Facility Grant and School Generated Funds. Budget is straight forward as the expense must be related to the purpose of the funding. In 2025/2026, this fund accounts for 15% of the total budget. Total Special Purpose Budget is \$57,557,773 (2025 = \$53,530,087).

CAPITAL – This fund includes the capital assets of the District (i.e. computer equipment, facility improvements, equipment, vehicles, Refresh program). A Five-Year Capital Plan is approved by the Board of Education on an annual basis. In 2025/2026, this fund accounts for 5% of the total budget. Total Capital Budget is \$22,345,688 (2025 = \$23,233,740).

Total 2025/2026 Amended Budget is \$386,023,000 (2025 = \$384,094,443).



OPERATING FUND

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FINANCIAL INCOME SOURCES – Operating Grant Rates Per Student FTE



Majority of Operating Funding is generated by the number of school age students (FTE). 2026 rate per student increased to **\$9,015** (2025 = \$8,915).

Adult education generates funding at an increased 2026 rate per adult student of **\$5,755** (2025 = \$5,690).



This year, the 2026 rate per student funded through eSchool23 increased to **\$7,280** (2025 = \$7,200).



English language learners 2026 rate per student increased to **\$1,815** (2025 = \$1,795) per year (supplemental).



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FINANCIAL INCOME SOURCES – Operating Grant Rates Per Student FTE



As well as school age funding, students with unique needs generate supplemental funding.
2026 rates increased to:

LEVEL 1 = **\$51,300** (2025 = \$50,730)

LEVEL 2 = **\$24,340** (2025 = \$24,070)

LEVEL 3 = **\$12,300** (2025 = \$12,160)

Indigenous students generate funding at a
2026 rate of **\$1,790** per student
(2025 = \$1,770) per year (supplemental).

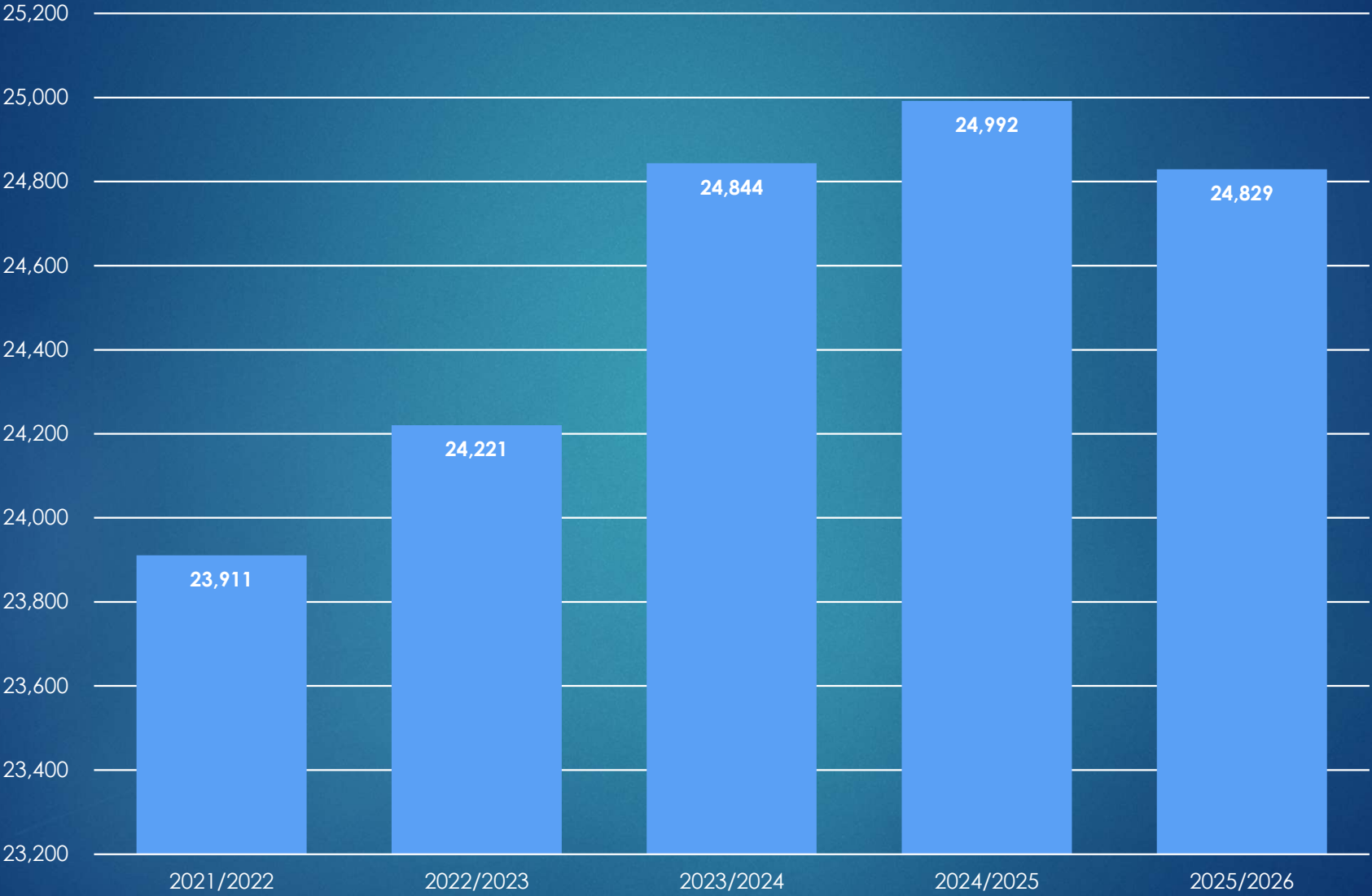


Other Sources of Funding includes:

- Salary Differential (additional funding to districts where salary is less than provincial average teacher salaries)
- Unique Geographic Factors (climate, dispersion, remoteness, small communities)

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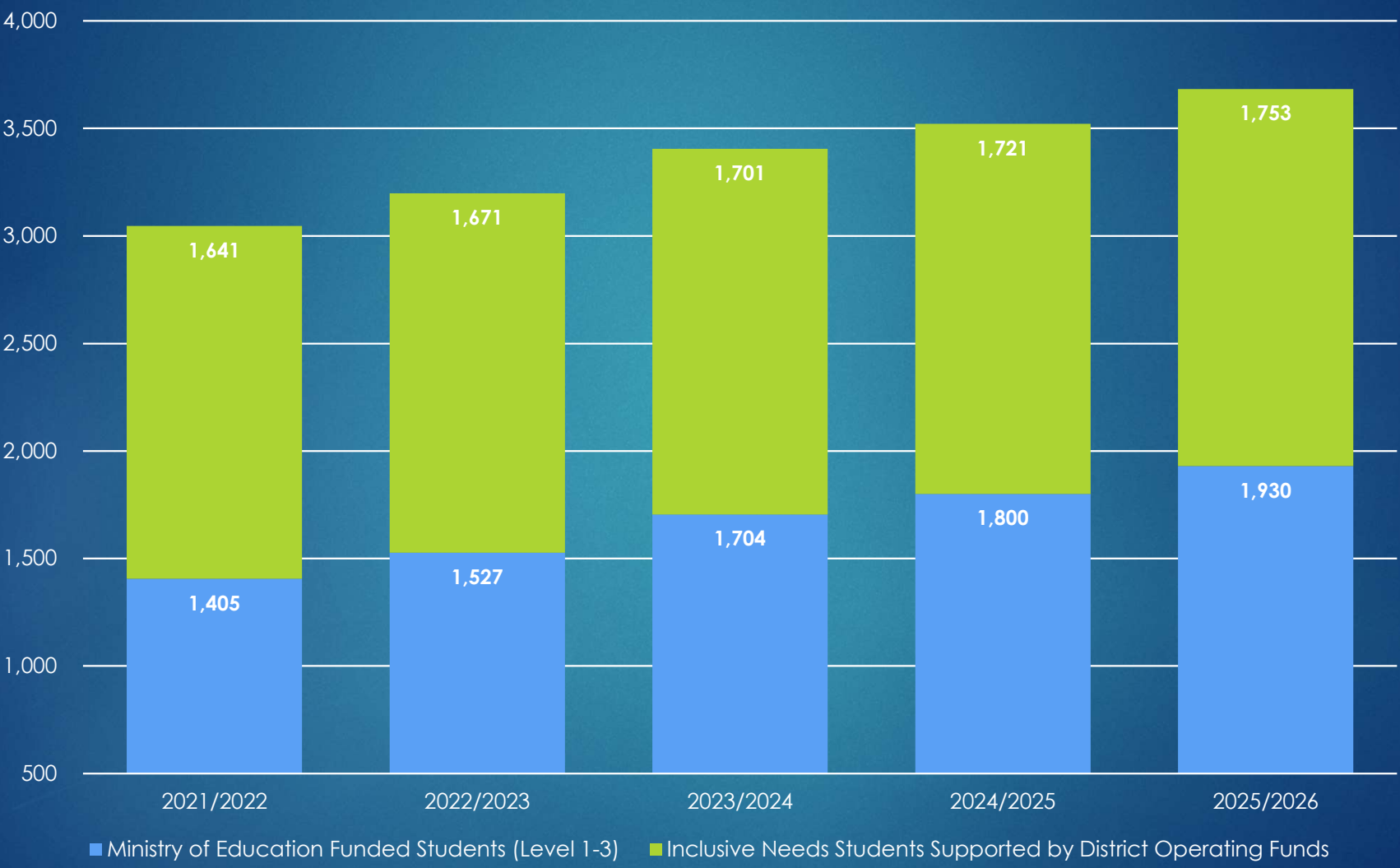
FINANCIAL INCOME SOURCES - Funded Student FTE



Above figures include BC Resident, Alternate School & Distributed Learning only and do not include fee paying International Education students.

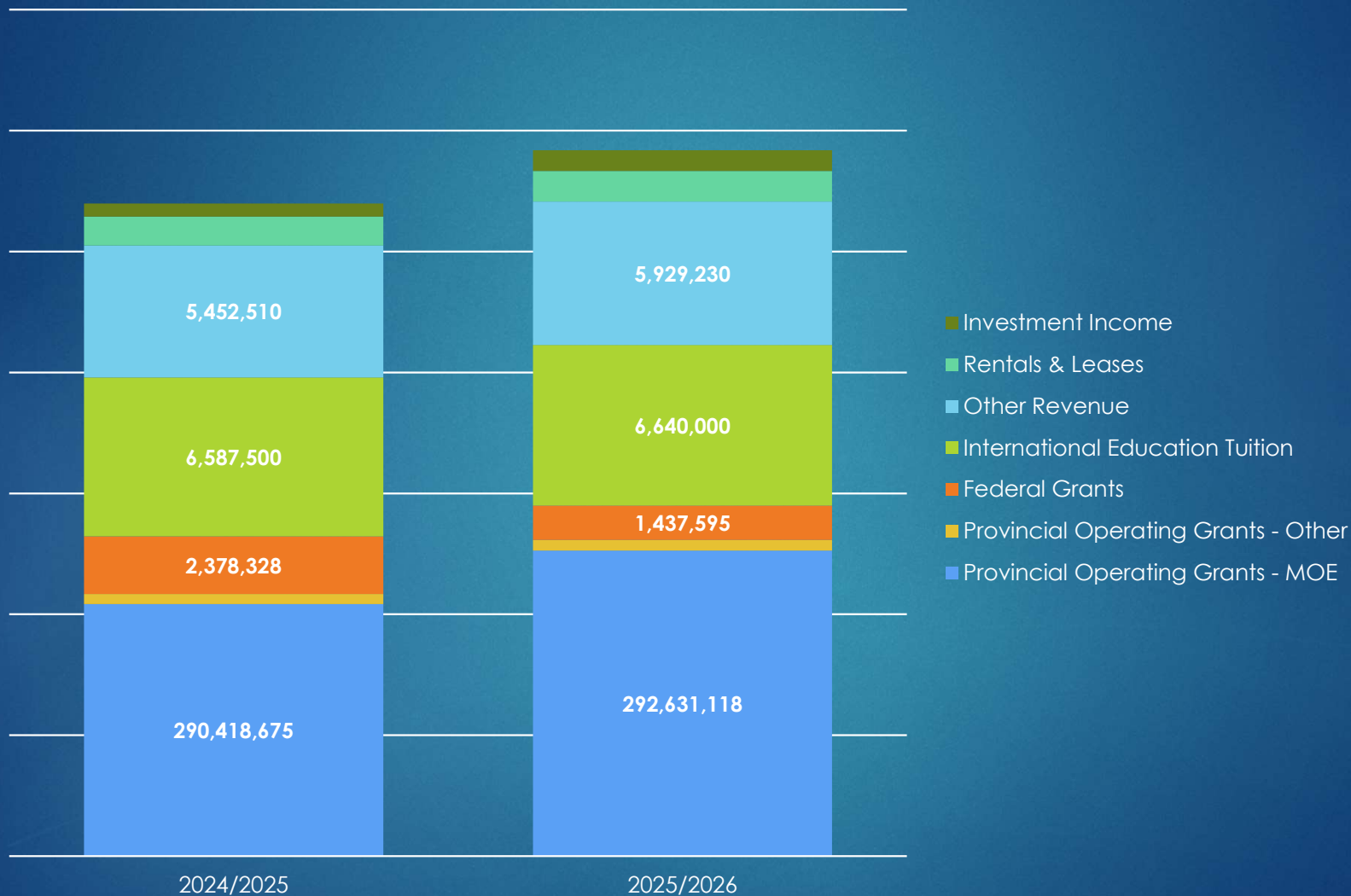
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Financial Income Sources – Inclusive Education Students (FTE)



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FINANCIAL INCOME SOURCES – Total Operating Revenue

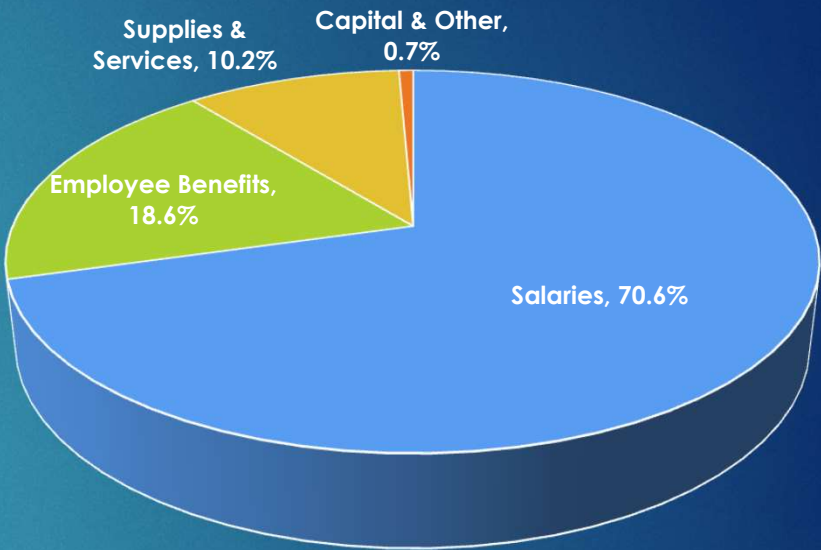


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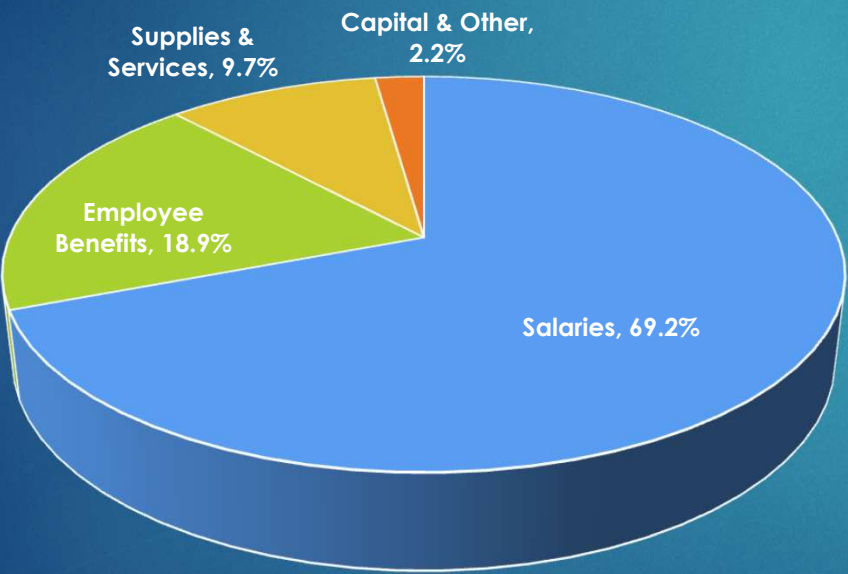
FINANCIAL EXPENSE SOURCES – Spending by Type



PROVINCIAL AVERAGE



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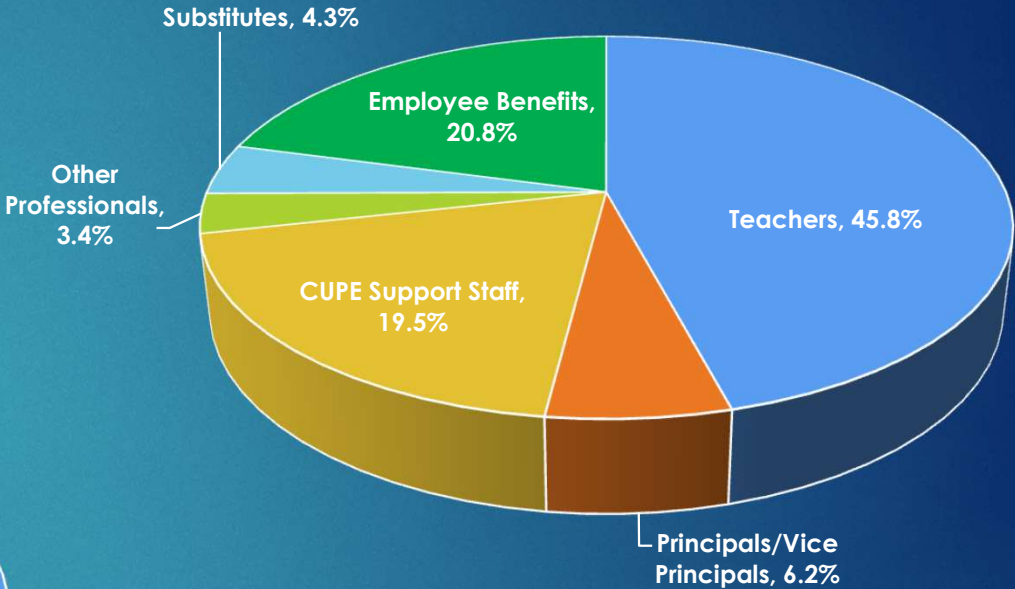


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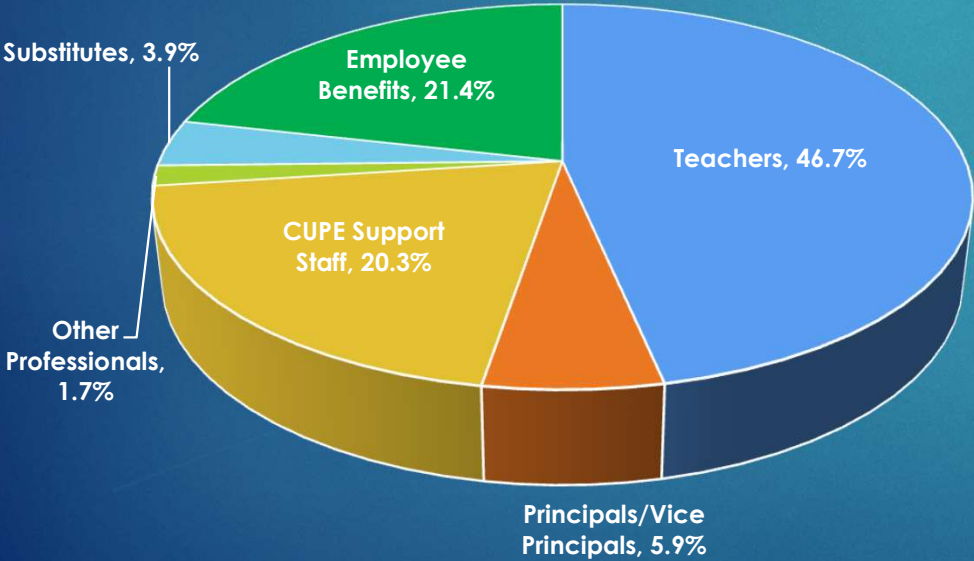
FINANCIAL EXPENSE SOURCES – Spending By Employee Group



PROVINCIAL AVERAGE



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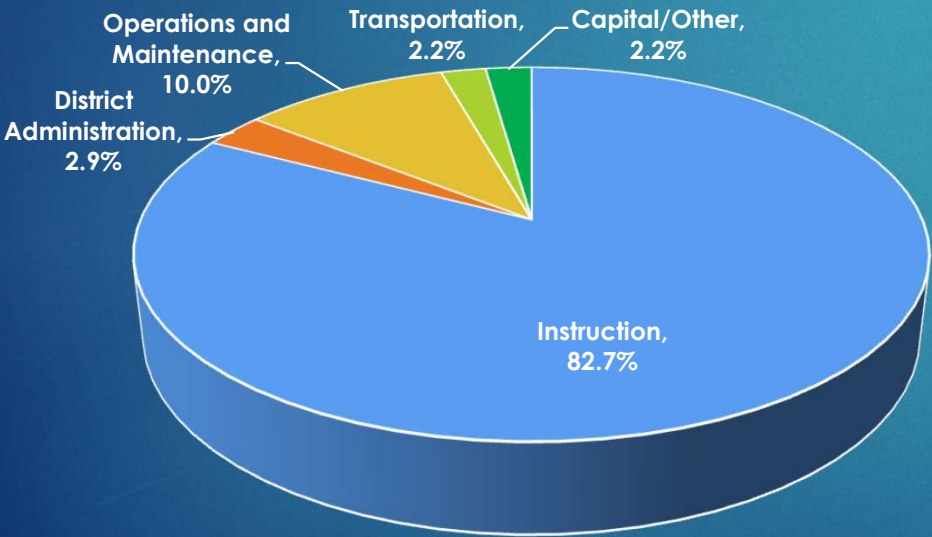


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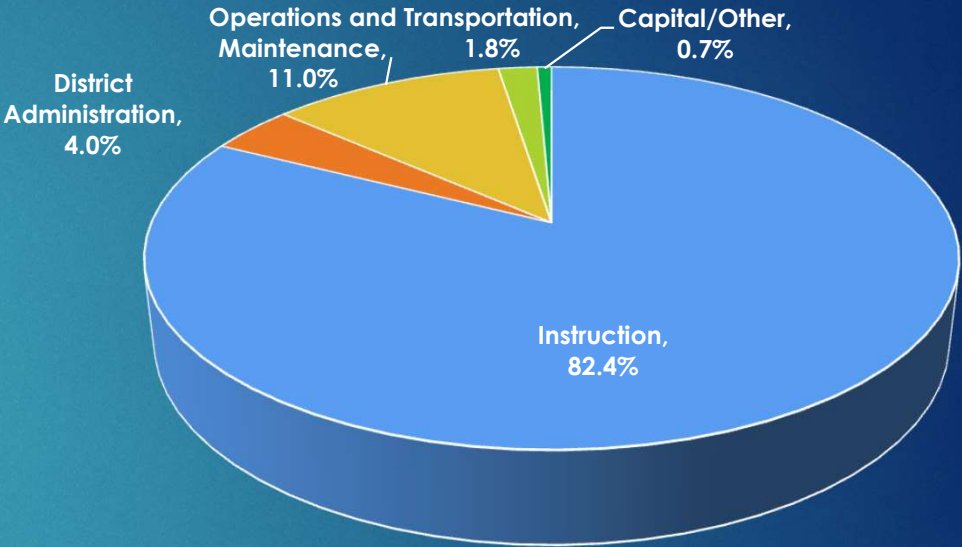
FINANCIAL EXPENSE SOURCES – Spending by Program



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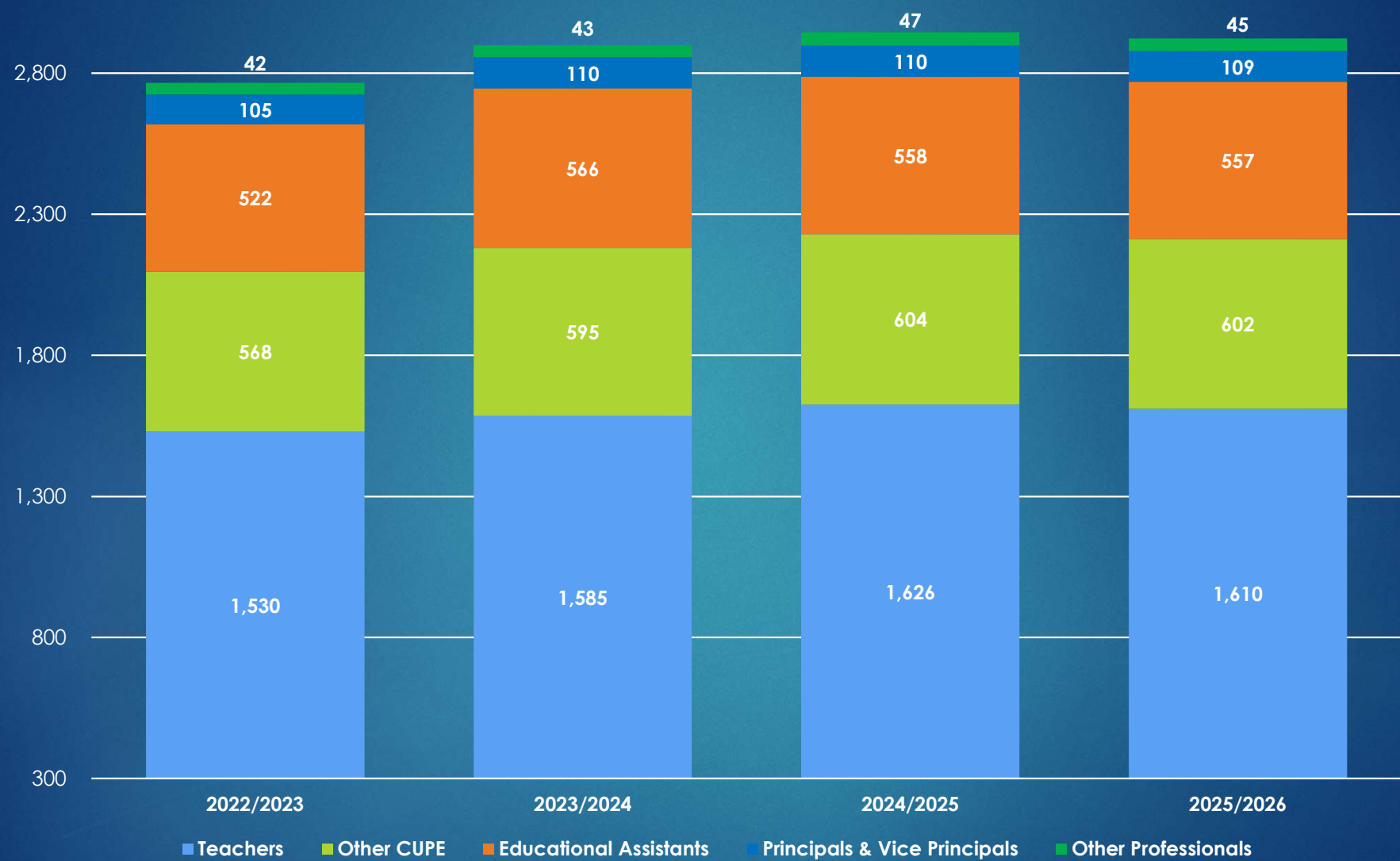


PROVINCIAL AVERAGE



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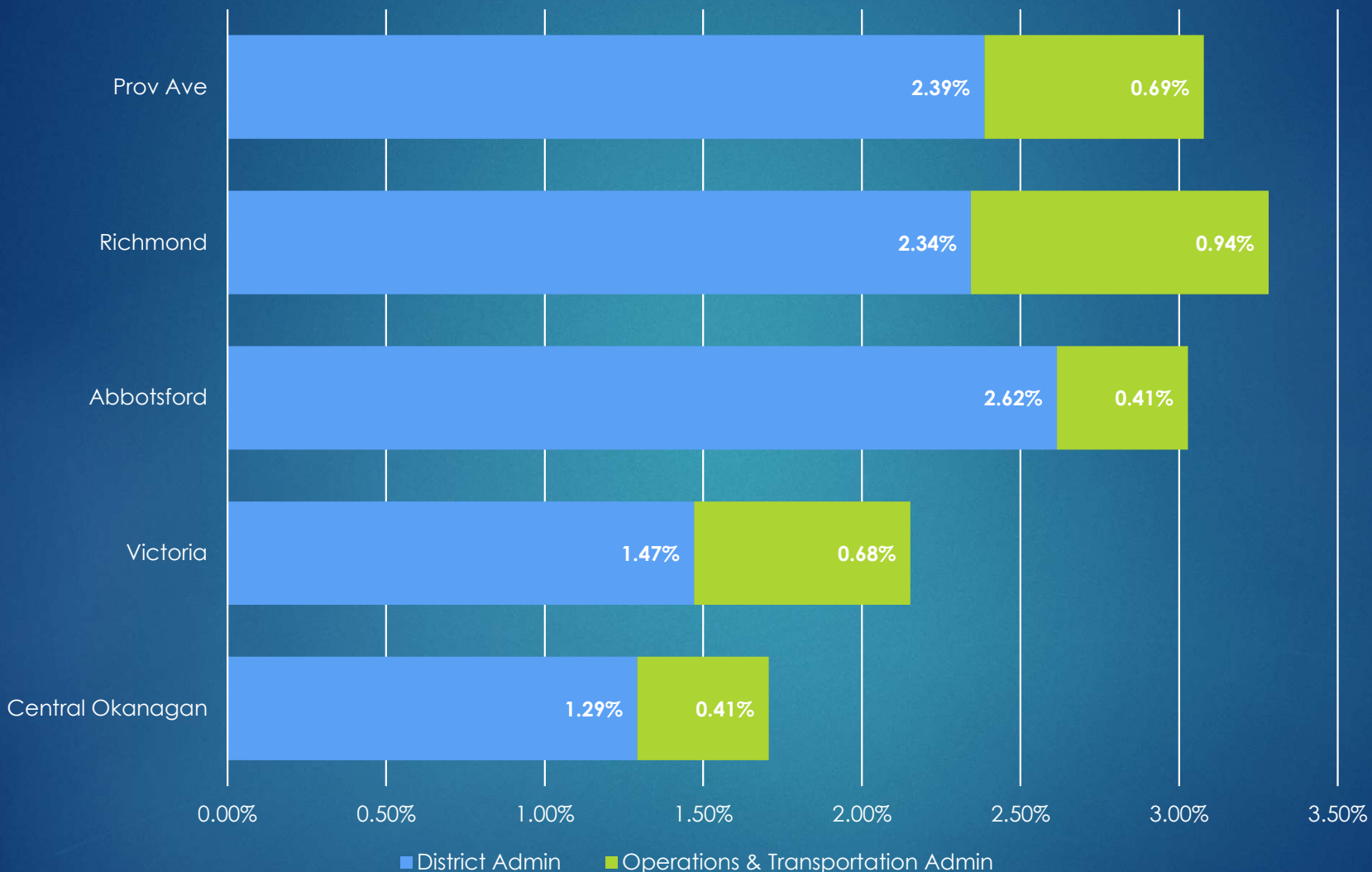
FINANCIAL EXPENSE SOURCES – Staffing Levels (FTE) by Group



This illustrates 2,923 total FTE contracted employees only. This does not include Teachers Teaching on Call or casual CUPE staff.

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FINANCIAL EXPENSE SOURCES – Administrative Spending



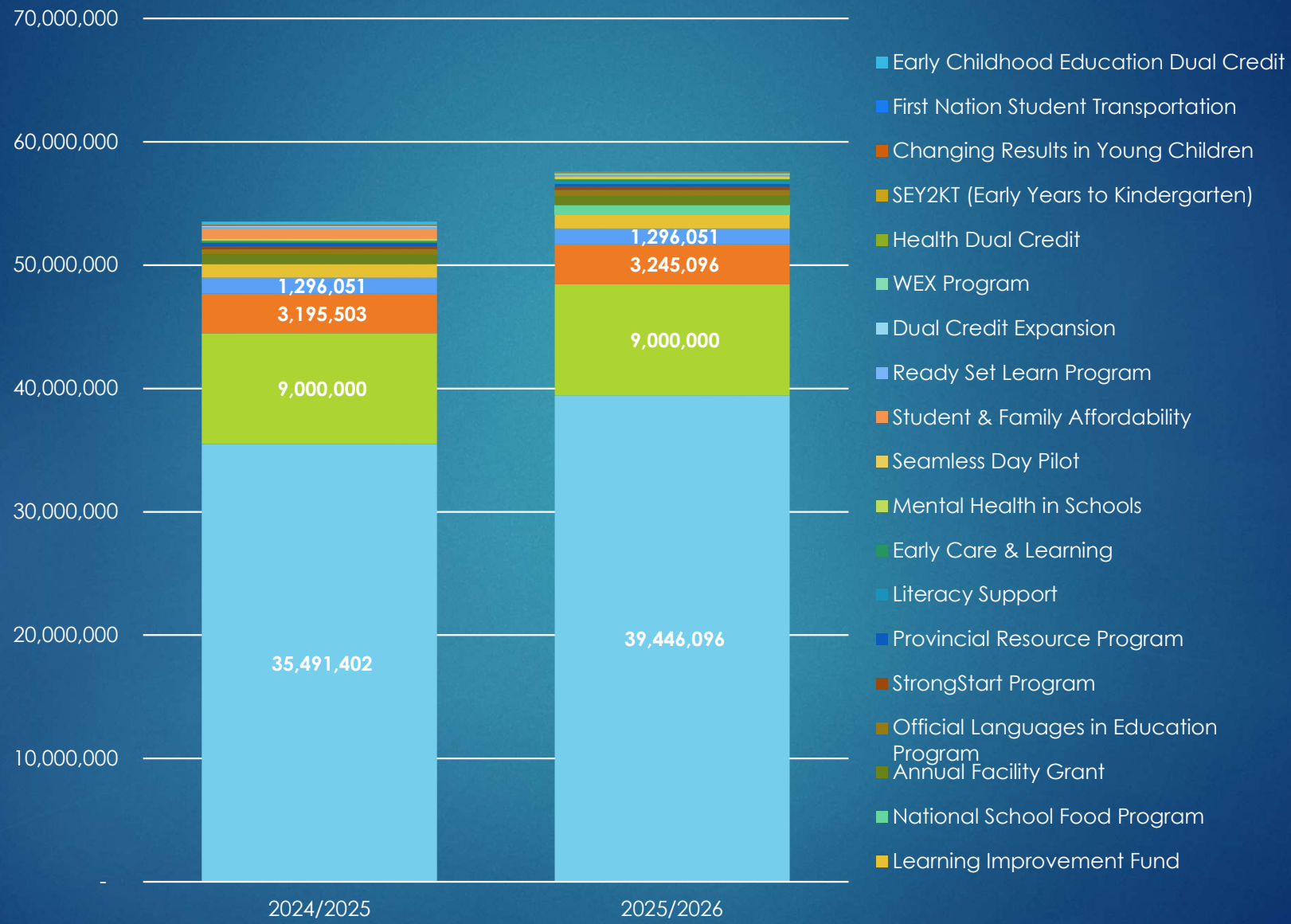
This graph illustrates the administrative spending by District only. This does not include school administrator costs.
Source: 2024/2025 Financial statements.

SPECIAL PURPOSE FUND (SPF)



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FINANCIAL INCOME SOURCES – Total SPF Revenue



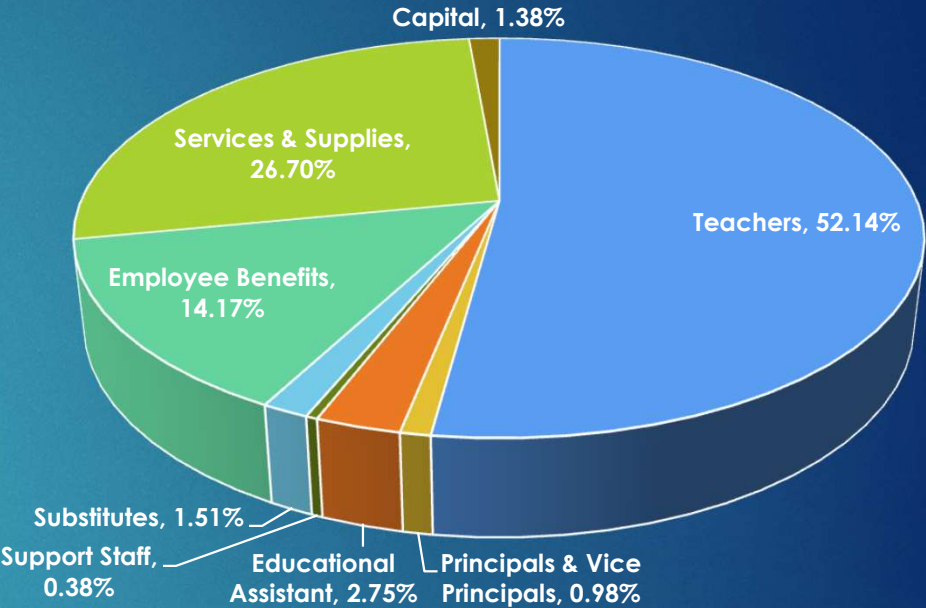
Source = District Amended Annual Budget

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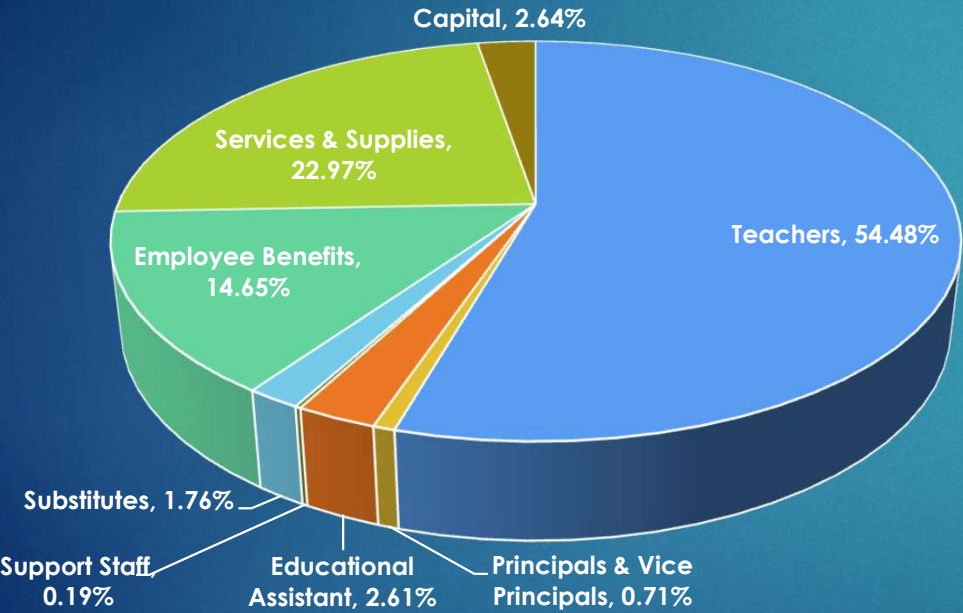
FINANCIAL INCOME SOURCES – Total SPF Expenses



2024/2025



2025/2026



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Classroom Enhancement Fund

A 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.

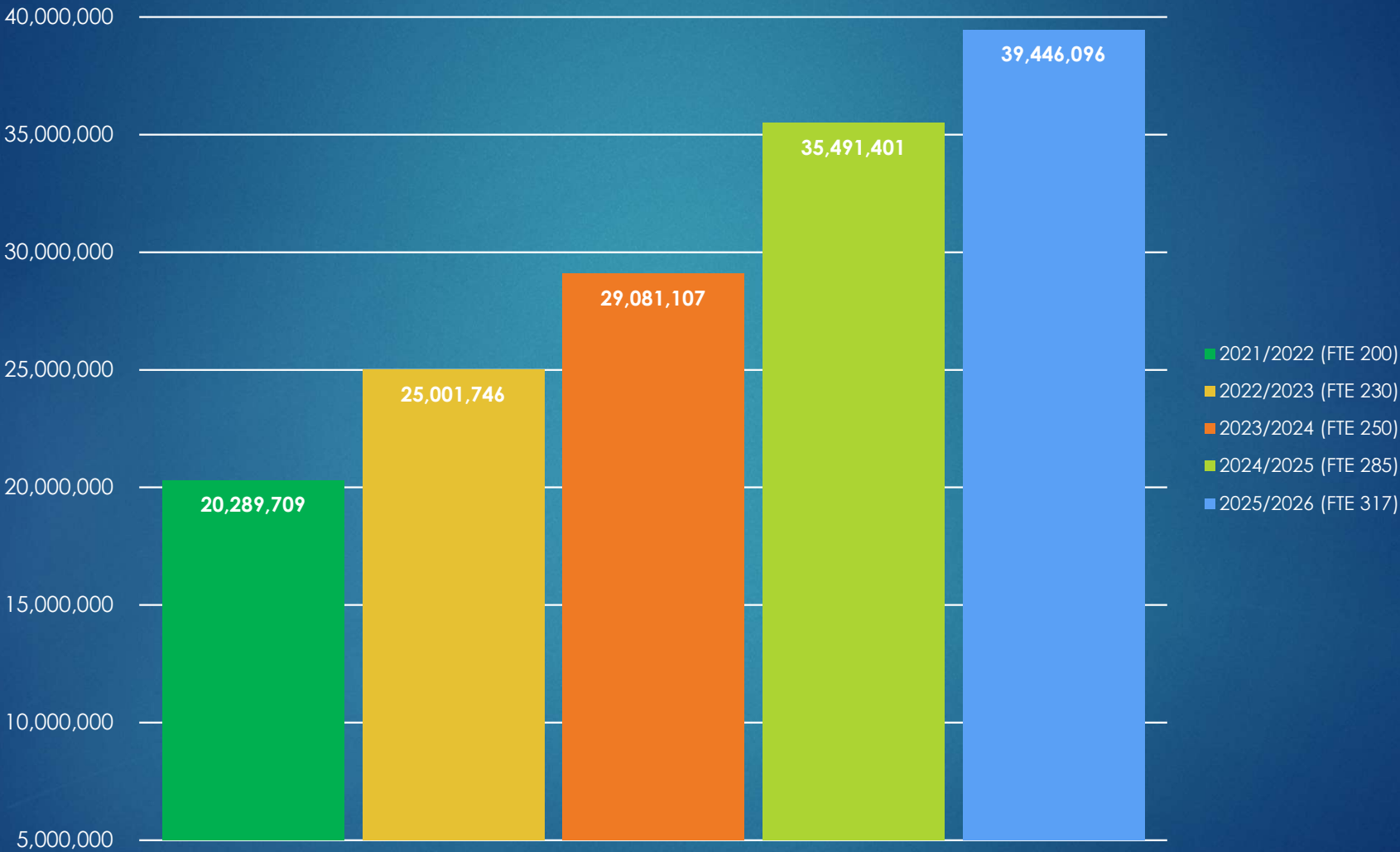
The initial Ministry of Education and Child Care funding allocation was approximately \$10.6M. The District's capacity challenges, and classroom complexity, provided evidence that more funding was needed. As a result, the initial allocation was increased to \$13.2M.

Our District expects to spend the full 2025/2026 budget of \$39M by June 30, 2026. In the prior year, the budget was \$35M.

Since September 1, 2018, 317 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



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

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Feeding Futures Fund and National School Food Program

In April 2023, the Ministry of Education and Child Care announced new funding of \$214 million over three years for school districts to create or expand local food programs in schools throughout BC. The funds are to be used for purchasing food and hiring dedicated staff to co-ordinate providing meals and snacks to students.

The District's proportionate share is approximately \$2.8M.

The budget provides schools with the flexibility to partner with community, staff, students and parents to build and expand food programs that make sense within their local contexts.

The District also applied for and received capital funding each year to upgrade existing kitchen facilities and equipment to support feeding students in schools.

In addition to Feeding Futures funding, the Ministry of Education and Child Care is working with the Government of Canada to implement the National School Food Program in B.C., which will provide an additional \$39.4 million over three years to districts and schools to expand school food programs.

The District's proportionate share for 2025/2026 is \$479,690.





CAPITAL FUND

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Capital Financial Challenges

Market conditions in the Central Okanagan continue to increase exponentially over inflation. As well, lead time for materials has lengthened considerably, causing serious delays in capital project timelines.

The Annual Facility Grant (AFG) is funding received from the Ministry of Education and Child Care to maintain the District's facilities. The funding has stayed relatively constant however in the current year there was a 10% increase that resulted in the total funding increasing to \$5.5 million (2024/2025 - \$5 million). Even with this increase, the District's deferred maintenance costs continues to grow.

Portables are not funded by the Ministry of Education and Child Care. To purchase and install a new portable costs the District approximately \$400,000/unit. To relocate and install a repurposed portable costs approximately \$175,000/unit. The District currently has 127 portables and has budgeted to relocate 1 portable during the 2026/2027 school year for a total approximate cost of \$200,000.

The District must utilize the Operating Fund to subsidize the capital and replacement needs of the 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.



CENTRAL OKANAGAN PUBLIC SCHOOLS Child Care Update

► As illustrated earlier, currently the District operates 32 preschool and afterschool programs, 8 StrongStart programs and 1 Seamless Day program in schools and provides childcare to approximately 3,200 students.

► In the fall of 2020, the District applied to the Childcare BC New Space Fund to support the construction of 7 childcare facilities in Central Okanagan Public Schools.

► The District was awarded \$29 million to construct these 7 childcare facilities at the following school sites: Anne McClymont Elementary, Black Mountain Elementary, Ellison Elementary, École George Elliot Secondary, École Hudson Road Elementary, North Glenmore Elementary and École Okanagan Mission Secondary. All stand alone childcare are fully operational.

► Through partnership with BGC Okanagan, the YMCA and Clubhouse, the District has offered an additional 694 childcare spaces. This has increased the number of students the District is providing child care to approximately 3,900 students.



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Capital Construction Update – City of Kelowna

District staff continue to manage several large capital projects including:

École Dr. Knox Middle Expansion – 300 student capacity addition, currently under construction. Expected to open September 2026.



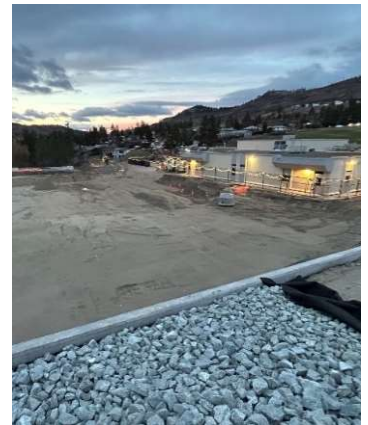
Middle School at Burtch Road - With the support of the Ministry of Infrastructure, the District has been awarded funding to construct an 800-student capacity middle school to support the growing needs in the Central Kelowna Area. This school is projected to open September 2029.



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Capital Construction Update City of West Kelowna

- ▶ George Pringle Secondary – construction is underway for a new 1,200 student capacity secondary school on the old École George Pringle Elementary School site. Expected occupancy is September 2027.
- ▶ École Hudson Road Elementary - 11 classroom, 265 student capacity addition, currently under construction, expected occupancy is fall of 2027.
- ▶ Webber Road Elementary – 8 classroom, 195 student capacity prefabrication addition, currently under construction, expected occupancy is Summer 2028.



2026/2027 Budget



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What Do We Know?

The District expects student enrolment to decrease.

A budget pressure for the 2026/2027 school year is expected.

Number of portables in the District currently = 127.

Current District Wide Capacity Utilization (without portables) = 108%.

There are more grade 12 students graduating & less kindergarten students entering the District.

Per Statistics Canada Census, the greater Kelowna area population grew by 1.2%.



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Preliminary Assumptions for the 2026/2027 Annual Budget



- The District expects student enrolment to decrease.
- BCTF & CUPE collective bargaining is ongoing. Ministry of Education and Child Care will fully fund negotiated collective agreement wage increases, once finalized.

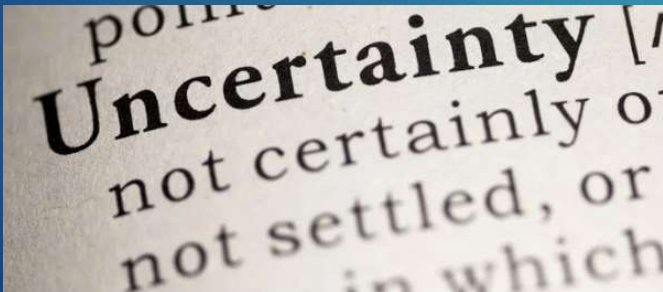


- Decrease in student enrolment = decrease in classroom teacher FTE.
- Teacher incremental grid increases.
- Increases to TIOC daily costs expected.
- Benefit costs increases (WCB, extended health & dental premiums etc.).
- Other employee group increases, where necessary.
- Increased utilities, insurance, software, etc.

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Preliminary Assumptions for the 2026/2027 Annual Budget

- Where possible, maintain current service levels and programs.



- The Ministry of Education and Child Care will announce funding for the 2026/2027 budget in March 2026.
- The per pupil funding rates need to increase to assist districts with significant inflationary cost increases. The increase in the 2025/2026 school year was .13%.



Next Steps

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2025/2026 Budget Timeline

2-Feb-26	6:30 pm, 2026/2027 Budget Presentation via zoom; budget survey posted
11-Feb-26	4:00 pm, Finance and Planning Committee Meeting
13-Mar-26	2026/2027 Ministry of Education and Child Care District Funding Announcement
15-Apr-26	4:00 pm, Finance and Planning Committee Meeting, Superintendent Budget Proposal Report Presentation
29-Apr-26	4:00 pm, Finance and Planning Committee Meeting, Superintendent Budget Recommendation Report Presentation
20-May-26	6:00 pm, Public Board Meeting, 2026/2027 Tentative Annual Budget Bylaw Set
17-Jun-26	4:00 pm, Finance and Planning Committee Meeting, Review 2026/2027 Annual Budget Bylaw
24-Jun-26	6:00 pm, Public Board Meeting, Adopt 2026/2027 Annual Budget Bylaw
30-Jun-26	2026/2027 Annual Budget Bylaw due to the Ministry of Education and Child Care

All Finance and Planning Committee & Public Board Meetings are open to the Public.

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How to Participate



- Attend any or all public meetings (both Finance and Planning and Public Board Meetings);
- Provide feedback or ask questions at your school or the School Board Office;
- Provide feedback online (public survey will be available on the District website first week in February and will be distributed through School Messenger application).

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Questions or Comments



Questions can be emailed to Secretary Treasurer (secretary.treasurer@sd23.bc.ca)