

CENTRAL OKANAGAN PUBLIC SCHOOLS 2024/2025 BUDGET PRESENTATION



Delta Carmichael, CPA, CA
Secretary Treasurer/CFO

Kate Cumming, CPA
Assistant Secretary Treasurer

CENTRAL OKANAGAN PUBLIC SCHOOLS LAND ACKNOWLEDGEMENT



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

CENTRAL OKANAGAN PUBLIC SCHOOLS

AGENDA ITEMS



**DISTRICT VISION
& PURPOSE**



STRATEGIC PLAN



**STAFFING
INFORMATION**



**STUDENT
STATISTICS**



**FINANCIAL
SOURCES**



**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.

CENTRAL OKANAGAN PUBLIC SCHOOLS

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.



CENTRAL OKANAGAN PUBLIC SCHOOLS 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.



CENTRAL OKANAGAN PUBLIC SCHOOLS

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.



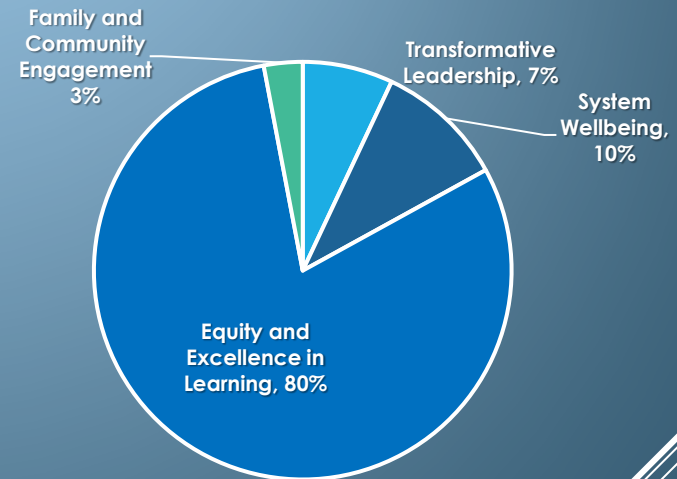
- ▶ **Equity & Excellence in Learning** – We believe equity empowers each learner to thrive holistically. We also believe that each learner achieves excellence in learning when they have the confidence and competencies to pursue their passions and strengths.
- ▶ **Transformative Leadership** – We believe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

CENTRAL OKANAGAN PUBLIC SCHOOLS

2021-2026 STRATEGIC PLAN

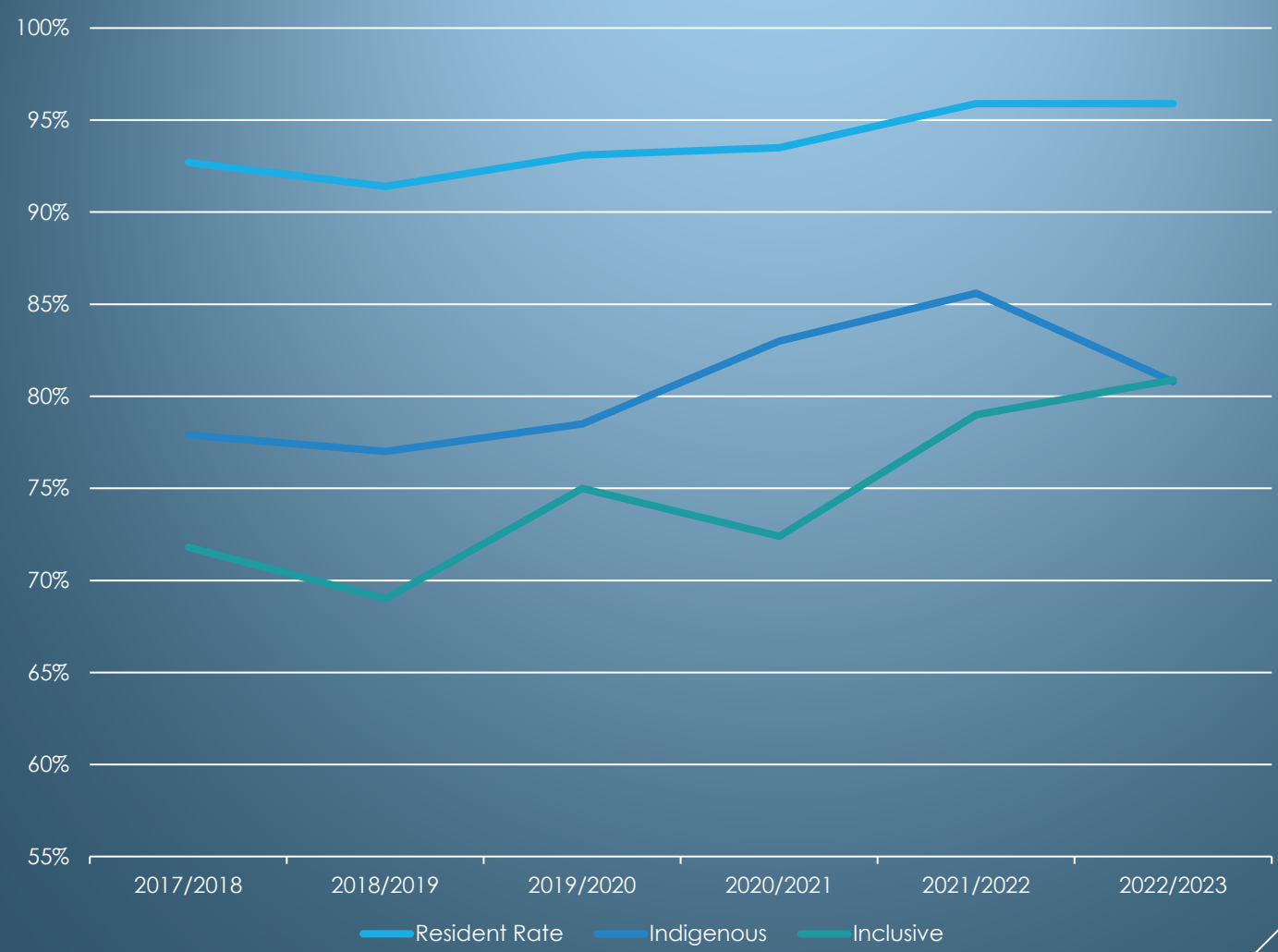
- ▶ Currently the District's Workplan is tied to the Central Okanagan Public Schools 2021-2026 Strategic Plan.
- ▶ The District's plan is to move to a priority-based budget.
- ▶ This graph is not a comprehensive analysis but broadly shows how we allocate the District's budget to the four focused directions;

- 1) **Equity and Excellence in Learning** – Classroom Teaching & Supports, Instructional Leadership Team, Collaborative Learning Services, Social Emotional Learning Team
- 2) **System Wellbeing** – Finance, Operations, Capital
- 3) **Transformative Leadership** – Leadership, Professional Development
- 4) **Family & Community Engagement** – Feeding Futures, CommunityLink Funding, Community Support, Health & Safety, Transportation

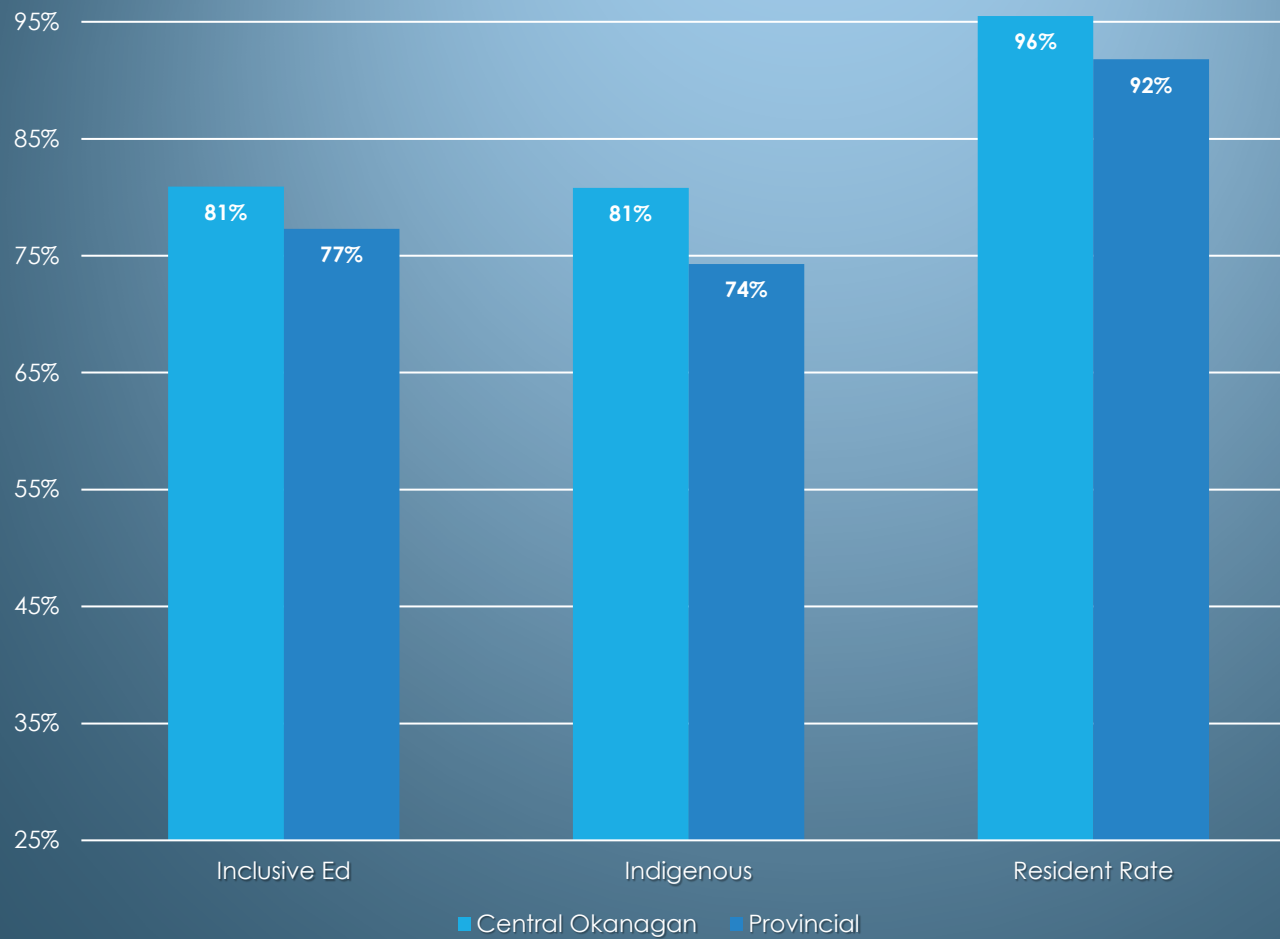


CENTRAL OKANAGAN PUBLIC SCHOOLS

HOW ARE WE DOING? SIX YEAR GRADUATION RATE FOR BC RESIDENTS



CENTRAL OKANAGAN PUBLIC SCHOOLS SIX YEAR GRADUATION RATE FOR BC RESIDENTS BY CATEGORY



CENTRAL OKANAGAN PUBLIC SCHOOLS

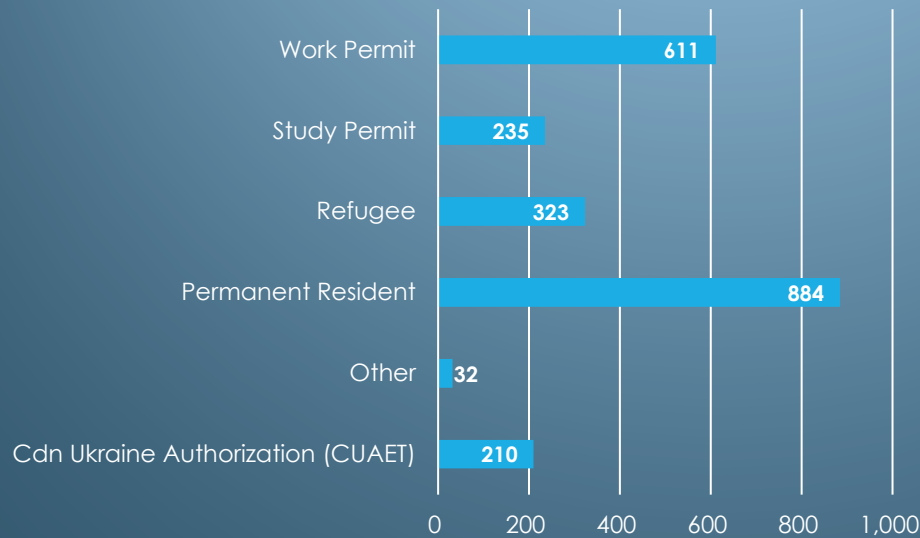
WELCOME CENTRE & NEWCOMER STUDENTS

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 2,295 newcomer students.

Since October 1, 2023, 160 new K-12 students have moved into the Central Okanagan. Of the 160 new students, 75% of them require ELL (English Language Learner) support.

The following graph illustrates the most common immigration status for the District's newcomers.



CENTRAL OKANAGAN PUBLIC SCHOOLS CHILDCARE OPPORTUNITIES

17 PRESCHOOL
PROGRAMS



1 SEAMLESS
DAY PILOT



20 AFTER SCHOOL
PROGRAMS



8 STRONGSTART
CENTERS



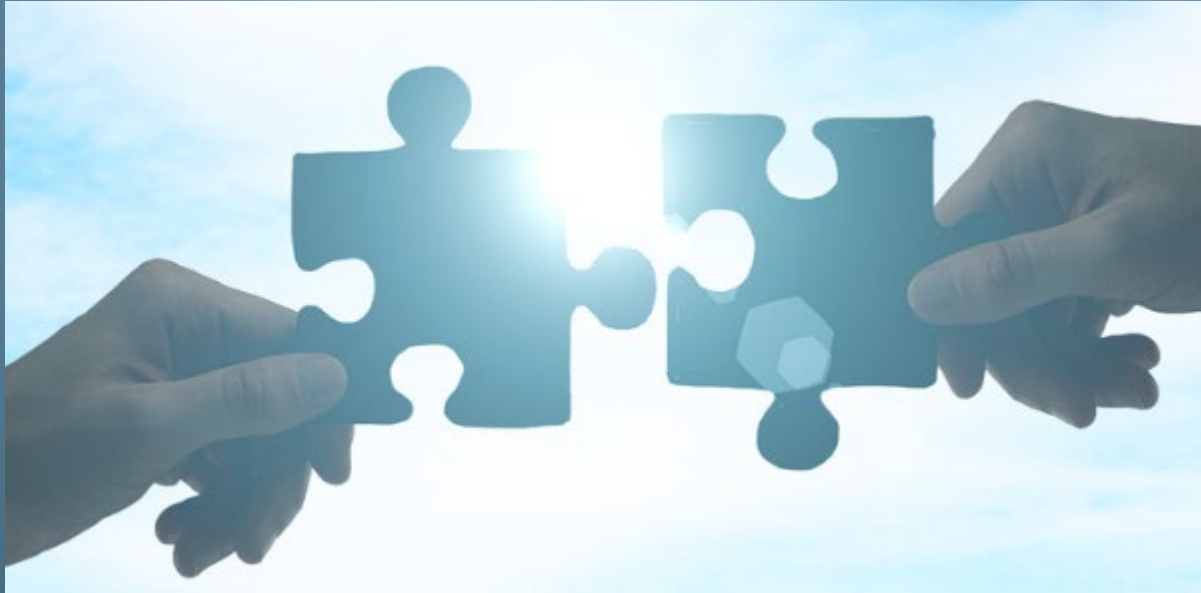
53 in Total

7 NEW CHILDCARE SPACES



CENTRAL OKANAGAN PUBLIC SCHOOLS

OUR PARTNERS



Central Okanagan Teachers' Association (COTA)

Canadian Union of Public Employees (CUPE Local 3523)

Central Okanagan Principals / Vice Principals Association
(COPVPA)

Central Okanagan Parent Advisory Council (COPAC)

District Student Council (DSC)

CENTRAL OKANAGAN PUBLIC SCHOOLS

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 employees 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 driven by FTE.



CENTRAL OKANAGAN PUBLIC SCHOOLS STAFFING (HEADCOUNT) & SCHOOLS/SITES



2,422 TEACHERS *



1,907 CUPE **



110 PRINCIPALS/VICE-PRINCIPALS



49 EXEMPT, MANAGERS & SENIOR STAFF

4,495 STAFF SERVING 49 SCHOOLS/SITES

32 Elementary

8 Middle

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

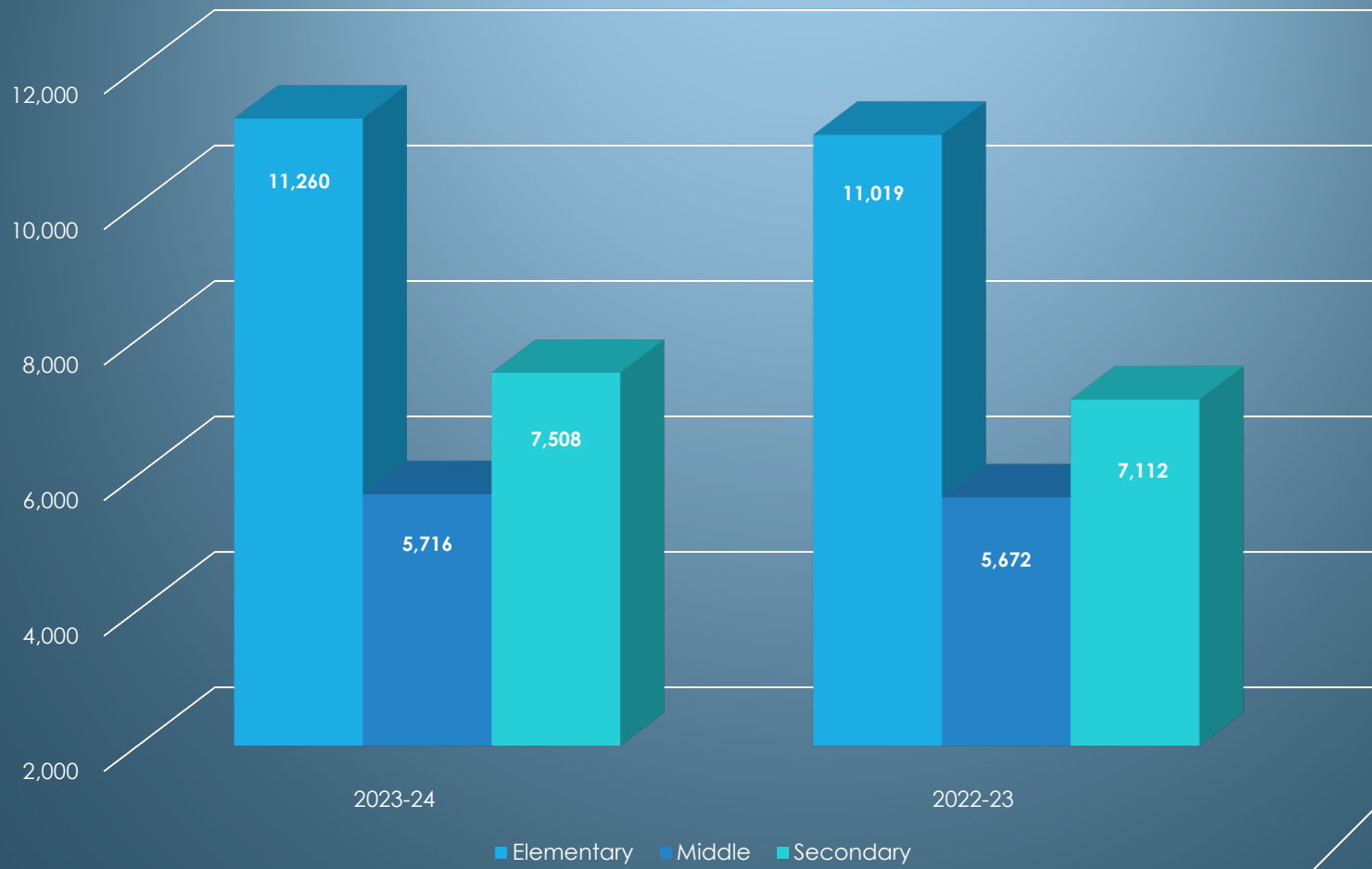
3 Learning Centers

* Continuing & Teachers Teaching on Call

** Permanent & Casual

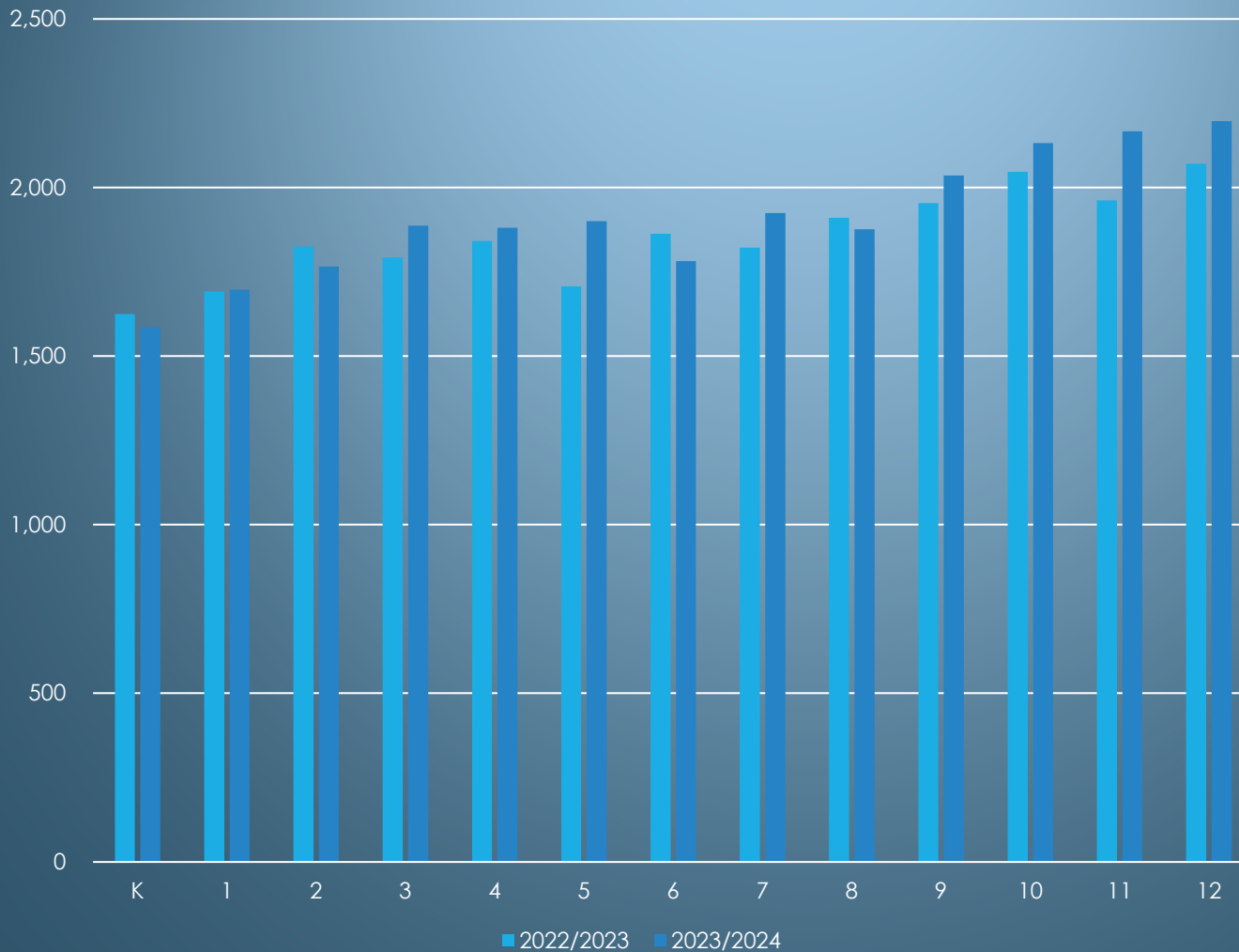
CENTRAL OKANAGAN PUBLIC SCHOOLS

STUDENTS BY HEADCOUNT (EXCLUDES INTERNATIONAL STUDENTS)



CENTRAL OKANAGAN PUBLIC SCHOOLS

GRADE DISTRIBUTION BY HEADCOUNT



CENTRAL OKANAGAN PUBLIC SCHOOLS

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 2023/2024, this fund accounts for 83% of the total budget. Total Operating Budget is \$293,586,217 (2023 = \$267,046,524)

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 2023/2024, this fund accounts for 12% of the total budget. Total Special Purpose Budget is \$43,230,121 (2023 = \$38,113,113).

CAPITAL – This fund includes the capital assets of the District (i.e., land, buildings, equipment, vehicles, Refresh program). A Five-Year Capital Plan is approved by the Board of Education on an annual basis. In 2023/2024, this fund accounts for 5% of the total budget. Total Capital Budget is \$19,211,478 (2023 = \$16,751,194)

Total 2023/2024 Amended Budget is \$356,027,816 (2023 = \$321,910,831).



OPERATING FUND

CENTRAL OKANAGAN PUBLIC SCHOOLS

FINANCIAL INCOME SOURCES – OPERATING GRANT RATES PER STUDENT FTE



Majority of Operating Funding is generated by the number of school age students (FTE). 2024 rate per student increased to **\$8,625** (2023 = \$7,885).

Adult education generates funding at an increased 2024 rate per adult student of **\$5,505** (2023 = \$5,030).



This year, the 2024 rate per student funded through eSchool23 increased to **\$6,960** (2023 = \$6,360).

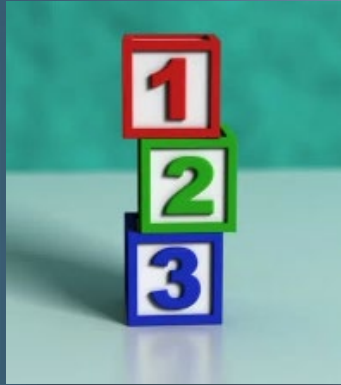


English language learners 2024 rate per student increased to **\$1,735** (2023 = \$1,585) per year (supplemental).



CENTRAL OKANAGAN PUBLIC SCHOOLS

FINANCIAL INCOME SOURCES – OPERATING GRANT RATES PER STUDENT FTE



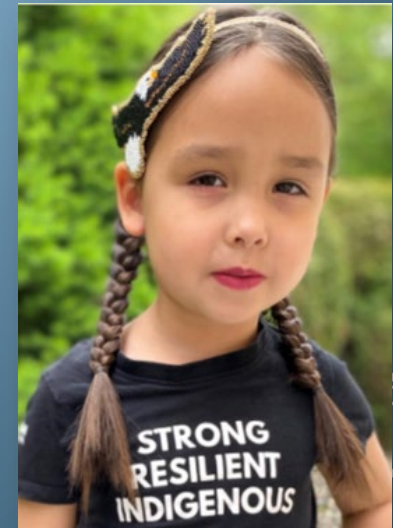
As well as school age funding, students with unique needs generate supplemental funding.
2024 rates increased to:

LEVEL 1 = **\$49,070** (2023 = \$44,850)

LEVEL 2 = **\$23,280** (2023 = \$21,280)

LEVEL 3 = **\$11,760** (2023 = \$10,750)

Indigenous students generate funding at a
2024 rate of **\$1,710** per student
(2023 = \$1,565) per year (supplemental).

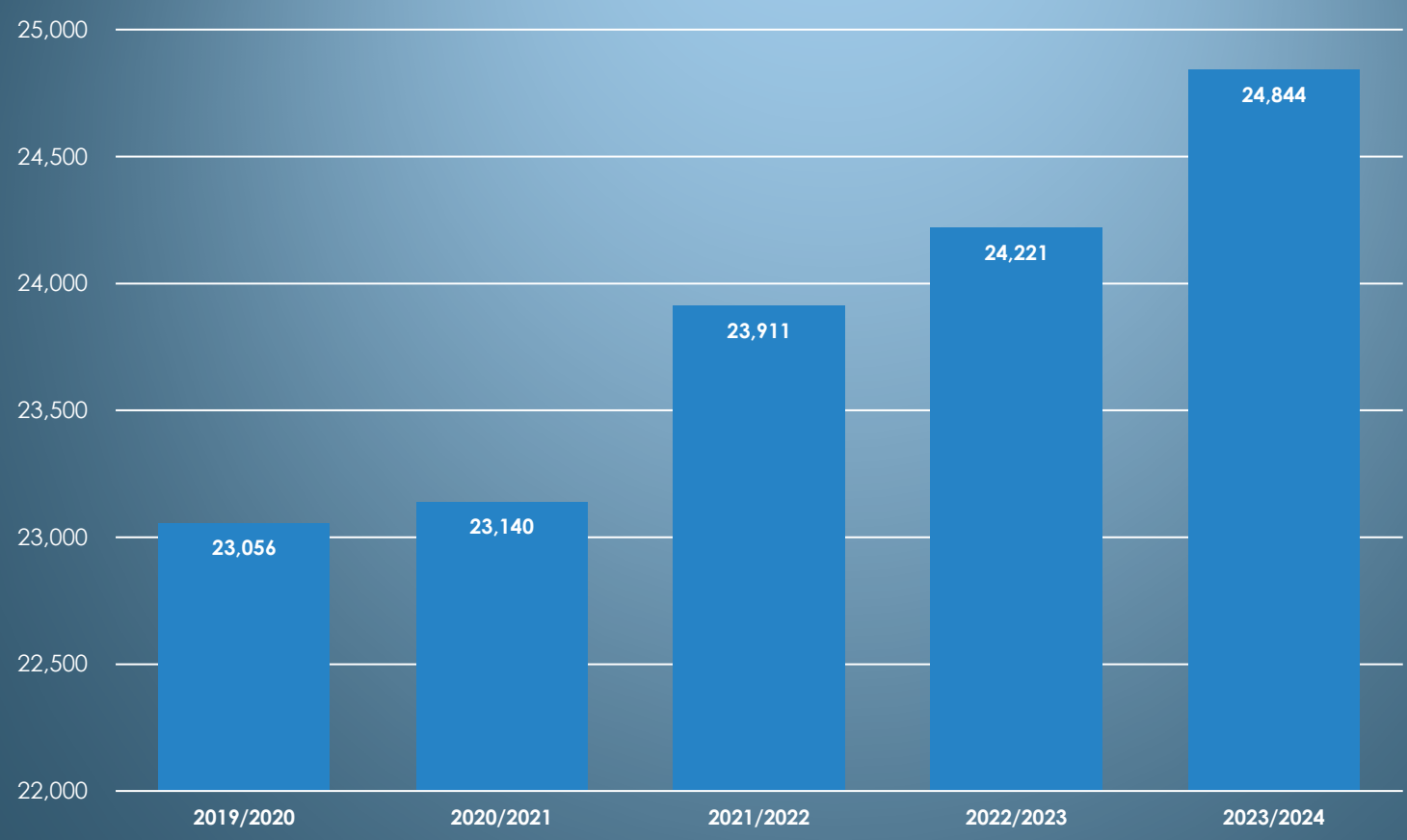


Other Sources of Funding includes:

- Salary Differential (additional funding to districts where salary is less than provincial average teacher salaries)
- Unique Geographic Factors (climate, dispersion, remoteness, small communities)
- Supplement Education Plan (assists vulnerable students & District Education plans)

CENTRAL OKANAGAN PUBLIC SCHOOLS

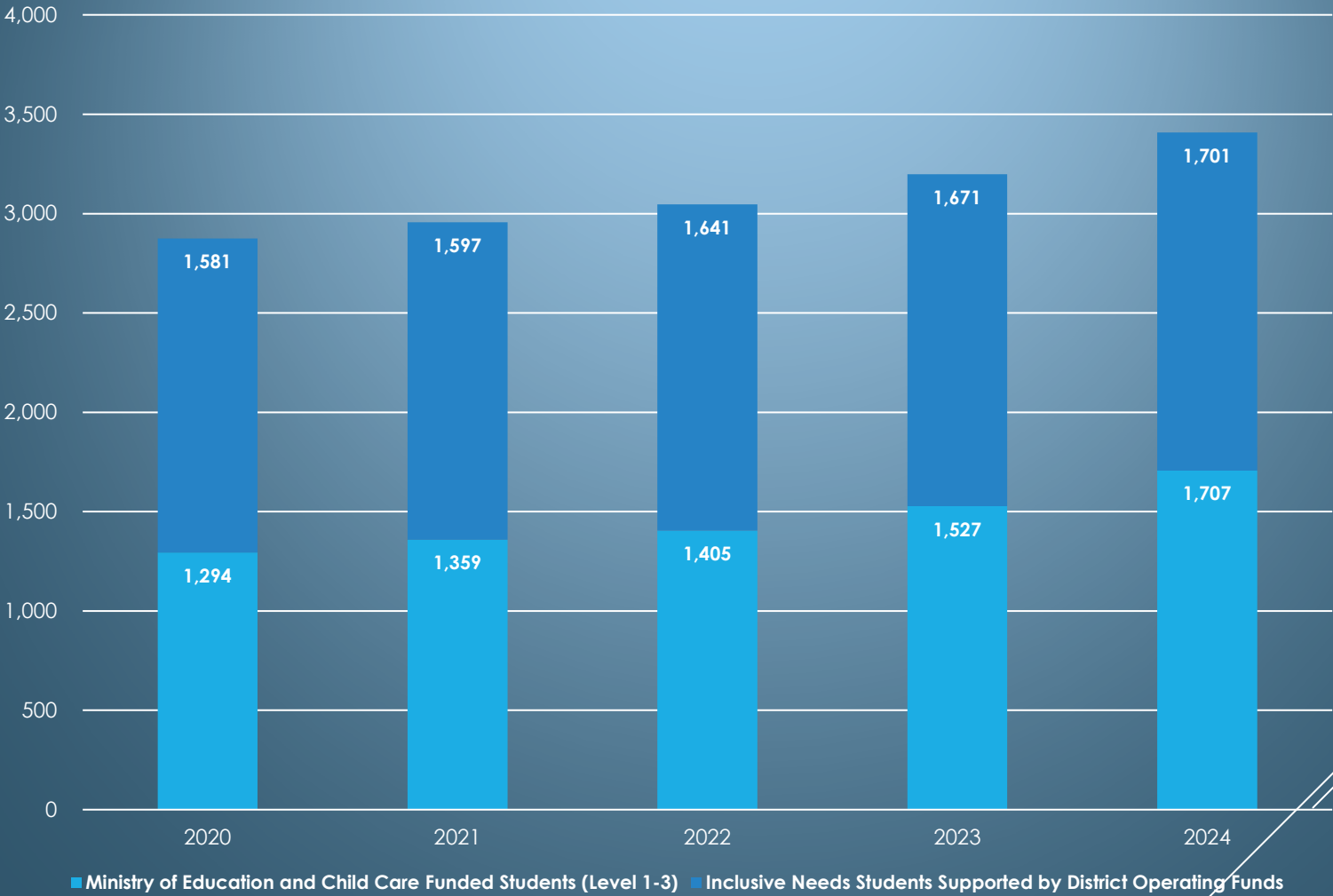
FINANCIAL INCOME SOURCES - FUNDED STUDENT FTE



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

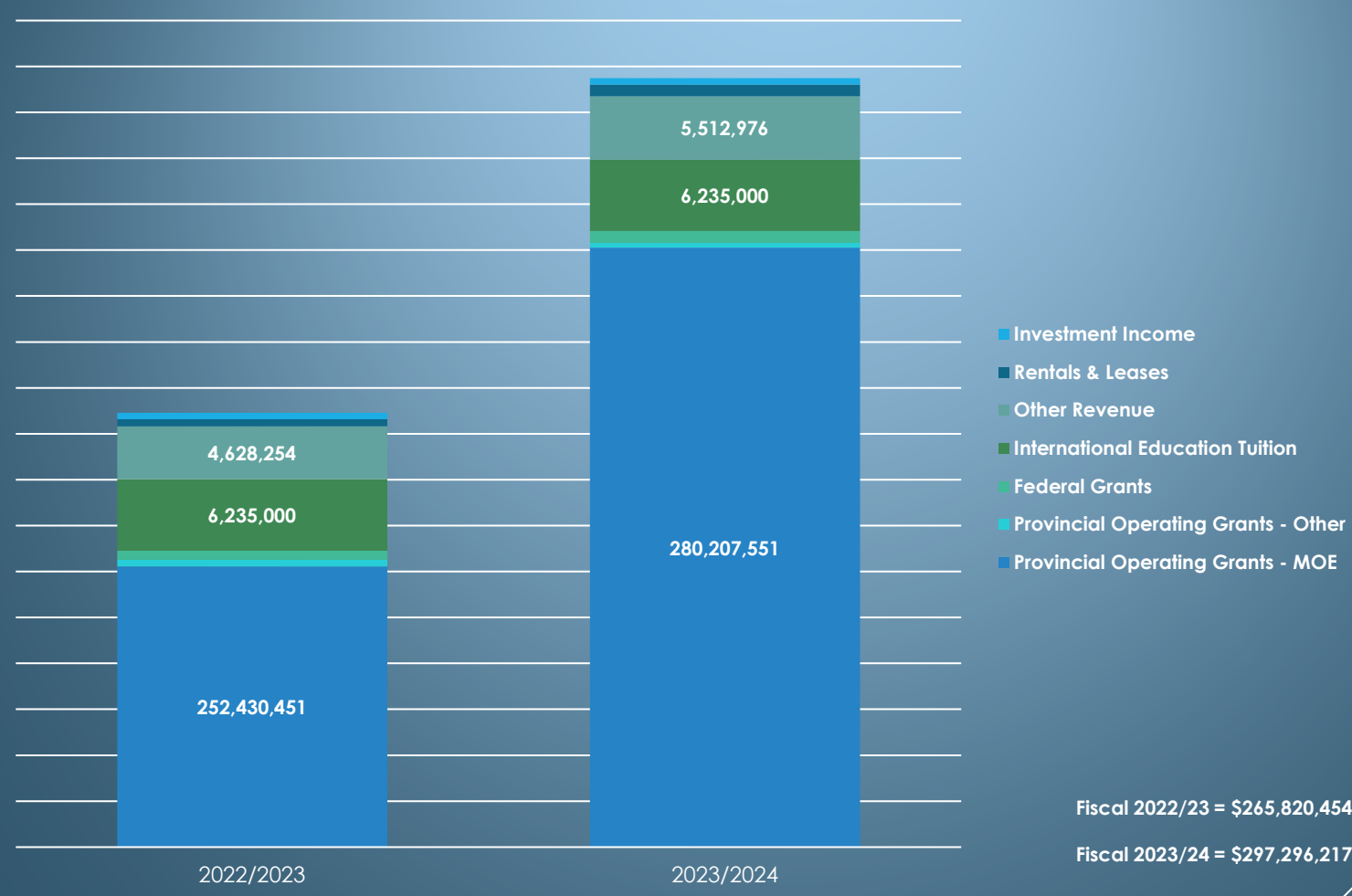
CENTRAL OKANAGAN PUBLIC SCHOOLS

FINANCIAL INCOME SOURCES – INCLUSIVE EDUCATION STUDENTS (FTE)



CENTRAL OKANAGAN PUBLIC SCHOOLS

FINANCIAL INCOME SOURCES – TOTAL REVENUE

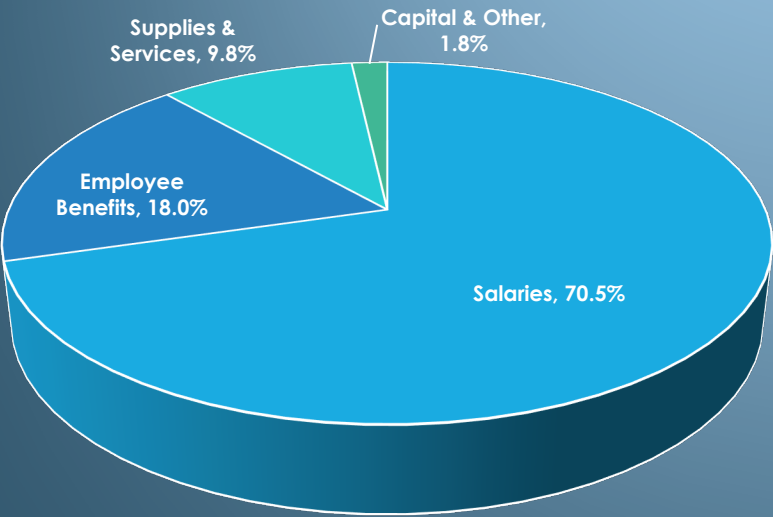


Source = District Amended Annual Budget

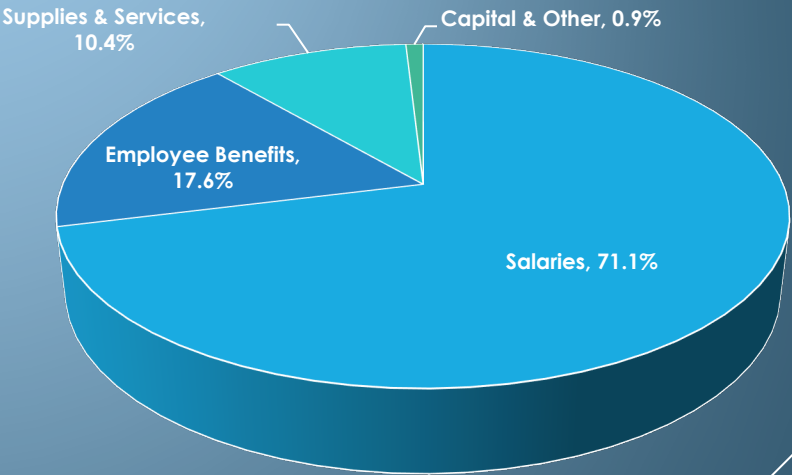
CENTRAL OKANAGAN PUBLIC SCHOOLS

FINANCIAL EXPENSE SOURCES – SPENDING BY TYPE

CENTRAL OKANAGAN



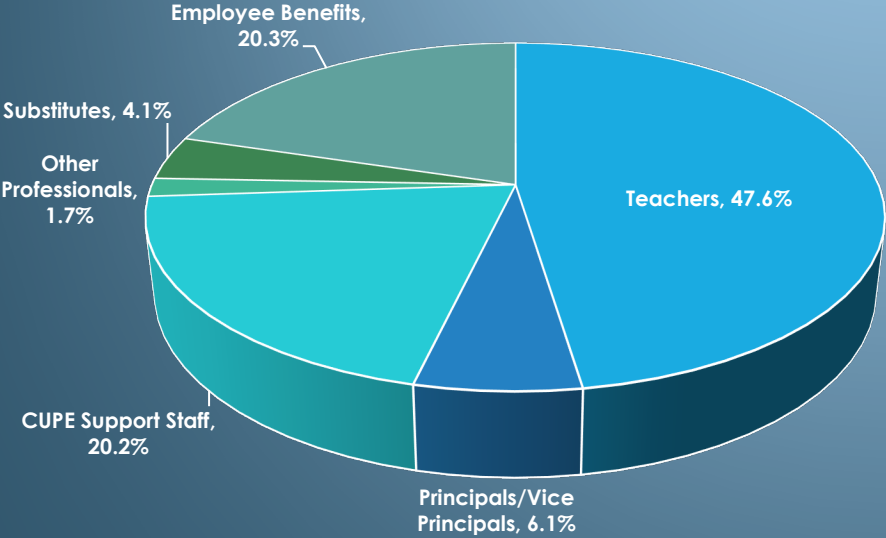
PROVINCIAL AVERAGE



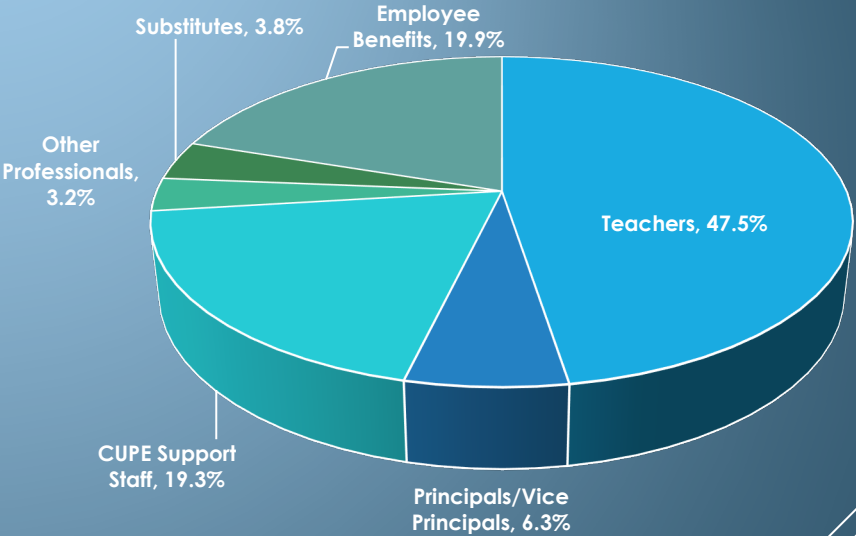
CENTRAL OKANAGAN PUBLIC SCHOOLS

FINANCIAL EXPENSE SOURCES – SPENDING BY EMPLOYEE GROUP

CENTRAL OKANAGAN



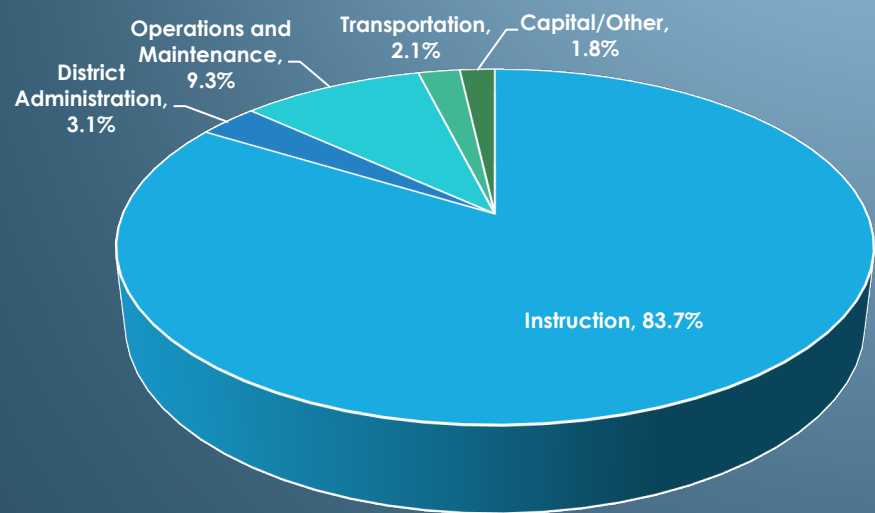
PROVINCIAL AVERAGE



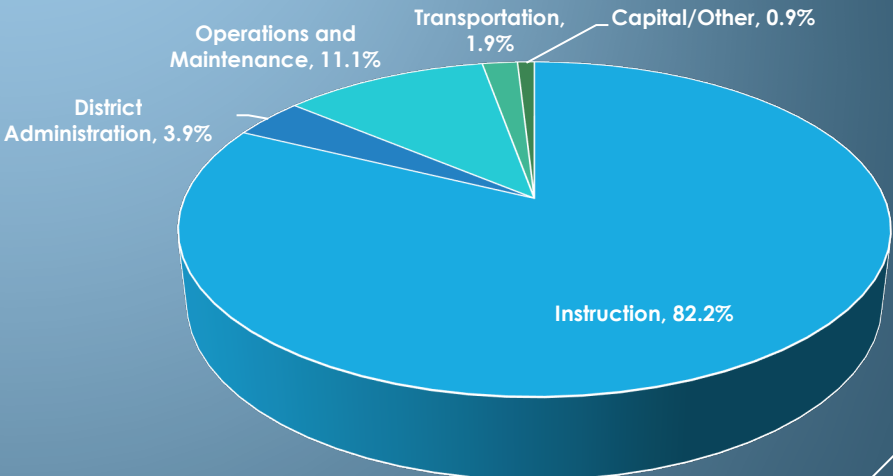
CENTRAL OKANAGAN PUBLIC SCHOOLS

FINANCIAL EXPENSE SOURCES – SPENDING BY PROGRAM

CENTRAL OKANAGAN



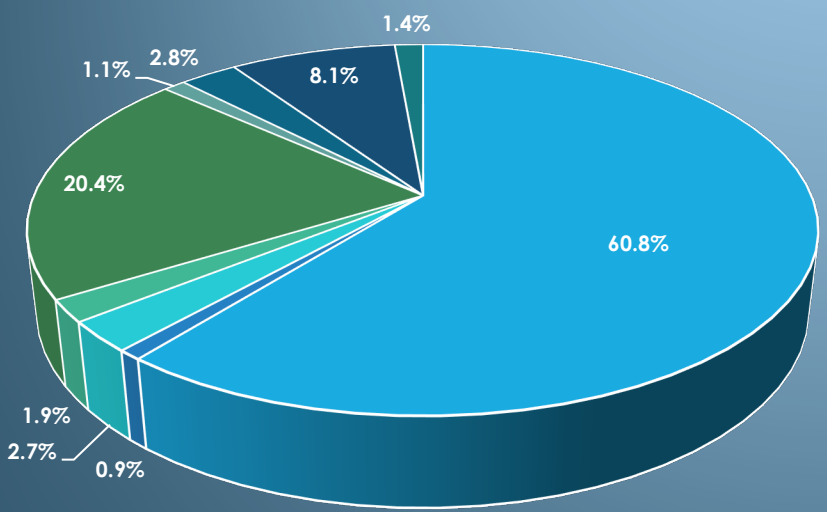
PROVINCIAL AVERAGE



CENTRAL OKANAGAN PUBLIC SCHOOLS

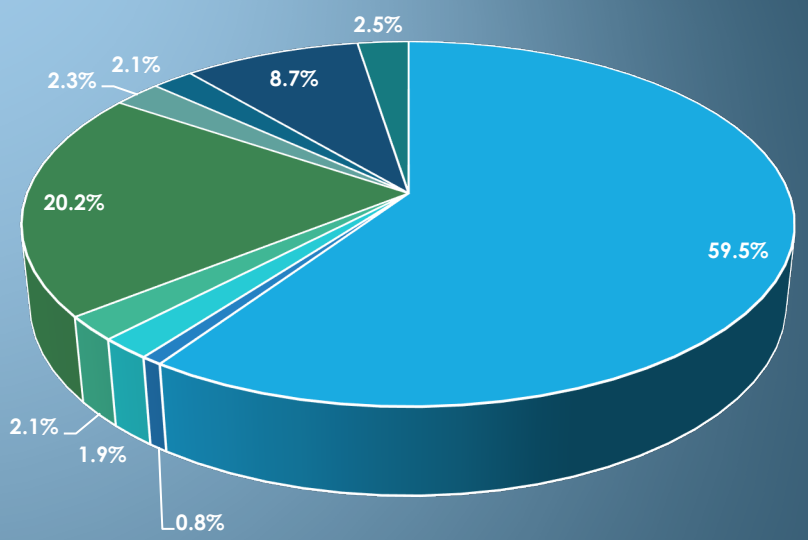
FINANCIAL EXPENSE SOURCES – SPENDING BY PROGRAM (INSTRUCTION)

CENTRAL OKANAGAN



- Regular Instruction
- Library Services
- Special Education
- Indigenous Education
- International & Out of Prov
- Career Programs
- Counselling
- English Language Learning
- School Administration

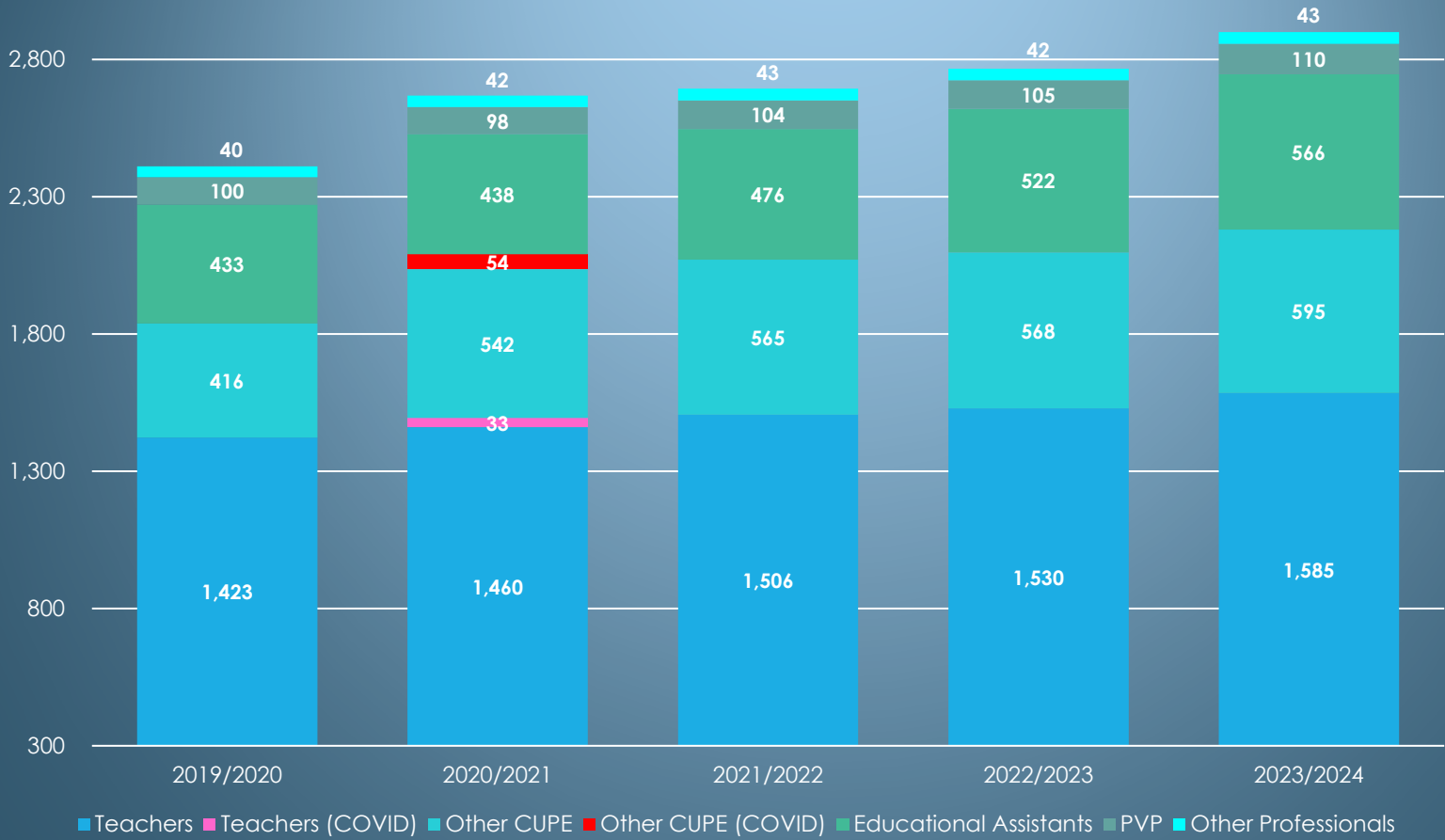
PROVINCIAL AVERAGE



- Regular Instruction
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CENTRAL OKANAGAN PUBLIC SCHOOLS

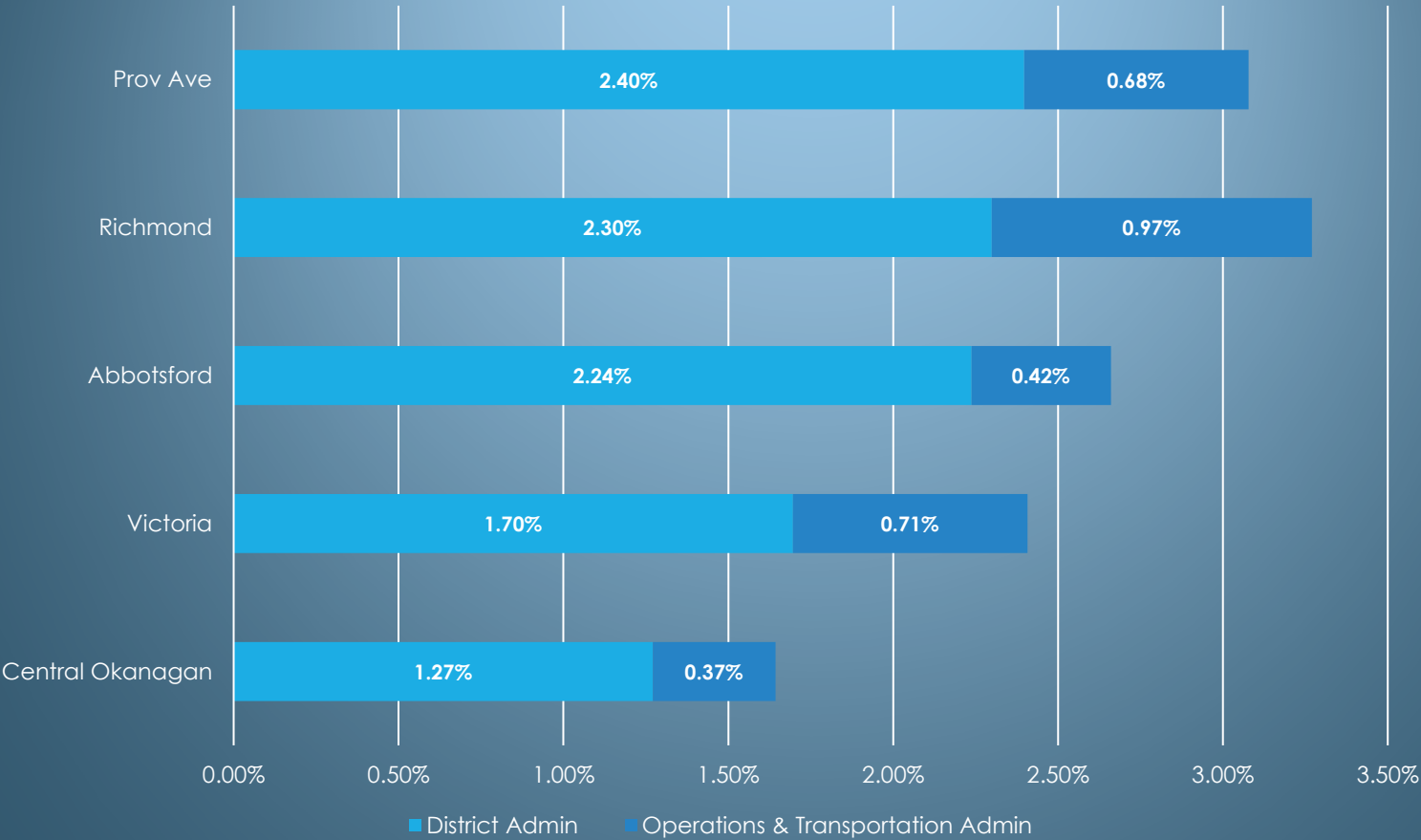
FINANCIAL EXPENSE SOURCES – STAFFING LEVELS (FTE) BY GROUP



This illustrates 2,900 total FTE contracted employees only. This does not include Teachers Teaching on Call or casual CUPE staff.

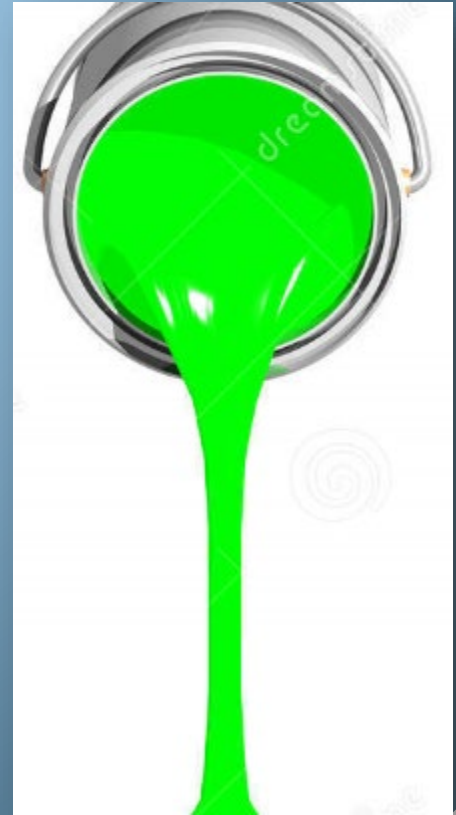
CENTRAL OKANAGAN PUBLIC SCHOOLS

FINANCIAL EXPENSE SOURCES – ADMINISTRATIVE SPENDING



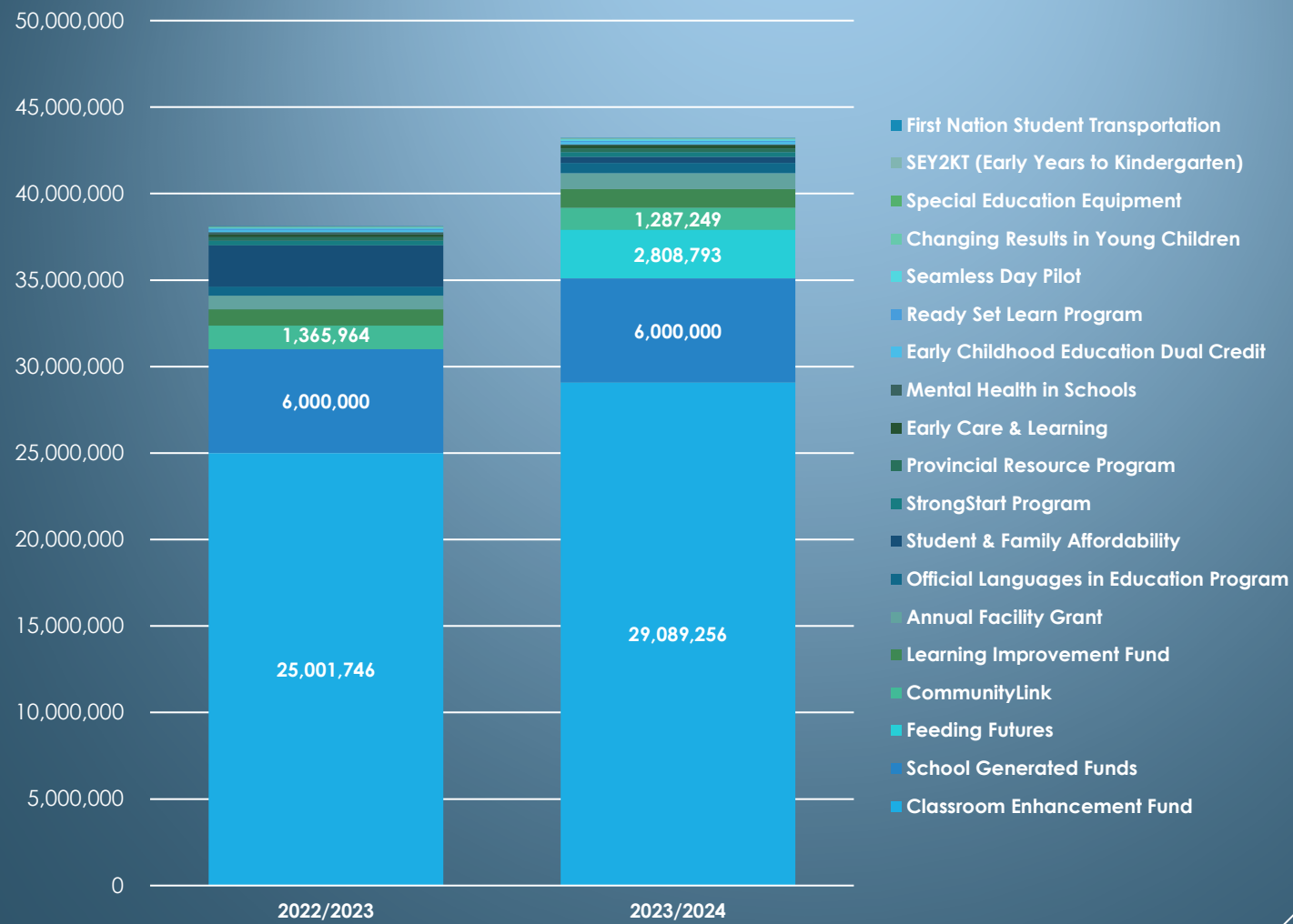
This graph illustrates the administrative spending by District only. This does not include school administrator costs. Source - 2022/2023 Financial statements.

SPECIAL PURPOSE FUND



CENTRAL OKANAGAN PUBLIC SCHOOLS

FINANCIAL INCOME SOURCES – TOTAL REVENUE



Fiscal 2023/2024 = \$43,230,121

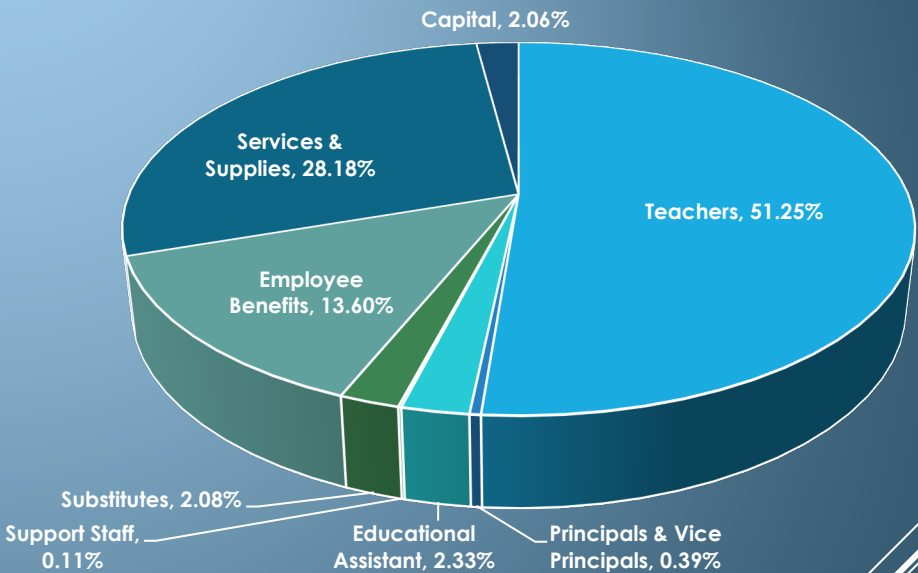
Fiscal 2022/2023 = \$38,113,113

Source = District Amended Annual Budget

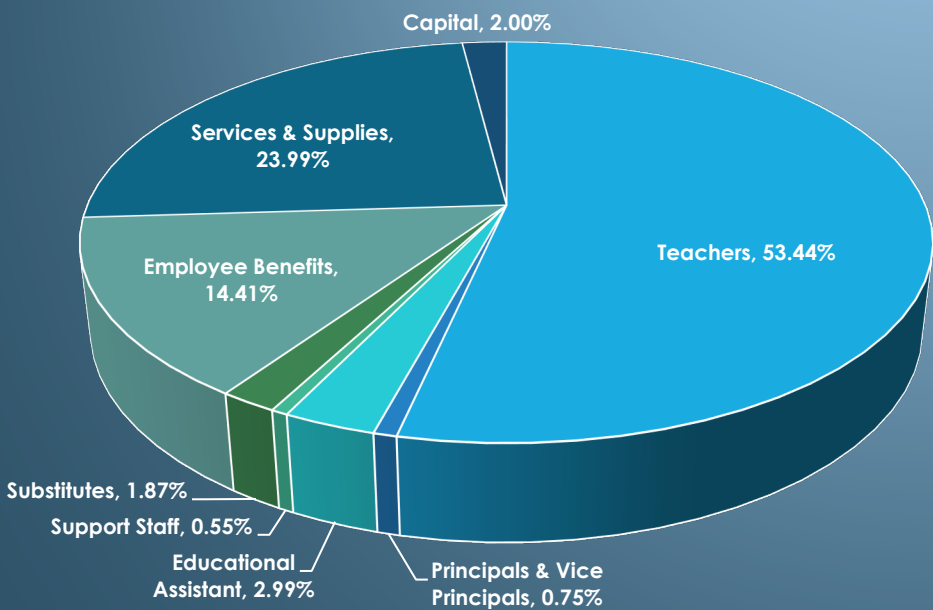
CENTRAL OKANAGAN PUBLIC SCHOOLS

FINANCIAL INCOME SOURCES – TOTAL EXPENSES

2022/2023



2023/2024



Source = District Amended Annual Budget

CENTRAL OKANAGAN PUBLIC SCHOOLS

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.

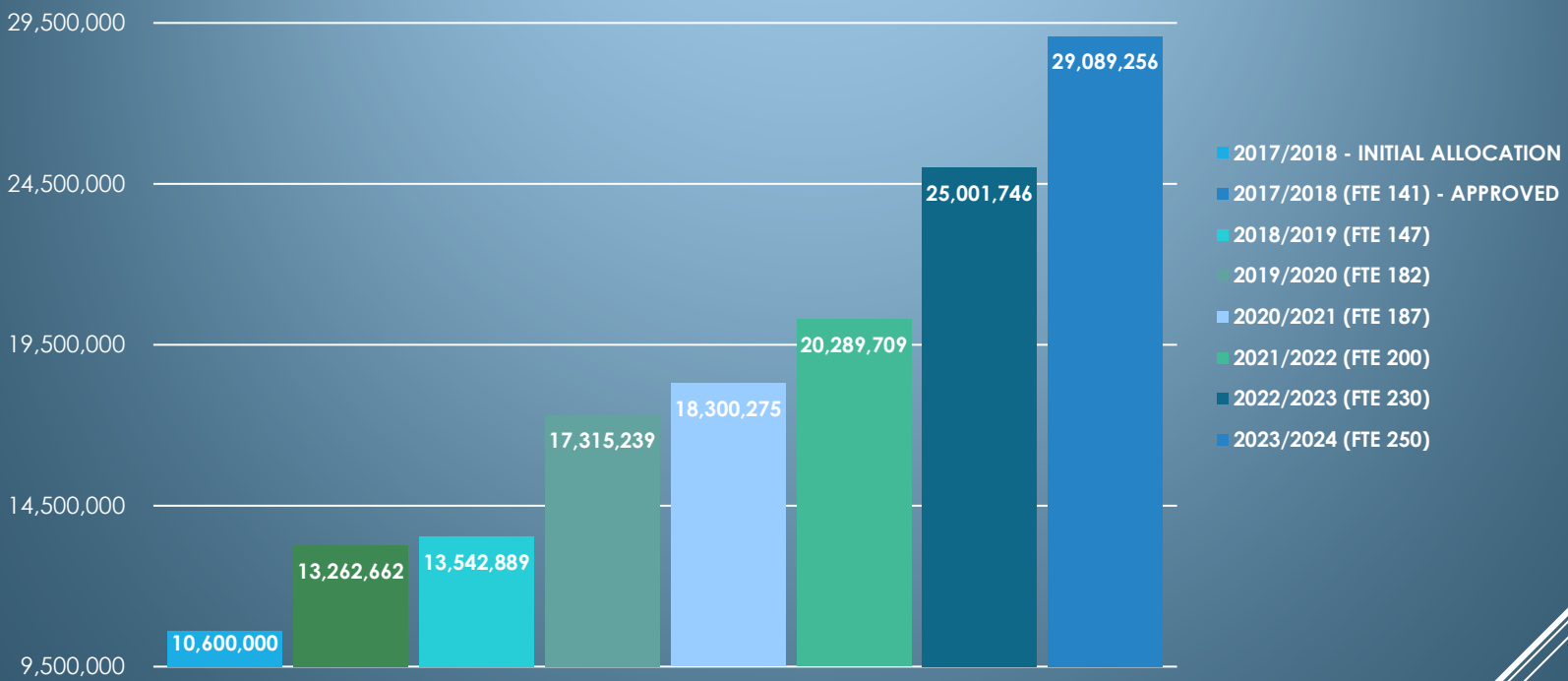
The initial Ministry of Education and Child Care funding allocation was approximately \$10.6M. The District's capacity challenges, and classroom complexity provided evidence that more funding was needed. As a result, the initial allocation was increased to \$13.2M.

Our District expects to spend the full 2023/2024 budget of \$29M by June 30, 2024 (\$28.5M on staffing, \$601K on overhead). In the prior year, the budget was \$25M (\$24.4M on staffing, \$549K on overhead).

Since September 1, 2018, 250 full-time teachers have been hired into our District and are funded by the Classroom Enhancement Fund.

CENTRAL OKANAGAN PUBLIC SCHOOLS

CLASSROOM ENHANCEMENT FUND – TEACHER FTE & FUNDING RECEIVED



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

CENTRAL OKANAGAN PUBLIC SCHOOLS

STUDENT AND FAMILY AFFORDABILITY FUND

In August 2022, the Province of BC announced one-time funding of \$60 million to school districts to help expand school meal programs, provide school supplies, and cover any additional fees so that students in need can take part in activities.

The District's proportionate share was \$2,396,709. With these funds, the District expanded the brown bag, breakfast and backpack programs, created an online waiver application process for families and schools to apply to have fees waived, supported field studies, new refugee families and other families in need.

At June 30, 2023, \$360,541 remained unspent and was carried forward into the 2023/2024 school year. These remaining funds were prioritized to:

1. Support families impacted by the wildfires and were in financial need.
2. Continue to support the financial commitments made last year.
3. Support families in need of financial support this year.



CENTRAL OKANAGAN PUBLIC SCHOOLS

FEEDING FUTURES FUND

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 \$2,808,793 for the 2023/2024 school year. The expectation is that this funding will be fully spent by June 30, 2024.

After community, school and District staff consultation, a budget was presented that ensures that the well-established food programs already in place across the District are maintained, as well as provide schools with flexibility to partner with community, staff, students and parents to build and expand food programs that make sense within their local contexts.

In addition to the operational funding mentioned above, the District also received \$150,000 of capital funding to upgrade existing kitchen facilities and equipment to support feeding students in schools.





CAPITAL FUND

CENTRAL OKANAGAN PUBLIC SCHOOLS

CAPITAL FINANCIAL CHALLENGES



Market conditions in the Central Okanagan have increased exponentially over inflation. For example, in 2013, roofing was approximately \$22/sq foot, in the current year it is \$40/sq foot (82% increase). 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 (\$4.9 million/year) and as a result, the District's deferred maintenance costs continue 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 \$350,000/unit. To relocate and install a repurposed portable costs approximately \$100,000/unit. The District currently has 124 portables and expects to add 3 new portables and relocate 1 portable during the 2024/2025 school year for a total approximate cost of \$1.2 million.

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

CENTRAL OKANAGAN PUBLIC SCHOOLS

CHILD CARE UPDATE

As illustrated earlier, currently the District operates 37 preschool and afterschool programs, 8 StrongStart programs and 1 Seamless Day program in schools and provides child care to approximately 1,400 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.

Through partnership with BGC Okanagan, the YMCA and Clubhouse, the District will offer an additional 602 childcare spaces. This will increase the number of students the District is providing child care to approximately 2,000 students.

To date, 3 facilities are open and serving students. The other 4 are expected to open in the coming months.



2024-2025 BUDGET



CENTRAL OKANAGAN PUBLIC SCHOOLS

WHAT DO WE KNOW?

The District continues to grow. Projected student growth of 300 FTE next year.

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

of portables in the District currently = 124. Expect to add or relocate 4 portables for September 2024.

Birth rate continues to rise in Central Okanagan (7% increase since 2013).

Residential building permits in the Central Okanagan have increased over 230% in the last 10 years.

Per the 2021 Statistics Canada Census, average population growth in the Okanagan since 2016 is 8.09%.



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PRELIMINARY ASSUMPTIONS FOR THE 2024/2025 ANNUAL BUDGET



- Projected student growth of 300 FTE next year.
- Ministry of Education and Child Care will fully fund BCTF & CUPE negotiated collective agreement grid increases.



- Additional teaching staff with student enrolment growth.
- Teacher incremental grid increase.
- Net portable needs to address enrolment increase and capacity restraints.
- Effective January 1, 2024, WCB rate increases.
- Increase in dental and extended health premium rates.
- Increased food, resources, diesel, part costs, utilities etc.

CENTRAL OKANAGAN PUBLIC SCHOOLS PRELIMINARY ASSUMPTIONS FOR THE 2024/2025 ANNUAL BUDGET

- Maintain current service levels and programs.
- International Education revenue level will be maintained with an FTE of 400.



- The Ministry of Education and Child Care will announce funding for the 2024/2025 budget in March 2024.
- The per pupil funding amounts must increase to mitigate increases to BCTF & CUPE negotiated collective agreement grids plus significant inflationary cost increases.



NEXT STEPS

CENTRAL OKANAGAN PUBLIC SCHOOLS

2024/2025 BUDGET TIMELINE

5-Feb-24	7:00 pm, 2024/2025 Budget Presentation via zoom
21-Feb-24	4:00 pm, Finance and Audit Committee Meeting
15-Mar-24	2024/2025 Ministry of Education and Child Care District Funding Announcement
3-Apr-24	4:00 pm, Finance and Audit Committee Meeting, Superintendent Budget Proposal Report Presentation
17-Apr-24	4:00 pm, Finance and Audit Committee Meeting, Superintendent Budget Report Presentation
24-Apr-24	6:00 pm, Public Board Meeting, 2024/2025 Tentative Annual Budget Bylaw Set
19-Jun-24	4:00 pm, Finance and Audit Committee Meeting, Review 2024/2025 Annual Budget Bylaw
26-Jun-24	6:00 pm, Public Board Meeting, Adopt 2024/2025 Annual Budget Bylaw

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

CENTRAL OKANAGAN PUBLIC SCHOOLS

HOW TO PARTICIPATE

- Attend any or all public meetings (both Finance and Audit 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).



CENTRAL OKANAGAN PUBLIC SCHOOLS

QUESTIONS OR COMMENTS



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