



**FINANCE AND AUDIT COMMITTEE  
PUBLIC MEETING  
AGENDA**

**Wednesday, April 15, 2020, 4:00 pm**

**Public Link: <https://sd23.zoom.us/j/604179528>**

Due to this meeting occurring via Zoom, please email your questions/comments to [Ryan.Stierman@sd23.bc.ca](mailto:Ryan.Stierman@sd23.bc.ca) and include your first and last name.

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

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**Pages**

**1. AGENDA**

*Additions/Amendments/Deletions*

**2. REPORTS/MATTERS ARISING**

**2.1 Finance and Audit Committee Public Meeting Report - April 1, 2020**

**5**

*(Attachment)*

**3. PUBLIC QUESTION/COMMENT PERIOD**

Please submit your public questions/comments to [Ryan.Stierman@sd23.bc.ca](mailto:Ryan.Stierman@sd23.bc.ca) and include your first and last name for the record.

**4. COMMITTEE MEMBERS QUERIES/COMMENTS**

## 5. DISCUSSION/ACTION ITEMS

### 5.1 Central Okanagan Public Schools Superintendent of Schools/CEO 2020-2021 Budget Recommendations

9

(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 2020-2021 Budget Recommendations, as attached to the Agenda, and as presented at the April 15, 2020 Finance and Audit Committee Meeting.**

### 5.2 Indigenous Education Preliminary Budget (2020/2021 Fiscal Year)

34

(Attachment)

#### **STAFF RECOMMENDATION:**

**THAT: The Finance and Audit Committee recommends to the Board of Education:**

**THAT: The Board of Education approve staff's proposed 2020-2021 Indigenous Education Program Preliminary Budget, as attached to the Agenda, and as presented at the April 15, 2020 Finance and Audit Committee Meeting.**

### 5.3 Financial Update - March 31, 2020

41

(Attachment)

#### **STAFF RECOMMENDATION:**

**THAT: The Finance and Audit Committee receive the Financial Update as of March 31, 2020 as presented and forward to the Board of Education as an information item.**

## 6. COMMITTEE CORRESPONDENCE

## 7. ITEMS REQUIRING SPECIAL MENTION

## 8. RECOMMENDATIONS/REFERRALS TO THE BOARD/COORDINATING COMMITTEE/OTHER COMMITTEES

## **9. ITEMS FOR FUTURE FINANCE AND AUDIT COMMITTEE MEETINGS**

### **September**

- Presentation: Audited Financial Statements for the Fiscal Year
- Audited Financial Statements for the Fiscal year (*Action Item*)

### **November**

- Financial Update at September 30<sup>th</sup> School District No. 23 (Central Okanagan) Budget Development Principles
- School District No. 23 (Central Okanagan) Budget Development Timeline

### **January**

- Amended Annual Budget for the Fiscal Year
- Ministry Recalculation Allocation – School District No. 23 and Provincial
- Financial Update at December 31<sup>st</sup>
- Budget Survey development
- Annual Review of Committee's Mandate, Purpose and Function

### **February**

- Budget Presentation

### **April (1st Meeting)**

- Overview of Budget Allocation
- Budget Consultation Input Received
- Trustee Indemnity for the 2020-2021 Fiscal Year

### **April (2nd Meeting)**

- Central Okanagan School District Preliminary Budget Proposal – Superintendent's Budget Recommendations
- Financial Report at March 31<sup>st</sup>

### **May**

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

## **June**

- School District No. 23 (Central Okanagan) Annual Budget for the Fiscal Year

### **10. FUTURE FINANCE AND AUDIT COMMITTEE MEETINGS**

All meetings start at 4:00 pm.

May 20, 2020, June 17, 2020

September 16, 2020, October 21, 2020, November 18, 2020

### **11. MEDIA QUESTIONS**

Please submit your media questions to [Ryan.Stierman@sd23.bc.ca](mailto:Ryan.Stierman@sd23.bc.ca) and include your first and last name as well as the media outlet you represent for the record.

### **12. ADJOURNMENT**



**CENTRAL OKANAGAN PUBLIC SCHOOLS - BOARD COMMITTEE REPORT**

**Finance and Audit Committee Meeting  
Public Meeting**

**Wednesday, April 1, 2020, 4:00 pm  
Via Zoom**

**Public Link - <https://sd23.zoom.us/j/813294711>**

Board of Education: Trustee R. Cacchioni, Chairperson  
Trustee N. Bowman, Committee Member  
Trustee L. Tiede, Committee Member  
Trustee M. Baxter  
Trustee C. Desrosiers  
Trustee J. Fraser  
Trustee A. Geistlinger

Staff: Delta Carmichael, Assistant Secretary-Treasurer  
Ryan Stierman, Secretary-Treasurer/CFO  
Val Dougans, Finance Manager  
Kevin Kaardal, Superintendent of Schools/CEO  
Terry Beaudry, Deputy Superintendent of Schools  
Michelle DesRochers, Executive Assistant

Partner Groups: Susan Bauhart, COTA President  
David Tether, CUPE President  
Mike Dornian, COPVPA Treasurer  
Sarah Shakespeare, COPAC Past President

*There were no representatives from the District Student Council.*

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

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**AGENDA**

April 1, 2020 Committee Agenda - approved as presented.

**REPORTS/MATTERS ARISING**

**Finance and Audit Committee Public Meeting Report - February 19, 2020**

February 19, 2020 Committee Report - received as distributed.

## **DISCUSSION/ACTION ITEMS**

### **Trustee Indemnity for the 2020/2021 Fiscal Year**

The Assistant Secretary-Treasurer stated that in accordance with Policy 160 - Finance and Audit Committee, the Trustee Indemnity for the 2020/2021 fiscal year will increase by 2.3% as per the BC Consumer Price Index.

### **Outcome**

**The Committee recommended that the Board of Education set the Trustee Indemnity, in accordance with the most recent BC Consumer Price Index of 2.3% for the period July 1, 2020 to June 30, 2021 thereby setting the stipends at: Trustee - \$21,650, Vice Chair - \$22,866, Chair - \$24,713.**

## **DISCUSSION/INFORMATION ITEMS**

### **2020-2021 Estimated Operating Grants**

The Assistant Secretary-Treasurer outlined the 2020-2021 estimated Operating Grants provided by the Ministry of Education prior to spring break. Overall, the District's Operating Grants will increase for the 2020-2021 school year due to increases in student enrolment and the various per pupil amounts as well as a new supplement called the Equity of Opportunity Supplement.

### **Central Okanagan Public Schools Superintendent of Schools/CEO 2020-2021 Budget Proposal**

The Superintendent of Schools/CEO presented the 2020-2021 budget proposal report, highlighting the District's strategic directions, the budget process/consultation, updates to the funding formula, base operating budget revenues and expenses, the District's budget by program compared to provincial averages, continued services, special purpose funding, and budget requests from partner groups. The Superintendent and senior staff responded to questions.

The Superintendent of Schools/CEO 2020/2021 Budget Recommendations report will be brought forward as an action item to the April 15<sup>th</sup> Finance and Audit Committee Meeting.

### **Public Budget Survey Results**

The Committee reviewed the information provided.

### **2020-2021 Budget Requests - Central Okanagan Teachers' Association**

The Committee reviewed the information provided.

### **2020-2021 Budget Requests - CUPE 3523 Central Okanagan School Employees' Union**

The Committee reviewed the information provided.

### **2020-2021 Budget Requests - Central Okanagan Principals' and Vice-Principals' Association**

The Committee reviewed the information provided.

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

### ***Public Board Meeting:***

- *Trustee Indemnity for the 2020/2021 Fiscal Year*

## **ITEMS FOR FUTURE FINANCE AND AUDIT COMMITTEE MEETINGS**

### **September**

- Presentation: Audited Financial Statements for the Fiscal Year
- Audited Financial Statements for the Fiscal year (*Action Item*)

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- 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

## **June**

- School District No. 23 (Central Okanagan) Annual Budget for the Fiscal Year

## **FUTURE FINANCE AND AUDIT COMMITTEE MEETINGS**

All meetings start at 4:00 pm.

April 15, 2020, May 20, 2020, June 17, 2020

September 16, 2020, October 21, 2020, November 18, 2020

## **MEDIA QUESTIONS**

There were no media questions.

## **ADJOURNMENT**

The meeting adjourned at 5:03 pm.

## **Questions - Please Contact:**

Trustee Cacchioni, Chairperson at 250-765-3419 or Rolli.Cacchioni@sd23.bc.ca

Delta Carmichael, Assistant Secretary-Treasurer at 250-470-3233 or Delta.Carmichael@sd23.bc.ca

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Rolli Cacchioni, Chairperson





**Central Okanagan Public Schools**  
**Superintendent of Schools/CEO**  
**2020/2021 Budget Recommendations**



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## OVERVIEW

Central Okanagan Public Schools is in a solid financial position going into the 2020/2021 school year. The delay of several Funding Model Implementation recommendations makes this a good news budget. Continued growth will allow the District to support ongoing budget pressures.

The District is the fifth largest district in the province and represents 4% of the provincial enrolment. In September 2019, our student FTE (full time equivalent) was 23,074 while our headcount was 23,501 students. In February 2020, our student headcount grew to 24,111. This The District operates thirty-one elementary, seven middle and five secondary schools, as well as one alternate education school and one distributed learning program. An eighth middle school, H.S. Grenda Middle, is scheduled to open September 2021. The District employs approximately 3,700 full-time and part-time staff.

## STRATEGIC DIRECTION

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**

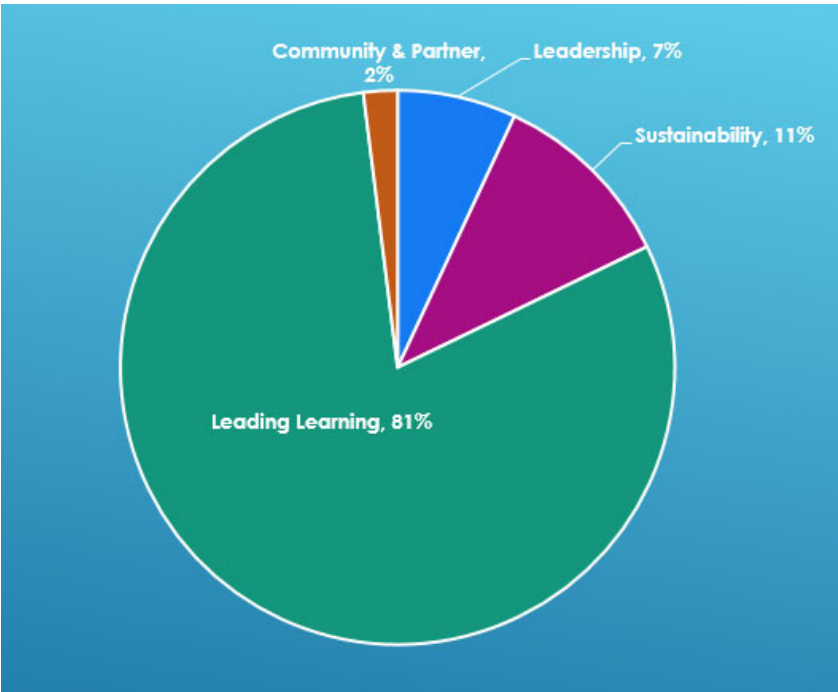
The Board of Education's Overarching Goal is that each Central Okanagan Public Schools student (K-12) will provide evidence of being a learner, thinker, innovator, collaborator and contributor through improving students' transition from secondary school with dignity, purpose and options. The Board strives to achieve this by supporting the development of effective pedagogy as well as innovative learning environments and supports equitable opportunities and performance for all Indigenous 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.

Currently the District's senior team's work plan is tied to the above strategic directions. Moving forward, the District plans to move to a priority based budget.

The following graph is not a comprehensive analysis however; it does broadly illustrate how we currently allocate the District's budget to the four above strategic directions.



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 91.4% and an Indigenous six-year graduation rate of 76.7%, both of which are above the provincial average. The six-year completion rate, including students achieving both Dogwood Certificates and Evergreen Certificates, is 96.1% and the Indigenous rate is 80.8%. 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 19, 2020	Public Finance and Audit Committee Meeting (partner group input invited)
March 2, 2020	Public presentation to provide information on the 2020/2021 budget
March 10, 2020	Presentation to School District Administrators
April 1, 2020	Public Finance and Audit Committee Meeting (Information) <ul style="list-style-type: none"><li>• Central Okanagan Public Schools Superintendent of Schools/CEO 2020/2021 Preliminary Budget Proposal Report</li></ul>
April 15, 2020	Public Finance and Audit Committee Meeting (Action) <ul style="list-style-type: none"><li>• Central Okanagan Public Schools Superintendent of Schools/CEO 2020/2021 Final Budget Recommendations Report</li></ul>
April 22, 2020	Public Board Meeting <ul style="list-style-type: none"><li>• Annual Budget set</li></ul>
June 17, 2020	Public Board Meeting <ul style="list-style-type: none"><li>• Annual Budget approval</li></ul>

The Board of Education will engage in deliberations regarding the Superintendent of Schools/CEO's 2020/2021 Budget Recommendations Report at the April 1, 2020 Public Finance and Audit Committee Meeting, and will plan to complete this process at the April 22, 2020 Public Board Meeting. Final adjustments may be made up to June 17, 2020.

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 Indigenous 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

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## **FUNDING FORMULA MODEL REVIEW UPDATE**

In 2018, the Province appointed an Independent Review Panel to undertake a review of how public education is funded for the first time in almost 30 years. The review involved input and consultation from all 60 school districts and over 350 education stakeholders

Because of this review, a new supplement has been introduced as part of the March 2020 funding announcement that recognizes B.C.'s children and youth in care. This change will expand priority funding to more children with mental-health challenges and those living in low-income families. Funding allocated for this new supplement has been provided to districts to deliver service based on local needs and is intended for supports such as trauma counselling, school breakfast or lunch programs, additional classroom support etc.

This is part one of a two-phase plan to improve the way education is delivered in B.C., following the completion of a comprehensive review that examined the ways in which the education funding system can help ensure every child has equal and consistent access to a quality education.

Following completion of the review, 22 recommendations were provided to the Ministry of Education 12 of the 22 recommendations will be implemented in the coming year. Of these 12 recommendations, four relate to the budget and focus on:

- 1) Supporting a multi-year financial plan. Government will provide districts operating funding for 3 years, based on available funding and projected student enrolment and districts will be required to develop financial plans for a 3 year period;
- 2) The Ministry will establish clear provincial policies on reserves to ensure consistent and transparent reporting while maintaining districts’ ability to establish reserves;
- 3) There will be no change in the way that locally generated revenues are treated by the Ministry when calculating operating funding for districts;
- 4) In the current absence of dedicated funding for some capital expenditures, the Ministry will either:
  - Provide capital funding for expenditures that are currently not reflected in the capital program (i.e. portable purchases);
  - Clarify which items are ineligible for capital program funding and ensure that districts are permitted to establish appropriate reserves that allow them to save for these purchases on their own (i.e. accumulated operating surplus, local capital).

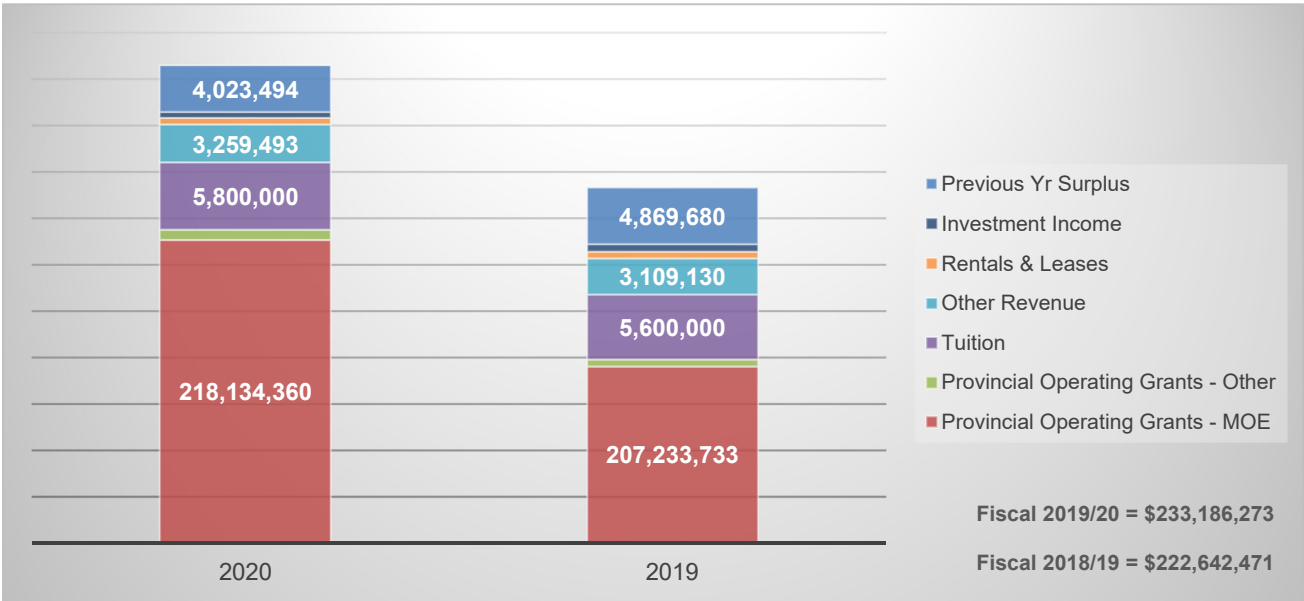
This Central Okanagan Public Schools Superintendent of Schools/CEO 2020/2021 Budget Recommendations Report considers each of the following areas:

- I. Base Operating Budget Revenues and Expenses and Other Significant Changes
- II. Key Assumptions for the 2020/2021 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 Amended Annual Budget)**



The majority of operating revenue for the District (95%) 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 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 (2019/2020 Budget)**

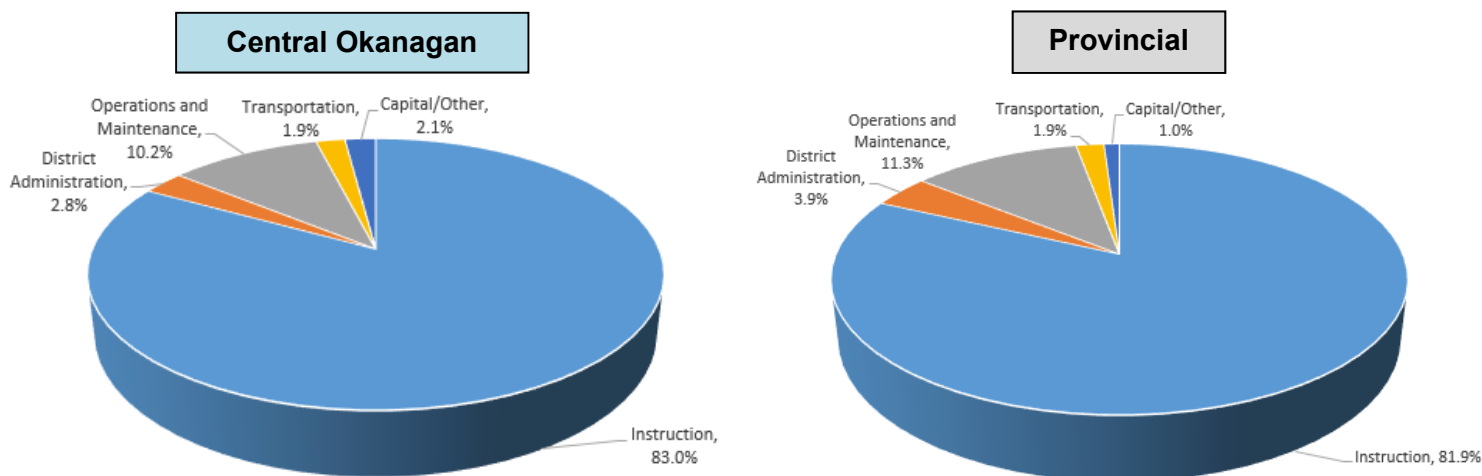
Boards of Education manage and distribute their operating funding allocation based on local spending priorities. In addition, the province provides capital costs and funding for specialty programs through supplemental and special purpose grants.

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, Indigenous 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.



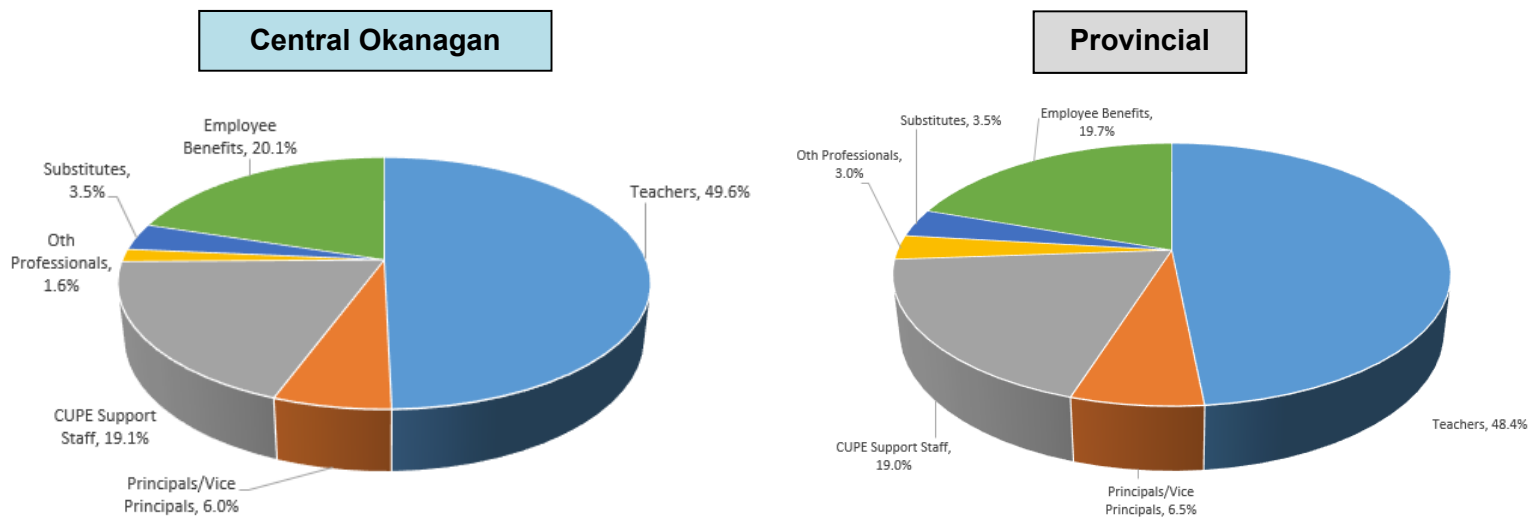
## 2019/2020 District's Budget by Program Compared to Provincial



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).

## 2019/2020 District's Budget by Object Compared to Provincial



The majority of spending in these categories (88%) 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.

## **Other Significant Changes**

### **Continue Services**

Continued services being supported within this base budget include:

#### **Social Emotional Learning Services Update**

One of the most consistent concerns expressed by principals, teachers and support staff continues to be 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. Some of the additional supports the District has implemented includes:

- i. Assigned a District Principal of Learning Support Services to be responsible for students with dysregulated behaviors.
- ii. Maintain the existing elementary counsellor organization to provide services within a family of schools, allowing for more efficient delivery of service.
- iii. Establish several 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. Continue to utilize the Classroom Enhancement fund to lower class sizes, allowing teachers more time with each student.
- v. Continue to support additional resource teachers as well as 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.
- vi. Continue to support our dysregulated students in classrooms by utilizing CEAs staff and in the 2020/21 school year, add behavioral intervention and/or collaborative support teachers to each elementary school.

The current budget for this the Social Emotional Support teams is \$1,123,743. This consists of 1 District Principal, 5.5 FTE teaching staff, 8 FTE Behavioral CEA positions as mentioned above and some funding for services and supplies.

To further this goal of providing supports directly in schools, it is clear, that more behavioral intervention/collaborative support teachers are required in our elementary schools. The District's expectation is that Principals, in collaboration with their staff, will design learning supports for students that meet the needs of each student in their unique communities.

Staff recognize that, while the above positions continue to be budgeted for, there has been some difficulty filling them. The District will continue to review this model to ensure it is moving in the right direction.

#### **Collaborative Learning Services Update**

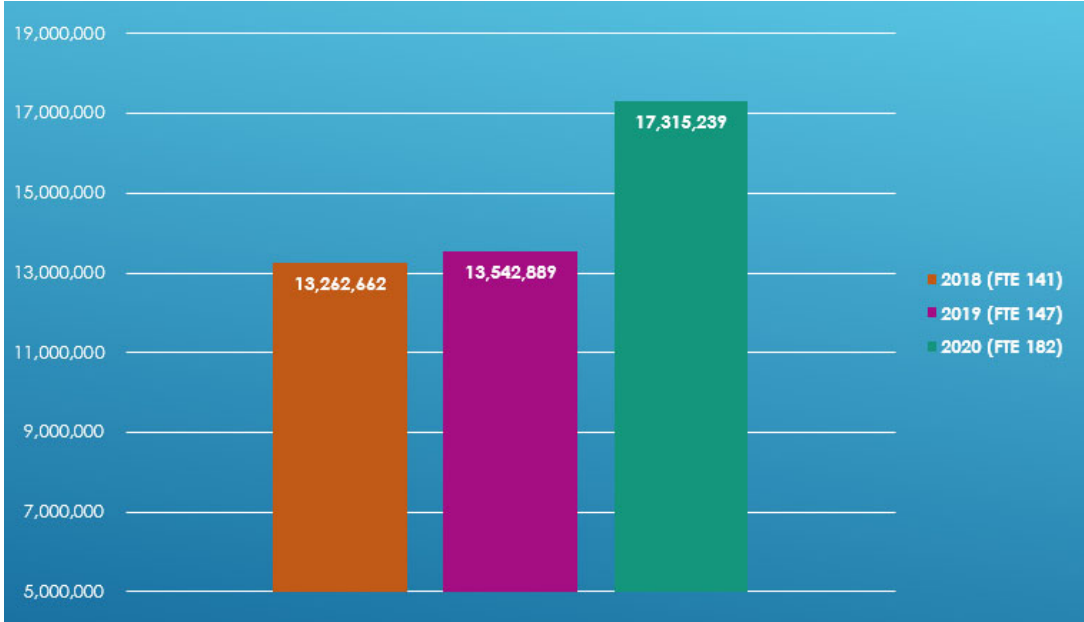
The District continues to prototype a project focusing on Collaborative Learning Support teams in each family of schools to help school teams develop pedagogical and systemic strategies that support students' self-regulation. During the 2019/2020 school year, each of the following 11 elementary schools were provided a .4 FTE classroom support teacher: A.S. Matheson, Bankhead, Chute Lake, George Pringle, Glenrosa, Pearson, Peter Greer, Quigley, Raymer, Springvalley and South Rutland. This classroom support was provided in teams of 2-3 teacher consultants one day a week, in an ongoing, invitational and responsive manner throughout the year.

#### **Classroom Enhancement Fund (CEF) Update**

The final piece in the development of the 2020/2021 budget includes the ongoing implementation of the MoA:LoU#17, which resolved the matters arising from the implementation of the Supreme Court of Canada decision from the fall of 2016. This decision restored pre 2001 Teacher Collective Agreement language with respect to class size and composition.

The negotiated Classroom Enhancement Fund was established to implement MoA:LoU#17 and must be used to provide 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 Ministry's initial assessment of our District's CEF needs was \$10.3 million. Due to our unique collective agreement language and the needs of the students in our system, senior staff negotiated with the Ministry to increase our 2017/2018 CEF funding to \$13.26 million and the District added 141 enrolling and non-enrolling teacher FTE to the system. The following graph illustrates the District's CEF funding and the enrolling and non-enrolling teacher FTE over the last three years.



**2020/2021 School Year CEF**

We expect the funding for the 2020/2021 year to be similar however, for budgeting purposes, only 90% (\$15.57 million) can be included in the Preliminary Budget Bylaw. As a result, the District must organize schools as effectively as possible during the 2020/2021 staffing process. This 90% will equate to approximately 164 enrolling and non-enrolling teacher FTE.

**II. KEY ASSUMPTIONS FOR THE 2020/2021 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.

Currently, we are in the midst of an unprecedented pandemic and the subsequent planned responses. The Minister has set priorities for the Education Sector during the pandemic. The Ministry of Education and all education partners are working together to strategize how we can provide the services necessary to support our students and communities in this incredible time of need.

To guide those conversations, the Minister has put forward these four guiding principles, which we will collectively use to inform our decisions through this time:

1. Maintain a healthy and safe environment for all students and families and all employees.
2. Provide services to support children of essential workers.
3. Support vulnerable students who may need special assistance.
4. Provide continuity of educational opportunities for all students.

The costs associated with providing these services are unknown. Currently, there are no plans to change the funding announcement for the upcoming year; however, the pandemic is resulting in a recession and circumstances to funding rates and enrolment projection may change.

For example, the District is anticipating a decrease of 100 international students attending our International program next year due to the COVID-19 pandemic. As well, we have conservatively projected our student enrolment growth.

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 2020/2021 will include:*

- Anticipated salary adjustments for principals, vice-principals and exempt management staff.
- Anticipated benefit adjustments including WCB, extended health and dental premiums.
- Adjustments for increased portable needs;
- Adjustments for surplus carryforwards available from the previous year.
- Utility rate increases.

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 Assumptions Include:*

- An increase in BC resident FTE of 270 to 22,943 FTE, however this enrolment increase may trend to as high as 350 FTE. The District has built the 2020/2021 budget conservatively with an enrolment increase of 270 student FTE;
- In light of the COVID-19 pandemic, a 100 FTE reduction in International Education FTE from 400 to 300 FTE ;
- An increase in Special Education students (both Ministry and Districted funded);
- An increase in English Language Learners including newcomer refugee families;
- Expected increases in teaching staff and resources because of enrolment increases;
- Expected net portable need increase to address enrolment increase and capacity restraints.

A summary of the 2020/2021 Estimated Operating Grants incorporating these increases and Ministry per pupil adjustments is included in "**Appendix B**".

An overview of the projected 2020/2021 budget follows, classifying expenses by object. This outlines the base 2019/2020 Amended Bylaw Budget, removal of carryforward balances, adjustments for growth and other required changes and new requests for the 2020/2021 year. Funding adjustments made to the Operating Grant are sufficient to cover the negotiated CUPE costs, as well, costs due to increasing enrolments. Costs incurred that are not funded through the grant include additional portable costs, principal/vice-principals and exempt management salary increases and extended health and dental premium costs increases plus WCB rate 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 \$2,560,762 remains. This surplus is available for new "ask" requests, which are detailed in **"Appendix A."**

REVENUE	Amended Bylaw 2019/2020	Remove 30-Jun- 19 Surplus CFwd	Net Amended Bylaw 2019/2020	Growth & Required Changes	2020/21 Projected Preliminary	New "ASK" Requests	2020/21 Preliminary
OPERATING GRANTS							
- Operating Grants	214,457,541		214,457,541	7,779,522	222,237,063		222,237,063
- Other Ministry Grants	4,570,745		4,570,745	(1,773,496)	2,797,249		2,797,249
- International Education	5,800,000		5,800,000	(1,450,000)	4,350,000		4,350,000
- Other Revenue	4,334,493		4,334,493	205,000	4,539,493		4,539,493
OPERATING SURPLUS CARRY FORWARD	4,023,494	(1,739,737)	2,283,757	910,662	3,194,419		3,194,419
SPECIAL PURPOSE GRANTS							
- Special Purpose Grants	20,962,092		20,962,092	(1,807,224)	19,154,868		19,154,868
- Other Revenue	7,800,000		7,800,000		7,800,000		7,800,000
SPECIAL PURPOSE CARRY FORWARD	542,559		542,559	(457,559)	85,000		85,000
CAPITAL GRANTS	13,195,051		13,195,051	0	13,195,051		13,195,051
Total Revenue	\$ 275,685,975	\$ (1,739,737)	\$ 273,946,238	\$ 3,406,905	\$ 277,353,143	\$ -	\$ 277,353,143
EXPENSES							
STAFFING & BENEFITS							
- Teachers	115,539,889	(343,112)	115,196,777	(1,374,990)	113,821,787	1,438,506	115,260,293
- Principals and Vice Principals	12,377,201		12,377,201	124,195	12,501,396		12,501,396
- Educational Assistants	18,302,717		18,302,717	599,508	18,902,225		18,902,225
- Support Staff	21,879,924		21,879,924	507,609	22,387,533	167,690	22,555,223
- Other Professionals	3,362,438		3,362,438	197,584	3,560,022		3,560,022
- Substitutes	7,561,464		7,561,464	341,030	7,902,494	47,400	7,949,894
- Employee Benefits	44,921,783	(82,345)	44,839,438	(305,969)	44,533,469	407,241	44,940,710
SERVICES & SUPPLIES	32,535,248	(1,314,280)	31,220,968	1,201,171	32,422,139	499,925	32,922,064
CAPITAL	13,195,051		13,195,051	0	13,195,051		13,195,051
OTHER CAPITAL	6,010,260		6,010,260	(443,996)	5,566,264		5,566,264
Total Expenses	\$ 275,685,975	\$ (1,739,737)	\$ 273,946,238	\$ 846,142	\$ 274,792,381	\$ 2,560,762	\$ 277,353,142
Net Budget Including New "ASK" Requests	\$ (0)	\$ -	\$ (0)	\$ 2,560,762	\$ 2,560,762	\$ (2,560,762)	\$ 0
Staffing							
Teachers	1,436.003	(4.300)	1,431.703	(7.322)	1,424.381	18.000	1,442.381
Principals and Vice Principals	99.600		99.600		99.600		99.600
Other Professionals	39.500		39.500	1.000	40.500		40.500
Support Staff (CUPE)	964.983		964.983	1.429	966.411	3.000	969.411
Total	2,540.085	(4.300)	2,535.785	(4.893)	2,530.892	21.000	2,551.892

### III. BUDGET REQUESTS FOR THE 2020/2021 SCHOOL YEAR

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 2020/2021 school year, the District anticipates adding the following teacher FTE to the 2020/2021 budget. The low column includes a 270 FTE student enrolment growth while the high column includes a 350 FTE student enrolment growth.

Description	Low	High
Enrolment Growth	10.8000	14.0000
Growth & Required Change	10.8000	14.0000

Current Budget (2019/20) - \$135,225,376 (COTA wages & benefit costs only)

Growth & Required Changes - \$1,249,871 (10.8 FTE, wages, benefits & resources).

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#### 1. COTA Budget Request #1

The District received a request from the COTA to maintain the existing professional development budget as outlined below.

Description	2020-21	2019-20	Change
Inquiry Project	45,000	45,000	0
TTOC Fund	7,500	7,500	0
LSA Fund	25,000	25,000	0
Social Justice Grant	15,000	15,000	0
	\$92,500	\$92,500	\$0

#### **Rationale**

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

#### **Recommendation**

Strategic Direction – Leadership Development

Current Budget (2019/20) - \$92,500 (Resources)

Recommended Change - None

## 2. COTA/COPVPA Joint Budget Request #2

Although not a formal request, the District has heard from both the COTA and COPVPA executives about the additional support required in our elementary schools for behavioral intervention and collaborative support that meets the needs of each student.

Description	2020-21 FTE	Per FTE	Change
Elementary Support Teach	14.0000	100,076	1,398,489
Training (TOC Release)			22,400
	<b>14.0000</b>		<b>\$1,420,889</b>

### Rationale

Because of these conversations and per discussions with our school administrators, the need in our more vulnerable schools is increasing and requires additional teaching staff be hired.

### Response

Per the table above, an additional 14.0 FTE behavioral intervention and/or collaborative support teaching staff plus some training time will be added to the 2020/2021 budget.

### Strategic Direction – Leading Learners

Current Budget (2019/20) - \$135,225,376 (COTA wages & benefit costs only)

Recommended Increase – 14.0 FTE District wages, benefit & training costs \$1,420,889

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### Canadian Union of Public Employees Local 3523 (CUPE)

With the opening of Canyon Falls Middle School in September 2019, the projected growth in the 2020/2021 school year and taking into consideration the CUPE request below, the District anticipates adding the following CUPE FTE to the 2020/2021 budget:

Description	2020-21 FTE	2019-20 FTE
Clerical Staff	0.0000	3.0000
Other Operations	0.0000	1.0000
Custodial	0.0000	2.0000
Grounds	0.0000	1.0000
Noon Hr Supervisors (4 people, .5 annual FTE)	0.0000	0.5000
<b>Growth &amp; Required Changes</b>	<b>0.0000</b>	<b>7.5000</b>
<b><u>New "Ask" Request</u></b>		
Other Operations	2.0000	0.0000
Grounds	1.0000	0.0000
Purchasing (Driver)	0.0000	1.0000
	<b>3.0000</b>	<b>8.5000</b>

### 3. CUPE Staffing Budget Request

The District received a request from CUPE to hire additional operations and grounds staff, in particular 1 welder, 1 grounds and 1 carpenter.

#### Rationale

The projected student growth in the 2020/2021 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 3.0 FTE CUPE staff will be added to the 2020/2021 budget.

#### Strategic Direction – Sustainability

Current Budget (2019/20) - \$48,105,632 (CUPE wages & benefit costs only)

Recommended Increase – 3.0 FTE District wages & benefit costs \$214,644

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### Central Okanagan Principal/Vice-Principal Association (COPVPA)

With the complexity of our classrooms evolving, the need to support dysregulated students, as well as, our more vulnerable students has increased.

Description	2020-21
Secondary	234,925
Elementary	175,000
	<u>\$409,925</u>

### 4. COPVPA Budget Request

The District received a request from COPVPA for additional assistance to support students with their mental health and well-being.

#### Rationale

For the last few years, the overall student enrolment in our District has continued to grow. As a result, we have seen an increase in our more vulnerable student population. If this request were supported, this centralized process could focus on the needs of many of our more vulnerable students.

#### Response

Per the table above, an additional \$409,925 for mental health, support will be added to the 2020/2021 budget.

#### Strategic Direction – Leading Learners

Current Budget (2019/20) - \$808,225 (Mental health costs, Operating only)

Recommended Increase – Additional support in schools \$409,925



## District Senior Staff

District special needs enrolment has been consistently increasing for several years. Because of this sustained growth, management is requesting an increase in secondary resource teacher positions.

### **5. District Senior Staff Budget Request #1**

The District received a request from the Director of Student Support Services to include an additional 3.0 FTE resource teachers (RT) at the secondary level to the budget.

#### **Rationale**

Over the last few years, the special need total student population has increased by approximately 28%. This request would address the caseload of our resource teachers to ensure they remain reasonable.

#### **Response**

An addition of 3.0 FTE resource teaching staff will be added to the 2020/2021 budget.

#### **Strategic Direction – Leading Learners**

Current Budget (2019/20) - \$8,266,530 (COTA RT wages & benefit costs only)

Recommended Increase – 3.0 FTE District wages & benefit costs \$300,228

### **6. District Senior Staff Budget Request #2**

The District received a request from an Assistant Superintendent to fund a multi-year numeracy and mathematics strategy that includes District numeracy teacher support for classroom teachers K – 12.

#### **Rationale**

The Enhancing Numeracy & Mathematics K - 12 project is a multi-year strategic initiative that includes the following goals:

- Understand and assess the current learning and teaching environment K – 12 with respect to numeracy and mathematics;
- Enhance and deepen pedagogies in numeracy and mathematics;
- Enhance student learning and achievement in numeracy and mathematics K -12.

#### **Response**

An addition of 1.0 FTE numeracy teacher plus additional resources will be added to the 2020/2021 budget.

#### **Strategic Direction – Leading Learners**

Current Budget (2019/20) - \$70,000 (Resources only)

Recommended Increase – 1.0 FTE District wages & benefit plus resources \$140,076

### **7. District Senior Staff Budget Request #3**

The District received a request from the Deputy Superintendent to add some teacher on call (TOC) release time to the budget to provide Equity in Action in service to school teams.

**Rationale**

With the February 20, 2020, signing of the Equity in Action Agreement, The first year of implementing the five-year agreement begins in September 2020. As this agreement includes shared responsibilities with school communities, plans are currently underway to support schools with their focus on equity. District funding will provide in-service training and resources to support shifts in indigenizing learning environments and the pedagogical core.

**Response**

Resources in the amount of \$25,000 will be added to the 2020/2021 budget.

Strategic Direction – Leading Learners

Current Budget (2019/20) - None

Recommended Increase – TOC release only

\$25,000

**8. District Senior Staff Budget Request #4**

The District received a request from an Assistant Superintendent to assist with the current early learning services budget, in particular, the District's Strong Start and Ready Set Learn programs. Both of these early learning programs are funded with targeted funds, which have not had an increase in several years. With the increase in wages, benefits and resource costs, it is challenging to support these early learning programs without some additional Operating funds.

**Rationale**

Given the targeted funds have remained constant and the District is commitment to supporting the above early learning programs, additional resource funding will be added to the 2020/2021 budget.

**Response**

Resources in the amount of \$50,000 will be added to the 2020/2021 budget.

Strategic Direction – Community & Partnership Engagement/Leading Learners

Current Budget (2019/20) - \$376,950 (wages, benefits & resources)

Recommended Increase – Resources only

\$50,000

**Total Net "ASK" Included in 2020/2021 Budget**

**\$ 2,560,762**

## **APPENDIX A**

### **2020/2021 Budget Summary Recommendations**

The following summary outlines the additional staffing and resources the District plans to implement, directly and indirectly, to support the classroom during the 2020/2021 school year. The summary is broken down into three sections – costs associated with expected student growth, status quo costs and the costs of the budget requests proposed in this report. As you can see, the proposed budget requests will add approximately 21 staff to the system with 17 staff directly supporting schools.

	FTE	Wage & Benefits	Resources	Total
<b><u>Growth</u></b>				
- Additional Teachers & Resources	10.80	1,080,821	165,960	1,246,781
	<b>10.80</b>	<b>1,080,821</b>	<b>165,960</b>	<b>1,246,781</b>
<b><u>Status Quo</u></b>				
- COTA Pro D	0.00	0	92,500	92,500
	<b>0.00</b>	<b>0</b>	<b>92,500</b>	<b>92,500</b>
<b><u>Budget Requests</u></b>				
- Additional Operations Staff	3.00	214,644	0	214,644
- Additional Resource Teachers	3.00	300,228	0	300,228
- Early Learning Program Support	0.00	0	50,000	50,000
- Elementary Support Teachers & Training	14.00	1,398,489	22,400	1,420,889
- Equity in Action Agreement Inservice	0.00	0	25,000	25,000
- Mental Health & Well Being Support	0.00	0	409,925	409,925
- Numeracy Initiative	1.00	100,076	40,000	140,076
	<b>21.00</b>	<b>2,013,437</b>	<b>547,325</b>	<b>2,560,762</b>

## APPENDIX B

### 2020/2021 Ministry of Education Operating Grant Summary

#### Estimated Operating Grants - 2020/21 School Year

School District 23 Central Okanagan

September 2020 Enrolment Count				
	School-Age Enrolment	Funding Level	Funding	Total Supplement
Standard (Regular) Schools	22,942.0000	\$7,560	\$173,441,520	
Continuing Education	0.5000	\$7,560	\$3,780	
Alternate Schools	261.5000	\$7,560	\$1,976,940	
Distributed Learning	122.1875	\$6,100	\$745,344	
Home Schooling	14	\$250	\$3,500	
Course Challenges	10	\$236	\$2,360	
<b>Total Enrolment-Based Funding (September)</b>	<b>23,326.1875</b>			<b>\$176,173,444</b>

	Total Enrol. Change	Funding Level	Funding	Total Supplement
1% to 4% Enrolment Decline	270.0000	\$3,780	\$0	
4%+ Enrolment Decline		\$5,670	\$0	
Significant Cumulative Decline (7%+)	984.6875	\$3,780	\$0	
<b>Supplement for Enrolment Decline</b>				<b>\$0</b>

	Enrolment	Funding Level	Funding	Total Supplement
Level 1 Special Needs	15	\$43,000	\$645,000	
Level 2 Special Needs	1,097	\$20,400	\$22,378,800	
Level 3 Special Needs	317	\$10,300	\$3,265,100	
English Language Learning	831	\$1,520	\$1,263,120	
Indigenous Education	2,900	\$1,500	\$4,350,000	
Adult Education	6.2500	\$4,823	\$30,144	
Equity of Opportunity Supplement			\$858,406	

**Supplement for Unique Student Needs** **\$32,790,570**

Variance from Provincial Average	\$250	
Estimated Number of Educators	1,296.247	\$324,062

	Enrolment	Funding Level	Funding	Total Supplement
FTE Distribution	23,332.4375	\$180.33	\$4,207,538	
<b>Supplement for Salary Differential</b>				<b>\$4,531,600</b>

**Supplement for Unique Geographic Factors** **\$6,674,959**

**Funding Protection** **\$0**

**Supplement for the Education Plan** **\$207,506**

**September 2020 Enrolment Count, Total** **\$220,378,079**

July 2020 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	
<b>Summer Learning, Total</b>				<b>\$0</b>

February 2021 Enrolment Count				
	Enrolment	Funding Level	Funding	Total Supplement
School-Age FTE - Continuing Education	10.0000	\$7,560	\$75,600	
Adult FTE - Continuing Education	2.0000	\$4,823	\$9,646	
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	\$4,823	\$626,990	
Level 1 Special Needs Enrolment Growth	0	\$21,500	\$0	
Level 2 Special Needs Enrolment Growth	30	\$10,200	\$306,000	
Level 3 Special Needs Enrolment Growth	10	\$5,150	\$51,500	
Newcomer Refugees	5.0000	\$3,780	\$18,900	
ELL Supplement - Newcomer Refugees	4	\$760	\$3,040	
<b>February 2021 Enrolment Count, Total</b>				<b>\$2,272,026</b>

May 2021 Enrolment Count				
	Enrolment	Funding Level	Funding	Total Supplement
School-Age FTE - Continuing Education	8.0000	\$7,560	\$60,480	
Adult FTE - Continuing Education	1.0000	\$4,823	\$4,823	
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	\$4,823	\$24,115	
<b>May 2021 Enrolment Count, Total</b>				<b>\$701,451</b>

**2020/21 Full-Year Estimated Total** **\$223,351,556**

Estimated 2020/21 Operating Grant from Indigenous Services Canada	\$1,114,493
Estimated 2020/21 Operating Grant from Ministry of Education	\$222,237,063

## APPENDIX C

### Additional Options for Balancing the 2020/2021 Budget District & School Based

The aforementioned adjustments are, in the Superintendent's opinion, the best options for achieving a balanced budget in the 2020/2021 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 (FTE)					WAGES & BENEFIT COST	TTOC	LEADERSHIP	TRAINING & TRAVEL	RESOURCES	TOTAL BUDGET
	PVP	OTHER PROF	TEACH	CUPE	TOTAL						
<b>District Based</b>											
Admin Council	6.00	8.00			14.00	2,796,173			126,006	326,000	3,248,179
Business Administration		2.00		10.75	12.75	892,195			4,600	747,500	1,644,295
Career Life Programs			1.00	1.46	2.46	196,705	7,000			71,500	275,205
Collaborative Learning Services			2.00		2.00	200,152				10,000	210,152
COTA Pro-D Support								92,500			92,500
Curriculum Resource Centre/TLC				6.00	6.00	320,023				69,161	389,184
Dual Credit Programs			2.30	1.00	3.30	293,726	10,000			500,500	804,226
Early Learning Program			0.50		0.50	50,038				25,912	75,950
Educational Admin		2.00		2.40	4.40	318,681	127,000	288,000	600	92,304	826,585
Extra-Curricular Support									100,000		100,000
Family Life Program			3.00		3.00	300,228				7,000	307,228
Governance (Outside of District)									10,500		10,500
Governance - COPAC Grant										7,500	7,500
Graduation Support			0.43		0.43	42,883				15,000	57,883
Health Promoting Schools			1.70		1.70	170,129				20,500	190,629
Human Resources Administration	1.00	7.00		5.00	13.00	1,270,285		50,000	24,000	370,500	1,714,785
Instructional Leadership Team	1.00		5.00		6.00	660,759	260,395	50,000		80,000	1,051,154
Literacy Support			1.00		1.00	100,076				70,000	170,076
Local Capital - Equipment										175,000	175,000
Museum/Art Gallery Grants										10,000	10,000
Numeracy Support										70,000	70,000
Operations		7.00		191.70	198.70	13,700,460			126,000	8,296,700	22,123,160
Social Emotion Learning Services	1.00		5.50	8.00	14.50	1,073,743	30,000			20,000	1,123,743
Special Education			37.10	139.78	176.88	4,949,984	450,000		10,000	768,740	6,178,724
Technology Refresh Program										2,193,413	2,193,413
Technology Support Staffing	1.00	1.00		22.71	24.71	2,036,813				1,222,000	3,258,813
Transportation		2.00		52.12	54.12	3,731,461			20,000	824,500	4,575,961
Web/Link Support								30,000			30,000
<b>Subtotal</b>	<b>10.00</b>	<b>29.00</b>	<b>59.53</b>	<b>440.92</b>	<b>539.45</b>	<b>33,104,514</b>	<b>884,395</b>	<b>510,500</b>	<b>421,706</b>	<b>15,993,730</b>	<b>50,914,845</b>
<b>School Based</b>											
Staffing & Resources	85.00		94.44	572.67	752.11	49,682,121	726,100		315,573	7,796,916	58,520,710
Department Head Stipend					0.00	260,695					260,695
<b>Subtotal</b>	<b>85.00</b>	<b>0.00</b>	<b>94.44</b>	<b>572.67</b>	<b>752.11</b>	<b>49,942,816</b>	<b>726,100</b>	<b>0</b>	<b>315,573</b>	<b>7,796,916</b>	<b>58,781,405</b>
<b>Total</b>	<b>95.00</b>	<b>29.00</b>	<b>153.97</b>	<b>1,013.59</b>	<b>1,291.56</b>	<b>83,047,330</b>	<b>1,610,495</b>	<b>510,500</b>	<b>737,279</b>	<b>23,790,646</b>	<b>109,696,250</b>



## APPENDIX C Continued

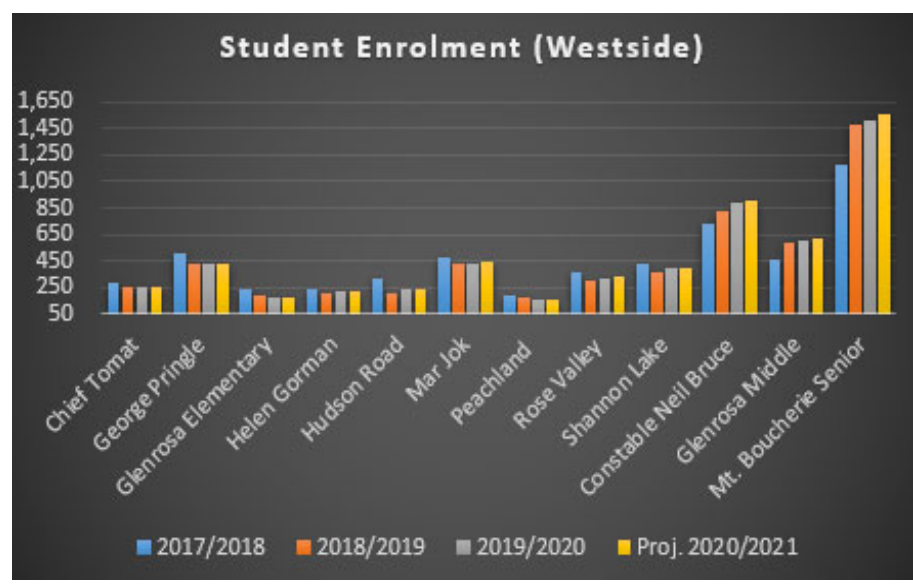
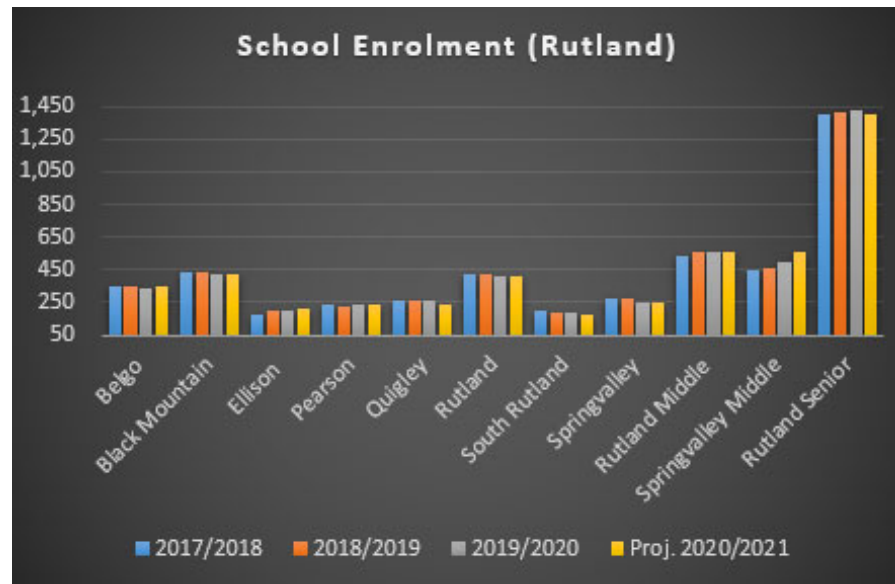
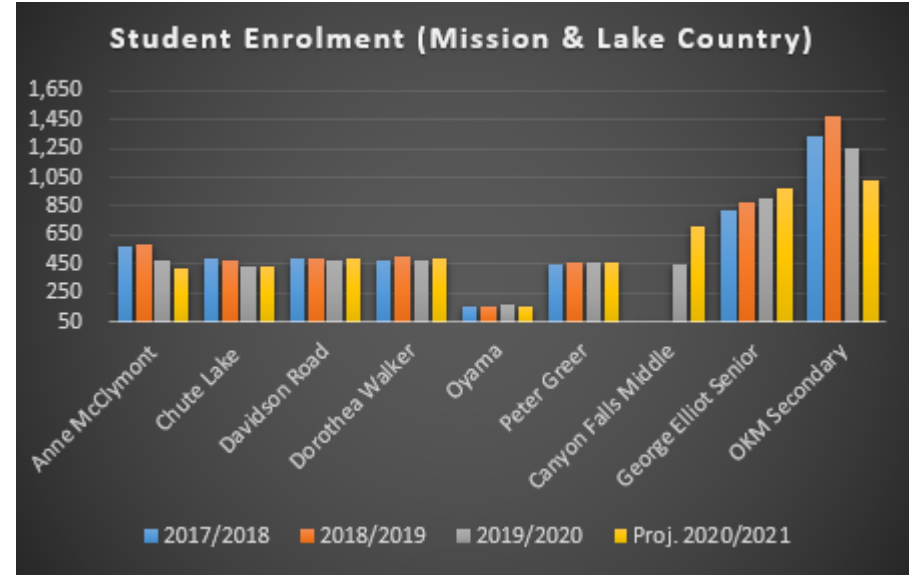
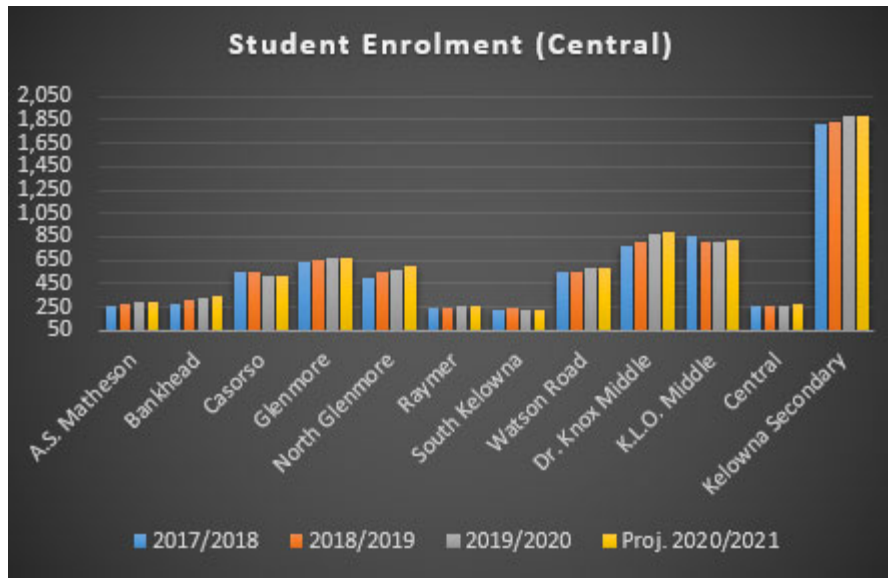
### Additional Options for Balancing the 2020/2021 Budget School Based Only

SCHOOL BASED STAFF FTE (PRE STAFFING MEETINGS)						
PVP	RESOURCE TEACH	BIT TEACH	ELEM COUNSEL	MID/HIGH COUNSEL	CUPE	TOTAL FTE
<b>School Based</b>						
A.S. Matheson	2.00	1.20	0.00	0.50	0.00	11.06
Anne McClymont	2.00	0.50	0.00	0.50	0.00	9.24
Bankhead	1.00	0.75	0.00	0.50	0.00	10.37
Belgo	1.00	0.00	0.00	1.00	0.00	5.76
Black Mountain	2.00	0.90	0.00	0.50	0.00	9.26
Canyon Falls	2.00	0.50	1.00	0.00	1.00	11.36
Casorso	2.00	0.20	0.00	0.50	0.00	8.39
Central	2.00	0.00	0.80	0.00	3.00	7.85
Chief Tomat	1.00	0.50	0.00	0.50	0.00	7.18
Chute Lake	2.00	0.45	0.00	0.50	0.00	8.02
Constable Neil Bruce	3.00	2.40	1.00	0.00	1.00	22.84
Davidson Road	2.00	1.00	0.00	0.33	0.00	8.56
Dorothea Walker	2.00	0.20	0.00	0.50	0.00	6.66
Dr. Knox	3.00	1.50	1.00	0.00	1.14	16.90
Ellison	1.00	0.50	0.00	0.40	0.00	5.56
George Elliot	3.00	1.50	1.57	0.00	1.43	26.14
George Pringle	2.00	0.50	0.00	0.50	0.00	12.42
Glenmore	2.00	1.25	0.00	0.50	0.00	11.33
Glenrosa	1.00	0.50	0.00	0.50	0.00	5.44
Glenrosa Middle	2.00	1.50	1.00	0.00	1.00	16.82
Helen Gorman	1.00	0.50	0.00	0.50	0.00	7.87
Hudson Road	1.00	0.50	0.00	0.50	0.00	8.83
Kelowna Senior	4.00	2.40	1.86	0.00	2.57	34.42
KLO	3.00	1.90	1.00	0.00	1.29	17.01
Mar Jok	2.00	0.30	0.00	0.50	0.00	8.10
Mount Boucherie	4.00	2.00	1.00	0.00	2.00	37.78
North Glenmore	2.00	1.25	0.00	0.50	0.00	15.92
Okanagan Mission	4.00	1.60	1.00	0.00	2.29	25.26
Oyama Traditional	1.00	0.50	0.00	0.33	0.00	3.81
Peachland	1.00	0.30	0.00	0.50	0.00	5.04
Pearson Road	1.00	0.60	0.00	0.50	0.00	9.96
Peter Greer	2.00	0.50	0.00	0.34	0.00	15.56
Quigley	1.00	2.00	0.00	0.50	0.00	11.35
Raymer	1.00	1.45	0.00	0.50	0.00	9.33
Rose Valley	1.00	0.50	0.00	0.50	0.00	7.66
Rutland	2.00	0.50	0.00	0.60	0.00	7.85
Rutland Middle	2.00	2.90	1.00	0.00	1.00	18.70
Rutland Senior	4.00	1.80	1.00	0.00	2.10	36.70
Shannon Lake	2.00	0.50	0.00	0.50	0.00	8.78
South Kelowna	1.00	1.00	0.00	0.50	0.00	6.76
South Rutland	1.00	0.50	0.00	0.50	0.00	14.51
Springvalley Elem	2.00	0.80	0.00	0.50	0.00	10.13
Springvalley Middle	2.00	3.00	1.00	0.00	1.00	20.82
Watson Road	2.00	0.75	0.00	0.50	0.00	9.37
<b>Total</b>	<b>85.00</b>	<b>43.90</b>	<b>14.23</b>	<b>15.50</b>	<b>20.81</b>	<b>572.67</b>

SCHOOL BASED COSTING (PRE STAFFING MEETINGS)									
PVP	RESOURCE TEACH	BIT TEACH	ELEM COUNSEL	MID/HIGH COUNSEL	CUPE	TTOC	TRAINING	RESOURCES	TOTAL BUDGET
293,760	120,091	0	50,038	0	538,069	18,000	7,000	127,589	1,154,547
293,760	50,038	0	50,038	0	445,543	7,500	5,000	111,958	963,838
146,880	75,057	0	50,038	0	504,916	9,000	2,000	117,894	905,785
146,880	0	0	100,076	0	281,422	22,600	3,000	116,588	670,567
293,760	90,068	0	50,038	0	450,508	12,000	10,000	122,694	1,029,068
293,760	50,038	100,076	0	100,076	553,158	15,000	10,000	214,680	1,336,788
293,760	20,015	0	50,038	0	407,772	17,000	1,500	181,584	971,669
293,760	0	80,061	0	300,228	395,773	25,000	10,000	257,335	1,362,157
146,880	50,038	0	50,038	0	351,449	10,000	2,000	97,070	707,475
293,760	45,034	0	50,038	0	388,284	15,000	11,000	120,447	923,564
440,640	240,182	100,076	0	100,076	1,101,565	20,000	5,000	286,767	2,294,306
293,760	100,076	0	33,025	0	416,595	25,000	11,000	128,122	1,007,579
293,760	20,015	0	50,038	0	321,862	25,000	7,500	153,512	871,687
440,640	150,114	100,076	0	114,377	817,503	35,000	12,000	280,139	1,949,850
146,880	50,038	0	40,030	0	270,962	10,000	6,000	77,585	601,495
440,640	150,114	157,269	0	142,969	1,257,498	15,000	15,000	316,736	2,495,226
293,760	50,038	0	50,038	0	606,404	15,000	2,000	146,262	1,163,502
293,760	125,095	0	50,038	0	546,755	20,000	5,000	229,897	1,270,545
146,880	50,038	0	50,038	0	266,073	10,000	2,000	69,694	594,723
293,760	150,114	100,076	0	100,076	815,121	35,000	2,000	193,279	1,689,426
146,880	50,038	0	50,038	0	383,963	10,000	1,000	83,672	725,590
146,880	50,038	0	50,038	0	430,639	16,000	1,000	88,123	782,719
587,520	240,182	185,861	0	257,335	1,659,158	50,000	29,633	614,295	3,623,985
440,640	190,144	100,076	0	128,668	818,535	18,000	18,640	269,472	1,984,175
293,760	30,023	0	50,038	0	392,607	25,000	7,500	118,951	917,879
587,520	200,152	100,076	0	200,152	1,817,466	20,000	18,000	516,797	3,460,163
293,760	125,095	0	50,038	0	768,221	8,000	5,000	189,246	1,439,360
587,520	160,122	100,076	0	228,714	1,211,936	15,000	20,000	355,917	2,679,285
146,880	50,038	0	33,025	0	188,044	10,000	7,000	55,098	490,085
146,880	30,023	0	50,038	0	247,045	12,000	1,000	60,807	547,793
146,880	60,046	0	50,038	0	483,382	3,000	6,000	103,026	852,371
293,760	50,038	0	34,026	0	754,761	14,000	2,000	155,541	1,304,126
146,880	200,152	0	50,038	0	553,461	21,000	3,000	84,723	1,059,254
146,880	145,110	0	50,038	0	453,942	10,000	10,000	102,146	918,116
146,880	50,038	0	50,038	0	372,249	20,000	9,000	89,522	737,728
293,760	50,038	0	60,046	0	382,983	12,000	5,200	127,364	931,391
293,760	290,220	100,076	0	100,076	905,718	20,000	10,000	170,399	1,890,249
587,520	180,137	100,076	0	210,160	1,770,855	7,000	6,000	525,922	3,387,669
293,760	50,038	0	50,038	0	428,185	10,000	3,500	123,702	959,223
146,880	100,076	0	50,038	0	328,027	13,000	2,500	78,440	718,961
146,880	50,038	0	50,038	0	703,812	8,000	0	80,261	1,039,029
293,760	80,061	0	50,038	0	495,781	7,000	2,000	106,452	1,035,093
293,760	300,228	100,076	0	100,076	1,005,130	11,000	13,000	176,454	1,999,723
293,760	75,057	0	50,038	0	452,740	25,000	5,600	170,752	1,072,947
<b>12,484,800</b>	<b>4,393,336</b>	<b>1,423,951</b>	<b>1,551,178</b>	<b>2,082,982</b>	<b>27,745,873</b>	<b>726,100</b>	<b>315,573</b>	<b>7,796,916</b>	<b>58,520,710</b>

## APPENDIX D

### Student Enrolment Levels by Family of Schools



**APPENDIX D (Continued)**  
**Student Enrolment Levels by Family of Schools**

School	2017/2018	2018/2019	2019/2020	Proj. 2020/2021
Anne McClymont	573	589	472	416
Chute Lake	492	482	433	428
Davidson Road	487	493	480	483
Dorothea Walker	482	510	469	487
Oyama	162	158	173	162
Peter Greer	448	465	464	459
Canyon Falls Middle	0	0	453	705
George Elliot Senior	815	875	899	970
OKM Secondary	1,332	1,473	1,250	1,025
<b>Mission &amp; Lake Country</b>	<b>4,218</b>	<b>4,456</b>	<b>4,621</b>	<b>4,719</b>

School	2017/2018	2018/2019	2019/2020	Proj. 2020/2021
A.S. Matheson	261	270	290	295
Bankhead	277	314	337	344
Casorso	559	557	525	521
Glenmore	643	652	672	663
North Glenmore	493	555	570	594
Raymer	242	246	258	264
South Kelowna	224	243	232	225
Watson Road	554	555	579	593
Dr. Knox Middle	781	807	871	896
K.L.O. Middle	850	815	814	821
Central	261	255	262	279
Kelowna Secondary	1,815	1,836	1,880	1,878
<b>Central Family</b>	<b>6,960</b>	<b>7,105</b>	<b>7,289</b>	<b>7,373</b>

School	2017/2018	2018/2019	2019/2020	Proj. 2020/2021
Chief Tomat	294	262	257	255
George Pringle	502	435	428	423
Glenrosa Elementary	245	196	178	176
Helen Gorman	244	213	225	228
Hudson Road	311	213	235	242
Mar Jok	479	437	437	449
Peachland	196	172	159	153
Rose Valley	367	304	324	333
Shannon Lake	429	361	390	393
Constable Neil Bruce	739	832	888	903
Glenrosa Middle	464	592	603	626
Mt. Boucherie Senior	1,181	1,483	1,503	1,550
<b>Westside Family</b>	<b>5,451</b>	<b>5,500</b>	<b>5,627</b>	<b>5,731</b>

School	2017/2018	2018/2019	2019/2020	Proj. 2020/2021
Belgo	347	345	335	347
Black Mountain	436	438	428	426
Ellison	181	195	200	210
Pearson	238	220	233	239
Quigley	262	257	260	237
Rutland	429	421	410	406
South Rutland	199	183	184	179
Springvalley	279	272	255	253
Rutland Middle	533	558	563	556
Springvalley Middle	449	462	499	561
Rutland Senior	1,400	1,416	1,426	1,402
<b>Rutland Family</b>	<b>4,753</b>	<b>4,767</b>	<b>4,793</b>	<b>4,816</b>



## APPENDIX E

Do you have any other comments or questions you would like answered regarding the Budget Development for 2020/2021?

[illegible]



# Memorandum

**Date:** April 9, 2020  
**To:** Finance and Audit Committee  
**From:** Delta Carmichael, Assistant Secretary-Treasurer  
**Prepared by:** Terry-Lee Beaudry, Deputy Superintendent

**Action Item:** Indigenous Education Preliminary Budget (2020/2021 Fiscal Year)

## 1.0 RELEVANT BOARD MOTION/DIRECTION

None.

## 2.0 BACKGROUND

The Board of Education has structured several District committees to support the work of the Board. The Indigenous Education Council is one of the Board's District Committees (see Appendix A – Indigenous Education Council Terms of Reference).

In February/March of each calendar year, staff prepare a preliminary budget for targeted funding and present this draft proposal to the Indigenous Education Council to garner feedback. Once finalized by the Board of Education, this budget is then incorporated into the overall District budget for submission to the Ministry by June 30.

## 3.0 INFORMATION STATEMENT

*The following description of targeted funding is quoted from the BC Ministry of Education website.*

Targeted Indigenous Education funding requires the collaboration of Boards of Education and local Indigenous communities to develop and deliver Indigenous education programs and services that integrate academic achievement and Indigenous culture or language or both.

School age students of Indigenous ancestry participating in Indigenous Education programs and services offered by public schools are eligible for Indigenous Education funding. Adult students are not eligible.

Targeted funding provided to boards of education must be spent on the provision of Indigenous Education programs and services. The delivery and outcomes of these programs and services must be documented, preferably through Enhancement Agreements.

Funded Indigenous Education programs and services must be in addition to any other program and service which an Indigenous student is eligible.

Targeted Indigenous education funding must not be used:

- To replace other funded programs such as Special Education or English Language Learning;
- For the delivery of the provincial curriculum (including courses such as BC First Nations Studies and English First Peoples).

For the 2019/2020 school year, the Ministry of Education allocated \$1,450 for each student self-identifying as Indigenous. The Ministry of Education has increased this targeted funding for the 2020/2021 school year by \$50 to \$1,500 per student. With an anticipated enrolment of 2,900 Indigenous students (K-12), the District will receive approximately \$4,350,000 of targeted funding.

On March 10, 2020, staff met with the Indigenous Education Council at a special budget meeting to present the proposed 2020/2021 Preliminary Budget. Staff received some recommendations for consideration.

#### **4.0 ASSISTANT SECRETARY-TREASURER'S COMMENTS**

None.

#### **5.0 STAFF RECOMMENDATION**

**THAT: The Finance and Audit Committee recommends to the Board of Education:**

**THAT: The Board of Education approve staff's proposed 2020/2021 Indigenous Education Program Preliminary Budget, as attached to the Agenda, and as presented at the April 15, 2020 Finance and Audit Committee Meeting.**

#### **6.0 APPENDICES**

- A. Indigenous Education Council Terms of Reference
- B. Proposed 2020/2021 Indigenous Education Program Preliminary Budget



## **INDIGENOUS EDUCATION COUNCIL**

### **CENTRAL OKANAGAN SCHOOL DISTRICT**

## **TERMS OF REFERENCE**

The Indigenous Education Council (IEC) of the Central Okanagan School District acknowledges and honours the traditional territory and history of the Okanagan (Syilx) People and Westbank First Nation as our host band. We also acknowledge the traditional teachings of all our Elders and the wisdom of their Indigenous culture.

### **PURPOSE**

The purpose of the Central Okanagan Indigenous Education Council is to support, enhance, and increase school success for all Indigenous students in the Central Okanagan School District.

### **STRUCTURE AND OPERATION OF THE COUNCIL**

The Council will represent Indigenous interests in the design, implementation, and assessment of programs and services that will improve the school experience and academic achievement of Indigenous students.

#### **The Council will:**

- Oversee and evaluate the implementation of the Enhancement Agreement.
- Work to determine programming and shared funding initiatives related to the Ministry of Education's Indigenous Targeted Funding Policy.
- Make recommendations, to the Board of Education, on any Ministry or locally initiated changes to curriculum or services that will affect Indigenous students.
- Review District and Ministry of Education policies related to Indigenous students
- Recommend to the Board of Education, changes to District policies.
- Ensure that Okanagan (Syilx) language, history, culture, traditions and protocols are recognized and incorporated in the school curriculum at all grade levels.
- Ensure that Indigenous language, history, culture, traditions, and contributions of Indigenous people to Canadian society are recognized and incorporated in the school curriculum at all grade levels.
- Ensure current topics affecting Indigenous peoples are presented in the curriculum from an Indigenous perspective.
- Review annually the Indigenous Education programs and services for all Indigenous students and make recommendations to the Board of Education.
- Review annually the Targeted Funding budget and make recommendations to the Board of Education.
- Ensure that Indigenous student data are collected and reported annually.
- Inform, communicate, and engage with Indigenous communities and parents on an ongoing basis.
- Ensure that the interests of all Indigenous students in the District are met regardless of residency.

- Support and advocate for the hiring of Indigenous people within all District programs and services.
- Support and advocate ongoing research regarding Indigenous education issues.
- Promote Okanagan (Syilx) Protocol and Indigenous cultural awareness and understanding within all staff groups in the District.
- Provide direction to support the activities and initiatives of the District Indigenous Advisory Committee.

## **COUNCIL MEMBERSHIP**

Voting Council members will be the appointed representatives or alternates as follows:

- Three representatives from Westbank First Nation (WFN) – one from Chief and Council, two appointed by Chief and Council
- One representative from Okanagan Nation Alliance
- One representative from Okanagan Indian Band
- Two representatives from Kelowna Métis Association
- Two representatives from Ki-Low-Na Friendship Society
- One representative from Lake Country Native Association
- Two representatives from the Indigenous Parent and Family Education Council
- One Elder representative from the Okanagan Territory appointed by Westbank First Nation Chief and Council.
- Two Central Okanagan School District Trustees

## **REQUEST FOR MEMBERSHIP TO THE INDIGENOUS EDUCATION COUNCIL**

An application for representation by a First Nation Band or Indigenous organization as a voting member will be made to the Indigenous Education Council using the respective First Nation Band or organization process (First Nation Band Council/Organization Resolution). The Indigenous Education Council will forward a recommendation to the Board of Education.

## **SCHOOL DISTRICT STAFF**

To provide resources and support to the Council:

- Superintendent of Schools and/or designate
- District Principal of the Indigenous Education Program
- The Central Okanagan School District will appoint a person to the Indigenous Education Council to take attendance of Council members present and record and distribute minutes of the meeting

## **APPOINTMENT OF MEMBERS**

Members representing a First Nation band or Indigenous organization will be appointed by using the respective First Nation Band or organization process (First Nation Band Council/Organization Resolution).

## **LENGTH OF TERM**

Up to a three year renewable term, with a letter from the First Nation Band or respective organization, confirming the appointment or reappointment.

## **ROLES AND RESPONSIBILITIES OF MEMBERS**

The Members of the Indigenous Education Council shall work together in the spirit of cooperation ensuring a safe, respectful environment for all voices to be heard.

Council members are expected to attend Council meetings.

Council members are expected to reflect the interests, concerns and perspectives of the organization on whose behalf they are speaking. Where they are unable to do so for any reason (e.g. their organization has not discussed the issue), but wish to offer a personal or professional observation, they should make any such observation with the added comment that they are doing so not on behalf of the organization, but in their personal capacity. Representatives should advise their organizations about such issues.

It is also expected that the representatives will provide the means through which these interested organizations be kept informed about the affairs and decisions of the Council.

## **CHAIR AND VICE-CHAIR**

The Chairperson will be appointed by Westbank First Nation Council.

The Chairperson will be responsible for presiding at all meetings, maintaining order and must perform such other duties as may be assigned by the Council.

The Chairperson shall be responsible for making any Council recommendations and/or reporting to the Board of Education.

In the absence of the Chairperson, the Vice-Chairperson will act in the place of the Chairperson.

The Vice-Chairperson will be elected annually (June) by the Indigenous Education Council.

## **MEETINGS**

In general, the Council will follow the Four Vital Voices of Community Enowkinwixw: A Syilx (Okanagan) Protocol of Respect to make decisions.

The Indigenous Education Council will meet five times during the school year and may meet at such other times as necessary to carry out its responsibilities.

A quorum is required to hold a meeting of the Indigenous Education Council. A quorum means 50% plus one additional voting member in attendance.

The Indigenous Council will meet with the Indigenous Education Advisory Committee at least once in each calendar year to discuss budget, staffing, and updates/reports of the Indigenous Education Program.

The IEC members and the Board of Education will meet annually to enhance their relationship and shared responsibilities.

## **CONFLICT OF INTEREST**

### Disclosure

Every IEC member who is in any way directly or indirectly interested in any existing or proposed contract, transaction or arrangement with the Central Okanagan School District and the IEC, or who otherwise has a conflict of interest, will declare the interest fully at IEC meetings and shall leave the meeting until such time as the conflict matter has been dealt with.

The IEC member may give a prepared statement regarding the conflict of interest, but shall leave the meeting for the decision-making process. The IEC reserves the right to recall the member to answer questions that would provide further clarification.

### Time of Declaration

A member will disclose any conflict of interest at the first possible meeting when the issue will be discussed.

### Effect of Declaration

If an IEC member has made a declaration of his or her conflict of interest and has refrained from discussion and decision-making, they are not accountable for the decision made by the IEC.

### Non-Disclosure

When there is a perception of a conflict of interest, another member may request an agenda item to ask the member to declare the conflict. The IEC will decide whether the member is in conflict, and record its decision.

## **CONFIDENTIALITY**

The following are not within the mandate of the Indigenous Education Council:

- Personnel matters
- Personal and confidential information on students, parents, teachers, other employees and members of the school community
- Performance or conduct of individual employees, students, parents and members of the school community
- Terms and conditions of employment contracts

As individual IEC members may have access to confidential information, IEC members will sign a Confidentiality Agreement.

## **REVIEWING AND AMENDING THE TERMS OF REFERENCE**

The Indigenous Education Council will review the Terms of Reference at least once every three (3) years or one year prior to the signing of an Enhancement Agreement and make recommendations to the Board of Education.

Expected Funding				
	FTE	Fund/FTE		
Targeted Funding	2,900	1,500	\$	4,350,000
Anticipated Previous Year Surplus				372,107
<b>Total Targeted Funding</b>				<b>4,722,107</b>
Budgeted Expenses				
Cultural & Language Expenses	FTE	Cost/FTE	Total	
Okanagan Lang/Culture Instructor	1.00	52,300	52,300	
Indigenous Cultural Presenter	3.00	52,300	156,900	
Cultural Program Coordinator	1.00	54,043	54,043	
Subtotal	5.00		263,243	263,243
Community Cultural Events(UBC Career Fair,siya,Lake Country Group)				5,700
Contract-Elders in Residence				60,000
Contract-Elders in Residence Coordinator				20,000
Cultural Program/Presentation and Supplies			50,300	
RECOVER FR CORE FUNDING - Cultural Program/Presentations			(10,300)	40,000
Curriculum Resources-OK Language				25,000
<b>Total Cultural &amp; Language Expenses</b>				<b>413,943</b>
General Staffing Expenses	FTE	Cost/FTE	Total	
Early Learning Support Teacher	2.00	100,076	200,152	
District Vice Principal	1.00	136,202	136,202	
Secondary School Tutors	5.40	100,076	540,410	
Clerical Support	1.00	48,754	48,754	
Clerical Support	0.50	45,228	22,614	
Advocates	51.00	52,300	2,790,293	
Youth Wellness Workers	4.00	69,818	279,272	
Subtotal	64.90		4,017,697	4,017,697
Benefits				
<b>Total General Staffing Expenses</b>				<b>4,017,697</b>
General Program Expenses				
Indigenous Parent and Family Education Council				12,000
Contract-Clinical Supervisor for Wellness Workers				30,000
Field Studies				20,000
General District Level Account				15,000
General Teaching Supplies				55,217
Graduation & Grad Retreat				40,000
Meeting Expenses				7,500
Mileage - Staff				20,000
Parent/Elder AEC Meeting Honorariums				2,500
Photocopying				2,000
Professional Development-Principal/ Support Staff				20,000
Student Awards				7,250
Student Leadership				10,000
Student Transportation				25,000
Telephone				4,000
Youth Wellness Workers Expenses				20,000
<b>Total General Program Expenses</b>				<b>290,467</b>
Expenses to be Recovered from CORE Funding	FTE	Cost/FTE	Total	
District Principal	1.00	158,097	159,426	159,426
Okanagan Language Teacher	2.00	100,076	200,152	200,152
Curriculum Resource Teacher	1.00	100,076	100,076	100,076
Subtotal	4.00		459,654	
Community Engagement Grant (MOE)			2,000	
Inservice Training & Resources (Equity in Action)			25,000	
Curriculum Development Committee			20,000	47,000
<b>Total Expenses to be Recovered from CORE Funding</b>				<b>506,654</b>
<b>Total Indigenous Program Expenses</b>				<b>5,228,761</b>
Expenses Recovered from CORE Funding				
Expenses per Above				(506,654)
<b>Total Expenses Recovered from CORE Funding</b>				<b>(506,654)</b>
<b>BALANCE REMAINING</b>				<b>0</b>





## **Financial Update**

### **Date: March 31, 2020**

#### **Background**

The Office of the Auditor General of BC, in their May 2016 report *'Improving Budgeting and Expenditure Management in the Public Education System'* recommended that every school district 'regularly report forecasted results compared with actual budget results to the school board (or committee of the board), and provide an accompanying discussion and analysis, as necessary, to fully communicate financial performance and key risks'.

#### **COVID-19 Update**

Currently, we are in the midst of an unprecedented pandemic and the subsequent planned responses. The Minister has set priorities for the Education Sector during the pandemic. The Ministry of Education and all education partners are working together to strategize how we can provide the services necessary to support our students and communities in this incredible time of need.

To guide those conversations, the Minister has put forward these four guiding principles, which we will collectively use to inform our decisions through this time:

1. Maintain a healthy and safe environment for all students and families and all employees.
2. Provide services to support children of essential workers.
3. Support vulnerable students who may need special assistance.
4. Provide continuity of educational opportunities for all students.

This report does not include the impact of COVID. After a few weeks, we will have a better understanding of the financial impact of this pandemic. We have implemented tracking processes and will bring forward a more detailed analysis of the financial impact in the near future. Below is a preliminary list of revenue/costs to consider. We have separated them into three categories: (i) potential lost revenue, (ii) cost savings and (iii) additional costs due to COVID.

<b>Potential Lost Revenue</b>	<b>Potential Cost Savings</b>	<b>Additional Costs</b>
<ul style="list-style-type: none"><li>• Preschool &amp; afterschool lease revenue</li><li>• Permit revenue</li><li>• Fee revenue</li><li>• Int'l Ed. student fee revenue</li><li>• Investment income</li></ul>	<ul style="list-style-type: none"><li>• TOC illness costs</li><li>• Professional development (travel, flights, conference costs)</li><li>• Resources/supplies</li><li>• Utilities (electricity, gas, propane)</li><li>• Fuel/natural gas</li><li>• Repairs &amp; maintenance of fleet/buses</li><li>• Mileage costs</li></ul>	<ul style="list-style-type: none"><li>• COVID illness costs</li><li>• TOCs to provide services to support children of essential workers</li><li>• Short term additional clerical relief</li><li>• Custodian supplies (gloves, sanitizer)</li><li>• Food delivery supplies</li><li>• Mileage costs</li></ul>

## **Financial Performance**

The District's fiscal year runs from July 1 to June 30 each year. The enclosed document analyzes the financial revenue and expenditures for the nine months ending March 31, 2020. Comparison is provided to the 2019/2020 amended annual budget submitted in February 2020. Other items of note for the 2019/2020 financial year include:

Overall funded student enrolment in September 2019 was higher than anticipated resulting in an expected increase in projected operating grants. This increase as well as an unappropriated surplus from the 2019 fiscal year allowed additional teachers to be added to the system to support classroom composition as well as our increased English Language Learner (ELL) student population.

The District's spending to March 31, 2020 progressed as expected. Benefit costs are lower during the latter part of each calendar year (September- December) as a number of employees have reached their annual maximum for CPP and EI.

## **Classroom Enhancement Fund Update**

During spring staffing (April 2019), 162 teacher FTE were identified to be funded by the Classroom Enhancement Fund (CEF). Of this, 118 FTE were enrolling teachers. In September, the District added an additional 9 teacher FTE to the system to better support classroom composition. In our fall CEF submission to the Ministry of Education, the District requested and received our full request of 182 FTE (2019 FTE = 147).

## **Funding Formula Update**

As previously discussed, in early 2018, an Independent Panel conducted a review of the BC K-12 Public Education Funding Model to ensure the education system receives stable and predictable funding. In March 2020, the Ministry of Education announced the new funding formula for British Columbia school districts. Although District staff were mainly concerned with Recommendation 6 (Inclusive Education) and Recommendation 9 (Funding based on the number of students versus the number of courses being taken), both of these were deferred to next year.

As part of the new funding formula, a new supplement was introduced that recognizes B.C.'s children and youth in care. This change will expand priority funding to more children with mental-health challenges and those living in low-income families. Funding allocated for this new supplement has been provided to districts to deliver service based on local needs and is intended for supports such as trauma counselling, school breakfast or lunch programs, additional classroom support etc. Our District's proportionate share of this supplement for 2020/2021 is estimated to be \$858,406.

## **Key Financial Risks**

Key financial risks for our District include the cost of sick leave and benefits, as well as unexpected cost increases in some major spending categories (utilities, insurance).

For this school year, the COVID-19 pandemic is also an unexpected key financial risk. The costs associated with providing the services mentioned above are unknown. Currently, there are no plans to change the funding announcement for the upcoming year; however, the pandemic is resulting in a recession and circumstances to funding rates and enrolment projection may change.

Cost of sick leave is budgeted using historical patterns applied to current staffing levels. The financial risk of overspending is mitigated through incorporating contingencies within these budgets to minimize the impact of unforeseen costs.

For other major spending categories, risk is mitigated through careful monitoring and if necessary, underspending in other discretionary areas to offset increasing costs.

Department and school budgets are actively reviewed by management and where areas of concern have been identified, department management have met to discuss ways of completing the year within the allotted budget.

Operating Fund			Actual to Mar 31, 2020	Forecast to Year End	2019/2020 Amended Annual Budget	Forecast (Over) Under	Forecast Variance %	Commentary
Instruction	Salaries & Benefits	*	123,062,491	182,100,000	182,600,788	500,788	0.27%	In light of COVID, there is some savings expected.
	Services and Supplies		8,774,981	10,000,000	11,144,235	1,144,235	10.27%	In light of COVID, there is some savings expected.
	Total	1	131,837,472	192,100,000	193,745,023	1,645,023	0.85%	
District Administration	Salaries & Benefits	**	3,504,200	4,875,314	4,875,314	0	0.00%	Spending progressing as expected.
	Services and Supplies		1,234,450	1,575,000	1,680,680	105,680	6.29%	In light of COVID, there is some savings expected.
	Total	4	4,738,650	6,450,314	6,555,994	105,680	6.29%	
Operations & Maintenance	Salaries & Benefits		10,404,791	14,000,000	14,085,136	85,136	0.60%	Spending progressing as expected.
	Services and Supplies		6,983,890	9,200,000	9,504,324	304,324	3.20%	In light of COVID, there is some savings expected.
	Total	5	17,388,681	23,200,000	23,589,460	389,460	1.65%	
Transportation	Salaries & Benefits		2,244,094	3,100,000	3,119,831	19,831	0.64%	Spending progressing as expected.
	Services and Supplies		1,196,586	1,200,000	1,448,500	248,500	17.16%	Spending progressing as expected.
	Total	7	3,440,680	4,300,000	4,568,331	268,331	5.87%	
<b>TOTALS</b>			<b>157,405,483</b>	<b>226,050,314</b>	<b>228,458,808</b>	<b>2,408,494</b>	<b>1.05%</b>	

\* The majority of staff attached to Instruction are paid over 10 months.

\*\* The majority of staff attached to District Administration are paid over 12 months.

Capital Fund			Actual to Mar 31, 2020	Forecast to Year End	2019/2020 Amended Annual Budget	Forecast (Over) Under	Forecast Variance %	Commentary
Capital Assets	Local Capital	03	\$ 3,064,508	\$ 4,741,609	\$ 4,741,609	\$ -	0.00%	Additions relate primarily to the District's school refresh program and school based capital purchases.
	Bylaw Capital	99	9,896,288	13,195,051	13,195,051	-	0.00%	Amortization adjusted each year once financial statements are finalized.
<b>TOTALS</b>			<b>\$ 12,960,796</b>	<b>\$ 17,936,660</b>	<b>\$ 17,936,660</b>	<b>\$ -</b>	<b>0.00%</b>	

Special Purpose Funds		Fund	Actual to Mar 31, 2020	Forecast to Year End	2019/2020 Amended Annual Budget	% of Budget Spent	Forecast (Over) Under
Annual Facilities		57	\$ 1,186,586	\$ 1,186,586	\$ 1,186,586	100.00%	Includes prior year carry forward balances that were fully spent by March 2020.
Classroom Enhancement		71	11,984,410	17,315,239	17,315,239	69.21%	Total CEF funds awarded were \$17,315,239. An additional 13 teacher FTE were added to the system effective January 13, 2020. In light of COVID, uncertain if savings are expected at this time.
Community Link		85	910,591	1,261,708	1,246,963	73.02%	Forecast includes fiscal 2019 carry fwd to be spent by June 2020.
First Nation Student Transportation		70	-	-	732	0.00%	Will carry forward balance to be used in fiscal 2020.
Learning Improv-Support Staff		97	467,598	750,000	868,237	53.86%	Includes fiscal 2019 carry fwd to be spent by June 2020. Struggling to hire 8 BIT CEAs, at March 31st, only 5 were employed. Additional LIF minutes given to participating CEAs in early February. In light of COVID, expecting to underspend LIF. Will carry forward unspent balance to next year.
Official Languages (French)		96	223,042	345,576	331,771	67.23%	Includes fiscal 2019 carry fwd to be spent by June 2020, spending progressing as expected. Forecast includes \$13,805 funding received for this year only.
Provincial Resource Project		88	132,794	186,965	186,965	71.03%	Includes fiscal 2019 carry fwd to be spent by June 2020, spending progressing as expected.
Ready Set Learn		95	42,954	75,950	75,950	56.56%	Spending progressing as expected.
School Generated		89	4,689,910	7,400,000	7,800,000	60.13%	In light of COVID, there is some savings expected.
Special Education Equipment		72	657	10,000	22,065	2.98%	In light of COVID, there is some savings expected.
Strong Start		94	210,957	301,000	301,000	70.09%	Spending progressing as expected.
<b>TOTALS</b>			<b>\$ 19,849,498</b>	<b>\$ 28,833,024</b>	<b>\$ 29,335,508</b>	<b>67.66%</b>	

**Total Budget Bylaw** **\$ 275,730,976**

Bylaw Capital Projects		Fund	Actual to Mar 31, 2020	Ministry COA Budget	Balances Still to Withdraw	% of Budget Spent	Forecast (Over) Under
Annual Facilities Grant		57	\$ 2,214,631	\$ 3,075,143	\$ 860,512	72.02%	Expected to fully spend by June 30, 2020.
Canyon Falls Middle		33	37,035,038	37,110,000	\$ 74,962	99.80%	Project is at substantial completion, some building deficiencies still outstanding. Expected to fully spend by June 30, 2020.
H.S. Grenda Middle		33	6,736,336	34,407,183	\$ 27,670,847	19.58%	Must be fully spent by June 1, 2021, will request extension as required.
Dust Collectors		34	296,551	513,549	\$ 216,998	57.75%	Projects are almost completed. Balance will be tsf to MOE Restricted at yearend for future use.
MBSS Bathroom Upgrade		35	564,389	590,000	\$ 25,611	95.66%	Project has been completed. Balance will be tsf to MOE Restricted at yearend for future use.
RLE Playground		35	105,000	105,000	\$ -	100.00%	Playground has been purchased and installed.
SLE Playground		35	105,000	105,000	\$ -	100.00%	Playground has been purchased and installed.
Replacement Buses		35	957,541	984,008	\$ 26,467	97.31%	Project has been completed. MOE permission granted to utilize balance to purchase new transportation software
<b>TOTALS</b>			\$ 48,014,485	\$ 76,889,883	\$ 28,875,397	62.45%	

Other Information				2019/2020 Figures (30-Sept-19)	2018/2019 Figures		Notes
Appropriated Surplus				0	4,023,494		
Unappropriated Surplus				0	1,866,565		
<b>Total Surplus</b>				\$ -	\$ 5,890,059		Available for carry forward
						<b>Change</b>	
Staffing FTE	Teachers	MBF		1,420.97	1,382.51	38.46	FTE growth & complexity of school organizations
	Principal/Vice Principals	MBF		99.60	94.00	5.60	Ab. Ed. VP (1), Int'l Ed. District Principal (.6), CFS (2), middle school VP (2)
	Educational Assistants			554.00	510.00	44.00	Student FTE growth & complexity of school organizations
	Support Staff			519.00	498.00	21.00	Increase in bus drivers (routes), advocates (increase in funding), clerical (CFS)
	Other Professionals	MBF		39.50	37.70	1.80	Asst Transport Mng (1), Asst Cust Mng (1), Int'l Ed. (-2)
<b>Total Staffing FTE</b>				<b>2,633.07</b>	<b>2,522.21</b>		
						<b>Change</b>	
Funded Students (FTE)	School Age			22,672.0000	22,279.6000	392.40	Annual Budget = 150 FTE, April staffing = 352.5 FTE
	Alternate Schools			261.5000	255.0000	6.50	
	Distributed Learning (DL)			122.6875	144.5000	(21.81)	February recount expected to absorb this FTE decrease
<b>Total Enrolment Based Funding</b>				<b>23,056.1875</b>	<b>22,679.1000</b>		
						<b>Change</b>	
	Level 1 Special Needs			15.0000	18.0000	(3.00)	
	Level 2 Special Needs			1,012.0000	904.0000	108.00	new Ks, home school & private sector students in our system.
	Level 3 Special Needs			267.0000	223.0000	44.00	
	English Language Learners			756.0000	604.0000	152.00	Per are a preferred destination for Immigration, Refugees & Citizenship Canada to settle refugees. As well, our syrian student FTE has increased over the prior year.
	Aboriginal Education			2,864.0000	2,679.0000	185.00	More students accessing the Aboriginal Education program
	Adult Education			6.2500	6.7500	(0.50)	
<b>Supplemental for Unique Student Needs</b>				<b>4,920.2500</b>	<b>4,434.7500</b>		
	CE - Feb/May (Recount)			0.0000	12.0000		Feb & May/20 FTE not yet included
	DL - Feb/May (Recount)			0.0000	327.0000		Feb & May/20 FTE not yet included
	Level 2 Special Needs			0.0000	10.0000		Feb & May/20 FTE not yet included
	Level 3 Special Needs			0.0000	20.0000		Feb & May/20 FTE not yet included
	ELL Supplement - Newcomer Refugees			0.0000	3.0000		Feb & May/20 FTE not yet included
<b>Total Feb &amp; May Enrolment Counts</b>				<b>0.0000</b>	<b>372.0000</b>		
	International Education			400.0000	400.0000		
<b>Total Student FTE</b>				<b>28,376.4375</b>	<b>27,885.8500</b>		