

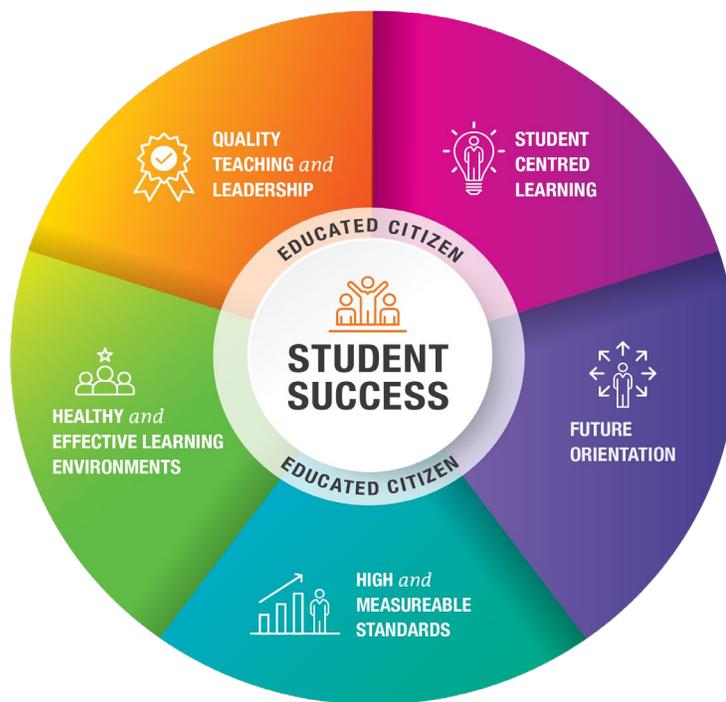
*2020/21 Preliminary
Budget and Multi-
Year Financial
Forecast*



April 7, 2020

Develop in our students the following attributes of the educated citizen:

strong character and cultural identity,
effective communicator,
critical and creative thinker, contributor, collaborator,
personally and socially responsible.



Focus all talents, efforts and resources on improving student success.

Our success will not be measured by the amount of investment, legislative changes, the number of programs or the amount of new construction, but rather on how well all students, regardless of their background or where they live in B. C., are succeeding in life.

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Budget Overview

The development of our strategic plan under the title of **Directions 2020** has shaped how the Board of Education and the School District Leadership Team receives information and gets input in the development of the annual budget. This process includes:

- a) Providing relevant information to the public about various programs, initiatives and issues.
- b) Offering the Partner Groups an opportunity to provide information with respect to their priorities to the Board in advance of the April budget presentations, such that they could be appropriately considered and incorporated into the draft budget.

An outcome of this revised approach is increased information sharing and transparency in the development of the annual budget prior to the formal budget presentation in April.

The following report has been prepared to reflect our commitment to being transparent by providing guiding documents, background information and assumptions that were incorporated in the development of our 2020/21 Preliminary Budget.

Financial Governance

The Board has undertaken an extensive and proactive approach to its responsibilities for financial governance which includes the development of the annual budget guided by its vision framework and measuring financial performance against the budget. This is demonstrated in the interconnectivity of various elements that have been identified by the Ministry of Education and the Office of the Auditor General as representing best practices.



Directions 2020: Strategic Vision

At School District No. 43 (Coquitlam), it is our firm belief that the operation of the District is more effective with a clear vision and purpose that is aligned and integrated through all areas of the organization.

The goal of creating a unified vision led us to develop *Directions 2020*, the fulfilment of the *Learning Without Boundaries* strategic framework that was created by our School District through consultation with and feedback from several thousand stakeholders.

This vision, known as *Directions 2020*, will direct and enable the:

- fulfillment of our mission and goals and provide direction for future plans;
- prioritization and articulation of annual priorities and allocation of resources; and
- effective communication of results to allow for reflection, feedback and ongoing enhancement.

Our Mission

To ensure quality learning opportunities for all students of all ages.

Strategic Goals

The fulfilment of the *Learning Without Boundaries* strategic framework has resulted in these three strategic high-level goals and several objectives.

Goal #1

Achieve Student Success: *Our core work and common goal is educational excellence.*

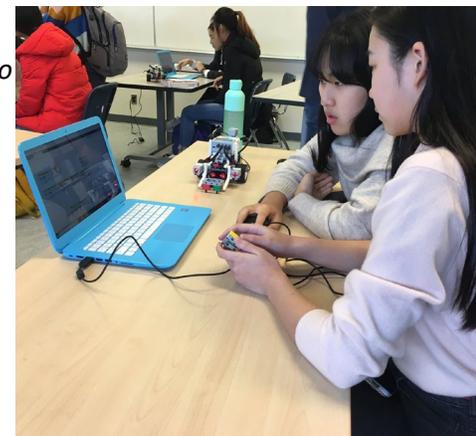
Goal #2

Enhance Learning Through Technology: *Cultivate the use of technology to improve learning and working experiences for all.*

Goal #3

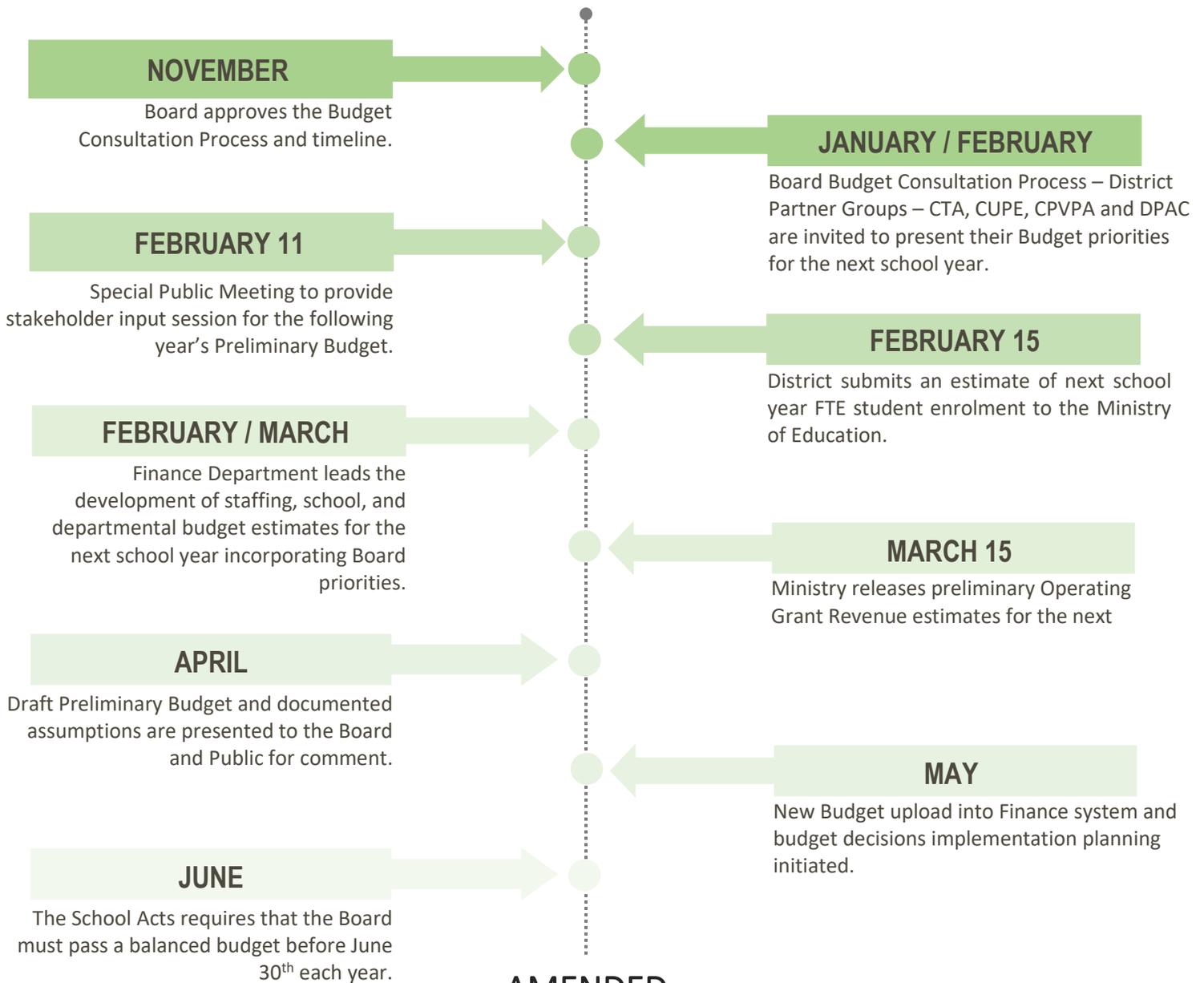
Foster a Sustainable Educational Organization: *Ensure that our human, financial and physical resources are sustainable.*

Read the complete [Directions 2020](#) document here.

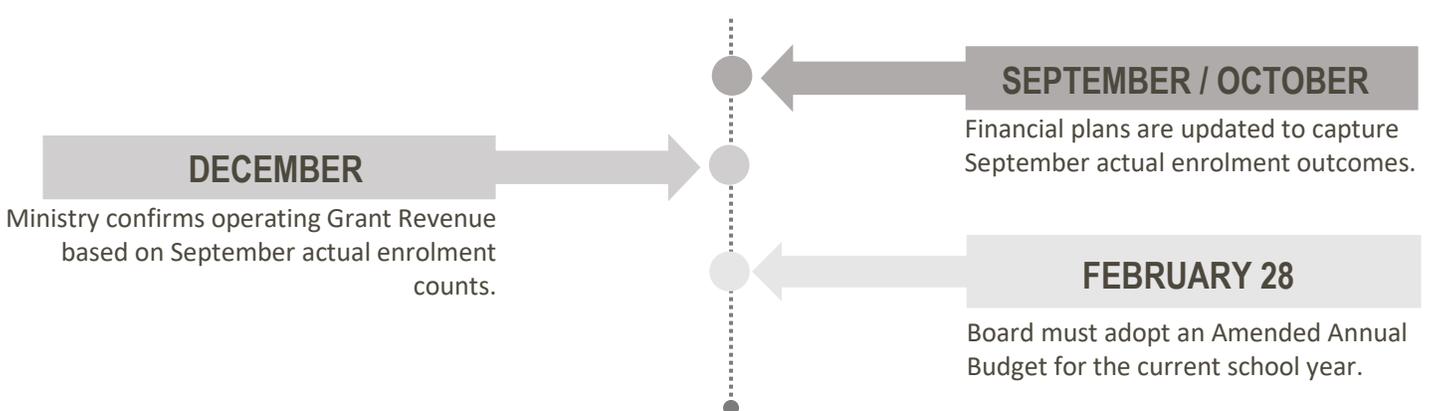


Budget and Financial Planning Cycle

PRELIMINARY



AMENDED



Explaining the Budget Approval Timing Cycle

As per the School Act (Sec 113), School Districts are required to submit a balanced budget by June 30 each year. So why does SD43 complete the budget process in April as opposed to vs May or June allowing for a longer consultation period?

- There is no ability to present a budget before the allowable funding for the following year is known. As per the School Act (Sec 106.2), the Minister of Education must establish and announce the funding for the next year by March 15.
- SD43 Finance Staff require the time to draft the preliminary budget to align with the provided funding.
- SD43 has contractual obligations that stipulate a 60-day notification period to meet certain commitments. Specifically, in relation to staffing layoff notification.

As an outcome, the public presentation of the budget, the subsequent discussion into the month of April, public comments, and final Board approval is squeezed into the month of April.

Schedule of Board Meeting Presentations

Over the course of the past 12 months, there were numerous presentations made during public Board meetings to inform the Board and the public on various relevant topics of interest. This assisted the Board and School District Leadership Team in shaping their direction of the 2020/21 budget proposal. Below is a list of these presentations.

Board Meeting	Presentation Topic
February 26, 2019	Burke Mountain Secondary School Visioning
	Music Education
	Tech Twenty
	2019/20 Enrolment Projections
	Organizational Capacity
	Funding Model Review Observations
April 9, 2019	Strategic Plan Accomplishments
	2018/19 Preliminary Budget
April 23, 2019	Tri-Cities Literary Outreach
May 14, 2019	Teacher Mentorship
	Inclusion Supports for Students
	Annual Facility Grant
	Organizational Systems Planning
	Non-Teaching Pension Plan (NTPP) Audited Financial Statements
	Pension Plan Activities Update

Board Meeting	Presentation Topic
June 5, 2019	International Education Report
	Numeracy Support Services
	Enterprise Risk Management
	2020/21 Annual Five Year Capital Plan
	Eligible School Sites Resolution
	Burke Mountain Middle/Secondary Advocacy
	Moody Elementary Design Funding
	Recycling Program Update
	Non-Teaching Pension Plan Funding Policy
	Funding Model Review
September 10, 2019	International Education Summer School Report
	Continuing Education Summer Report
	Menstrual Products in Schools Update
	School Site Acquisition Charge Update
	Annual School Calendar
September 24, 2019	French Immersion
	Final Year End Financial Report
	Audited Financial Statements 2018/19
	Premier's Awards for Excellence in Education
	Childcare Operations Report Update
	Select Standing Committee on Finance and Government Services Report on Budget 2020 Consultation
October 8, 2019	Enrolment Report
	Annual Facility Grant/Completed Summer Projects
	Energy/Environmental Initiatives Update (Burke Mtn. School Initiative)
	Non-Teaching Pension Plan Update
October 29, 2019	Tech Twenty
	Student Education Plan – Vaping
	1 st Quarter Financial Report
	Rental and Lease Department Annual Report
	Financial Update 2019/20 (Cost Pressures Review)
	Annual School Calendar
	School Site Acquisition Charge Bylaw
	Funding Model Review – Working Group Reporting
	Action Plan for Learning
November 26, 2019	Learning Support for Students Identified as Gifted
	2020/21 Budget Process
	Budget Consultation Guide
	Financial Reserves Utilization
	Accumulated Reserve Policy Review
	Statement of Financial Information (SOFI) Report

Board Meeting	Presentation Topic
January 21, 2020	Student Wellness, Mental Health and Counselling Support
	Career Education and Transitions
	Student Behavior Support and Safety Plans
	Indigenous Education
	Framework for Enhancing Student Learning – Six Year Completion Rates
	December 2019 Grant Funding Confirmation
	Trustee Attendance at CSBA Annual Congress
February 4, 2020	Tiered Assessment Framework
	2 nd Quarter Financial Report
	2019/20 Amended Annual Budget
	Funding Model Review Update
February 25, 2020	Tech Twenty
	Student Enrolment Projections
	Consent Culture in Education
	Organizational Capacity Update
	Capital Update

Public Comments and Presentations

An important aspect of our budget process is to capture comments, concerns and issues raised at previous budget consultation meetings and through other interactions with stakeholders that may influence budget decisions. The feedback from Partner Groups and Stakeholders were documented, considered and incorporated where possible in the 2019/20 Amended Budget, which then forms the base for the 2020/21 Preliminary Budget.

Partner Group Meetings and Stakeholder Input

In addition to the above presentations, the Board provided an opportunity to each of our Partner Groups and Stakeholders to provide their input for consideration into the 2020/21 preliminary budget. The Board met with Executives from the following partner groups: CTA, DPAC, CUPE and CPVPA to receive their input for consideration into the budget development.

In addition, the budget process was advanced and expanded through a Special Public Board meeting on February 11th to receive the Public and Stakeholder input into the budget development. Comments received during these meetings and our responses and comments to these recommendations are captured in [Appendix A](#). These recommendations were shared with the District Leadership Team and considered when developing the proposed Preliminary Budget for 2020/21.

Budget Fund Types

The District’s Budget is comprised of three separate Funds: Operating Fund, Capital Fund and Special Purpose Fund. The following illustration shows what types of expenses are covered from each of the fund categories.

Operating Budget	Capital Budget	Special Purpose Funds
 <ul style="list-style-type: none">• Learning• Teaching• Programs• Administration• Facility Operations & Maintenance	 <ul style="list-style-type: none">• Buildings• Fields• Infrastructure• Land Purchases	 <ul style="list-style-type: none">• Funds designated for a specific use or program• Examples:<ul style="list-style-type: none">○ Learning Improvement Fund○ Annual Facilities Grant○ Classroom Enhancement Fund○ Community Link

Section 2a: 2020/21 Operating Budget

Budget Overview

Preparation for the 2020/21 Preliminary Budget begins by utilizing the 2019/20 Amended Budget as the starting point.

The amended budget is initially adjusted to a base budget by removing one-time approved expenditures. Following that, additional adjustments are made to the base budget for contractual and statutory requirements, forecasted enrolment changes, incremental grant funding, changes to other revenue accounts (including International Education), and adjustments for prior-year surplus allocations. The net total of these adjustments then determines the funds available for budget enhancements including staffing increments for the 2020/21 Preliminary Budget.

A significant amount of funding for the budget is provided through the Classroom Enhancement Fund (CEF), recorded as a special purpose fund. Details of this budget can be found on page [21](#).

Following are the detailed assumptions that have been incorporated into the proposed 2020/21 preliminary budget.

Enrolment

Enrolment numbers have been adjusted to reflect the School District's February 15th submission of "Estimated Enrolments for 2020/21" to the Ministry of Education. This results in a projected increase of 62.19 FTE in School Age students for September due to a larger intake of newly enrolled kindergarten cohort and net student migration throughout the School District from those graduating or migrating out of the school district. Students with special needs and English language learners are expected to increase while indigenous education students are expected to decrease slightly compared to the 2019/20 school year.

Chart 1 - Enrolment Summary

	2018/19	2019/20	2020/21E	Variance
K-12 Standard (Regular) Schools FTE	30,001.63	30,343.31	30,395.00	51.69
Continuing Education FTE	6.130	6.375	6.000	(0.38)
Alternate Schools FTE	429.000	339.000	350.000	11.00
Distributed Learning FTE	218.500	200.125	200.000	(0.13)
Total Est. School-Age Enrolment	30,655.26	30,888.81	30,951.00	62.19
Level 1 Special Needs	24.00	23.00	25.00	2.00
Level 2 Special Needs	1,046.00	1,171.00	1,257.00	86.00
Level 3 Special Needs	322.00	341.00	340.00	(1.00)
English Language Learning (ELL)	4,738.00	4,867.00	4,910.00	43.00
Indigenous Education	1,292.00	1,286.00	1,250.00	(36.00)
Adult Education	52.4375	55.9375	50.0000	(5.94)

Revenues

Grant revenues have been adjusted to reflect the projected enrolment numbers submitted to the Ministry of Education on February 15th as summarized in Chart 1 above. Details of grant revenue by student category are illustrated in [Appendix B](#) attached. [Appendix C](#) provides an overview of the current Provincial grant funding formula.

Chart 2 – Grant Revenue Summary

	Actual 2018/2019	Amended 2019/2020	Preliminary 2020/2021	Variance
Basic Allocation - Standard Schools	222,702,062	226,603,858	229,786,200	3,182,342
Basic Allocation - Continuing Education	45,466	47,609	45,360	(2,249)
Basic Allocation - Alternate Schools	3,184,467	2,531,652	2,646,000	114,348
Basic Allocation - Distributed Learning	1,332,850	1,220,763	1,220,000	(763)
Home School students	3,500	3,250	3,250	0
Course Challenges	64,264	45,668	46,256	588
Unique Student Needs			0	0
Level 1 Special Needs	931,200	975,200	1,075,000	99,800
Level 2 Special Needs	20,292,400	23,654,200	25,642,800	1,988,600
Level 3 Special Needs	3,155,600	3,495,250	3,502,000	6,750
English Language Learning (ELL)	6,727,960	7,276,165	7,463,200	187,035
Indigenous Learning	1,589,160	1,864,700	1,875,000	10,300
Adult Education	246,247	266,990	241,150	(25,840)
Equity of Opportunity Supplement	1,076,932	1,076,932	881,400	(195,532)
Teacher Salary Differential	7,195,732	7,120,628	7,133,571	12,943
Unique Geographic Factors	1,905,469	2,009,253	2,225,991	216,738
Supplement for Education Plan	612,184	613,105	277,999	(335,106)
Summer Learning	1,802,869	1,904,026	1,870,796	(33,230)
February Grant Funding	2,650,989	2,316,831	2,281,390	(35,441)
May Grant Funding	715,543	904,179	904,207	28
Total Operating Grants	276,234,894	283,930,257	289,121,570	5,191,313
Adjustment to MOE Operating Grant	0	0	(355,320)	(355,320)
Funding for Graduated Adults	1,344,966	1,302,367	1,302,367	0
Pay Equity	706,353	706,353	706,353	0
FSA Monitoring	37,656	37,656	33,156	(4,500)
Carbon Tax Reimbursement	208,474	200,000		(200,000)
Other Ministry of Education	337,464	218,047	223,047	5,000
Employee Health Tax Grant	738,395	2,429,893		(2,429,893)
Other Ministry of Education Grants	3,373,308	4,894,316	2,264,923	(2,629,393)
Total Ministry of Education Grants	279,608,202	288,824,573	291,031,173	2,206,600

Total operating grants increased by a net of \$5.2 million. \$2.2 million of this is directly related to enrollment increases in School Age students and Students with Unique Needs. The balance of \$3.0 million was to cover Support Staff labour settlement funding of \$2.1 million, Service Improvement Allocation agreement of \$412,160 and the Employer Health Tax (EHT) Supplement of \$2.4 million and the Carbon Tax Rebate of \$200,000 (the latter two were previously provided as separate grants). Furthermore, the Ministry also made some changes in other supplemental funding. The Vulnerable student supplement was replaced with the Equity Opportunity supplement resulting in decreased funding of \$195,000 and the Education Plan supplement was also reduced by \$335,000. Lastly, the CEF overhead funding was reduced by \$267,000 which will result in shifting costs from Special Purpose Funds into the Operating Fund. The net result from all these changes is a total underfunding of \$2.49 million.

Chart 2a below summarizes the changes to the Operating Grant funding that resulted in the underfunding.

Chart 2a – Changes in Grant Funding

Enrollment Driven Funding	Amount \$	2019/20 FTE	Per Student	Inc (decr)
Increase in the basic grant per student from \$7,468 to \$7,560			92.00	
Inclusion of CUPE wage increase of 2% for 2019/20 into basic grant	\$ 1,056,166	30,689	(34.42)	
Inclusion of CUPE wage increase of 2% for 2020/21 into basic grant	\$ 1,086,000	30,689	(35.39)	
Inclusion of CUPE Service Improvement Allocation into basic grant	\$ 412,160	30,689	(13.43)	
Inclusion of Employee Health Tax into basic grant	\$ 2,429,893	30,689	(79.18)	
Underfunding of Basic Per Student Grant			(70.41)	(2,160,860)
Unique Student needs incremental grants	Rate adj \$	2019/20 FTE	\$	Inc (decr)
Special Needs - Level 1	\$ 600	23	13,800	
Special Needs - Level 2	\$ 200	1171	234,200	
Special Needs - Level 3	\$ 50	341	17,050	
English Language Learning	\$ 25	4867	121,675	
Indigenous Education	\$ 50	1286	64,300	
Adult Education	\$ 50	56	2,797	
Total Unique Student needs incremental grants				453,822
Changes in Other Supplemental Funding		2019-20	2020-21	Inc (decr)
Equity of Opportunity Supplement / Vulnerable Student (2019-20)		1,076,932	881,400	(195,532)
Geographical Factor Funding		2,009,253	2,225,991	216,738
Elimination of Carbon Tax Credit		200,000	0	(200,000)
Education Grant		613,105	277,999	(335,106)
Reduction in CEF Overhead Allocation - shift into operating		2,461,693	2,194,412	(267,281)
Net Decrease in Supplemental Funding				(781,181)
Grant Total - Estimated Grant Revenue Reduction				(2,488,219)

While the Ministry increased the grant funding for Unique student needs and the basic per student grant funding by \$92, they incorporated grants that were previously provided separately into the basic grant resulting in overall underfunding. The increase in per student grant funding required to cover the labour wage settlement from 2019/20 is \$34.42, for 2020/21 is \$35.39, for the Service Improvement Allocation is \$13.43 and for the EHT is \$79.18. The total of these would have resulted in an increase in per student funding of \$162.42, but the ministry only incremented it by \$92, leaving the district underfunded by \$70.41 per student.

Other Revenues

International Education revenues have been adjusted to a base level of 1370 students due to the impact of the Coronavirus (COVID-19) on new student registrations and related study permits. The expected reduction in international students will result in a corresponding reduction in teacher staffing of approximately 42 FTE.

While the full impact of COVID 19 is unknown, the district is taking a conservative position on International Education Revenues for the 2020/21 school year. This is consistent with our measured approach to not overly rely on IE revenues until they are realized, and then to utilize any incremental net funds in subsequent years as part of the multi-year sustainability policy adopted by the Board.

Investment revenues have been decreased to reflect declining interest rates. SD43's Finance staff will continue to invest available cash with the Ministry's central deposit pooling program in order to continue to maximize interest earnings throughout the year.

Staffing Levels

The district has been able to avoid teacher layoffs for an unprecedented three consecutive years. However, the underfunding of operating grants from the Ministry of Education, combined with the impact of COVID-19 on our international education revenues, will mean that teacher layoffs are unfortunately, unavoidable. Our intention is to retain as many teachers as possible while minimizing shortages with respect to staffing Teachers Teaching on Call and to continue to provide a wide range of educational offerings to our students while producing a balanced budget.

Teacher Staffing: *Change: -62.14 FTE*

- -42.0 FTE Teachers related to the reduced International Education student enrolment
- -20.14 FTE Teachers due to under funding from the Ministry of Education

Of note, to mitigate the operational reduction of teaching positions is our intent to transfer 25 of these FTE teaching positions to the Classroom Enhancement Fund as discussed below resulting in a net reduction of approximately 37.17 FTE positions.

Support Staff: *No change in FTE*

Education Assistants and Youth Workers: *Change: +10 FTE*

- 5 FTE Education Assistant positions are being added
- 5 FTE Learning Inclusion Support Worker positions are being added
- ****130 EA hours added under the Service Improvement Allocation grant (increasing weekly hours from 30 hours per week to 35 hours per week for 1 EA facilitator, 10 IBSJ's and 10 EA's)

Principals & Vice Principals: *No Change in FTE*

Other Professionals: *No change in FTE*

Chart 3 - Operating Staffing Summary

Staffing Category	Preliminary 2019/20	Amended 2019/20	Preliminary 2020/21	Variance
Teachers	1,593.11	1,596.95	1,596.95	0.00
Teachers - Interim Staffing	21.80	21.80	1.66	(20.14)
Student Services Teachers	57.40	58.70	58.70	0.00
Teachers - Int. Ed	132.00	122.00	80.00	(42.00)
Support Staff	545.09	544.37	544.37	0.00
Educational Assistants & Youth Workers	518.94	525.94	530.94	5.00
Learning Inclusion Support Workers	26.00	26.00	31.00	5.00
Administration	124.50	124.50	124.50	0.00
Other Professionals	69.00	69.00	69.00	0.00
Total	3,087.84	3,089.26	3,037.12	(52.14)

**Note that 25 teaching positions transferred to the Classroom Enhancement Fund are not captured in this chart*

Expenses

Salaries

All salaries have been adjusted to take into consideration the staffing changes as detailed above. In addition, salary lines have been adjusted as follows:

Teacher salaries have been incremented for expected Step increments for teacher moving to the next step on the Teacher Salary Grid.

The BCTF and BCPSEA reached a tentative Provincial Collective Agreement on March 26th. The terms of the agreement will not be released until ratification, and as such, no additional adjustments have been included for salary increments.

Education Assistant and Support staff wages have been increased for 2% General Wage effective July 1st, 2020 per the Provincial Framework Agreement for Support Staff Unions.

Exempt staff (Principals, Vice Principals and other Management Professionals) salary increases are not funded by the Ministry of Education. The School District has set aside funds to allow for expected step increments for eligible staff and a general wage increase of 2%.

Substitute budget will decrease slightly as a result of the decrease in Teacher staffing., The School District will continue to retain some TTOC's on a continuing contract basis, especially those with specialized degrees. There are currently 12 TTOC's engaged in this capacity and it is expected that this will remain the same for 2020/21.

Benefits

All benefit lines have been adjusted to reflect changes in staffing levels and expected benefit rate increases (those that are wage sensitive).

Canada Pension Plan (CPP): Beginning January 1, 2019, the federal government put into effect a plan to increase CPP contribution rates from 4.95% to 5.95% over a 5-year period. At the same time, the year's maximum pensionable earnings (YMPE) is projected to rise from \$55,900 to \$72,500 by 2023. The incremental cost associated with the change in contribution rate increase and the maximum pensionable earnings for the 2020/21 year is estimated at 5% over the previous year or \$423,000.

Employment Insurance (EI) rates are determined on a calendar year basis and are expected to increase related to increases in maximum Insurable earnings. The incremental cost associated with this increase is estimated at 1% over the prior year or \$38,000.

Employer Health Tax (EHT) - The Provincial Government introduced this new tax effective January 1, 2019 at a rate of 1.95% of payroll. For the 2019/20 school year, the ministry provided a \$2.4 million grant to offset the incremental costs incurred by school districts; this was \$300,000 lower than required. For the 2020/21 school year, this grant has been incorporated in the Operating Grant and continues to be underfunded.

Medical Services Plan (MSP) – Effective January 1, 2020, MSP premiums were eliminated. This will produce a savings of \$455,000 for the 2020/21 school year.

Maternity/Paternity Leave Benefits: In 2018 the Federal Government announced extended leave benefits from 12 months to 18 months. The additional expense incurred (for both pension and health and dental benefits) is dependent on the number of individuals (which is variable) that take this benefit and further the number of individuals that take the maximum allowable time off. The budget for this benefit has been decreased by \$50,000 to reflect actual usage level in the previous year.

Health and Dental Premiums: Health and Dental premium rates are reviewed annually and adjusted based on usage and claims experience. The district is realizing increased usage of these benefits as well as increased costs of providing these benefits. Accordingly, the budget has been adjusted by \$1,585,000 to reflect the higher premiums. This is the second year of approximately a 10% annual increase.

Teacher Pension Plan (TPP) – As The current contribution rate of 11.3% for the TPP will remain unchanged for the 2020/21 school year. The budget for the TPP has been adjusted to reflect changes in salaries.

Non-Teaching Pension Plan (NTPP) – The NTPP pre-2016 solvency deficiency obligations of \$48.8 million required annual servicing costs of \$3.5 million. A new actuarial valuation filed with the regulator in September 2019 captured; a) the NTPP to MPP (Municipal Pension Plan) transfer and related solvency obligations, b) ongoing solvency deficiency contributions and c) strong investment returns, resulting in a reduced solvency deficiency of \$25 million. This results in a reduction of the required solvency payment to \$2.5 million annually.

All other benefit costs have been held at the 2020/21 budget levels.

Other Expenses

Inflationary adjustments to service and supply accounts are generally not incorporated into the budget as grant funding does not provide for inflationary consideration. A small contingency fund of \$500,000 is held in the Supplies budget to address unanticipated, emergent issues should they arise during the year.

Service and supply expense budgets for 2020/21 are anticipated to decrease through the implementation of some operational efficiencies and the reduction of expenses directly related to reduced International Education program costs.

Utilities expenses have remained relatively consistent over the past few years and combined with implementation of energy efficiency initiatives in schools, has resulted in reducing energy costs, such that no budget increases are required for 2020/21.

Accumulated Reserve Policy and Utilization

The School Board has established an Accumulated Operating Reserve Policy as part of its multi-year financial approach for stable and sustainable organization health;

To the extent that there is an excess of revenues to expenditures (operating surplus) in any fiscal year that:

- a) Any surplus in excess of 2% of total operating revenues will be set aside into an unallocated fund for subsequent use as determined by the Board;*
- b) 25% of the balance of the operating surplus funds be directed to one-time opportunities primarily associated with technology, educational initiatives and deferred maintenance of facilities; and*
- c) 75% of the balance of operating surplus funds be allocated equally over the subsequent three fiscal years, but no more than the aggregate surplus budgeted in the year (excluding one-time funding from the unallocated fund). Any excess of funds will be set aside into the unallocated fund.*
- d) This Policy will be reviewed annually by the Board.*

This approach provides for consistent financial allocations for staffing as achieved in previous years while reducing volatility by smoothing peak surplus years. An unallocated reserve provides a funding source for onetime initiatives and/or a further buffer and support for those years in which available surplus is less than the amount required to maintain staffing stability. This will be crucial as changes in the funding formula unfold.

In accordance with this motion, the previous years accumulated surplus in the amount of \$3.721 million will be deployed in the 2020/21 preliminary budget.

Chart 4 - Operating Budget Summary

in ('000s)	2019/2020 Amended Budget	2020/2021 Preliminary Budget	Variance
Operating Grant - MOE	283,930	289,122	5,191
Adjustment to MOE Grant		(355)	(355)
Other Ministry of Education Grants	5,896	2,265	(3,631)
Other Fees and Revenue	35,971	29,394	(6,577)
Total - Revenue	325,797	320,426	(5,372)
Salaries - Teachers	147,670	143,113	(4,556)
Salaries - Administrators	15,715	16,385	671
Salaries - Educational Assistants	21,250	22,074	823
Salaries - Support Staff	26,434	27,084	651
Salaries - Other Professionals	6,996	7,156	160
Salaries - Substitutes	9,490	9,362	(128)
Benefits	68,373	65,584	(2,789)
Total - Salaries and Benefits	295,928	290,759	(5,168)
Services	9,327	9,255	(72)
Student Transportation	431	431	-
Supplies	10,098	9,909	(190)
Utilities	5,262	5,262	-
Insurance/ Leases/Fees/Prof Development	6,393	6,030	(362)
Total - Supplies and Services	31,511	30,887	(624)
Total - Expenses	327,439	321,647	(5,792)
Total - Current Period Surplus/ (Deficit)	(1,642)	(1,221)	421
Transfer to Capital Account	(2,500)	(2,500)	-
Accumulated Surplus - 2015/16	1,393		(1,393)
Accumulated Surplus - 2016/17	1,949		(1,949)
Accumulated Surplus - 2017/18	800	1,426	626
Accumulated Surplus - 2018/19		1,695	1,695
Accumulated Surplus - 2019/20 (estimated)		600	600
Budgeted Surplus (Deficit)	-	-	-

*Note that this operating summary does not incorporate the classroom enhancement funding (CEF).

Section 2b: 2019/20 Special Purpose Funds

Special Purpose Funds consist of targeted funding allocated to school districts for a specific purpose. The annual funding received varies from year to year and Ministry of Education funding is not always confirmed at the time that the Preliminary Budget is prepared.

The Special Purpose funds account for 12% of the School Districts expenses and are made up approximately 20 different funds as summarized below. A full description of each of the Special Purpose Funds has been provided in [Appendix D](#).

Pursuant to Sections 156(4) and (5) of the School Act, each special purpose fund must be accounted for in accordance with the terms of that special purpose fund. Treasury Board Restricted Contribution Regulation 198/2011, issued in November 2011, defines a restricted contribution as “a contribution that is subject to a legislative or contractual stipulation or restriction as to its use other than a contribution or part of a contribution that is of, or for the purpose of acquiring, land.”

Chart 5 – Special Purpose Funds

Special Purpose Fund Description	Amended Budget	Preliminary Budget	Change
Annual Facilities Operating Grant (AFG)	1,139,623	1,139,623	0
Learning Improvement Fund (LIF)	1,058,481	1,046,395	(12,086)
School Generated Funds	12,400,000	12,400,000	0
Strong Start	420,735	430,659	9,924
Ready Set Learn	116,173	112,700	(3,473)
Official Languages Education in French Programs (OLEP)	380,672	390,104	9,432
CommunityLINK	1,474,821	1,524,858	50,037
Classroom Enhancement Fund (CEF) - All components	30,578,952	33,014,539	2,435,587
Mental Health in Schools Grant *NEW*	21,833	21,833	0
Changing Results for Young Children *NEW*	12,055	12,055	0
Provincial Resource Program -Day Treatment	142,188	150,081	7,893
Sick Leave Trust	100,000	130,000	30,000
Contractual Reserves	75,000	75,000	0
Apprenticeship Program	275,000	275,000	0
Settlement Workers (Prov)	1,000	1,000	0
Language Instruction for Newcomers (ELSA/LINC)	1,982,353	2,061,647	79,294
Settlement Workers (Fed)	732,091	824,405	92,314
Others (Scholarships, Interest, Staff Development)	1,103,179	1,321,357	218,178
Total	52,014,156	54,931,256	2,917,100

The most significant fund currently classified as a special purpose fund is the Classroom Enhancement Fund and is explained in more detail below.

Classroom Enhancement Fund

Background:

On March 10, 2017 the Ministry of Education, the BC Public Schools Employers' Association, and the BC Teachers' Federation ratified a Memorandum of Agreement (MOA #17) pursuant to Letter of Understanding No. 17 to the 2013-2019 BCPSEA–BCTF Provincial Collective Agreement. The Memorandum of Agreement fully and finally resolves all matters related to the implementation of the Supreme Court of Canada decision from the fall of 2016. The ratification of this agreement resulted in the establishment of the Classroom Enhancement Fund (CEF) to address the additional teacher and corresponding overhead costs associated with MOA #17. A summary of the CEF funded staff and dollars is captured in the chart below. The school district is required to record and report on actual costs incurred and the amount allocated may be reduced by the Ministry of Education to reflect actual costs.

Chart 6 - CEF Staffing and Budget Summary

Description	2018/19 Actual		2019/20 Amended Budget		2020/21 Preliminary Budget		Variance	
	FTE	\$	FTE	\$	FTE	\$	FTE	\$
Teachers	181.00	18,724,080	234.04	25,443,071	259.03	28,052,206	25.00	2,609,135
TTOC's		616,598		877,644		971,378	0.00	93,734
Ed. Assistants	23.00	1,010,379	33.00	1,595,039	33.00	1,649,769	0.00	54,730
Administrators	9.00	873,283		521,149		270,394	0.00	(250,755)
Other Staffing	3.00	318,476	1.00	168,436	1.00	178,249	0.00	9,813
Other Expenses		459,908		177,069		96,000	0.00	(81,069)
Remedy Costs		2,154,619		1,796,544		1,796,544	0.00	0
Total	216.00	24,157,343	268.04	30,578,952	293.03	33,014,539	25.00	2,435,587

The Ministry initially allocates CEF funding on a notional basis, which is 90% of the current year. In mid October, school districts will be required to submit final staffing plans that reflect actual staffing. Submissions will be reviewed by ministry staff and the notional funding will be adjusted accordingly. Final allocations will be confirmed at the same time as the Operating grant recalculation in December 2020. Close monitoring of implementation will occur throughout the 2020/21 school year. Our actual projected costs including salary increments and remedy are summarized in the chart above.

CEF funding is made of three separate components: Teacher Staffing, Overhead Costs and Remedy.

Pending additional information for 2020/21, the Teacher staffing component of the CEF budget is based on current year staffing and then adjusted for expected teacher staffing increases as a result of classroom additions, non-enrolling ratios and the usage of the flex factor used in staffing for the current year. To this extent we are estimating a requirement for an additional 25 FTE teaching staff that will assist in offsetting the reduction in operating grant underfunding. Budgeting for these additional 25 positions is a risk as funding is not confirmed until December 2020. In the event funding is not forthcoming, these positions will be utilized as TTOC's.

The Overhead cost component provides funding for cost such as additional Educational Assistants required for classroom additions, mentoring cost of new teachers, some Administrators costs for time associated with remedy tracking and costs related to relief time for teachers to do Individual Education Plans (IEP's). As mentioned earlier, the Ministry reduced Overhead funding by \$267,281. The cost associated with this underfunding will be transferred to the operating budget.

Initial remedy funding will be based on actual October 2020 remedies incurred, as was the case in 2019/20, and adjusted for actual expenses later in the year.

Section 2c: 2019/20 Capital Funds

The Capital Fund includes capital expenditures related to land, buildings (purchases and enhancements), computer hardware and software, vehicles and equipment that are funded from Ministry of Education capital grants (bylaw capital, Ministry of Education restricted capital), land capital, local capital, the operating fund, and special purpose funds. Pursuant to Ministerial Order 033/09, an annual deficit may be incurred in the capital fund Statement of Operations for the portion of amortization expense that exceeds revenues from deferred capital contributions. This deficit does not require prior approval from the Minister of Education.

Bylaw Capital

Bylaw Capital represents Ministry of Education capital grants drawn on Certificates of Approval (COA) for capital projects and includes amounts for specific capital projects funded by the Ministry of Education, capital portion of the Annual Facility Grant, carbon neutral capital project funding, playground equipment funding, and other project funding paid through a COA.

Ministry of Education Restricted Capital

Ministry of Education restricted capital represents the Ministry's portion (usually 75%) of the proceeds on disposal of land and buildings, and any bylaw project surpluses on completed projects. The Ministry's permission must be received to spend these funds. The balance as at June 30th, 2019 was \$1.7 million. Approximately \$1.0 million of this balance was used for 12 classroom additions required for September 2019.

Land Capital

The balance in the Land Capital Reserve Fund is comprised of School Site Acquisition Charges (SSAC), which municipalities collect on behalf of school districts to help school boards pay for future school sites. Municipalities collect these charges for each new residential parcel to be created and new multiple family residential units to be constructed on an existing parcel. The funds may only be used to purchase ministry approved sites for new schools. The balance in the fund at June 30, 2019 was \$7.8 million.

Local Capital Reserve

The Board's Local Capital Reserve is designated for local capital expenditures. The balance in the fund at June 30, 2019 was \$32.7 million with the entire balance restricted for specified Board approved projects.

Transfer of Operating Funds

When Capital assets are purchased with operating funds, they must be transferred from the operating fund to the capital fund in order to be properly capitalized and amortized over the life of the asset. This transfer is reflected as an inter-fund transfer between the two operating statements.

Technology Infrastructure

Ongoing renewal of capital costs associated with Technology infrastructure is funded from the operating accounts. \$500,000 has been set aside as a stabilizing provision for fluctuations in major hardware purchases that can occur from one year to another.

Seismic Replacements

Work proceeds on Centennial Secondary with finalization of the NLC space as part of Phase 2. Minnehada Middle construction is nearly complete with occupancy expected imminently. Irvine Elementary is in the final stages of building permitting from the City of Port Coquitlam. Once the building permit is confirmed, the project will be tendered to our prequalified contractors for competitive bidding and construction shortly thereafter. We are currently working with the Ministry with respect to the replacement of Moody Elementary.

New School Construction

We received approval for Sheffield Elementary and are in the final stages of building permitting from the City of Coquitlam. Once the building permit is confirmed, the project will be tendered to our prequalified contractors for competitive bidding.

New School Construction Planning

Middle/Secondary Burke Mountain School: This site for two schools includes the provision for the City of Coquitlam to develop the play field infrastructure. School District and City staff have established a communication and planning schedule which includes work on potential easements, covenants and other required agreements on this difficult development site. A Project Information report was completed in June 2018 to accelerate the funding process with the Ministry of Education. School District staff completed the school visioning process which has been presented to the Board. SD43's Board agreed to advance funding to complete a project definition report (PDR) which is now complete. Unfortunately, the project was not recognized in the 2019/20 capital plan further delaying this school.

Classroom Additions

Panorama Heights Elementary: Four-classroom addition required for increased enrolment. Estimated cost is \$6.2 million. Design is completed and building permit application has been submitted. Project will be tendered in Spring 2020.

Westwood Elementary: Six-classroom addition needed for increased enrolment. Estimated cost is \$5.7 million. Project is well underway with completion expected for September 2020.

Dr. Charles Best Secondary: Six-classroom detached addition required for increased enrolment. Estimated cost is \$8.4 million. Project has been awarded to EXO construction and construction is expected to begin in Spring 2020.

Riverside Secondary: Six-classroom addition required for increased enrolment. A project feasibility report has been completed and submitted to the Ministry. Timing of the funding announcement is unknown. Estimated cost is \$4.5 million.

Annual Facility Grant (AFG)

The Annual Facility Grant is funding provided by the Ministry of Education for designated school capital or maintenance upgrades including roof replacements, mechanical, hvac, floor, site, paving and lighting upgrades as well as exterior painting. \$5.6 million will be provided by the Ministry of Education for 2020/21.

Education Learning Centre

The Board of Education has approved the development of an Educational Learning Centre (ELC) on the Winslow Centre Campus. The ELC will be a purposefully designed, multi-use facility that offers space for operational departments, student support departments, meeting rooms and other flexible learning spaces. It will include the relocated Board office and the consolidation of functions located in other facilities throughout the school district. A budget of \$36 million has been approved by the Board, including restriction of local capital to fund this project. Space and design meetings with senior district staff were conducted during the last quarter of 2018-19 and architectural drawings are complete. A building permit request was submitted to the City of Coquitlam on December 12, 2019 and is expected to be approved in the next few months.

Factors Bearing on School District's Future Financial Stability and Other Significant Matters

There are several factors that could influence the School District's stable and healthy financial situation during the 2020/21 school year and beyond.

In 2017 a risk assessment was completed which identified 29 areas of risk. The Board was provided with an update on the work done to date to mitigate these identified risks, however a number are outside the immediate control of the School District. The operationalization of the accumulated surplus policy does help to soften or reduce some of these risk exposures. Following are several risks that continue to be preeminent.

Underfunding of Wage Settlement and Employer Health Tax

The Operating Grant Revenues is the single largest source of funding for the school districts operating expenses. The Ministry of Education provides funding based on student enrollment, unique student needs as well as some other supplemental funds. As explained in the Revenue section, while the ministry increased the basic grant per student by \$92, the amount required to fully fund the Support Staff wage increments, the Service Improvement Allocation and the Employer Health tax was \$162, leaving the district short by \$70 per student or \$2.1 million. Changes to the allocation of Vulnerable student Funding and the Education Grant further reduced our funding by \$195k and \$335 respectively.

This level of underfunding cannot be absorbed by the district without reductions elsewhere. The district already spends less than 10% of its operating expenses on services and supplies and has little ability for further reductions in this area. Benefit costs are also rising and are contractual in nature and cannot be reduced. This level of underfunding is not sustainable without reductions to staff which will have a negative impact on providing learning opportunities for our students and staff retention.

COVID-19

The spreading of the Coronavirus and the declaration of it as a Pandemic, places all of us into an unprecedented environment. It has quickly changed how we currently operate schools and will likely continue to impact how we operate in the future. COVID-19 has changed the world in which we live in a matter of a few weeks and is something that affects everyone. The Pandemic has caused world-wide economic and operational uncertainty. The school district is currently following the guidelines provided by the Provincial Health Officer and The Ministry of Education in order to provide some level of continued instruction to its students, but this is subject to change very quickly as the number of confirmed cases continues to grow. The impact of future funding grants and delivery of instruction requirements are unknown at this time.

International Education

The School District is heavily reliant on International Education programs to provide a significant source of additional revenue funding to reduce the gap on grant funding shortfalls. In recent years, the Board has moved to adopt best practices in this area which requires the School District to realize the net income from these programs (and especially 2nd semester enrolment) before deploying these funds into educational services for the benefit of all students in the school district.

The recent outbreak of COVID-19 and its full economic impact are currently unknown. We do know that there has been a negative impact on next year's enrolment numbers and this on International Education revenues and its ability to provide the level of financial support as it has in the past. Revenues from the summer programs, which are an important stabilizing financial influence may also be adversely affected as a result of the COVID-19 outbreak.

- The current policy on the deployment of accumulated surplus funds will help to mitigate some of the financial risk.

Grant Funding Model Implementation

During 2018 the Ministry of Education initiated a review of the current grant funding model that has been in place since 2002. The report of the Funding Model Review Panel was released in late December 2018 under the title of *Improving Equity and Accountability*. While the initial intent was to implement the recommendations for the 2019/20 school year, the significance of the recommendations required it to be delayed as further consultation occurred. The recommendations were assigned to four working groups with representatives from all educational sectors. These groups were charged with the purpose of reviewing and determining how the recommendations should be implemented.

On February 7th2020, the Ministry of Education announced that it would implement the recommendations in two phases. Phase 1 recommendations will be implemented in the 2020/21 school year. The recommendations are primarily associated with accountability and financial matters, however the implementation of a new grant – *Equity of Opportunity* - which replaced the Vulnerable Student grant resulted in reduced funding. Phase II recommendations, primarily associated with funding equity, will be implemented at a later date. There are several recommendations in Phase II that could have a significant negative impact on current levels of Ministry funding to our school district. These include:

- Recommendation #6: Change to a prevalence model for the funding of some students with special needs (identified Level 3 funded students) which could reduce funding for special needs students.
- Recommendation #9: Elimination of course by course funding
- Recommendation #10: Potential change to Distributed Learning delivery program

With no new funds to be injected into the K-12 Education system, changes to the current Funding Model (as realized) has the potential to negatively impact our School District as grants are redistributed to other school districts

Funding Adequacy: Inflation and Cost Pressures

Grant funding increases are not provided for inflationary costs, including benefits, or wage increases for non-collective agreement staff. In the *Report of the Funding Model Review Panel* this issue was raised (Recommendation #18).

- As part of the budget process, SD43 takes into consideration statutory and other like requirements as a priority before addressing other cost pressure elements. With 90% of the budget in staffing and related benefit costs, any funding shortfall would likely result in reduced staffing levels.

Facilities – Capital Funds

As we have noted in previous reports, tackling system stresses to address increased demand for enrolment space in elementary schools, especially in the northeast sector of the School District and municipal urban core, requires intensive forward-looking capital planning. In some situations, this involves the advancement of local capital funds to mitigate the risk of school overcrowding and student and staff safety.

Additionally, the requirement to comply with collective agreement restored language places an increased burden and demand on class space. Unrestricted local capital is essentially nil ('0') leaving the inability to fund new classroom additions, portable placements or further classroom conversions until the Ministry of Education provides the commitment to fund facility requirements.

- Significant underfunding of capital for new and replacement school facilities creates a requirement to redirect funds out of the classroom to meet this requirement.

Continued advocacy for adequate capital funding and the potential to dispose of excess assets provides the ability to enhance and augment available provincial funding for facility requirements.

The need to provide for an adequate surplus to address this risk is critical. (Recommendation #20 & 22 of the *Report of the Funding Model Review Panel*).

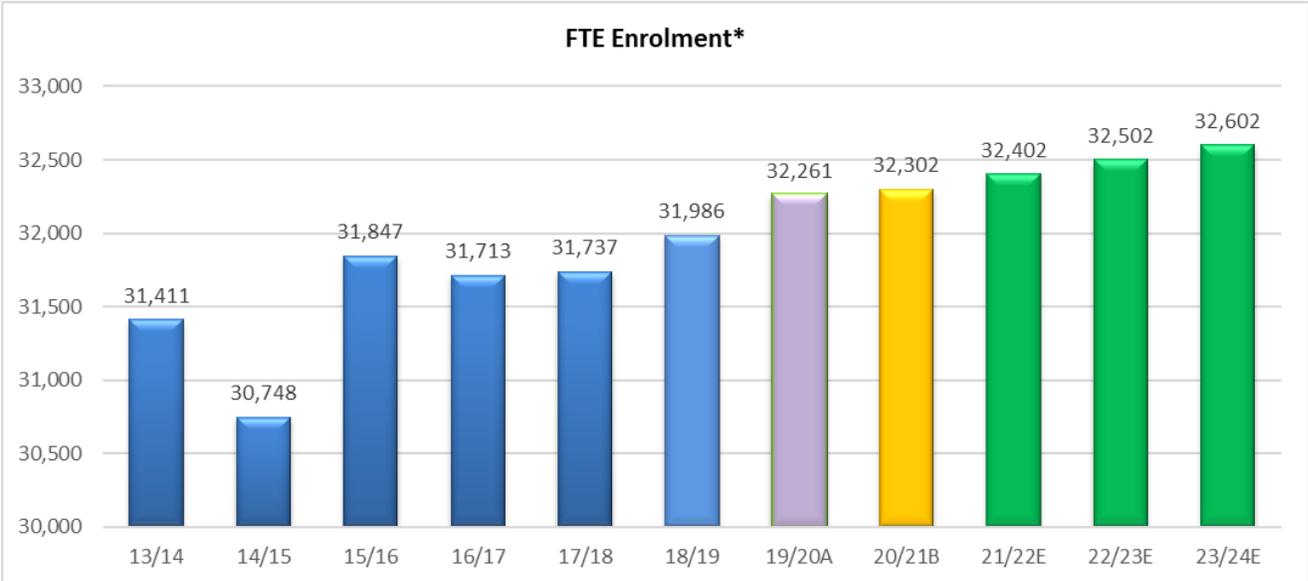
Section 3: Multi-Year Operating Financial Forecast

Assumptions and Charts

Following is the supporting criteria to document the assumptions being utilized in this multi-year plan forecast. It should be noted that the Report of the Funding Model Review Panel provided 22 recommendations, which if implemented, has the potential to significantly impact the underlying assumptions; especially as it relates to grant funding and associated staffing linkage. The 2020/21 budget reflects changes announced and implemented to date but does not include those recommendations that have not been implemented. This multi-year operating financial forecast makes no assumptions around changes to the funding formula that might occur.

1. Enrolment

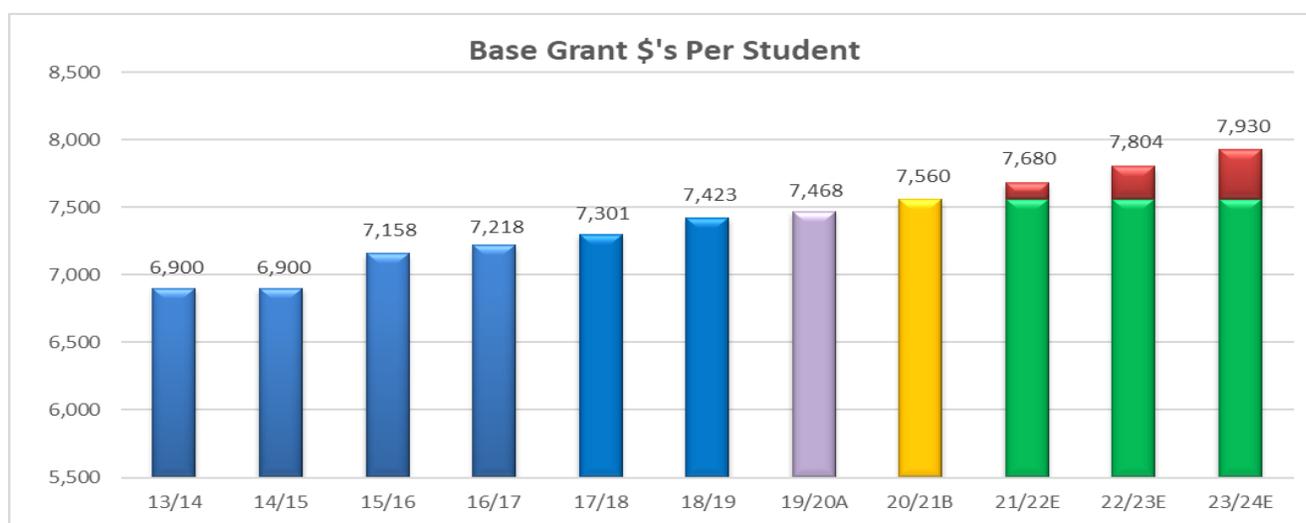
- Enrolment growth is expected to continue in a similar trend to that of the past few years.
 - a) Given the trend of the past few years, enrolment growth has been reasonably consistent, within a narrow and relatively predictable range. There are no definitive signs to support a changing of this trend.
 - b) While growth does appear to be occurring at the elementary grades, this is offset by declining enrolment at the upper grades, keeping enrolment relatively stable at a slight growth rate.
 - c) Information provided by the Ministry of Education, an independent source of demographic information, and SD43 internal resources suggested several years ago, that modest enrolment declines would moderate into modest increases. This appears to have occurred with the September 2014/15 enrolment.
 - d) All data indicators, including housing development data collected from the municipalities, point to continued student enrolment growth over the short to medium term.



*Total School-Age and Adult Funded FTE Enrolment

2. Student Enrolment Grant Revenues

- Per student grant funding will likely only increase to cover negotiated wage settlement increases.
 - a) At this time, there are no indications that per student funding will increase over and above the amount required to cover negotiated wage settlements. The base per student funding is forecasted to remain level at \$7,560 per the Ministry funding announcement for 2020/21.
 - b) In keeping with overall grant funding, the assumption is that there is likely no further changes in funding for unique geographical factors or the education plan.
 - c) While Phase II recommendations from the Funding model continue to be further reviewed, it is assumed that any changes, once implemented, will occur over a period of time. As a result, funding for all categories is projected to continue as currently known for the next three years.



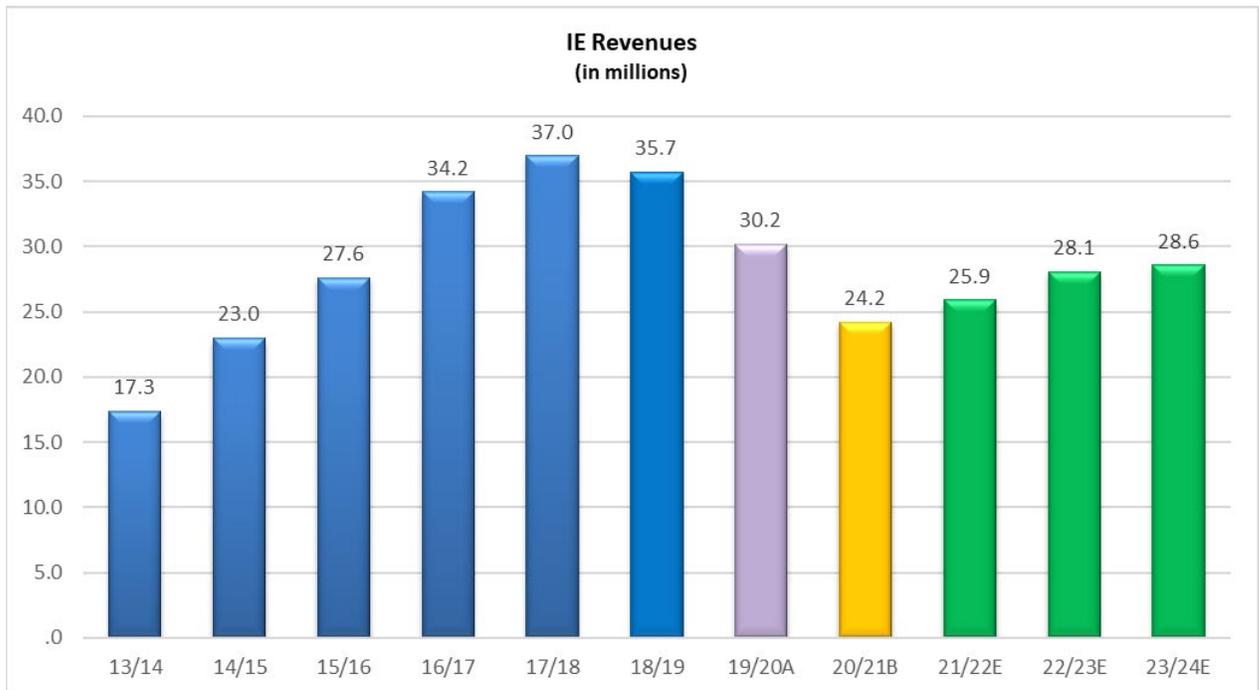
The chart below provides additional details on the estimated enrollment levels for the next three years and the corresponding funding per FTE, adjusted to include negotiated wage increments.

	Forecast 2021/2022	Forecast 2022/2023	Forecast 2023/2024	Forecast 2021/2022	Forecast 2022/2023	Forecast 2023/2024
Summary of Estimated Operating Grant Funding	FTE Student	FTE Student	FTE Student	Funding	Funding	Funding
Basic Allocation - Standard Schools	30,495.0000	30,595.0000	30,695.0000	7,681	7,805	7,931
Basic Allocation - Continuing Education	6.0000	6.0000	6.0000	7,681	7,805	7,931
Basic Allocation - Alternate Schools	350.0000	350.0000	350.0000	7,681	7,805	7,931
Basic Allocation - Distributed Learning	200.0000	200.0000	200.0000	6,100	6,100	6,100
Home School students (Headcount)	13	13	13	250	250	250
Course Challenges (Number of)	195	195	195	234	235	236
Supplement for Unique Student Needs - Total						
Level 1 Special Needs	24	24	24	43,300	43,500	43,700
Level 2 Special Needs	1,350	1,425	1,500	20,600	20,800	21,000
Level 3 Special Needs	350	360	360	10,400	10,500	10,600
English Language Learning (ELL)	4,900	5,000	5,100	1,540	1,560	1,580
Indigenous Education	1,275	1,300	1,300	1,520	1,540	1,560
Adult Education	50.0000	50.0000	50.0000	4,909	4,988	5,069

3. International Education Revenue

The International Education program enrolment (primarily in middle and secondary schools) only utilizes space in classrooms that would otherwise go unused by students who reside within the boundaries of the Coquitlam School District. This primarily occurs at middle and secondary schools.

- Given local enrolment growth within the district and the resulting space demand, it is likely that IE enrolment levels are reaching their peak. The COVID-19 Pandemic is expected to have a negative impact on the revenues for 2020/21 school year, and a slow recovery.
- Effective 2019/20, International Education tuition increased by \$1,500 per student to offset increased instructional costs and incremental supports for students.
- IE enrolment and related revenues are reset each year to a base student enrolment level. 2nd Semester enrolment and related revenues are not recognized until the count is confirmed and all tuition fees are paid.

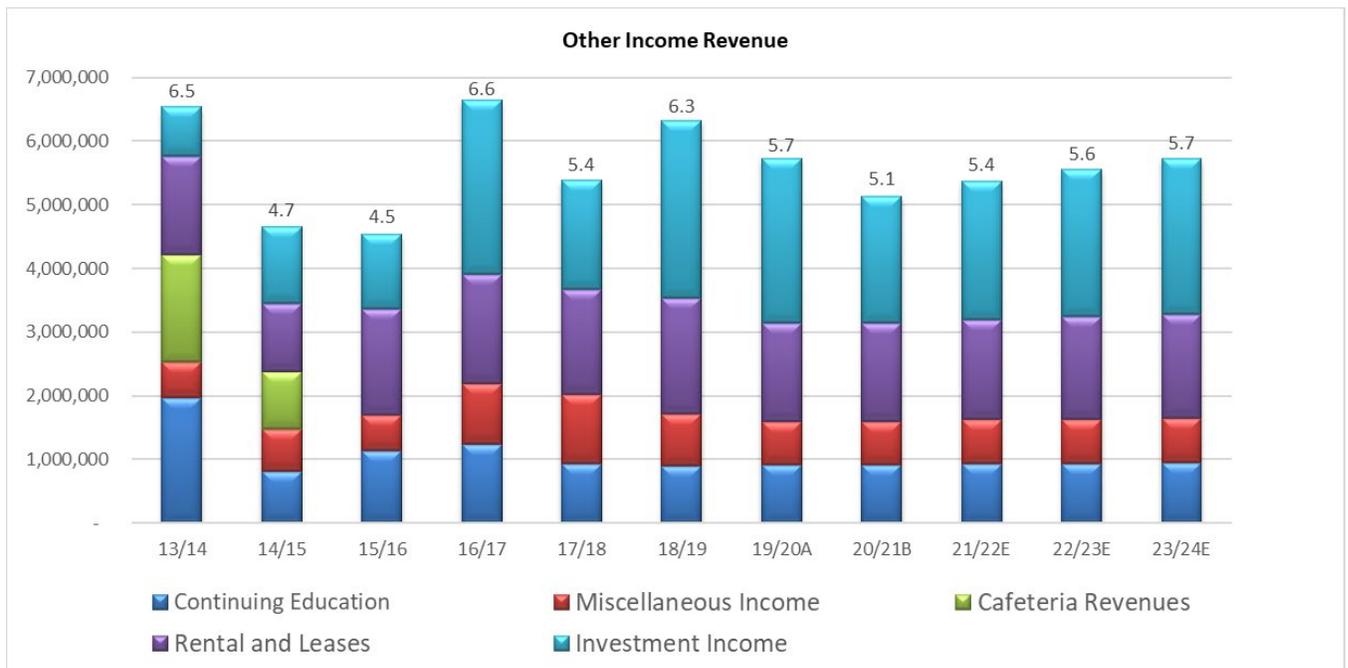


**The above includes all tuition and fee-based International Education programs*

4. Other Income

The district has a four other sources of income in addition to Grant Revenues that include the following:

- Vocational and other fee-based programs offered by the Continuing Education Department are expected to remain relatively stable and unchanged.
- Rental and Lease revenues will continue to grow at rates slightly above inflation.
 - School District Cafeteria operations were moved to a third-party service provider in 2015-16 on a revenue sharing basis. The school district's portion of revenues from these operations is recorded under rental and lease revenues.
 - Rental revenues generated from rental of school district facilities to community users continues to be in demand and is expected to remain strong.
- Investment Income will decrease as a result of lower expected interest rates (an outcome of COVID-19 economic impacts) however, the focus will be to continue to maximize investment income by investing all available cash with the central deposit program with the provincial government.
 - Funds available for investments are expected to increase as liabilities increase. Especially those provisions related to employee future benefits.
- Miscellaneous Income will see increases in line with inflation expectations.



5. Staffing

- Staffing levels take various factors into consideration include student and educational needs, grant funding availability, enrollment growth and organizational capacity.
- Staffing levels are expected to increase in correlation to growth in student enrolment and students with special needs. While most staffing changes are related to enrolment, changes in demographics can affect teacher/student requirements.
- Staffing changes were identified for the 2019/20 school year to address new curriculum requirements, elementary preparation time and enrolment growth.
- Additional staffing has been identified in each of the three projected years to address new school requirements – administration and support staff.
- Other staffing improvements may occur if other sustainable funding sources are identified.

Staffing Chart – Total FTE – Operating

	14/15	15/16	16/17	17/18	18/19	19/20A	20/21B	21/22E	22/23E	23/24E
Teachers	1,679	1,723	1,763	1,776	1,791	1,799	1,737	1,743	1,748	1,754
P/VP	109	111	114	117	125	125	125	126	127	128
Education Assistant	332	401	417	451	535	552	562	599	629	659
Support Staff	499	497	501	510	547	544	544	544	544	544
Other Prof	45	47	53	62	69	69	69	69	69	69
Total	2,664	2,778	2,847	2,916	3,066	3,089	3,037	3,081	3,117	3,154

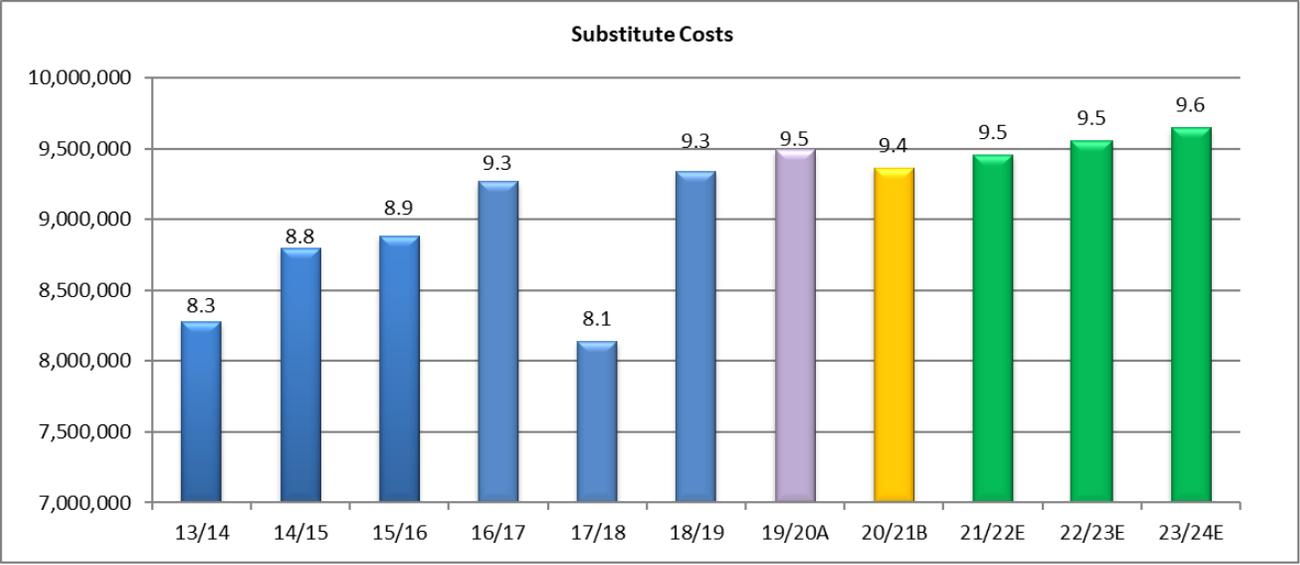
Staffing Chart – Year over Year Changes in Total FTE – Operating

	14/15	15/16	16/17	17/18	18/19	19/20A	20/21B	21/22E	22/23E	23/24E
Teachers	(64.70)	43.20	40.58	13.10	14.48	8.70	(62.14)	5.56	5.56	5.56
P/VP	(1.40)	1.40	3.00	3.00	8.00	0.00	0.00	1.00	1.00	1.00
Education Assistant	(14.53)	69.25	15.81	34.19	83.48	17.00	10.00	37.20	30.00	30.00
Support Staff	(16.08)	(2.36)	4.02	9.50	36.48	(2.22)	(0.00)	0.00	(0.00)	0.00
Other Prof	0.60	2.40	5.60	9.40	7.00	0.00	0.00	0.00	0.00	0.00
Total	(96.11)	113.89	69.01	69.19	149.44	23.48	(52.14)	43.76	36.55	36.56

6. Salary Expenses

Teacher salaries will increase consistent with 2014 labour settlement agreements (for 2018/19) and increases negotiated under the 2019 Provincial Bargaining Framework for Support Unions (excluding Teachers).

- The increase in teacher salaries is assumed to increase annually at a 2%, (in the absence of a negotiated collective agreement) plus adjustments based upon years of service as they move through the 10-step salary grid.
- Other Professionals and Principal & Vice Principal salaries will be annually incremented by levels similar to those attained under labour settlement agreements.
- Educational Assistants and Support Staff will have salary increases consistent with the Provincial Framework agreed to in 2019 at 2% annually.
- Substitute Costs are assumed to continue the historic trend. Note strike related years (2013/14, & 2014/15) moderated increases, and the implementation of restored class size and class composition (MOA#17) depleted TTOC staff availability in 2017/18. We have seen a restoration of TTOC staffing in the past two years and expect this to continue for future years.



7. Expenses – Benefits

- Benefit expenses will increase at an overall rate of 1.75% annually. This is comprised of rate increases as follows:
 - a) **Canada Pension Plan (CPP)** – annual increases averaged 2.75% over the past 5 years. Beginning Jan. 1, 2019, employers and employees will see their respective CPP contributions increase from the current level of 4.95% to 5.95% by 2023, for a total of 11.9% up to the year’s maximum pensionable earnings (YMPE). At the same time, the YMPE is projected to rise from \$55,900 to \$72,500 by 2020.

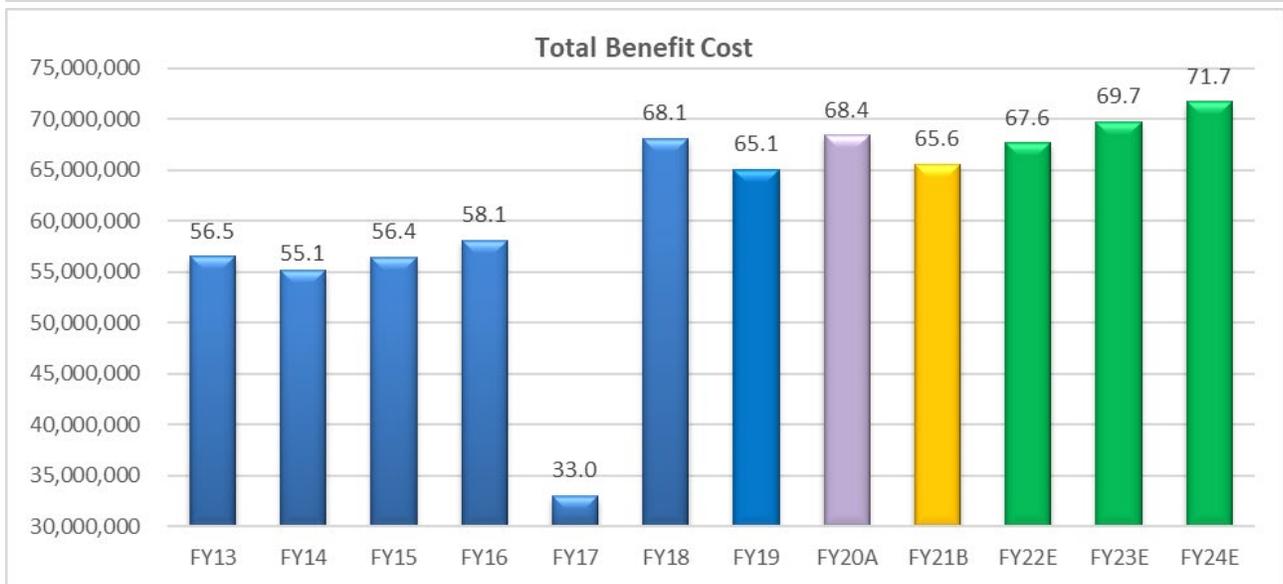
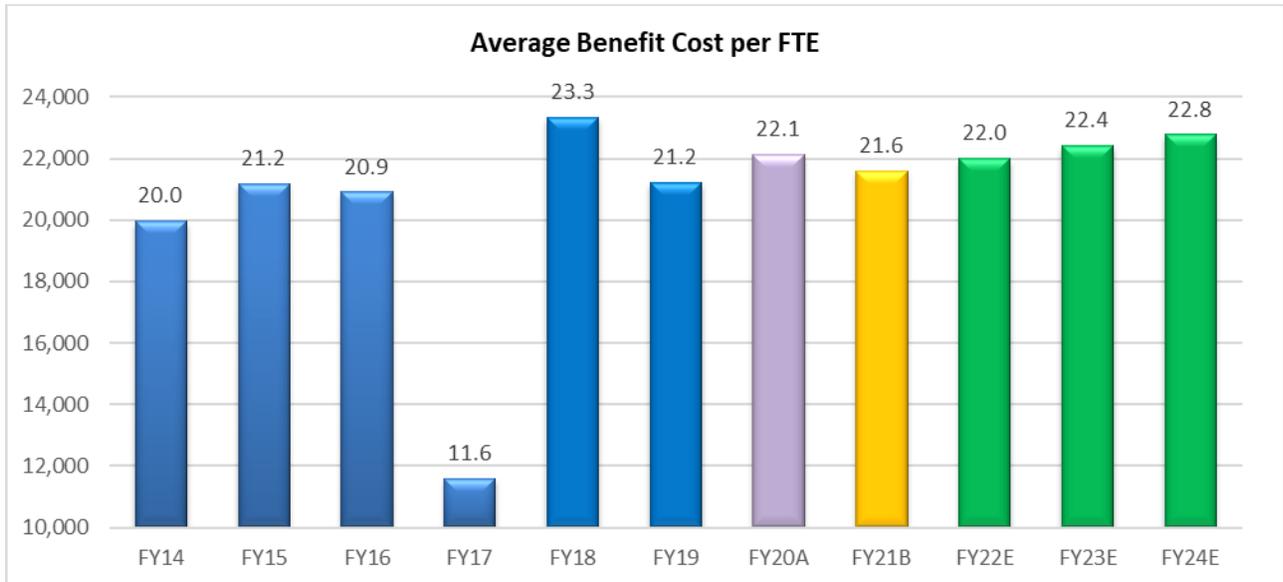
The schedule of increases over the next 4 years is as follows:

	Base Rate	2020	2021	2022	2023
New Rate	4.95%	5.25%	5.45%	5.70%	5.95%
Increment to Base		0.30%	0.50%	0.75%	1.00%

In 2024, a second phase is introduced that creates a secondary contribution rate - YAMPE (Yearly Additional Maximum Pensionable Earnings) for earnings up to 14% over the annual YMPE.

- b) **Employment Insurance** – over the past 5 years, annual increases averaged 2.00%. This is forecast to continue.
- c) **Medical Services Premiums (MSP)** – has been eliminated effective January 1, 2020 and has been replaced with a new tax – the Employer Health Tax (**EHT**). The EHT is set at 1.95% of all wages and salaries.
- d) **Teacher Pension Plan (TPP)** – The TPP employer premium rate was reduced by 1.93% on January 1, 2019. This reduction is assumed to be in place for the foreseeable future.
- e) **Non-Teacher’s Pension Plan (NTPP) Solvency** – The NTPP pre-2016 solvency deficiency obligations of \$48.8 million required annual servicing costs of \$3.5 million. A new actuarial valuation filed with the regulator in September 2019 captured; a) the NTPP to MPP (Municipal Pension Plan) transfer and related solvency obligations, b) ongoing solvency deficiency contributions and c) strong investment returns, resulting in a solvency deficiency of \$25 million. This results in reducing the required solvency payment to \$2.5 million annually. This has been assumed to be required through the projection years at this time.
- f) Health and dental benefit costs are assumed to increase based on the historic trend of approximately 6.0% annually. This is lower than the current year and budgeted 2020/21 year but is expected to moderate in subsequent years.

A summary of historic and projected benefit costs on a cost per employee basis and as a percentage of salaries is captured in the two graphs below.



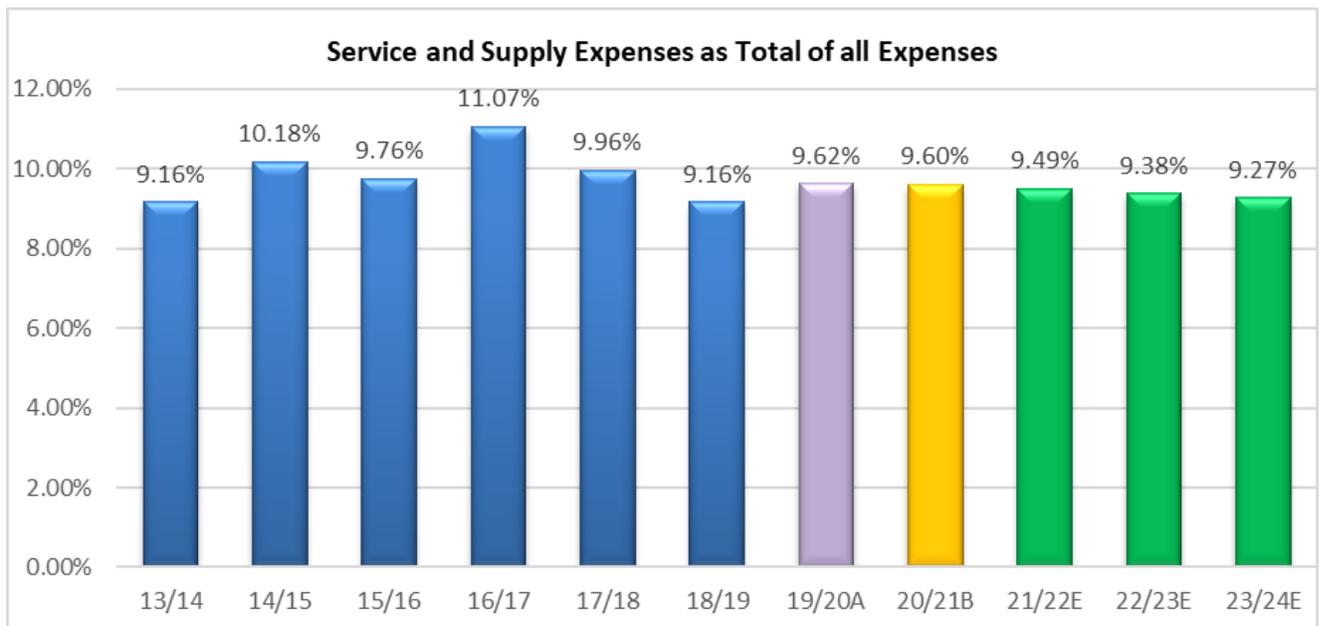
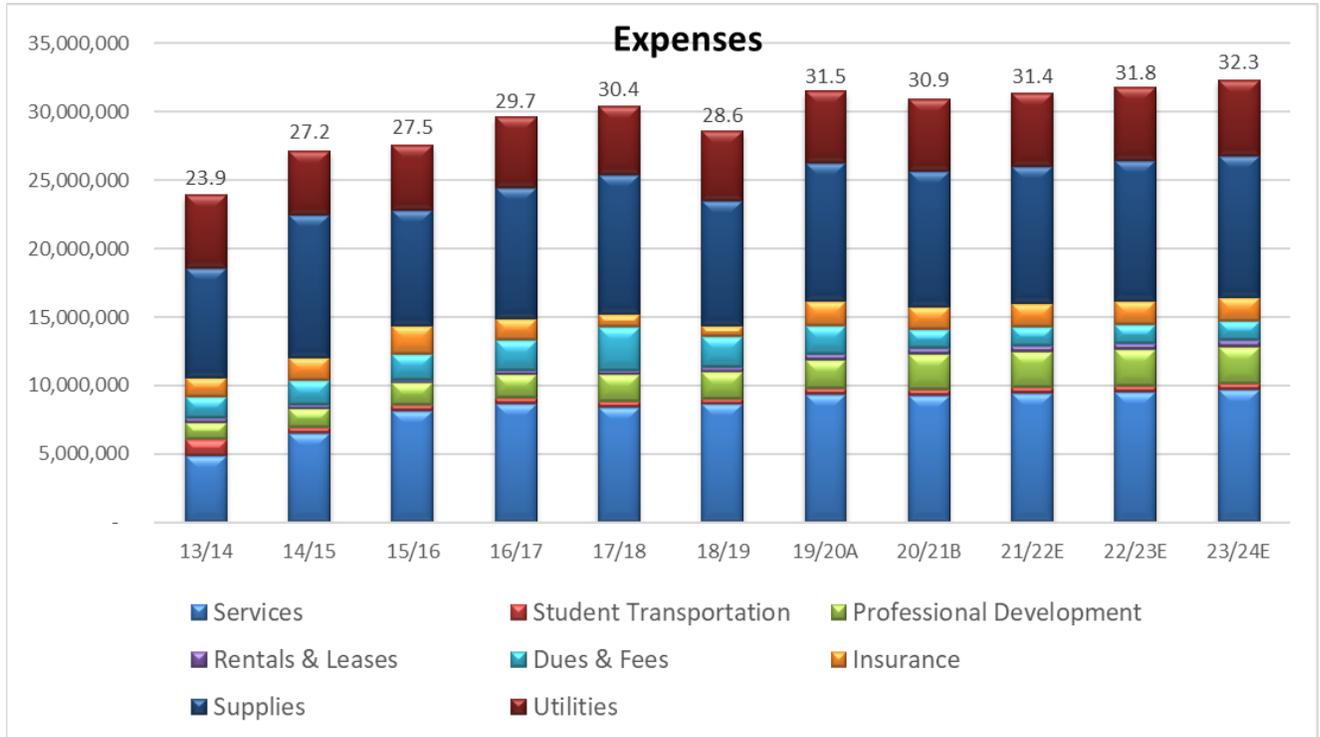
Benefit costs reduced in FY17 as an outcome of the recognition of closing the post retirement group benefit plan (PRGB) associated with individuals who retired from the School District in the NTPP retiree program. The closing of this plan to new enrollees and the subsequent provisioning of retiree health benefits with the MPP program allowed for the elimination of unfunded employee future benefits as well as the recognition (as an expense reduction) the release of liabilities associated with the PRGB program.

The increase in benefit expenses for FY18 is associated with one time costs associated with the transfer of active NTPP employees to the MPP which will not be repeated in subsequent years. The benefits budget does include funding to address required ongoing solvency deficiency payments.

As a result, the benefit trend as a percentage of salaries has been moderated from a growth level above 30% of salaries, to a level that is projected to be range bound close to 29% of salaries. This could moderate further as solvency deficiency funding requirements are stabilized.

8. Expenses – Service and Supplies

Service and supply expenses are assumed to increase at 0.28% - well below the level of ‘targeted’ inflation. Service and supply expenditures are expected to remain slightly below 10% of all operating expenses. The provincial average for 2019/20 is budgeted at 11.6%. The actual in 2018/19 was 11.6%.



9. Interfund Transfers

- Funds will be transferred to the Local Capital account enough to provide funding for the Educational Learning Center.
- To mitigate the risk regarding the potential for required local capital contributions for classroom additions, new schools, and seismic upgrades, transfers may be required from the operating account. If the funds are not required for capital purposes, the funds can be transferred back into the operating account.
- In addition, a transfer from Operating to Capital is assumed to be required in order to record capital items purchased with operating funds.

10. Accumulated Reserves

- It is assumed that IE revenues will attain a level that is \$4 million more than projected which provides an ongoing surplus.
 - This is necessary to achieve financial stability and certainty for a rolling three-year period. The degree to which this is not attained would likely require the three-year gradual glide path to reduce expenses – most likely staffing levels as this is 90% of the operating budget.

11. Pension Stabilization Account

The Pension stabilization account captures the amount of cash that is transferred from the School District to the Non-Teaching Pension Plan (NTPP) as an outcome of the required solvency deficiency payment requirement. As accounting is based upon going concern funding levels, solvency funding creates increased going concern surplus which results in a net zero expense. The cash transfer is recorded in this surplus stabilization account, such that should going concern funding diminish (as it will at some point in the future) and create an operational expense, the pension stabilization account will provide the offset to the operational deficit that is created from this expense.

While this amount is reflected as an operating surplus due to accounting requirements, it is required to adequately fund the NTPP solvency deficiency until the plan is no longer required for the funding for retirees.

Multi-Year Operational Forecast Summary

The detailed projected outcome of the above assumptions is captured in the financial statement on the next page. The noted assumptions provide a reasonable projection of a near balanced budget (within a narrow outcome range) in the first few years and one that can be managed without impacting existing resources.

The projection outcome becomes less certain the further into the future due to uncertainty in funding and inflationary increases. However, there should be a reasonable level of comfort that unless there is a significant event, the financial stability of the School District is stable for the period this three-year projection is intended to cover.

Three Year Operating Budget Forecast Summary

	Actual 2017/2018	Actual 2018/2019	Amended 2019/2020	Budget 2020/2021	Projected 2021/2022	Projected 2022/2023	Projected 2023/2024
Provincial Grants - Ministry of Education							
Total Provincial Grants	270,380,642	279,375,296	289,825,802	291,031,175	300,350,086	307,388,885	314,278,039
Provincial Grants - Other (MCFD)							
	51,072	51,072	51,072	51,072	51,072	51,072	51,072
Continuing Education	921,220	891,892	914,616	914,616	923,762	933,000	942,330
Offshore Tuition Fees	36,959,535	35,693,129	30,184,000	24,207,000	25,900,000	28,062,500	28,575,000
Miscellaneous	965,734	821,586	680,318	680,318	693,992	700,932	707,942
Rentals and Leases	1,644,713	1,825,738	1,540,375	1,540,375	1,571,182	1,602,606	1,634,658
Investment Income	2,735,417	2,791,208	2,601,047	2,001,047	2,179,790	2,320,269	2,435,749
Total Other Revenue	43,226,619	42,023,553	35,920,356	29,343,356	31,268,727	33,619,307	34,295,680
TOTAL OPERATING REVENUE	313,658,333	321,449,921	325,797,230	320,425,603	331,669,884	341,059,264	348,624,791
Salaries							
Teachers	140,701,267	145,543,249	147,669,590	143,113,254	146,442,318	149,847,300	153,329,904
Principals and Vice Principals	13,883,084	14,925,889	15,714,642	16,385,428	16,847,379	17,321,253	17,807,344
Educational Assistants	15,349,006	17,462,002	21,250,443	22,073,648	23,717,124	25,417,510	27,176,424
Support Staff	23,124,051	24,512,347	26,433,500	27,084,459	27,626,250	28,178,671	28,742,350
Other Professionals	5,551,532	6,211,201	6,996,429	7,156,429	7,279,085	7,424,666	7,573,160
Substitutes	8,135,055	9,338,869	9,489,921	9,361,810	9,455,428	9,549,982	9,645,482
	206,743,995	217,993,557	227,554,525	225,175,028	231,367,584	237,739,383	244,274,664
Employee Benefits	68,069,855	65,067,621	68,373,148	65,584,467	67,638,040	69,748,086	71,666,158
	32.92%	29.85%	30.05%	29.13%	29.23%	29.34%	29.34%
TOTAL Salaries and Benefits	274,813,850	283,061,178	295,927,673	290,759,495	299,005,623	307,487,469	315,940,822
Services & Supplies							
Services	8,433,803	8,653,205	9,326,703	9,254,703	9,393,524	9,534,426	9,677,443
Student Transportation	428,130	388,134	431,138	431,138	437,605	444,169	450,832
Professional Development	1,986,387	1,952,017	2,104,697	2,581,101	2,619,818	2,659,115	2,699,001
Rentals & Leases	259,364	308,939	426,216	426,216	432,609	439,098	445,685
Dues & Fees	3,175,542	2,242,954	2,091,074	1,360,074	1,380,475	1,401,182	1,422,200
Insurance	914,039	781,376	1,770,720	1,663,091	1,688,037	1,713,358	1,739,058
Supplies	10,231,700	9,130,343	10,098,416	9,908,580	10,057,209	10,208,067	10,361,188
Utilities	4,974,467	5,101,820	5,262,498	5,262,498	5,341,435	5,421,557	5,502,880
	30,403,432	28,558,788	31,511,462	30,887,401	31,350,712	31,820,973	32,298,287
TOTAL OPERATING EXPENSES	305,217,282	311,619,966	327,439,135	321,646,896	330,356,335	339,308,441	348,239,109
NET REVENUE (EXPENSE)	8,441,051	9,829,955	(1,641,905)	(1,221,293)	1,313,549	1,750,823	385,681
Interfund Transfers	(5,697,897)	(7,518,109)	(2,500,000)	(2,500,000)	(2,500,000)	(2,500,000)	(2,500,000)
Use of Accumulated Reserves	1,398,751	4,479,541	4,141,905	4,721,000	4,750,000	4,750,000	4,750,000
Recapture of SRA expense	7,532,483	5,732,865		2,500,000	2,500,000	2,500,000	2,500,000
Estimated IE Surplus			4,000,000				
Operating Surplus for the Year	11,674,388	12,524,252	4,000,000	3,499,707	6,063,549	6,500,823	5,135,681
Reserves (Deficit) Beginning of Year	21,301,122	24,044,277	26,356,123	26,214,218	24,992,925	27,306,474	30,057,297
Reserves Replenished	(8,931,233)	(10,212,406)	(4,141,905)	(4,721,000)	(3,750,000)	(3,750,000)	(3,750,000)
Reserves (Deficit) End of the year	24,044,277	26,356,123	26,214,218	24,992,925	27,306,474	30,057,297	31,442,978
Pension Stabilization Account	7,532,483	13,265,348	13,265,348	15,765,348	18,265,348	20,765,348	23,265,348
Internally Restricted	16,511,794	13,090,775	12,948,870	9,227,577	9,041,126	9,291,949	8,177,630
Reserves (Deficit) End of the year	24,044,277	26,356,123	26,214,218	24,992,925	27,306,474	30,057,297	31,442,978

Section 4: Additional Information and Resources

A History of Student Success

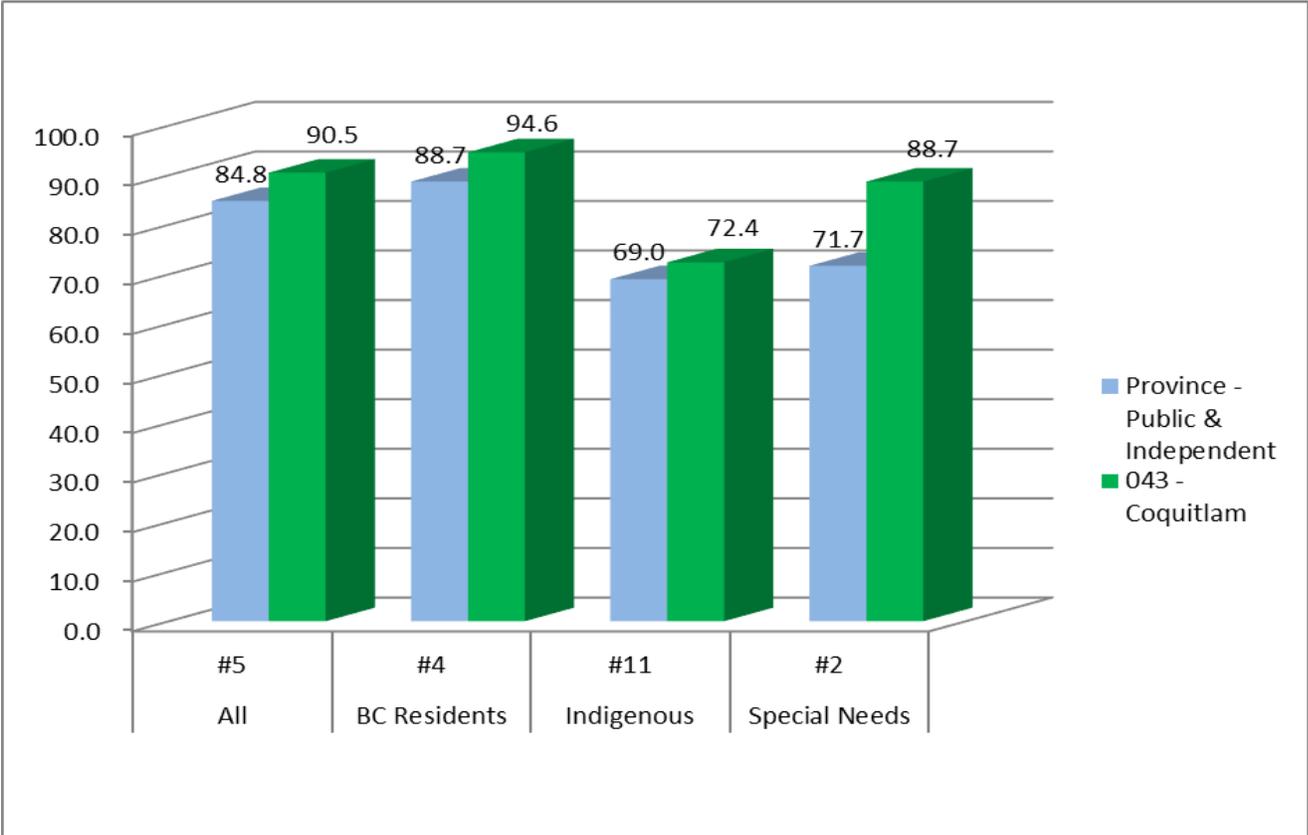
Through the budget process, the Board will seek to maintain a high achieving and sustainable organization for the long-term which is built on our past successes. We will seek new and innovative ways to deliver our services which will ensure that we maximize our budgets and ensure quality learning for all students.

SD43 has a history of high levels of student success. The 2018 Achievement Levels released by the Ministry of Education in early 2019, show that our student achievement results exceed provincial norms on every measure.

The Board’s goals are, and will continue to be, focused on helping students acquire a series of attributes to help them become Learners, Thinkers, Innovators, Collaborators, and Contributors. Our budget process will provide the answers needed for the difficult task of meeting our financial pressures while ensuring the continued success of our students.

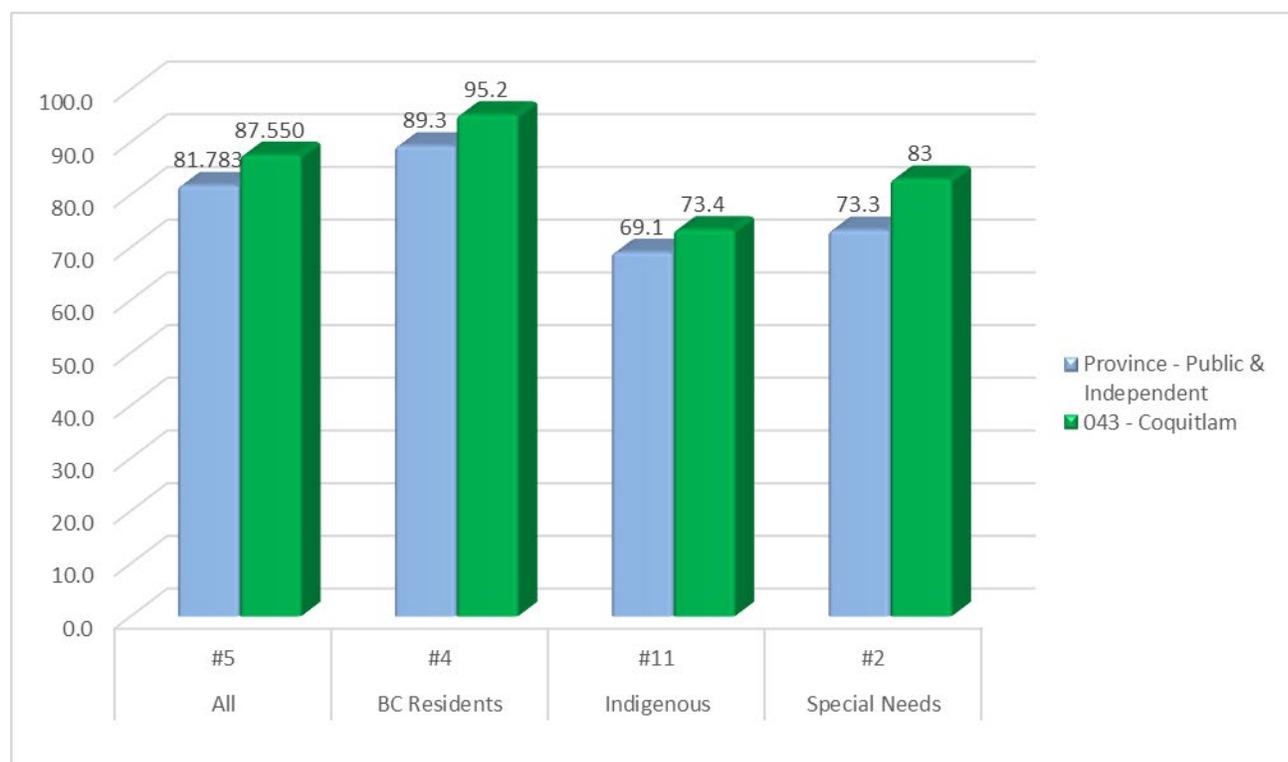
The graph below reflects our student performance and ranking in all provincially measured areas against school districts where graduates exceed 500 students for 2018.

SD43 2018 Achievement Levels



* Based on Six-Year Completion and Grade 12 Graduation rates from the Ministry of Education’s Report on Student Achievement

The graph below reflects BC resident student performance against all school districts amalgamated provincial average over the past 5 years.



Operating Staff: Student Ratios

Presented in the two charts below is our standard benchmark of student to staff member ratio. This report only includes operating staff and does not include the extensive staffing included within the Classroom Enhancement Fund. The first chart compares SD43 against the provincial average of student to staff on an FTE basis and the second chart compares SD43 against the 10 school districts in the metro region. These 10 metro school districts represent approximately 46% of the entire provincial public K-12 student enrolment.

Staffing Chart: Comparisons to Provincial Average by Staffing Group as at September 2019

Staffing Comparison	Coquitlam Staff (full-time equivalent)	Provincial Average (student: staff member)	Coquitlam (student: staff member)	Variance	Variance Prior Year
Teachers	1,809.25	17.56	17.07	2.79%	2.68%
Principals & Vice-Principals	124.5	202.64	248.1	-22.44%	-21.86%
Other Professionals	69	289.32	447.66	-54.73%	-56.53%
Support Staff	527.1	49.51	58.6	-18.36%	-18.05%
Educational Assistants	545.94	46.43	56.58	-21.86%	-26.34%
All Staff	3,075.79	9.34	10.04	-7.52%	-8.08%

* A lower average is better

The last two columns on the right side of each chart captures the variance to the provincial/metro averages as at September 2019 and 2018 respectively. While the teacher ratio remained relatively constant and close to both the provincial and metro averages, staffing improvements were made in all other staffing groups. A lower student to staff ratio is better.

A key aspect of the improvement toward the averages over the past two years is the outcome of our organizational capacity initiative which was supported through the enterprise risk management assessment completed in mid-2017. Without the continued incremental income provided by our international education program, it would otherwise be unlikely that we could achieve full parity with provincial or metro averages, as the cost of SD43 employee benefit programs (health and dental) is more extensive than those in comparable school districts.

Staffing Chart: Comparisons to Metro Average by Staffing Group as at September 2019

Staffing Comparison	Coquitlam Staff (full-time equivalent)	Metro Average (student: staff member)	Coquitlam (student: staff member)	Variance	Variance Prior Year
Teachers	1,809.25	17.27	17.07	1.13%	1.22%
Principals & Vice-Principals	124.5	247.94	248.1	-0.07%	-0.29%
Other Professionals	69	443.07	447.66	-1.04%	-0.18%
Support Staff	527.1	53.42	58.6	-9.70%	-9.70%
Educational Assistants	545.94	47.64	56.58	-18.76%	-22.61%
All Staff	3,075.79	9.62	10.04	-4.35%	-4.75%

* A lower average is better

Operating Budget Historic Staffing Summary

School District operating staffing levels peaked in the 2012/13 school year – the year the school district incurred a deficit. Staffing reductions occurred in the following two years and more recently have returned to similar or better than previous staffing levels. This chart reflects staffing levels as reported to the Ministry of Education.

September 30:	2014	2015	2016	2017	2018	2019
Teachers	1,679.39	1,722.59	1,763.17	1,776.27	1,782.77	1,790.75
Principals & Vice-Principals	109.10	110.50	113.50	116.50	113.50	124.50
Other Professionals	44.60	47.00	52.60	62.00	64.00	69.00
Support Staff	498.95	496.59	500.61	510.11	532.22	546.59
Educational Assistants	332.21	401.46	417.27	451.46	453.54	534.94
Total All Staff	2,664.24	2,778.14	2,847.15	2,916.34	2,946.03	3,065.78

Support Staffing Details

Support and Educational Assistant staffing comprises of several distinct staffing components which is captured for selective years in the table below.

	2014/15	2017/18	2018/19	Amended 2019/20	Budget 2020/21	Variance Y/Y	Variance 6 years
Educational Assistants	331.91	449.18	443.97	460.97	465.97	5.00	134.06
Learning Inclusion Support Workers	-	-	26.00	26.00	31.00	5.00	31.00
Youth & Support Workers	36.46	74.59	45.33	44.33	44.33	0.00	7.87
Library Assistants	7.97	8.97	9.57	9.57	9.57	0.00	1.60
Clerical	173.51	199.25	197.62	197.62	197.62	0.00	24.11
Teacher Assistants	5.05	6.07	9.07	9.07	9.07	0.00	4.02
Custodians	192.50	185.00	188.00	188.00	188.00	0.00	(4.50)
Maintenance	63.40	91.40	95.90	94.40	94.40	0.00	31.00
IT	27.00	30.00	31.00	31.00	31.00	0.00	4.00
Noon Hour	23.50	27.07	27.07	27.35	27.35	0.00	3.85
Cafeteria	15.96	6.00	6.00	6.00	6.00	0.00	(9.96)
Work Experience	-	-	1.00	2.00	2.00	0.00	2.00
Indigenous Learning	-	-	1.00	-	-	0.00	1.00
Total	877.26	1077.53	1081.53	1096.31	1106.31	10.00	230.05

Staffing has been restored strategically and in alignment with the vision of the Board as articulated through **Directions 2020**.

- This direction has created a focus on educational assistants, youth and support workers, and remains a focal point.
- Clerical additions initially resulted from the closure of secondary school cafeterias and clerical staff has been subsequently added into large population schools. (Note the comment about this below). The introduction of a new accounting system into schools simplified this area of responsibility which contributed in offsetting the attention required for **MyEDBC** student data base requirements.
- Custodian staffing is based on specific aspects of the collective agreement and provides limited staffing flexibility.
- An aspect of our organization capacity initiative has assisted in restoring many of the maintenance positions during the past few months and will continue into next year.

BOARD OF EDUCATION
Budget Stakeholder and Partner Group Meetings Summary 2020/21

Related	Partner Group	Stakeholder	Budgetary Request - What we Heard	How we Responded
Teachers - Non Enrolling/Learning Services				
1	CTA	CTA	If funds are available, consider adding more tier one support in schools: Counsellors, Learning assistance Teachers, Language Teachers, and Skill Development (non-enrolling teachers)	Non enrolling teachers' ratios are established in the teacher collective agreement as restored by MOU#17. SD43 continues to provide incremental non-enrolling teachers through International Education as funding permits. There is a lack of flexibility due to class size and composition requirements within the collective agreement.
2	CTA	CTA	Increase staff for Inclusion Support Team - 1.0 Teacher, 1.0 Youth Worker, 2.0 Education Assistant	Incremental resources have been placed into several high incident elementary schools along with mentoring of teachers to provide various techniques to deal with student incidents. As part of the Service Improvement allocation agreement with CUPE, increased positions include: 1 District EA Facilitator, 10 IBS positions (Inclusion Support Team) and 21 EA positions at Secondary schools from 30 to 35 hours. The increase in hours on the IST will allow for more support from the IST team. The increase in hours at the Secondary schools will allow EA's to assist with Transition skills after high school including work experience.
3	CPVPA	CPVPA	Provide targeted staffing to help deal with students with anxiety and those struggling at the grades 9 and 10 where they are too young to go to CAGE.	Incremental resources are being deployed as financial considerations permit. We are working closely with and in support of outside providers to secure additional support from Provincial Ministries.
4	CPVPA	CPVPA	Additional Learning Supports (Counsellors, YW, EA's) to address challenging environments at the Elementary and Middle levels.	Non enrolling teachers' ratios are established in the teacher collective agreement as restored by MOU#17. SD43 continues to provide incremental support through International Education as funding permits. During the 2019/20 budget process, 10 FTE teachers were added to Middle Schools to support the curriculum changes, 10 EA positions and 26 LISW positions which we believe addressed aspects of this concern. Another 8 EA positions were also added during the current year.

5	CTA	School Counsellors	Improve the counsellors/student current ratio of from 1:523 to 1:250 in order to provide students quicker access, reduce counsellor burnout/stress leaves and address increasing social and emotional needs of our student population	Counsellor to student ratios are a bargaining element and established in the Teacher's collective agreement (through the restored language and MOU#17). SD43 has one of the best counselors to student ratios in the Province (4th best of 60 school districts). We will continue to work with all parties to source non-financial service enhancements. This could include how student course selection is processed.
5	CTA	School Counsellors	Limit Elementary school counsellors to only two schools and eliminate dual roles for counsellors by taking away teaching roles.	
5	CTA	School Counsellors	Consider having secondary students entering their courses through MYED. This would free up approximately 6 full days for counsellors to meet with students.	
6	CTA	French Immersion	Consider adding a French Immersion Mentor Support Teacher position to the District Mentorship Team to strengthen the program and help with attracting and retaining French Immersion Teachers	French Language learning is an important foundational element of the Coquitlam School District. We will explore opportunities as to how we can provide mentorship in this area.
Administration				
7	CPVPA	CPVPA	Administrative Teaching time relief at Elementary Schools	The 2019/20 budget included an addition of 1.80 FTE teachers to reduce administrator teaching time. SD43 has systematically reduced Administrator's teaching time and increased head teachers over the past few years.
7	CPVPA	CPVPA	Increase Department Heads at Elementary level to help with admin coverage and future succession planning	
8	CPVPA	Admin Central	Redesign or reimplement the use of Admin Central as a centralized communication tool for administrators. One place that has all the information and links	We have been actively reviewing processes and communications to all staff and have been streamlining where possible. We will continue to do this and are committed to making systems and processes more efficient for all staff.
Teachers - General				
9	CTA	CTA - Teachers	Avoid layoffs this year and future years in order to address teacher shortages resulting in failure to fill	While we do not want to layoff any teachers, the process is defined by the Collective Agreement. The ability to avoid teacher layoff and continue to retain staff is dependent on funding and staffing priorities and the level of financial risk SD43 can undertake. Concerns around the impact of the Coronavirus on International Education enrolment must also be a consideration.

10	CTA	CTA - TTOC	Address shortages of TTOC's	The issue of a lack of TTOC availability is experienced throughout the province. SD43 has hired a number of full-time TTOC's to assist in alleviating this issue. We have been in ongoing communication throughout the year with the CTA as to the issues and changing expectations of TTOC's combined with the change in SFU teacher graduate programs. We will continue to promote SD43 as a place for exceptional employees.
Learning Services/Special Needs Students				
11	DPAC	EA's	Address turnover and assignment of EA's to same students when possible in order to allow better continuity for both the EA and student.	It is our practice to try to keep the same EA assigned to the same students within the current year. At times, illness or unforeseen circumstances require a casual EA or new EA assignment to occur.
Support Staff				
12	CUPE	CUPE - Trades	Bring back 4 apprentice positions to assist maintenance staff with backlog of work orders	While this is a collective bargaining matter, there have been discussions with the union with respect to this. Given the current financial implications, we are open to further conversations to find a workable solution.
12	CUPE	CUPE - Trades	Bring back 2 uncertified trades positions to assist maintenance staff with backlog of work orders	
13	CUPE	CUPE- Custodian Leadhand	Add 1 full time Custodial lead hand to help cover weekends. Wednesday to Sunday shift.	There is an existing agreement in place on staffing levels that takes into consideration unique building features within the school district. Any changes to this agreement would be a collective agreement matter.
13	CUPE	CUPE - Custodians	Restore the remaining 5 custodial positions that were reduced during the cutbacks in 2014	
14	CUPE	CUPE - Carpet truck	Reimplement the use of a Carpet truck	As the amount of carpet has been reduced in our schools, our experience indicates that this practice is no longer as efficient as it may have been in the past.
15	CUPE	CUPE - EA's	Add some 35 hour EA positions at middle schools to provide better access to students for activities falling outside of the bell schedule	As part of the Service Improvement allocation, an agreement was reached with the union to increase 1 District EA Facilitator, 10 IBS positions (Inclusion Support Team) and 21 EA positions at Secondary schools from 30 to 35 hours. Additional increases will require an assessment based on needs in consideration with other staffing priorities.

16	CUPE	CUPE - Clerical/SIS - Elementary	Add SIS operator positions at larger elementary schools or convert some of the current part time positions to full time and provide part time positions to other schools or add draw time.	We are reviewing the SIS and Clerical staffing needs and requirements and will respond based on financial and staffing priorities. SD43 continues to work with the Union to find the right balance of clerical staffing in schools which also requires flexibility from the current agreed protocols and agreement. Clerical staffing is at its highest level since before the 2012/13 peak when the financial deficit occurred.
16	CUPE	CUPE - Clerical/SIS Middle	Increase clerical allotments to have 2.0 FTE at all Middle Schools and increase SIS positions at Como and Moody middle to 35 hours and add SIS 20 hours at Maple Creek, Scott Creek, Banting and Eagle Mountain.	
16	CUPE	CUPE - Clerical/SIS - International Ed.	Create a new SIS position at International Education to input data for IE students	
16	CPVPA	CUPE - Clerical/SIS	Provide new SIS operators adequate training before being placed in schools and/or additional on-site training. More clerical assistance at larger schools	
17	CUPE	CUPE - Clerical - Other	Add 1 rentals clerk, increase facilities clerk position from 20 hours to 35 hours and add 1 HR Clerk	Management does not believe that the existing work-load levels support increasing staffing in these areas at this time.
18	CUPE	CUPE - Clerical Draw	Increase draw time for Clerical to a level prior to the 2012-2013 deficit reductions	The 2019/20 clerical draw budget is higher than the referenced 2012/13 school year. In addition, as noted below SD43 has added 15 FTE clerical positions in the last while.
18	CUPE	CUPE - Clerical - Draw	Provide the transparency as to how draw time has been restored to 2013 levels as per SD43 claims	
19	CUPE	CUPE - Clerical	Overall, down 20 positions from 2014 levels	On a pure clerical to clerical defined position, our staffing levels reflect that we are up 15 positions from our 2012/13 levels. We are open to discussing staffing levels within our ability to fund our staffing priorities.
20	CUPE	CUPE - Youth Workers	Convert YW position at Como Lake to full-time and add 1 full-time YW position at Suwa'lkh	We will continue to review staffing levels and determine appropriate requirements based upon our financial and staffing priorities.
20	CPVPA	CUPE - Youth Workers	Consider having one full time youth worker at every middle school site	
Services and Supply Budgets				
21	CUPE	CUPE - Strong Start Supplies	\$25k to cover shortage in supplies budget if Support Worker positions are converted to 3.75 hour shifts. \$50k to cover shortage in supplies if Support worker positions are converted to 4.00 hour shifts.	Strong Start program operates with targeted funding and must be able to provide agreed upon services within the allotted funding allocation.

22	DPAC	School Maintenance	Update interiors of old schools and maintenance related issues for school washrooms in a timely manner.	New maintenance work order system allows for issues to be prioritized and serviced accordingly. Charges for work orders are consistently applied throughout the district.
22	DPAC	PAC paid projects	Address delays and cost add-ons for PAC paid work orders.	
23	SLC	School Maintenance	Consistent washroom checkup and refills of supplies to ensure a safe and reliable washroom environment	Custodians regularly monitor the washrooms and refill supplies and address any immediate maintenance issues when possible or place work orders if needed. Some secondary schools have several washrooms, and in some cases, issues may take a little longer to address. Students can also assist by promoting a culture of pride in their school and dissuading others from vandalism and using excess supplies. Students are encouraged discuss their concerns with the Administrators and to report observed maintenance issues.
24	SLC	Hand Sanitizers	Add more hand sanitizer stations in areas such as entrance areas, gyms, multi-purpose rooms and cafeterias to promote cleanliness.	We will explore the opportunity to introduce this element into our schools. Students are encouraged to discuss their concerns with their Administrators.
25	SLC	Menstrual Products	Ensure consistent supply of menstrual products around the district	This is a new program that has been recently introduced and we are finding the right levels of supply stocking. Students can assist as noted above.
26	SLC	Career and Post secondary financial resources	Provide information to students on post-secondary financial resources such as obtaining loans, bursaries, scholarships thru workshops as well as career opportunities awareness thru class and school activities.	Career Life Connections course covers these areas
27	SLC	International Student Mentorship	Create International student mentorship program within all secondary schools to promote integration of IE students within the school community that would also provide volunteer opportunities for students. Further request to add funds for field trips as well as two staff members to oversee and coordinate the program	Mentorship is already taking place in the Summer Learning programs and we will explore how this might be extended into the Regular school year program as well. Peer Mentors are already established in most secondary schools but would welcome this to more students, not just International students. Students are encouraged to engage with their School Administrator on how to further promote and enhance this within their schools.
28	CPVPA	School Supplies	Increase School Supply budget funding to help address inflationary increases.	The school supply budget for 2019/20 was \$6.5 million. This incorporates expenses incurred by Board departments in support of schools such as the KEV system, computing devices, janitorial equipment, etc. A detailed historical report was provided to the CPVPA previously.

29	CUPE	CUPE - Clerical training	Set up a training budget to enable clerical training sessions on Pro-D days and after work.	Funding for Training has long been established and funds are provided annually to the Union for this purpose.
30	CTA	CTA - Mentoring	Continue with mentoring program (has given our school district a competitive advantage in attracting staff)	We agree that SD43's investment in the mentorship program is an important component that is supporting Goal #1 - Student Success. We want to continue these programs as funding permits based on priorities of all needs of the school district.
Other				
31	CTA	Funding Model	What is the impact going to be on the school district with respect to the implementation of the new funding model.	On February 7, 2020, the Ministry of Education announced a two phased implementation approach of the new funding model. This was discussed at February 25th, 2020 Board meeting. Specific financial implications will not be known until March 13th, when the ministry provides preliminary grant allocations.
31	DPAC	Funding Model	What is the impact going to be on the school district with respect to the implementation of the new funding model.	
32	DPAC	Bullying	Request for better understanding or enhanced programming around bullying and assurance of adequate staffing is in place to address bullying.	Staff are engaged daily in addressing this topic. In addition, the school's code of conduct and a summary of the District's policies on Code of Conduct (Policy 17), Violence, Intimidation and Possession of Weapons (Policy 18) and Suspension of Students (AP355) are sent annually to be signed by parents/students. The school code of conduct is reviewed with students at the beginning of the year and throughout the year as necessary.
33	DPAC	Emergency Prep	Verification of emergency preparedness supplies at schools.	Each school is responsible for maintaining appropriate emergency supplies and there are established processes to ensure this is being maintained and addressed.

Appendix B

Estimated Operating Grants - 2020/21 School Year School District 43 Coquitlam

September 2020 Enrolment Count

	School-Age	Funding		Total Supplement
	Enrolment	Level	Funding	
Standard (Regular) Schools	30,395.0000	\$7,560	\$229,786,200	
Continuing Education	6.0000	\$7,560	\$45,360	
Alternate Schools	350.0000	\$7,560	\$2,646,000	
Distributed Learning	200.0000	\$6,100	\$1,220,000	
Home Schooling	13	\$250	\$3,250	
Course Challenges	196	\$236	\$46,256	
Total Enrolment-Based Funding (September)	30,951.0000			\$233,747,066

	Total Enrol.	Funding		Total Supplement
	Change	Level	Funding	
1% to 4% Enrolment Decline	62.1875	\$3,780	\$0	
4%+ Enrolment Decline		\$5,670	\$0	
Significant Cumulative Decline (7%+)	279.6250	\$3,780	\$0	
Supplement for Enrolment Decline				\$0

	Enrolment		Funding		Total Supplement
	Level	Funding	Level	Funding	
Level 1 Special Needs	25	\$43,000	\$1,075,000		
Level 2 Special Needs	1,257	\$20,400	\$25,642,800		
Level 3 Special Needs	340	\$10,300	\$3,502,000		
English Language Learning	4,910	\$1,520	\$7,463,200		
Indigenous Education	1,250	\$1,500	\$1,875,000		
Adult Education	50.0000	\$4,823	\$241,150		
Equity of Opportunity Supplement			\$881,400		

Supplement for Unique Student Needs **\$40,680,550**

Variance from Provincial Average	\$896	
Estimated Number of Educators	1,722.278	\$1,543,161

	Enrolment		Funding		Total Supplement
	Level	Funding	Level	Funding	
FTE Distribution	31,001.0000	\$180.33	\$5,590,410		

Supplement for Salary Differential **\$7,133,571**

Supplement for Unique Geographic Factors **\$2,225,991**

Funding Protection **\$0**

Supplement for the Education Plan **\$277,999**

September 2020 Enrolment Count, Total **\$284,065,177**

July 2020 Enrolment Count

	Enrolment		Funding		Total Supplement
	Level	Funding	Level	Funding	
Summer Learning Grade 1-7	4,000	\$215	\$860,000		
Summer Learning Grade 8-9	800	\$215	\$172,000		
Summer Learning Grade 10-12	1,300	\$430	\$559,000		
Supplemental Summer Learning Funding			\$279,796		
Cross-Enrolment, Grade 8 and 9	0	\$0	\$0		
Summer Learning, Total					\$1,870,796

February 2021 Enrolment Count

	Enrolment		Funding		Total Supplement
	Level	Funding	Level	Funding	
School-Age FTE - Continuing Education	7.0000	\$7,560	\$52,920		
Adult FTE - Continuing Education	65.0000	\$4,823	\$313,495		
K-Gr 9 School-Age FTE - Distributed Learning	0.0000	\$3,050	\$0		
Gr 10-12 School-Age FTE - Distributed Learning	270.0000	\$6,100	\$1,647,000		
Adult FTE - Distributed Learning	25.0000	\$4,823	\$120,575		
Level 1 Special Needs Enrolment Growth	0	\$21,500	\$0		
Level 2 Special Needs Enrolment Growth	10	\$10,200	\$102,000		
Level 3 Special Needs Enrolment Growth	0	\$5,150	\$0		
Newcomer Refugees	10.0000	\$3,780	\$37,800		
ELL Supplement - Newcomer Refugees	10	\$760	\$7,600		
February 2021 Enrolment Count, Total					\$2,281,390

May 2021 Enrolment Count

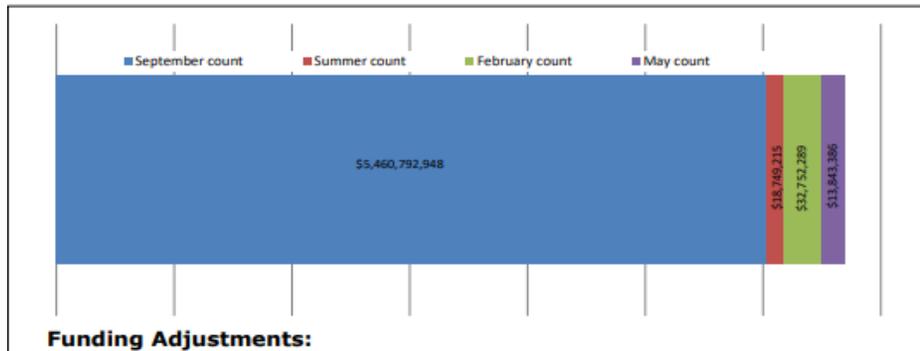
	Enrolment		Funding		Total Supplement
	Level	Funding	Level	Funding	
School-Age FTE - Continuing Education	7.0000	\$7,560	\$52,920		
Adult FTE - Continuing Education	55.0000	\$4,823	\$265,265		
K-Gr 9 School-Age FTE - Distributed Learning	0.0000	\$2,033	\$0		
Gr 10-12 School-Age FTE - Distributed Learning	85.0000	\$6,100	\$518,500		
Adult FTE - Distributed Learning	14.0000	\$4,823	\$67,522		
May 2021 Enrolment Count, Total					\$904,207

2020/21 Full-Year Estimated Total **\$289,121,570**

Estimated 2020/21 Operating Grant from Indigenous Services Canada	\$0
Estimated 2020/21 Operating Grant from Ministry of Education	\$289,121,570

Overview of the 2020/21 Operating Grant Allocation Formula

Allocation of the total Operating Block and Enrolment counts (2020/21 estimated as at March 2020)



Funding Adjustments:

- Districts' preliminary allocations are adjusted after each of the enrolment counts; September 30th, February and May;
- District preliminary allocation will increase if actual enrolment is higher than district estimated enrolment; and consequently decline if actual enrolment is lower than district estimated enrolment;
- Funding Protection is calculated following the September enrolment count only – this supplemental grant is calculated **last** and ensures that districts do not experience a funding decline of greater than 1.5% compared to the previous year **for the September count**;
- The full operating block must be allocated to districts by June 30 of the current school year;
- Funding is disbursed in a "just in time" manner to closely match district cash needs.

Provincial Totals

76% allocated through the Basic Allocation

Basic Allocation	
Common per student amount for every FTE student enrolled by school type	
Standard School: \$7,560 per school age FTE	Continuing Education: \$7,560 per school age FTE
Alternate School: \$7,560 per school age FTE	Distributed Learning: \$6,100 per school age FTE

16% allocated to recognize unique student enrolment

Unique Student		
Additional per student funding to address uniqueness of district enrolment and support additional programming		
Level 1 Special Needs: \$43,000 per student	Level 2 Special Needs: \$20,400 per student	Level 3 Special Needs: \$10,300 per student
English/French Language Learning: \$1,520 per student		

8% allocated to recognize unique district factors

Unique District				
Additional funding to address uniqueness of district factors				
Small Community: for small schools located a distance away from the next nearest school	Low Enrolment: for districts with low total enrolment	Rural Factor: located some distance from Vancouver and the nearest large regional population centre	Climate Factor: operate schools in colder/ warmer climates additional heating or cooling requirements	Sparseness Factor: operate schools that are spread over a wide geographic area
Student Location Factor: based on population density of school communities		Supplemental Student Location: Level 1 and 2 special needs enrolment		
Salary Differential: Funding to districts that have higher average educator salaries				

0.2% allocated to buffer the effects of declining enrolment

Funding Protection / Enrolment Decline	
Enrolment Decline: funding to districts experiencing enrolment decline of at least 1% when compared to the previous year	Funding Protection: funding to ensure that no district experiences a decline in operating grants greater than 1.5% when compared to the previous September

CSF Supplement – district receives a 15% funding premium on allocated funding

All Funding information estimated for the 2020/21 School Year

Special Purpose Funds

Annual Facility Grant (AFG)

The Annual Facility Grant was established to account for Ministry of Education grants and expenditures relating to annual facility maintenance projects. The AFG allocation is comprised of both a special purpose fund allocation and a bylaw capital allocation.

AFG funds may be spent for the purpose of:

- upgrading or replacing existing facility components throughout the expected economic life of an existing capital asset;
- enhancing the service potential of an existing capital asset or a component of an existing capital asset by correcting deficiencies in design or construction and unsafe conditions;
- significantly lowering the associated operating costs of an existing capital asset; or
- extending the life of an existing capital asset or a component of an existing capital asset beyond its original life expectancy.

SD43 must provide the Ministry with the 2020/21 AFG project spending plan prior to April 30, 2020. The plan will include a list of the AFG projects and expenditures the district will undertake between April 1, 2020 and March 31, 2021.

Official Language Education Program (OLEP)

The Ministry of Education administers federal funding intended to support incremental costs resulting from offering French as a second official-language instruction in BC. All French funding is to be spent by June 30th of each year. An annual report outlining how the funds were spent and what benefits were derived is required at the end of the fiscal year.

Community LINK

Community LINK (Learning Includes Nutrition and Knowledge) funding from the Ministry of Education is designed to support the academic achievement and social functioning of vulnerable students. Programs and services can include breakfast, lunch and snack programs, academic supports, counseling, youth workers and after-school programs. Additional funding is provided through public donations.

The current funding allocation is insufficient to meet the growing needs of the program which results in some of the expenses to be absorbed in the operating budget.

StrongStart

The Ministry of Education funded StrongStart program allows parents to participate with their young children (aged birth to five) in play-based early learning activities, including story time, music and art. This early learning drop-in program helps prepare children for success in kindergarten and is provided at no cost to the families. The School District currently has 13 StrongStart centres.

Ready Set Learn

The Ready Set Learn funding is provided by the Ministry of Education that allows the district to facilitate community events targeted towards 3-year-old children. The events are about providing good information on how to support a young child's early learning and development, and how to help develop positive connections between families, the school system and local community agencies.

Learning Improvement Fund

The Learning Improvement Fund (LIF) was established by the province for the purpose of providing additional resources, specifically targeted to support complex classes that present challenging learning conditions. Districts are required to submit a spending plan to the Ministry of Education by October 2019 for approval. To develop the spending plans, district staff work collaboratively with CUPE. In the past these funds have been utilized to create additional Education Assistant (EA) positions and provide additional hours of support to all EA's.

Contractual Reserves

The School District participates in a joint use agreement with Douglas College and the City of Coquitlam at Pinetree Secondary School. The School District holds the reserves for this partnership for facility renewal purposes. A second joint use agreement exists with the City of Coquitlam related to the Centennial field.

Scholarships and Bursaries

Scholarships and bursaries are established and awarded through the generosity of individuals and corporations in our community. The scholarships and bursaries administered by the school district range from memorials to honour the passing of a loved one, to corporations and individuals wanting to give back to the community. The School District administers over 55 different scholarships and bursaries.

School Generated Funds

This fund represents the accumulated funds held by individual schools. Each school has its own bank account and records the funds received and disbursed throughout the year. These funds are raised at the school level through fundraising, cafeteria revenue, school store revenue, and various other activities. The school generated funds are intended to be used to fund activities that directly benefit the students in the school.

Day Treatment (Simon Fraser Youth School Program)

This fund represents educational programming services offered to youth receiving intensive structured psychiatric care through the Fraser Health Authority.

Staff Development

This grouping of funds consists of a variety of smaller grants to enhance teaching staff development. This includes the ART Starts grant, (resources for teachers and art leadership) and Decoda Literacy programs (resources, training to support community-based literacy and learning).

Sick Leave Trust

This fund represents contributions received from support staff workers and matched by the Board, to provide short term disability benefits to CUPE members who are disabled from employment resulting from illness or injury. The Trust pays for health and dental benefits and NTPP pension payments for these individuals.

Settlement Workers (SWIS)

The SWIS program is a school-based service for new immigrant families to meet their immediate and ongoing settlement needs. Families who have children in the District are connected to schools and community and government organizations. SWIS services include settlement support, culturally sensitive services, workshops and links to various resources.

Language Instruction for Newcomers to Canada (LINC)

These two programs are designed to assist the parents of newcomers and refugee children improve their English skills, learn about Canadian society, laws and health care, the job market and other important information to support successful life in Canada. LINC enables our District to help parents connect with the local community, find volunteer work and network with other new Canadians. We provide three free childminding centres for two to five-year old's to be cared for while their parents are in LINC/ELSA classes.

Mental Health in Schools - NEW

This new fund is to support the development of new/enhanced evidence-based inclusive mental health and well-being activities, either universal or targeted in support of students, families and/or educators. It also enables our district to design action plans to capture how funding is spent and what outcomes are achieved.

Changing Results for Young Children (CR4YC) - NEW

This new fund is a partnership with approximately 47 school districts and the United Way of the Lower Mainland to implement on-going collaborative professional learning among early learning educators across school and communities to support social, emotional, and learning outcomes for children in the early learning years (birth through age eight).

Glossary of Terms

AFG	Annual Facilities Grant
Amended Budget	For 2019/20, boards must prepare, have it adopted by bylaw and submit to the Ministry of Education an amended (final) budget on or before February 28, 2020.
Annual Budget	For 2019/20, boards must prepare an annual budget, and have it adopted by bylaw on or before June 30, 2019 as per section 113 of the School Act (Adoption of Budget) and submitted to the ministry by this date.
BCPSEA	British Columbia Public School Employers' Association
BCSTA	British Columbia School Trustees' Association
BCTF	British Columbia Teachers' Federation
Capital Fund	The capital fund includes capital expenditures related to facilities (purchases and enhancements) and equipment (purchases) that are funded by Ministry of Education capital grants, operating funds, and special purpose funds.
Casual Employee	Individuals who substitute for regular continuing staff other than teachers.
CDP	Central Deposit Program – Cash pooling investment program with the Provincial Government
CEF	Classroom Enhancement Fund
CLC	Customized Learning Centre – Alternative Education Program
COL	Coquitlam Open Learning – Online classes for high school credit courses
CPVPA	Coquitlam Principals and Vice-Principals Association
CTA	Coquitlam Teachers' Association
CUPE	Canadian Union of Public Employees - Local 561
DPAC	District Parent Advisory Committee
Draw Time	Time made available at the discretion of schools and department managers to engage casual works during peak work periods.
EA	Education Assistant
Education Assistants	Education assistants, teacher assistants and youth workers.
ELL	English Language Learners
ELC	Education Learning Centre – a multipurpose building planned on the Winslow Campus to further the educational learning of SD43 as well as centralize Board office staff.

Enrolment Count	School district submission of enrolment information to the Ministry of Education. This includes data about each student enrolled in an educational program provided by the board, each child registered with a school or distributed learning school operated by the board, and each child who participates in an early learning program. Enrolment counts are completed in September, February and May of each school year.
FICOM	Financial Institutions Commission. As part of its mandate, this provincial government entity regulates pension plans.
FTE	Full Time Equivalent
LCR	Local Capital Reserve
LIF	Learning Improvement Fund
LISW	Learning Inclusion Support Worker
LOU#17	Letter of Understanding #17 – Class Size and Composition restored collective agreement language
MOA#17	Memorandum of Understanding #17 – Class Size and Composition restored collective agreement language. Agreement reached between BCPSEA and BCTF in March 2017.
MOE	Ministry of Education
MPP	Municipal Pension Plan
NGN	Next Generation Network – this system provides the communication backbone between School Districts and the Provincial Government.
NTPP	Non-Teaching Pension Plan. This plan was closed to new enrollees as at December 31, 2017 but continues to provide pension benefits to approximately 750 retirees.
OLEP	Official Language Education Program
Operating Fund	The operating fund includes operating grants and other revenues used to fund instructional programs, school and district administration, facilities operations, maintenance and transportation.
Other Professionals	Superintendents, assistant superintendents, secretary treasurer, assistant secretary treasurers, Finance and HR Professionals, IT management, trustees, and any other board employee who is excluded from a union agreement.
P/VP	Principal/Vice-Principal
Preliminary Budget	For 2019/20, boards must prepare, adopt by bylaw and submit to the Ministry of Education an annual (preliminary) budget on or before June 30, 2019 as per section 113 of the School Act (Adoption of Budget).
PRGB	Post Retirement Group Benefits

Principal and Vice-Principal	Certified teachers (or teachers with a letter of permission) employed by a school district on a continuous basis, full-time or part-time, under contract (i.e., principals, vice-principals, and directors of instruction).
Salary Differential	The calculated difference between average teacher salary costs for a school district against the Provincial Average. School Districts with more experienced teachers are likely to have higher salaries. Supplemental Funding is provided to equalize teacher costs between school districts.
SD43	The Coquitlam School District
SLP	Speech and Language Pathologist
Solvency Deficiency	One of two methods to value employee future pension benefits (the other being going concern). This method determines whether there would be sufficient assets to cover member's accrued benefits if the plan terminated on the valuation date. The calculated shortfall or deficiency is required to be paid into the plan over a fixed period as determined by regulation.
Special Purpose Fund	The Special Purpose Fund is comprised of separate funds established to track revenue and expenditures received from the Ministry of Education and other sources that have restrictions on how they may be spent (e.g. Classroom Enhancement Fund, Annual Facilities Grant, Community LINK, Ready Set Learn and School Generated Funds).
SPF	Special Purpose Funds
Substitutes	Individuals who substitute for regular continuing staff while the regular staff are ill or absent for other reasons.
Support Staff	Administrative staff (other than principals and vice-principals) and support staff that are employed by a school district on a continuous basis, full-time or part-time. This includes clerical, maintenance, trades, custodians, information technicians etc.
Teacher	Certified teachers (or teachers with a letter of permission) employed by a school district on a continuous basis, full-time or part-time, excluding superintendents, assistant superintendents, principals, vice-principals, and directors of instruction.
TPP	Teacher's Pension Plan
Transportation	Costs of activities related to the conveyance of students with special needs to and from school on a regular basis and use of taxi services for students between schools.
TTOC	Teacher Teaching on Call
Utilities	Costs incurred by the school district for the consumption of heat, light, and water, as well as expenditures on garbage, sewer, conservation measures, recycling programs and internet/telephone providers
YW	Youth Worker

Additional SD43 Information Resources

You are encouraged to review additional strategic, financial, and governance publications in conjunction with this report.

Budget Process 2020-2021 Stakeholder Consultation Guide

<https://www.sd43.bc.ca/budget/Documents/Tab%201.3%20Budget%20Process%20Consultation%20Guide%202020-2021%20v1.pdf>

2018/19 Financial Statement Discussion and Analysis

<http://www.sd43.bc.ca/District/Departments/Finance/Financial%20Statements/Financial%20Statement%20Discussion%20and%20Analysis%20June%2030,%202019.pdf>

Guide to Financial Statements

<https://www.sd43.bc.ca/District/Departments/Finance/Financial%20Statements/Guide%20to%20Financial%20Statements.pdf>

Statement of Financial Information (SOFI) Report

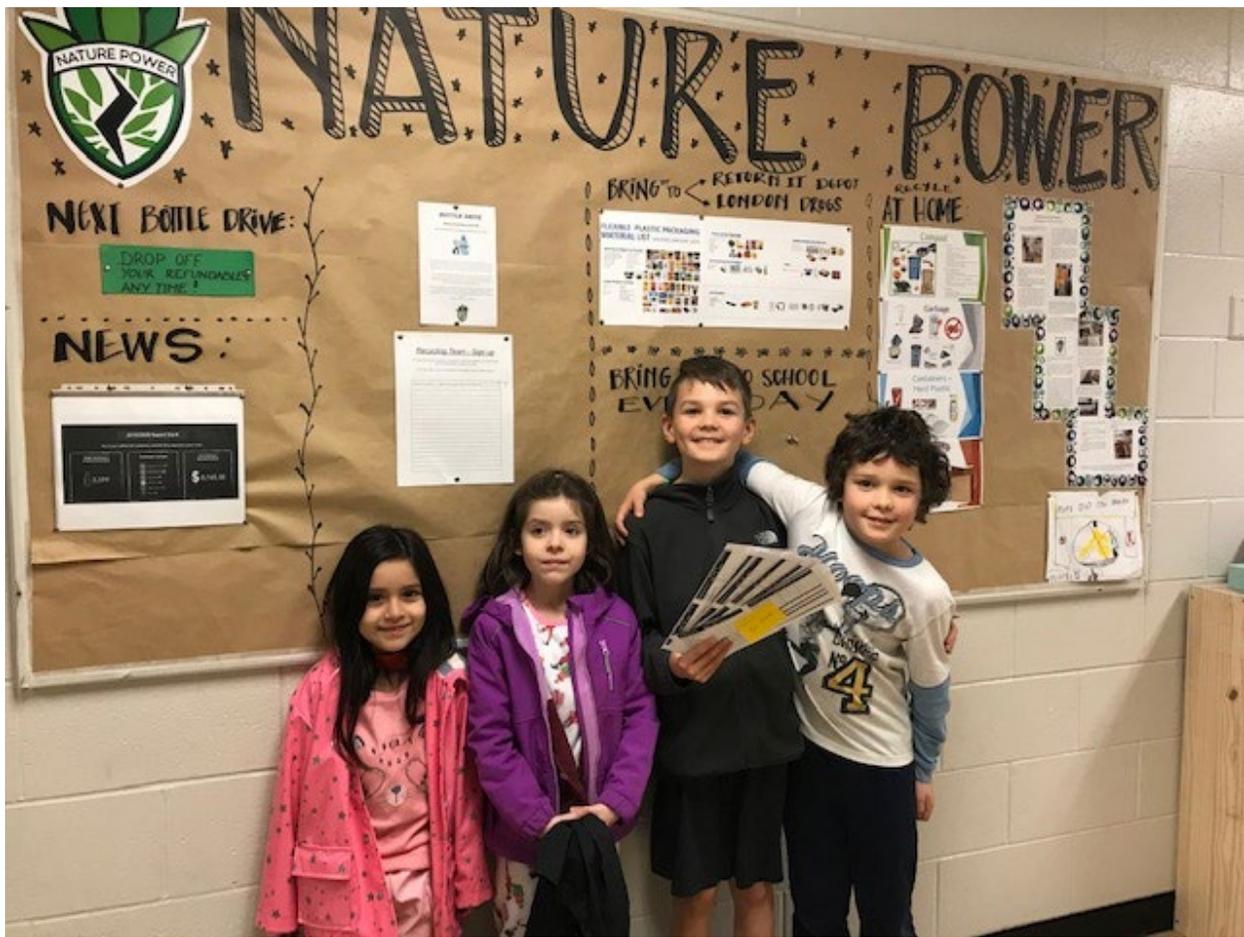
<http://www.sd43.bc.ca/District/Departments/Finance/Financial%20Statements/F2019%20Statement%20of%20Financial%20Information.pdf>

SD43 Strategic Plan: Directions 2020

<http://www.sd43.bc.ca/Board/Vision/Documents/SD43Directions2020.Web.pdf>

Report of the Funding Model Review Panel: Improving Equity and Accountability

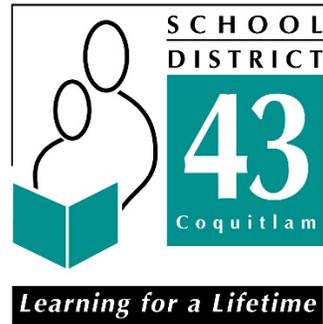
https://www2.gov.bc.ca/assets/gov/education/administration/resource-management/k12funding/funding-model-review/independent_review_panel-final_report_2018.pdf



Contacting Management

This financial report is designed to provide the School District's stakeholders with a detailed overview of the School District's proposed preliminary budget for the upcoming school year and to provide a financial forecast for the next three years. Transparency and accountability for the use of public funds received by the School District are a cornerstone SD43's educational leadership and public trust.

If you have questions about this financial report, please contact the Office of the Secretary-Treasurer/Chief Financial Officer at 604-939-9201.



***“To ensure quality learning opportunities for
all students of all ages”***

**Achieve Student Success
Enhance Learning Through Technology
Foster a Sustainable Educational Organization**

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