



Budget Process & Assumptions

Budget 2018-19

April 10, 2018

Overview

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

- a) how improved information about programs, initiatives and issues is provided to the public; and
- b) how the Board receives information from Partner Groups in advance of the April budget presentations such that they could be appropriately considered and incorporated into the draft budget.

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

Financial Governance

The Board has undertaken an extensive and proactive approach to its responsibilities for financial governance which includes the annual budgeting cycle 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 demonstrating best practices.



Board of Education Presentations

Presentations on topical items of interest to inform the Board and public were made during public Board meetings over the course of the past 12 months. This assists the Board and School District leadership in shaping their direction of the 2018-19 budget proposal. Below is a list of these presentations.

Board Meeting	Presentation Topic
May 16, 2017	Energy Management
	3 rd Quarter Financial Report
	École Moody Middle School of the Arts
	Early Learning Programs
June 6, 2017	Continuing Education Program Update
	Reporting and the Redesigned Curriculum
	International Education Report
	Classroom Enhancement Fund Report
	Designs for Irvine & Sheffield Elementary Schools
June 27, 2017	Classroom Enhancement Fund Report
September 19, 2017	Continuing Education Summer School Report
	International Education Summer School Report
	Year End Report & Financial Statement Discussion & Analysis Report
October 3, 2017	Student Self-Reporting on Core Competencies
	Annual Facility Grant Completed Summer Projects
	Eligible School Sites Resolution
	School Site Acquisition Charge Bylaw
	Notice of Motion (re: moratorium on land sales and leases)
October 24, 2017	Action Plans for Learning
	Tech Twenty
	Administrative Procedures Review Update
	Enrolment Report
	Anmore Elementary Joint Use Agreement
	Policy 19 Student Attendance Areas
	Advocacy Submission to Select Standing Committee on Finance & Government Services

Board Meeting	Presentation Topic
November 7, 2017	1st Quarter Financial Report
	Classroom Enhancement Fund Report
	Catchment Areas Report
	Policy 9 Board Representatives
	Policy 22 Standards of Conduct for Parents & Guardians (notice of motion)
November 28, 2017	Pleasantide Elementary Remembrance Project
	Municipal School Tax Collections
	Economic Stability Dividend
	Statement of Financial Information (SOFI)
	Financial Update 2017-18
	Budget Process 2018-19
	Enterprise Risk Management
	Catchment Areas Report
	Glen Elementary School Site Surplus Land Disposal Bylaw
	Blakeburn Lagoons Park
January 16, 2018	Restorative Practices
	Tech Twenty
	Rental & Lease Department Annual Report
	December 2017 Funding Confirmation
	Catchment Areas Report
	Anmore Elementary Joint Use Agreement
	City of Coquitlam Joint Use Agreements
	Capital Planning Direction
January 30, 2018	Mindful Leadership Development
	Framework for Enhancing Student Learning
	Administrative Procedures Review Update
	2nd Quarter Financial Report
	Amended Budget 2017-18 Bylaw
	Appointment of Auditor
	Minnekhada Middle School Seismic Replacement Contract Award
	School Additions
	Cannabis Business Consideration
	Educational Learning Centre

Board Meeting	Presentation Topic
February 20, 2018	Student Leadership Council (SLC)
	English Language Learners (ELL)
	Administrative Procedures Review Update
	Enrolment Projections Report
	Amendments to School Calendars
	Budget Process 2018-19 Reminder
	Ministry of Education Funding Model Review Submission
	Childcare Operations in SD43
	Notice of Motion (re: daycare)
April 10, 2018	Amendments to School Calendars
	Taxpayer Accountability Principles
	Accumulated Surplus Policy
	2018/19 Five Year Capital Plan Bylaw
	Blakeburn Lagoons Park
	Preliminary Budget Presentation

Public Comments and Presentations

An aspect of our budget process is the capture of comments, concerns and issues raised at previous budget consultation meetings or through other interactions with stakeholders that can influence budget deliberations. Attached to this report (Appendix A) is the tracking of these comments as we heard them and any subsequent action taken in implementation of recommendations that have been incorporated in the Amended Budget (which forms the basis of the current budget under consideration) or the current proposed budget.

Partner Group Meetings

In addition to the above presentations, the Board undertook to meet with each of the Partner Groups’ Executives to engage with them and listen to their suggestions on how the budget process could be improved and what changes they would like to recommend.

The recommendations of the Partner Groups were shared with the District Leadership Team and considered when developing the 2018-19 proposed preliminary budget.

Budget Assumptions – Operating Funds

1. Overview

Preparation for the 2018-19 budget begins by utilizing the 2017-18 amended budget as the initial basis starting point.

The amended budget is adjusted to a base budget by removing one-time expenditures. Initial adjustments are made to the base budget by first considering contractual and statutory requirements, forecasted enrolment changes, and changes to other revenue accounts, including International Education. The net total of all adjustments including prior-year surplus allocations, plus any incremental grant funding considerations then determine the funds available for budget enhancements including staffing increments.

This past year the process was more complex as an outcome of the Supreme Court of Canada's ruling to restore 2002 language into the teachers collective agreement and the resulting *MOA #17 Education Fund and Impact of the Court Cases – Final Agreement* ('MOA#17') reached between BCPSEA and the BCTF. As a result, we prepared the base budget as in past years and overlaid funding and associated expenditures resulting from this agreement. The vast majority of funding for this MOA is captured as a special purpose fund and titled "Classroom Enhancement Fund".

Following are the detailed assumptions that have been incorporated into the proposed 2018-19 preliminary budget. The resulting operating financial budget and staffing levels are attached as schedules A and B.

2. Enrolment

Enrolment numbers have been adjusted to reflect the School District's February 15th submission of "*Estimated Enrolments for 2018-19*" to the Ministry of Education. This results in a projected reduction of 133 FTE students resulting from a larger graduating cohort than the newly enrolled kindergarten cohort and net student migration throughout the School District. Special needs student numbers are projected to increase, while English language learners and Aboriginal education students reflect slight declines from the 2017-18 school year.

3. Revenues

Grant revenues have been adjusted to reflect submitted (to the Ministry of Education) February 15th enrolment numbers as summarized above. Details of grant revenue by student category are detailed on Schedule C attached. Appendix B provides an overview of Provincial grant funding formula.

Grant revenues have also been adjusted to reflect the increased student grant amount (from \$7,301 in 2017/18 to \$7,423 in 2018/19) which provides for contractual wage and

compensation increases, as well as increases to fund wages resulting from the economic stability dividend outcome.

International Education revenues have been adjusted to a base level of 1,500 students; the same level used in 2017/18. A further adjustment to this number has been made to avoid any IE funded teacher layoffs. This is consistent with our measured approach to not create a financial reliance 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.

Grant revenues have been adjusted to reflect changes in the teacher salary differential as a result of the continuing increased number of new teachers being on-boarded throughout the Province, which is decreasing the average teacher salary wage.

One-time grant revenues have been removed.

Continuing Education revenues are expected to increase by approximately \$825,000 with the expansion of digital literacy programs.

Increments to investment revenues have been made as an outcome of increasing interest rates and projected decrease in cash on hand as estimated throughout the 2018-19 year.

Miscellaneous income has been adjusted to remove one-time revenues received in the current year and not anticipated to be repeated.

4. Staffing Levels

Given the concern regarding potential teacher shortages, it remains our intention for a second year to **not** lay off any teachers. We believe this is an appropriate risk to undertake in order to ensure that the School District maximizes its retention of teaching staff and provides educational offerings to our students as fully and completely as available funding allows while producing a balanced budget without sacrificing stability and sustainability.

Teacher Staffing: (+3.54)

- Projected enrolment decline will result in a reduction of 11.50 FTE teachers;
- A Library support teacher position on a temp assignment in 2017/18 will be reallocated in an Administration relief position for 2018/19 providing assignment flexibility;
- Continuing Education Digital Literacy programs will add 7.0 FTE teachers; and
- Teacher support for Curriculum implementation will add 8.0 FTE teachers.

Support Staff: (+1.5 FTE)

- International Education will add 1.0 FTE clerical staff;
- Continuing Education will add 1.5 FTE clerical staff as an outcome of the Digital Literacy program expansion; and
- A program facilitator will be repositioned from Operating to CommunityLINK – a special purpose fund.

Education Assistants and Youth Workers: (+27.10 FTE)

- Add 20.0 FTE EA positions for projected net increase in Special Needs Students and provide for a permanent relief/casual staffing pool;
- Add 3.6 FTE Career Resource Facilitators; and
- Add 3.5 FTE Youth Workers – 2 of which are repositioned from CommunityLINK programing.

Administration: (No Change in FTE)

- The Principal for Smiling Creek was incorporated into the 2017/18 Amended Budget.

Other Professionals: (+0.5 FTE)

- Increment HR recruiting manager position from 0.5 to 1.0 FTE to allow for increased focus on teacher, TTOC and Education Assistant recruitment.

5. Expenses

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

Salaries

Teacher salaries have been incremented as follows:

- May 1, 2018 - Economic Stability Dividend of 0.40%;
- May 1, 2018 - General Wage Increase of 1.0%;
- July 1, 2018 - General Wage Increase of 0.5%; and
- May 1, 2019 – General Wage Increase of 1.0%.

These increases are consistent with the Collective Agreement. Teacher salaries have also been incremented to reflect step increases on the teacher salary grid.

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 a wage increase equal to the next step on the salary grid.

Education Assistant and Support staff wages have been increased as follows:

- May 1, 2018 - Economic Stability Dividend of 0.40%;
- May 1, 2018 - General Wage Increase of 1.0%;
- July 1, 2018 - General Wage Increase of 0.5%; and
- May 1, 2019 – General Wage Increase of 1.0%.

These increases are consistent with the Collective Agreement

Wage and salary adjustments have been made for Education Assistants, Support staff and Management staff to reflect the 4% wage increase associated with the agreement to close the Non-Teaching Pension Plan and move the active members/participants to the Municipal Pension Plan.

The Substitute expenditure budget will be reduced slightly by \$83,000 as EA replacement staffing is oriented onto the EA budget line, but remains largely unchanged and similar to the 2017-18 budget. In anticipation of the continued and potential shortage of teachers teaching on call, some teachers teaching on call will be hired on a continuing contract basis, especially those with specialized degrees. There are currently 17 TTOC's engaged in this capacity and it is expected that the outcome of staffing for 2018/19 will result in similar levels.

Benefits

All benefit lines have been adjusted to reflect changes in staffing levels and benefits that are wage sensitive.

CPP rates are determined on a calendar year basis. Rate levels are known for the first six months of the school year to December 31, 2018 and have been increased by 4% for the second six months, consistent with historical trends. In addition, beginning in 2019, CPP will enter a five year transitional phase that will result in contributory rates increasing from 4.95% (currently) to 5.95%. The incremental cost for the first half of 2019 have been captured in the budget and estimated at \$300,000 in addition to normal annual increases.

Employment Insurance rates are determined on a calendar year basis. Rate levels are known for the first six months of the school year to December 31, 2018 and have been increased by 2% for the second six months consistent with normal historical trend.

Medical Service Plan (MSP) rates are determined on a calendar year basis. Effective January 1, 2018, as announced by the Provincial Government, MSP premiums have been reduced by 50% and will be eliminated at January 1, 2020. The Government also announced that a new **Employer Health Tax (EHT)** will be introduced effective January 1, 2019 at a rate of 1.95% of payroll. The incremental cost of reduced MSP premiums and the EHT will create a 2018-19 additional expense of \$1.65 million. This increase has not been addressed through grant revenues and the resulting required funding is sourced from Post Retirement Group Benefit (PRGB) savings that would otherwise most likely to have been directed into increased staffing.

Work compensation expenditures are known for the first six months of the school year to December 31, 2018, and have been increased by 1% for the second six months.

Known premium increases for employees' **health and dental insurance** have been incorporated into the budget. Costs for this next year have been incremented by approximately \$450,000. This is the first substantial increase in several years.

The Board closed the **PRGB** to new enrollees effective December 31, 2017. Funds that have been made available from the closure of the PRGB program have been reallocated to fund a 4% wage increase for support and management staff as part of the MPP transition as well as the EHT as noted above. Other funds are utilized to fund ongoing regulatory required solvency payments which will continue until a new actuarial valuation is completed and filed with the regulator. This is expected to occur mid-2019. There remains some additional funds restricted and retained from the June 30, 2017 curtailment of the PRGB to support one-time incremental residual costs associated with the **MPP transition** – the bulk transfer provision

(keeping employees whole) and improved indexing for NTPP retirees who will remain in the plan. Final and definitive fund costs will not be known until the fall of 2018.

All other benefit costs have been held at the 2017-18 budget levels.

6. Other Expenses

Inflationary adjustments to service and supply accounts are general not incorporated into the budget as grant funding does not provide for inflationary consideration.

Services

- After two years of unseasonable snow fall, the snow removal budget has been incremented by \$50,000.
- For efficiency purposes, the cost of Caretaking equipment repair will be absorbed centrally in the Facilities Department at an estimated cost of \$50,000. In the past individual schools were responsible for these expenditures. School supply budgets will not be reduced as an outcome of this change.
- The grant provided to DPAC is being increased by $\frac{1}{3}$ to \$20,500.

Supplies

- School supply budgets will be incremented by \$200,000 in 2018/19. This is in addition to a \$400,000 increase provided in the current year.
- Custodial Supply budgets will be incremented by \$80,000. This budget has not changed in a number of years and inflationary costs require this adjustment.
- Facility and IT budgets have been adjusted to allow for a small provision for inflationary increases.
- Additional funding of \$100,000 to support vulnerable children has provisioned in the budget.

Transportation

- Transportation expenses have been retained at the 2017-18 level.

Dues and Fees

- Fees associated with the IE homestay program (\$700,000) have been removed from the budget along with the associated revenue.

Professional Fees & Travel

- Additional funding has been incorporated into the budget in support of primary literacy, mentoring, music, arts, and science development – approximately \$145,000.
- Funding to support Education Assistant mentoring, skill upgrades, and training in the amount of \$50,000 has been allocated in the current budget.

Insurance

- No changes are anticipated.

Utilities

- Utility expenses have been held at the budget level equal to that of the preceding four years. Continued utilization of capital funds toward improving energy efficiency in schools results in reducing energy costs such that no additional budget funds to this line item are required.

7. Other Considerations

In accordance with the Board's previous motion pertaining to multi-year stability funding, previous years accumulated surplus will be deployed in the 2018/19 preliminary budget as follows:

- \$1.35 million of accumulated surplus resulting from the 2015-16 year has been utilized in the 2018-19 budget. This is the third of four installments and one installment remains for use in the 2019-20 budget process.
- \$1.9 million of accumulated surplus resulting from the 2016/17 year has been utilized in the 2018-19 budget. This is the second of three installments.
- \$800,000 of surplus from 2014/15 that is incorporated but ends with the 2017/18 budget will be offset by an equal amount of expected surplus arising from the 2017-18 school year to avoid a reduction in expenditures.

Budget Assumptions – Special Purpose Funds

Special Purpose Funds include prescribed funding and expenditures for a number of directed programs. In part these include the following;

- School Generated Funds
- Annual Facility Grant – Grant revenue confirmed at \$5,504,957 - the same as last year.
- Learning Improvement Fund – Grant revenue of \$1,054,313 (down \$6,000) is confirmed.
- Community LINK Funds – Grant revenue of \$1,460,778 (up \$13,000) is confirmed.
- Federal French Language Grant
- Settlement Services
- Language Instruction Newcomers
- Early Learning Programs

CommunityLINK funding continues to be strained. Reorientation of staff between Operating and this fund provides one method to continue to enhance funding and increase support.

Classroom Enhancement Fund

The most significant fund, currently classified as a special purpose fund is the Classroom Enhancement Fund which is an outcome of MOA #17 and restored class size and composition language. The Board continues with its best efforts by creating additional class space to increase compliance. An additional 35 teachers are expected to be added. Funding has been confirmed at \$15.0 million. for teacher positions only. This is a decrease of \$4 million on a comparison basis. A submission for the additional teaching and other staffing is being prepared for submission at the end of April. Confirmation is expected by the end of June.

Budget Assumptions – Capital Funds

As 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, 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. The 2018-19 capital budget incorporates the following projects.

Seismic Replacement

Seismic replacement will be completed during the year for Banting Middle and Moody Middle. Work continues on Centennial Secondary with demolition and construction of NLC space as part of Phase 2. Minnehada Middle is in the early stages of construction. Irvine Elementary, announced in January 2018, is proceeding with design drawings and should move to a permitting stage during the year.

New School Construction

Smiling Creek Elementary is scheduled to be completed by September 2018 and capital accounting will be finalized during the year.

Classroom Additions

The Board recently approved to advance approximately \$5.5 million to fund the installation of 19 portables at various schools and a further 11 classroom conversions as identified by the Facilities Department for additional September 2018 classroom requirements. This effort is directly related to MOA #17 which restored class size and composition language in the teacher collective agreement. The Provincial Government has declined to provide the capital funding for this initiative.

Fixed classroom additions are also planned for Westwood Elementary, Panorama Heights Elementary, and Charles Best Secondary.

Annual Facility Grant (AFG)

The Annual Facility Grant is funding provided by the Ministry of Education for designated school capital or maintenance upgrades. \$5.5 million is provided by the Ministry of Education.

Budget and Financial Risk

There are a number of risks associated with our budget for next year and subsequent years.

- ⇒ The recruitment of qualified staff remains of high concern. We continued to experience staffing shortages with education assistant positions and teachers teaching on call. In addition, we are realizing difficulties in staffing some managerial positions with qualified applicants. This budget attempts to mitigate this risk by:
 - Avoiding teacher layoffs for a second year to maximize retention,
 - Expanded number of EA positions in part to provide relief for illness etc.,
 - The engagement of a full time HR recruiter, and
 - Some incremental funding for EA training and mentoring

- ⇒ The current Funding Model Review, with no new funds to be injected into the K-12 Education system, has the potential to negatively impact our School District as grants are potentially redistributed. The outcomes of the Review will not be known until later in the school year and have the potential to impact the 2019/20 budget.
 - Retaining an adequate restricted surplus can assist in mitigating any negative funding outcome.

- ⇒ 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 fund and the potential to dispose of excess assets provides the ability to enhance and augment available provincial funding for facility requirements.

- ⇒ Sustainable technology funding is lacking while there is an increased utilization as an educational delivery tool.

- ⇒ Our business systems (human resources, payroll, and finance) are dated and require a significant resource emphasis to meet current and future requirements.
 - Creating financial certainty will facilitate a funding source to develop a level of technology funding that is sustainable and providing one-time funds to invest in business systems. This is dependent on the outcome of the funding model review and grant funding adequacy.

- ⇒ Grant funding adequacy to meet the best efforts requirements of MOA#17 remains an elevated risk.
 - Ongoing financial certainty including the outcome of Bargaining 2019 will assist in reducing this ongoing risk.

Operating Budget Summary

(in ,000's)	<u>2017/2018</u>	<u>2018/2019</u>	<u>Variance</u>
	<u>Amended Budget</u>	<u>Preliminary Budget</u>	
Operating Grant	269,818	274,219	4,401
Other Fees and Revenue	38,121	35,795	(2,327)
Total - Revenue	307,939	310,014	2,075
Salaries - Teachers	141,099	145,262	4,164
Salaries - Administrators	13,993	14,582	589
Salaries - Educational Assistants	16,285	17,772	1,487
Salaries - Support Staff	23,587	25,060	1,473
Salaries - Other Professionals	6,052	6,427	376
Salaries - Substitutes	9,785	9,702	(83)
Benefits	69,192	62,604	(6,587)
Total - Salaries and Benefits	279,992	281,410	1,417
Services	8,353	8,504	151
Student Transportation	431	431	
Supplies	10,827	11,338	511
Utilities	5,477	5,477	
Insurance/ Leases/Fees/Prof Development	6,656	5,997	(659)
Total - Supplies and Services	31,743	31,747	4
Total - Expenses	311,735	313,156	1,421
Total - Current Period Surplus/ (Deficit)	(3,796)	(3,142)	654
Transfer to Capital Account	(2,546)		2,546
Tangible Assets Purchased	(1,000)	(1,000)	
PRGB Sourced Surplus - 2016/17	3,200		(3,200)
Accumulated Surplus - 2014/15	800		(800)
Accumulated Surplus - 2015/16	1,393	1,393	
Accumulated Surplus - 2016/17	1,949	1,949	
Accumulated Surplus - 2017/18 (Estimated)		800	800
Variance to Breakeven	-	-	-

Note that this operating summary does not incorporate the classroom enhancement funding.

Operating Staffing Summary

Staffing Category	Preliminary 2017/18 Staffing	Amended 2017/18 Staffing	Preliminary 2018/19 Staffing	Variance	Comment
Teachers (exc International Ed)	1,581.58	1,580.97	1,585.51	4.54	Reduction in Student Enrolment = (11.46) Increased Staffing = +16.0
Teachers - (Interim staffing)	15.00	15.00	15.00	-	Staffing lift to be reviewed annually
Student Services Teachers - (SLP/TL/Psychologist)	49.20	54.80	53.80	(1.00)	Temp library support teacher reallocated into Admin relief position
Teachers - International Ed	97.90	132.00	132.00	-	Maintain without layoff given strength of program
Support Staff	501.09	511.09	512.59	1.50	Net additional clerical staff
Educational Assistants & Youth Workers	435.63	453.54	480.64	27.10	Includes 2.0 YW's transferred from Community Link
Administration	114.50	113.50	113.50	-	10 Administrators hired through CEF in 2017/18
Other Professionals	54.00	64.00	64.50	0.50	HR - Recruiter
Total	2,848.90	2,924.90	2,957.54	32.64	

Estimated Operating Grants - 2018/19 School Year
School District 43 Coquitlam

Schedule C

September 2018 Enrolment Count				
	School-Age Enrolment	Funding Level	Funding	Total Supplement
Standard (Regular) Schools	29,863.0000	\$7,423	\$221,673,049	
Continuing Education	8.0000	\$7,423	\$59,384	
Alternate Schools	380.0000	\$7,423	\$2,820,740	
Distributed Learning	225.0000	\$6,100	\$1,372,500	
Home Schooling	11	\$250	\$2,750	
Course Challenges	179	\$232	\$41,528	
Total Enrolment-Based Funding (September)	30,476.0000			\$225,969,951

	Total Enrol. Change	Funding Level	Funding	Total Supplement
1% to 4% Enrolment Decline	-133.1875	\$3,712	\$0	
4%+ Enrolment Decline		\$5,567	\$0	
Significant Cumulative Decline (7%+)	-11.2500	\$3,712	\$0	
Supplement for Enrolment Decline				\$0

	Enrolment	Funding Level	Funding	Total Supplement
Level 1 Special Needs	25	\$38,800	\$970,000	
Level 2 Special Needs	979	\$19,400	\$18,992,600	
Level 3 Special Needs	310	\$9,800	\$3,038,000	
English Language Learning	4,440	\$1,420	\$6,304,800	
Aboriginal Education	1,260	\$1,230	\$1,549,800	
Adult Education	50.0000	\$4,696	\$234,800	
Vulnerable Students			\$1,076,932	

Supplement for Unique Student Needs \$32,166,932

Variance from Provincial Average	\$557	
Estimated Number of Educators	1,695.889	\$944,610

	Enrolment	Funding Level	Funding	Total Supplement
FTE Distribution	30,526.0000	\$180.33	\$5,504,754	
Supplement for Salary Differential				\$6,449,364

Supplement for Unique Geographic Factors \$1,905,469

Funding Protection \$0

Supplement for the Education Plan \$612,184

September 2018 Enrolment Count, Total \$267,103,900

July 2018 Enrolment Count				
	Enrolment	Funding Level	Funding	Total Supplement
Summer Learning Grade 1-7	3,559	\$212	\$754,508	
Summer Learning Grade 8-9	400	\$212	\$84,800	
Summer Learning Grade 10-12	1,455	\$423	\$615,465	
Supplemental Summer Learning Funding			\$229,786	
Cross-Enrolment, Grade 8 and 9	0	\$0	\$0	
Summer Learning, Total				\$1,684,559

February 2019 Enrolment Count				
	Enrolment	Funding Level	Funding	Total Supplement
School-Age FTE - Continuing Education	10.0000	\$7,423	\$74,230	
Adult FTE - Continuing Education	70.0000	\$4,696	\$328,720	
K-Gr 9 School-Age FTE - Distributed Learning	6.0000	\$3,050	\$18,300	
Gr 10-12 School-Age FTE - Distributed Learning	270.0000	\$6,100	\$1,647,000	
Adult FTE - Distributed Learning	25.0000	\$4,696	\$117,400	
Level 1 Special Needs Enrolment Growth	0	\$19,400	\$0	
Level 2 Special Needs Enrolment Growth	10	\$9,700	\$97,000	
Level 3 Special Needs Enrolment Growth	0	\$4,900	\$0	
Newcomer Refugees	12.0000	\$3,712	\$44,544	
ELL Supplement - Newcomer Refugees	12	\$710	\$8,520	
February 2019 Enrolment Count, Total				\$2,335,714

May 2019 Enrolment Count				
	Enrolment	Funding Level	Funding	Total Supplement
School-Age FTE - Continuing Education	7.5000	\$7,423	\$55,673	
Adult FTE - Continuing Education	55.5000	\$4,696	\$260,628	
K-Gr 9 School-Age FTE - Distributed Learning	2.0000	\$2,033	\$4,066	
Gr 10-12 School-Age FTE - Distributed Learning	85.0000	\$6,100	\$518,500	
Adult FTE - Distributed Learning	14.0000	\$4,696	\$65,744	
May 2019 Enrolment Count, Total				\$904,611

2018/19 Full-Year Estimated Total \$272,028,784

Estimated 2018/19 Operating Grant from Indigenous and Northern Affairs Canada	\$0
Estimated 2018/19 Operating Grant from Ministry of Education	\$272,028,784

BOARD OF EDUCATION

2017/18 Budget Stakeholder Comments – Financial Summary

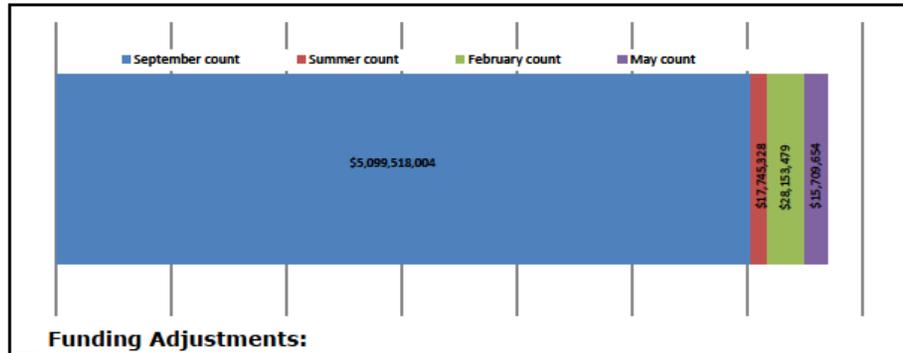
Related	Partner Group	Stakeholder	Budgetary Request - What we Heard	FTE added 2017/18	Staffing Level including additions	How we have Responded
1	SLC	Student Leadership Council	Additional in-school counsellor support	5.41	63.81	Currently staffed at 5.4FTE above ratio requirements.
1	CPVPA	CPVPA	Increase counselling time at secondary and large elementary schools			
1	CTA	School Counsellors	Increase counsellors in schools			
2	CUPE	Transitions Education	1.0 Transitions Educator (for students with intellectual and development disabilities)	0.00	0.00	No additional staffing added
2	External	Youth Employment Initiative	0.5 Youth Employment Initiative Coordinator			
3	CUPE	Transitions Education	1.0 Work Experience Facilitator	0.00	1.00	No additional staffing added
3	External	Youth Employment Initiative	2.0 Youth Employment Initiative Facilitators			
3	External	Youth Employment Initiative	1.0 Youth Employment Initiative Support staff	0.00	0.00	No additional staffing added
3	CUPE	Career Resource Facilitators	Increase career resource facilitators in schools	0.00	4.57	No additional staffing added
4	CPVPA	CPVPA	Increase VP at secondary schools	7.00	SEC Admin F'18 =32 FTE F'17 =25 FTE	Added 7.0 VP's at Secondary Schools; added 1 VP at Moody Middle,
4	CPVPA	CPVPA	Increase admin time at all levels, specifically reducing teaching time at elementary	2.78	ELEM admin time F'18 =37.8 F'17 =35.0	All Middle VP's have minimum of 0.4 admin Increased Elementary admin time to min 0.7; Increase Elem VP admin time to min of 0.4;
4	CPVPA	CPVPA	Head Teacher assignments at secondary schools	0.750	0.750	Added 1Head Teacher at Centennial and 1 Head Teacher at Pinetree; transferred Head Teacher position from Moody Middle to Terry Fox and 3 head teacher positions added in 2016-7 at Nestor, Panorama and Irvine
4	CPVPA	CPVPA	Increase support for administrative tasks	see above	see above	see above

Related	Partner Group	Stakeholder	Budgetary Request - What we Heard	FTE added 2017/18	Staffing Level including additions	How we have Responded
5	CPVPA	CPVPA	Increase draw time for all schools	\$42,634	\$160,000 in Oper \$42,634 in CEF	Additional Draw time allotted thru CEF will be used to address individual school needs as they arise.
5	CUPE	CUPE Clerical	Increase draw time			
6	CPVPA	CPVPA	Increase clerical time at large elementary schools	4.000	52.000	Equivalent of 4.0 FTE being used to increase clerical time at 9 Elementary schools. Additional positions were added during 2015-16 as part of Section 54 requirements
6	CUPE	CUPE Clerical	Increase elementary and middle schools clerical staffing		28.714	
6	CPVPA	CPVPA	Increase support, training and supervision of clerical staff	1.000	2.000	Addition of second clerical supervisor to assist with My ED BC
6	CUPE	CUPE Clerical	Increase clerical lead hand position to 2 FTE			
7	CPVPA	CPVPA	Increase EA support for the classrooms	33.000	437.17	EA hours are assigned by Learning Services, 23 FTE positions were added thru CEF, along with an additional 10 FTE in the Operating Budget
7	CTA	Inclusion Support Team: Behaviour & Mental Health	Additional EA for early identification and intervention			
7	CUPE	Transitions Education	Restoration of 700 hours EA time to support students on work experience			
8	DPAC	Emergency Preparedness	Robust desks			Furniture and equipment is a purchased at the discretion of the Administrator through the use of school budget allocations
8	DPAC	Emergency Preparedness	Early earthquake warning system	\$75,000	\$75,000	Addition of Earthquake Radios for schools and EOC
9	CTA	Coquitlam Music Teachers' Association	District Music Coordinator	0.0	0.0	No positions were added at the district level. At Elementary and Middle, music is provided through usage of prep time.
9	CTA	Coquitlam Music Teachers' Association	District Arts Coordinator	0.0	0.0	
9	CTA	Coquitlam Music Teachers' Association	Increase qualified music teachers	0.0	0.0	
9	CTA	Coquitlam Music Teachers' Association	Music classrooms and equipment in every school			Music equipment is a purchased at the discretion of the Administrator through the use of school budget allocations. Due to the implementation of SCC ruling, classroom space availability greatly reduced any opportunities to add music classrooms in every school.
9	CTA	Coquitlam Music Teachers' Association	Funding for district music events			Historically always funded directly by schools

Related	Partner Group	Stakeholder	Budgetary Request - What we Heard	FTE added 2017/18	Staffing Level including additions	How we have Responded
10	DPAC	DPAC	Technology and device purchase plan to offset device costs downloaded to PACs and/or parents			Technology plan in place to reduce costs; Student Learning Grant was used in conjunction with IT to replace many old devices
10	DPAC	DPAC	Review expenses carried forward to parents and develop plan to address when schools will cover costs, review "optional expenses" and ask schools to work with PACs to possibly cover costs prior to forwarding to parents			Increasing School Allocations by \$420,000. Discussions between administrators and local PAC will assist on determining on what is covered by school and what can be covered by PAC
11	CTA	Inclusion Support Team: Behaviour & Mental Health	Retain teacher/counsellor	1.000	1.000	Physical, Health and Positive Mental Health Coordinator
11	CTA	Inclusion Support Team: Autism Spectrum Disorder	Increase in FTE to their team	1.000	1.000	Additional Behaviour Team position in progress
11	CTA	Inclusion Support Team: Behaviour & Mental Health	Additional teacher for SNAP program	1.000	1.000	Additional Behaviour Team position in progress
11	CTA	Inclusion Support Team: Behaviour & Mental Health	Additional youth worker for SNAP program	1.000	1.000	Additional Youth Worker position in progress
12	CTA	Gifted Education	Increase gifted learning support time in schools	0.500	1.000	Gifted is not part of teaching ratios however, it is included as part of the Learning assistance allocations given out to schools
13	SLC	Student Leadership Council	Environmental sustainability in schools			
13	SLC	Student Leadership Council	Updated teaching resources, wifi upgrades			Student Learning Grant was used to purchase teaching resources; wifi upgrades completed
13	SLC	Student Leadership Council	Mental health education ; more counsellors	1.000		Additional Counselling positions were added thru CEF along with additional staffing at Learning Services (Mental Health Coordinator added in Amended Budget)
14	CUPE	CUPE Local 561	Audit of Facility Operations and Maintenance			An external review of the Maintenance department was started in July 2017.

Overview of the 2018/19 Operating Grant Allocation Formula

Allocation of the total Operating Block and Enrolment counts (2018/19 estimated as at March 2018)



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

79% allocated through the Basic Allocation

14% allocated to recognize unique student enrolment

7% allocated to recognize unique district factors

0.2% allocated to buffer the effects of declining enrolment

<h3>Basic Allocation</h3> <p>Common per student amount for every FTE student enrolled by school type</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="padding: 2px;">Standard School: \$7,423 per school age FTE</td> <td style="padding: 2px;">Continuing Education: \$7,423 per school age FTE</td> </tr> <tr> <td style="padding: 2px;">Alternate School: \$7,423 per school age FTE</td> <td style="padding: 2px;">Distributed Learning: \$6,100 per school age FTE</td> </tr> </table>		Standard School: \$7,423 per school age FTE	Continuing Education: \$7,423 per school age FTE	Alternate School: \$7,423 per school age FTE	Distributed Learning: \$6,100 per school age FTE											
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<p>CSF Supplement – district receives a 15% funding premium on allocated funding</p>																

All Funding information estimated for the 2018/19 School Year



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

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