

Annual Budget

School District No. 43 (Coquitlam)

June 30, 2021

School District No. 43 (Coquitlam)

June 30, 2021

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*NOTE - Statement 1, Statement 3, Statement 5, Schedule 1 and Schedules 4A - 4D are used for Financial Statement reporting only.

ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 43 (COQUITLAM) (called the "Board") to adopt the Annual Budget of the Board for the fiscal year 2020/2021 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

1. Board has complied with the provisions of the Act respecting the Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 43 (Coquitlam) Annual Budget Bylaw for fiscal year 2020/2021.
3. The attached Statement 2 showing the estimated revenue and expense for the 2020/2021 fiscal year and the total budget bylaw amount of \$392,481,608 for the 2020/2021 fiscal year was prepared in accordance with the *Act*.
4. Statement 2, 4 and Schedules 2 to 4 are adopted as the Annual Budget of the Board for the fiscal year 2020/2021.

READ A FIRST TIME THE 21st DAY OF APRIL, 2020;

READ A SECOND TIME THE 21st DAY OF APRIL, 2020;

READ A THIRD TIME, PASSED AND ADOPTED THE 21st DAY OF APRIL, 2020;

ORIGINAL SIGNED BY K PALMER ISAAK
Chairperson of the Board

(Corporate Seal)

ORIGINAL SIGNED BY C NICOLLS
Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 43 (Coquitlam) Annual Budget Bylaw 2020/2021, adopted by the Board the 21st DAY OF APRIL, 2020.

ORIGINAL SIGNED BY C NICOLLS
Secretary Treasurer

School District No. 43 (Coquitlam)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	31,330,000	31,304,812
Adult	209,000	219,938
Other	762,500	766,063
Total Ministry Operating Grant Funded FTE's	32,301,500	32,290,813
Revenues	\$	\$
Provincial Grants		
Ministry of Education	327,109,502	325,293,359
Other	52,072	52,072
Federal Grants	3,125,385	2,947,943
Tuition	25,121,616	31,098,616
Other Revenue	13,660,318	14,427,974
Rentals and Leases	1,990,375	2,200,375
Investment Income	2,601,047	3,476,047
Amortization of Deferred Capital Revenue	13,250,000	12,812,500
Total Revenue	386,910,315	392,308,886
Expenses		
Instruction	320,862,950	327,075,275
District Administration	15,314,401	15,780,920
Operations and Maintenance	53,821,027	52,466,004
Transportation and Housing	483,230	481,092
Total Expense	390,481,608	395,803,291
Net Revenue (Expense)	(3,571,293)	(3,494,405)
Budgeted Allocation (Retirement) of Surplus (Deficit)	3,721,293	4,141,905
Budgeted Surplus (Deficit), for the year	150,000	647,500
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	150,000	647,500
Budgeted Surplus (Deficit), for the year	150,000	647,500

School District No. 43 (Coquitlam)

Annual Budget - Revenue and Expense

Year Ended June 30, 2021

	2021	2020 Amended
	Annual Budget	Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	321,646,896	327,439,135
Operating - Tangible Capital Assets Purchased	1,000,000	1,000,000
Special Purpose Funds - Total Expense	52,034,712	52,014,156
Capital Fund - Total Expense	16,800,000	16,350,000
Capital Fund - Tangible Capital Assets Purchased from Local Capital	1,000,000	500,000
Total Budget Bylaw Amount	392,481,608	397,303,291

Approved by the Board

ORIGINAL SIGNED BY K PALMER ISAAK

APRIL 21, 2020

Signature of the Chairperson of the Board of Education

Date Signed

ORIGINAL SIGNED BY P GARTLAND

APRIL 21, 2020

Signature of the Superintendent

Date Signed

ORIGINAL SIGNED BY C NICOLLS

APRIL 21, 2020

Signature of the Secretary Treasurer

Date Signed

School District No. 43 (Coquiltam)

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2021

	2021	2020 Amended
	Annual Budget	Annual Budget
	\$	\$
Surplus (Deficit) for the year	(3,571,293)	(3,494,405)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(1,000,000)	(1,000,000)
From Local Capital	(1,000,000)	(500,000)
From Deferred Capital Revenue	(29,500,000)	(28,500,000)
Total Acquisition of Tangible Capital Assets	(31,500,000)	(30,000,000)
Amortization of Tangible Capital Assets	16,750,000	16,250,000
Total Effect of change in Tangible Capital Assets	(14,750,000)	(13,750,000)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(18,321,293)	(17,244,405)

School District No. 43 (Coquitlam)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	291,031,175	289,825,802
Other	51,072	51,072
Tuition	25,121,616	31,098,616
Other Revenue	680,318	680,318
Rentals and Leases	1,540,375	1,540,375
Investment Income	2,001,047	2,601,047
Total Revenue	<u>320,425,603</u>	<u>325,797,230</u>
Expenses		
Instruction	269,967,861	276,200,742
District Administration	15,314,401	15,780,920
Operations and Maintenance	35,881,404	34,976,381
Transportation and Housing	483,230	481,092
Total Expense	<u>321,646,896</u>	<u>327,439,135</u>
Net Revenue (Expense)	<u>(1,221,293)</u>	<u>(1,641,905)</u>
Budgeted Prior Year Surplus Appropriation	<u>3,721,293</u>	<u>4,141,905</u>
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(1,000,000)	(1,000,000)
Local Capital	(1,500,000)	(1,500,000)
Total Net Transfers	<u>(2,500,000)</u>	<u>(2,500,000)</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 43 (Coquitlam)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	289,121,572	283,930,259
Other Ministry of Education Grants		
Pay Equity	706,353	706,353
Funding for Graduated Adults	1,302,367	1,302,367
Transportation Supplement	81,641	81,641
Carbon Tax Grant		200,000
Employer Health Tax Grant		2,429,893
Skills Assessment	33,156	33,156
NGN Self-provisioned Site Grant	136,406	136,406
MOE District Grant Adjustment	(355,320)	176,991
Support Staff Wage Increase		823,736
Equity Action Plan	5,000	5,000
Total Provincial Grants - Ministry of Education	<u>291,031,175</u>	<u>289,825,802</u>
Provincial Grants - Other	<u>51,072</u>	<u>51,072</u>
Tuition		
Continuing Education	914,616	914,616
International and Out of Province Students	24,207,000	30,184,000
Total Tuition	<u>25,121,616</u>	<u>31,098,616</u>
Other Revenues		
Miscellaneous		
Miscellaneous	680,318	680,318
Total Other Revenue	<u>680,318</u>	<u>680,318</u>
Rentals and Leases	<u>1,540,375</u>	<u>1,540,375</u>
Investment Income	<u>2,001,047</u>	<u>2,601,047</u>
Total Operating Revenue	<u>320,425,603</u>	<u>325,797,230</u>

School District No. 43 (Coquitlam)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
Salaries		
Teachers	143,112,075	147,669,590
Principals and Vice Principals	16,407,981	15,714,642
Educational Assistants	21,979,489	21,250,443
Support Staff	27,083,624	26,433,500
Other Professionals	7,156,429	6,996,429
Substitutes	9,201,568	9,489,921
Total Salaries	224,941,166	227,554,525
Employee Benefits	65,818,329	68,373,148
Total Salaries and Benefits	290,759,495	295,927,673
Services and Supplies		
Services	9,254,703	9,326,703
Student Transportation	431,138	431,138
Professional Development and Travel	2,581,101	2,104,697
Rentals and Leases	426,216	426,216
Dues and Fees	1,360,074	2,091,074
Insurance	1,663,091	1,770,720
Supplies	9,908,580	10,098,416
Utilities	5,262,498	5,262,498
Total Services and Supplies	30,887,401	31,511,462
Total Operating Expense	321,646,896	327,439,135

School District No. 43 (Coquitlam)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2021

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	105,737,955	2,129,067	422,074	4,482,212	78,241	4,806,786	117,656,335
1.03 Career Programs			94,923			3,616	98,539
1.07 Library Services			404,387			17,304	421,691
1.08 Counselling	4,610,485					196,046	4,806,531
1.10 Special Education	17,186,178	156,481	19,691,313	179,002	79,255	1,638,895	38,931,124
1.30 English Language Learning	5,310,414					274,004	5,584,418
1.31 Indigenous Education	267,845	164,852	814,843	42,274		9,000	1,298,814
1.41 School Administration		12,888,199		2,300,760		432,567	15,621,526
1.60 Summer School	1,105,043			58,195		70,000	1,233,238
1.61 Continuing Education	1,779,244	392,235	110,000	667,247	78,955	85,000	3,112,681
1.62 International and Out of Province Students	6,980,640	267,724	258,735	384,358	282,217	311,488	8,485,162
1.64 Other	134,271	124,825	183,214				442,310
Total Function 1	143,112,075	16,123,383	21,979,489	8,114,048	518,668	7,844,706	197,692,369
4 District Administration							
4.11 Educational Administration		284,598		99,990	1,086,384	5,801	1,476,773
4.40 School District Governance					496,773		496,773
4.41 Business Administration				1,778,873	3,695,412	150,836	5,625,121
Total Function 4	-	284,598	-	1,878,863	5,278,569	156,637	7,598,667
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				243,492	885,294	35,492	1,164,278
5.50 Maintenance Operations				15,903,755	281,308	1,008,546	17,193,609
5.52 Maintenance of Grounds				930,967		155,735	1,086,702
5.56 Utilities					165,292		165,292
Total Function 5	-	-	-	17,078,214	1,331,894	1,199,773	19,609,881
7 Transportation and Housing							
7.41 Transportation and Housing Administration				12,499	27,298	452	40,249
7.70 Student Transportation							-
Total Function 7	-	-	-	12,499	27,298	452	40,249
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	143,112,075	16,407,981	21,979,489	27,083,624	7,156,429	9,201,568	224,941,166

School District No. 43 (Coquitlam)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2021

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	117,656,335	32,695,616	150,351,951	4,721,959	155,073,910	158,704,334
1.03 Career Programs	98,539	29,667	128,206	160,470	288,676	287,354
1.07 Library Services	421,691	141,974	563,665	393,150	956,815	946,647
1.08 Counselling	4,806,531	1,343,494	6,150,025	26,122	6,176,147	6,116,689
1.10 Special Education	38,931,124	12,783,956	51,715,080	754,999	52,470,079	50,882,183
1.30 English Language Learning	5,584,418	1,547,453	7,131,871	122,640	7,254,511	7,186,025
1.31 Indigenous Education	1,298,814	363,513	1,662,327	212,673	1,875,000	1,911,150
1.41 School Administration	15,621,526	4,314,231	19,935,757	2,781,796	22,717,553	20,892,737
1.60 Summer School	1,233,238	211,000	1,444,238	80,944	1,525,182	1,534,355
1.61 Continuing Education	3,112,681	676,400	3,789,081	945,857	4,734,938	4,740,393
1.62 International and Out of Province Students	8,485,162	2,503,502	10,988,664	4,796,271	15,784,935	21,893,579
1.64 Other	442,310	123,174	565,484	544,631	1,110,115	1,105,296
Total Function 1	197,692,369	56,733,980	254,426,349	15,541,512	269,967,861	276,200,742
4 District Administration						
4.11 Educational Administration	1,476,773	2,613,315	4,090,088	392,885	4,482,973	7,588,953
4.40 School District Governance	496,773	8,135	504,908	154,511	659,419	901,587
4.41 Business Administration	5,625,121	1,584,023	7,209,144	2,962,865	10,172,009	7,290,380
Total Function 4	7,598,667	4,205,473	11,804,140	3,510,261	15,314,401	15,780,920
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	1,164,278	349,234	1,513,512	623,880	2,137,392	2,073,237
5.50 Maintenance Operations	17,193,609	4,168,000	21,361,609	4,805,724	26,167,333	25,347,644
5.52 Maintenance of Grounds	1,086,702	284,715	1,371,417	635,378	2,006,795	1,999,350
5.56 Utilities	165,292	65,084	230,376	5,339,508	5,569,884	5,556,150
Total Function 5	19,609,881	4,867,033	24,476,914	11,404,490	35,881,404	34,976,381
7 Transportation and Housing						
7.41 Transportation and Housing Administration	40,249	11,843	52,092	-	52,092	49,954
7.70 Student Transportation	-	-	-	431,138	431,138	431,138
Total Function 7	40,249	11,843	52,092	431,138	483,230	481,092
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	224,941,166	65,818,329	290,759,495	30,887,401	321,646,896	327,439,135

School District No. 43 (Coquitlam)

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2021

	2021	2020 Amended
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	36,078,327	35,467,557
Other	1,000	1,000
Federal Grants	3,125,385	2,947,943
Other Revenue	12,830,000	13,597,656
Total Revenue	52,034,712	52,014,156
Expenses		
Instruction	50,895,089	50,874,533
Operations and Maintenance	1,139,623	1,139,623
Total Expense	52,034,712	52,014,156
Budgeted Surplus (Deficit), for the year	-	-

School District No. 43 (Coquitlam)

Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2021

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$		\$	\$	\$
Deferred Revenue, beginning of year			40,000	8,225,054					
Add: Restricted Grants									
Provincial Grants - Ministry of Education	1,139,623	1,046,395			430,659	112,700	390,104	1,524,858	2,194,412
Federal Grants									
Other				12,400,000					
Investment Income									
	1,139,623	1,046,395	-	12,400,000	430,659	112,700	390,104	1,524,858	2,194,412
Less: Allocated to Revenue	1,139,623	1,046,395	40,000	12,000,000	430,659	112,700	390,104	1,524,858	2,194,412
Deferred Revenue, end of year	-	-	-	8,625,054	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	1,139,623	1,046,395			430,659	112,700	390,104	1,524,858	2,194,412
Provincial Grants - Other									
Federal Grants									
Other Revenue			40,000	12,000,000					
	1,139,623	1,046,395	40,000	12,000,000	430,659	112,700	390,104	1,524,858	2,194,412
Expenses									
Salaries									
Teachers						52,140	41,712		
Principals and Vice Principals									358,993
Educational Assistants		833,545						724,458	1,221,759
Support Staff					319,062			310,975	
Substitutes									
	-	833,545	-	-	319,062	52,140	41,712	1,035,433	1,580,752
Employee Benefits		212,850			95,848	16,897	13,500	354,585	517,660
Services and Supplies	1,139,623		40,000	12,000,000	15,749	43,663	334,892	134,840	96,000
	1,139,623	1,046,395	40,000	12,000,000	430,659	112,700	390,104	1,524,858	2,194,412
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 43 (Coquitlam)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2021

	Classroom Enhancement Fund - Staffing	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Day Treatment	Sundry Program	Staff Development	Sick Leave Trust	Contractual Reserves
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year						78,847	74,734	789,804	2,863,366
Add: Restricted Grants									
Provincial Grants - Ministry of Education	29,023,583	32,024	21,833	12,055	150,081				
Federal Grants									
Other						75,000	20,000	308,000	224,624
Investment Income								3,100	50,000
	<u>29,023,583</u>	<u>32,024</u>	<u>21,833</u>	<u>12,055</u>	<u>150,081</u>	<u>75,000</u>	<u>20,000</u>	<u>311,100</u>	<u>274,624</u>
Less: Allocated to Revenue	29,023,583	32,024	21,833	12,055	150,081	90,000	60,000	130,000	75,000
Deferred Revenue, end of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	63,847	34,734	970,904	3,062,990
Revenues									
Provincial Grants - Ministry of Education	29,023,583	32,024	21,833	12,055	150,081				
Provincial Grants - Other									
Federal Grants									
Other Revenue						90,000	60,000	130,000	75,000
	<u>29,023,583</u>	<u>32,024</u>	<u>21,833</u>	<u>12,055</u>	<u>150,081</u>	<u>90,000</u>	<u>60,000</u>	<u>130,000</u>	<u>75,000</u>
Expenses									
Salaries									
Teachers	21,256,139				74,569				
Principals and Vice Principals									
Educational Assistants					22,358				
Support Staff								40,300	
Substitutes	971,377								
	<u>22,227,516</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>96,927</u>	<u>-</u>	<u>-</u>	<u>40,300</u>	<u>-</u>
Employee Benefits	6,796,067				34,637			89,200	
Services and Supplies		32,024	21,833	12,055	18,517	90,000	60,000	500	75,000
	<u>29,023,583</u>	<u>32,024</u>	<u>21,833</u>	<u>12,055</u>	<u>150,081</u>	<u>90,000</u>	<u>60,000</u>	<u>130,000</u>	<u>75,000</u>
Net Revenue (Expense)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

School District No. 43 (Coquitlam)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2021

	Apprenticeship Program	Settlement Workers (Prov)	ELSA/ LINC	Settlement Workers (Fed)	IRCC Entered	Comm Link Lunch Program	Retiree EH Fund	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	322,653	243,804				20,160	800,000	13,458,422
Add: Restricted Grants								
Provincial Grants - Ministry of Education								36,078,327
Federal Grants			2,061,647	824,405	239,333			3,125,385
Other	200,000					60,000		13,287,624
Investment Income								53,100
	200,000	-	2,061,647	824,405	239,333	60,000	-	52,544,436
Less: Allocated to Revenue	275,000	1,000	2,061,647	824,405	239,333	60,000	100,000	52,034,712
Deferred Revenue, end of year	247,653	242,804	-	-	-	20,160	700,000	13,968,146
Revenues								
Provincial Grants - Ministry of Education								36,078,327
Provincial Grants - Other		1,000						1,000
Federal Grants			2,061,647	824,405	239,333			3,125,385
Other Revenue	275,000					60,000	100,000	12,830,000
	275,000	1,000	2,061,647	824,405	239,333	60,000	100,000	52,034,712
Expenses								
Salaries								
Teachers	113,771		735,594		9,600			22,283,525
Principals and Vice Principals			70,989	37,996	9,640			477,618
Educational Assistants				544,317				3,346,437
Support Staff			252,378	4,369	117,405			1,044,489
Substitutes			37,141					1,008,518
	113,771	-	1,096,102	586,682	136,645	-	-	28,160,587
Employee Benefits	40,573		287,647	166,166	38,707			8,664,337
Services and Supplies	120,656	1,000	677,898	71,557	63,981	60,000	100,000	15,209,788
	275,000	1,000	2,061,647	824,405	239,333	60,000	100,000	52,034,712
Net Revenue (Expense)	-	-	-	-	-	-	-	-

School District No. 43 (Coquitlam)

Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2021

	2021 Annual Budget			2020 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Other Revenue		150,000	150,000	150,000
Rentals and Leases		450,000	450,000	660,000
Investment Income		600,000	600,000	875,000
Amortization of Deferred Capital Revenue	13,250,000		13,250,000	12,812,500
Total Revenue	13,250,000	1,200,000	14,450,000	14,497,500
Expenses				
Operations and Maintenance		50,000	50,000	100,000
Amortization of Tangible Capital Assets				
Operations and Maintenance	16,750,000		16,750,000	16,250,000
Total Expense	16,750,000	50,000	16,800,000	16,350,000
Net Revenue (Expense)	(3,500,000)	1,150,000	(2,350,000)	(1,852,500)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	1,000,000		1,000,000	1,000,000
Local Capital		1,500,000	1,500,000	1,500,000
Total Net Transfers	1,000,000	1,500,000	2,500,000	2,500,000
Other Adjustments to Fund Balances				
Tangible Capital Assets WIP Purchased from Local Capital	1,000,000	(1,000,000)	-	
Total Other Adjustments to Fund Balances	1,000,000	(1,000,000)	-	
Budgeted Surplus (Deficit), for the year	(1,500,000)	1,650,000	150,000	647,500