

# BUDGET 2025-26

*Learning for a Lifetime*

**MULTI-YEAR FISCAL PLAN**





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## BUDGET AT A GLANCE



# SD43 COQUITLAM

## 2025/26 DISTRICT AT A GLANCE

**34,300** ENROLMENT (FULL-TIME EQUIVALENT)



**32,500**

K-12



**675**

ONLINE LEARNING



**275**

ALTERNATE



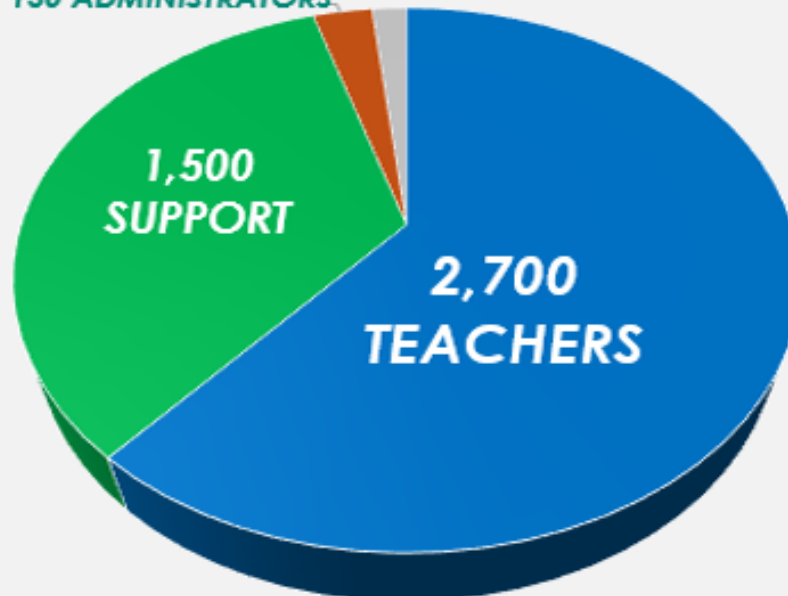
**850**

CONTINUING ED

**4,400** STAFF (FULL-TIME/PART-TIME/TEMPORARY)

130 ADMINISTRATORS

70 OTHER PROFESSIONALS



**75** SCHOOLS

**3rd** LARGEST DISTRICT IN BC



**47**

ELEMENTARY



**14**

MIDDLE



**9**

SECONDARY



**5**

ALTERNATE LEARNING

**ANMORE**

**BELCARRA**

**COQUITLAM**

**PORT COQUITLAM**

**PORT MOODY**

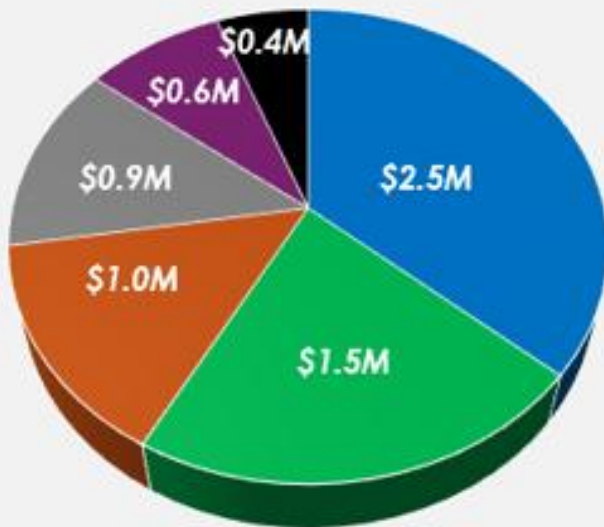
# SD43 COQUITLAM

## 2025/26 BUDGET PRESSURES AT A GLANCE

### BALANCING THE BUDGET

#### FUNDING SHORTFALL

- HEALTH & DENTAL RATE INCREASES
- TEACHER STEP INCREMENTS
- STATUTORY BENEFIT INCREASES
- ENROLMENT FUNDING DECREASES
- EXEMPT GRID STEP INCREASES
- INFLATIONARY INCREASES



TOTAL FUNDING SHORTFALL

**\$6.9M**

#### BUDGET ADJUSTMENTS

- SERVICES & SUPPLIES BUDGET DECREASES
- OTHER REVENUE INCREASES
- NET STAFFING DECREASES
- ONE-TIME BUDGET REVERSALS



TOTAL BUDGET ADJUSTMENTS

**\$6.9M**



# SD43 COQUITLAM

## 2025/26 OPERATING BUDGET AT A GLANCE

### BUDGET SUMMARY

#### FUNDING SOURCES



**\$376.9M** + **\$23.6M** + **\$7.9M** + **\$3.7M** = **\$412.1M**  
 Ministry & Other Grants    International & CE Tuition    Investment, Rentals & Other    Budgeted Surplus Usage

#### EXPENSES & TRANSFERS

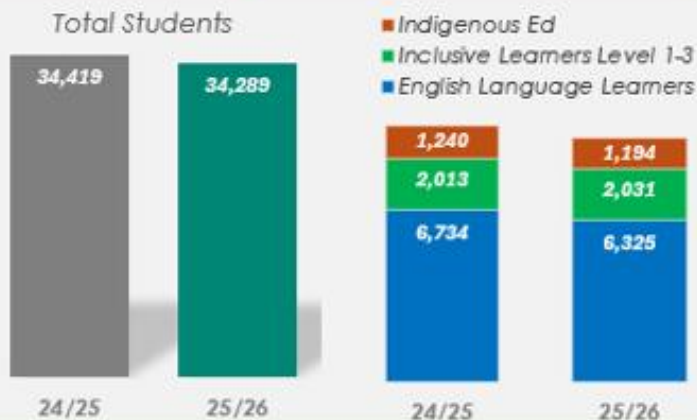


**\$289.7M** + **\$84.0M** + **\$35.9M** + **\$2.5M** = **\$412.1M**  
 Salaries    Benefits    Supplies & Services    Transfers to Capital

**= BALANCED BUDGET**



**34,289 ENROLMENT (FULL-TIME EQUIVALENT)**



#### ENROLMENT PROJECTIONS

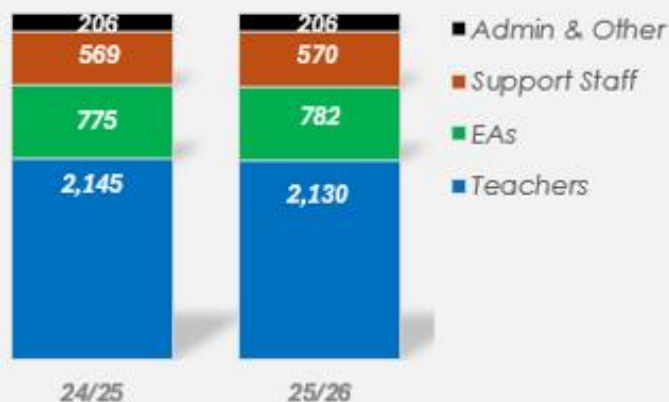
K-12, ELL & INDIGENOUS ED



INCLUSIVE LEARNERS



**3,688 STAFF (FULL-TIME EQUIVALENT - ALL FUNDS)**



#### STAFFING BUDGET CHANGES

TEACHERS



EAs & SUPPORT



# ORGANIZATION



## DISTRICT OVERVIEW

School District No. 43 (Coquitlam) is on the core territory of the kʷikʷəłəm (Kwkwetlem) First Nation and lies within the shared traditional territories of the Tsleil-Waututh, Katzie, xʷməθkʷəy̓əm (Musqueam), Skwxwú7mesh Úxwumixw (Squamish), and Qayqayt Nations

As the third largest school district in B.C., School District No. 43 (Coquitlam) meets the learning needs of approximately 34,300 students of all ages in Coquitlam, Port Coquitlam, Port Moody, Anmore, and Belcarra. The district employs approximately 4,400 full time, part time and temporary employees including nearly 2,700 teachers.

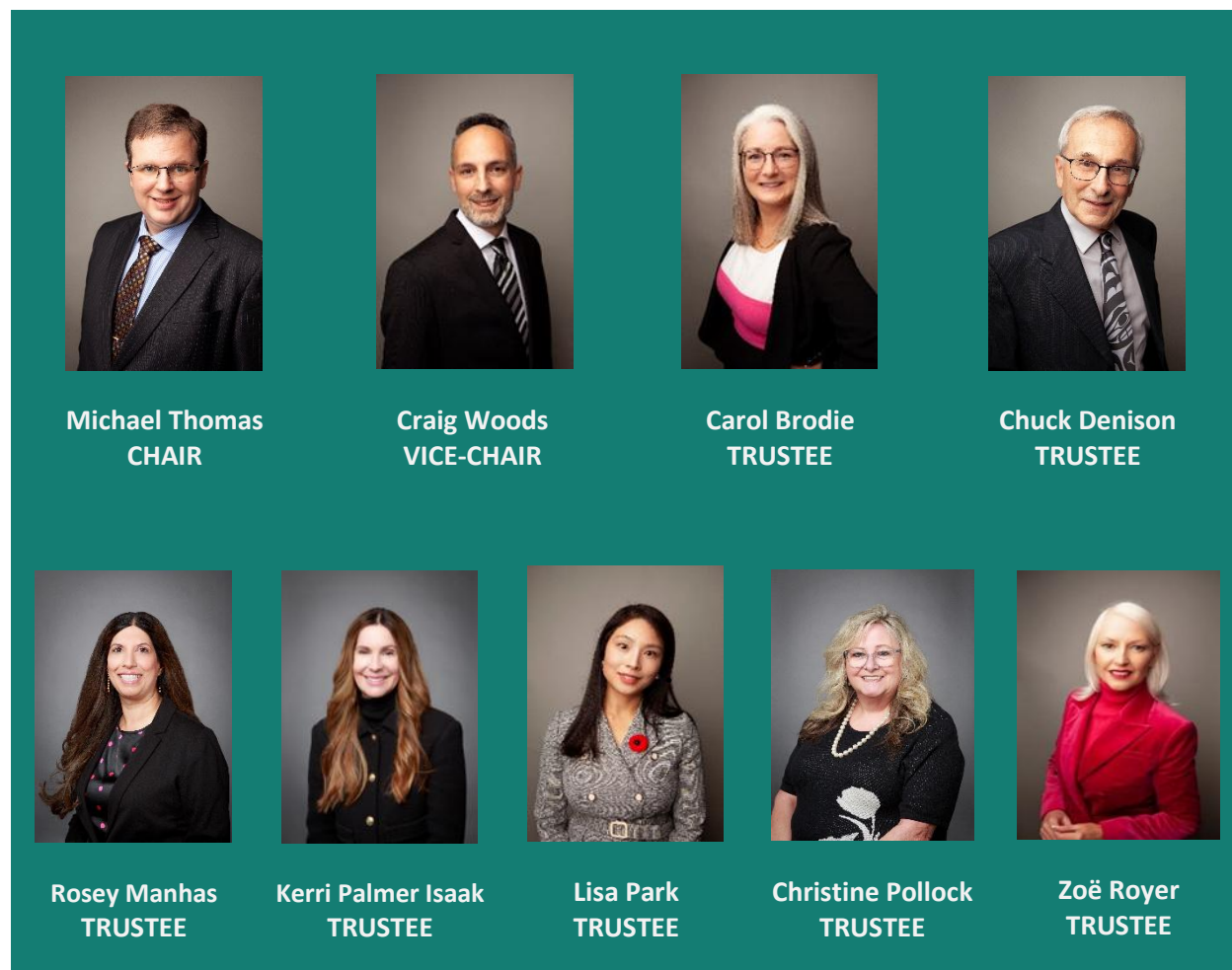
SD43 provides K-12 education in 47 elementary schools (kindergarten-grade 5), 14 middle schools (grades 6-8), 9 secondary schools (grades 9-12) and 5 alternate education programs. The district delivers a wide range of specialized education programs and services including:

- Alternate Education
- Career & Trades Programs
- Community Hubs & Schools
- Continuing Education
- French Programs
- English for Adult Learners
- Gifted Education
- Hospital Homebound
- Indigenous Education
- International Baccalaureate
- International Education
- Montessori
- Mandarin Bilingual
- Online Learning
- Ready, Set, Learn
- STEM/STEAM
- Strong Start
- Summer Learning



# BOARD OF EDUCATION

School District No. 43 (Coquitlam) Board of Education is comprised of elected trustees charged with the governance of the school district including setting local policy for the effective and efficient operation of schools, developing a strategic plan and allocating resources to support that plan through the approval of the district's annual budget. They are accountable to the provincial government and represent the school district in the communities of Coquitlam, Port Coquitlam, Port Moody, Anmore and Belcarra. The trustees are elected every four years, at the same time as the municipal elections, with the next election scheduled for October 2026. There are currently [9 elected trustees](#).

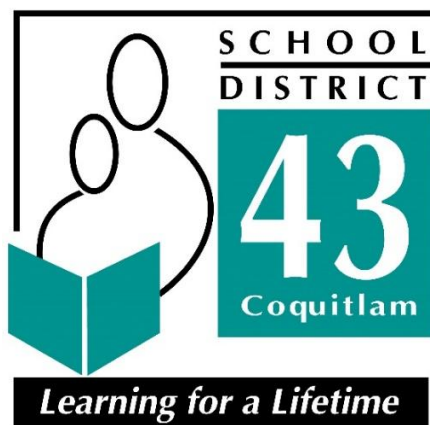


## ***Roles, Responsibilities and Financial Governance***

The Board of Education trustees have complex roles and perform many important and valuable duties, most notably to support and ensure quality learning opportunities for all students of all ages.

The board is responsible for overseeing the educational, operational, and ministerial requirements of the school district. They advocate for increased funding from government for educational, operational, and capital needs, promote School District programs and services and successes of students and employees.

The board is committed to transparency and has fully adopted the Ministry of Education and Child Care recommended requirements for financial governance which includes the development of the annual budget that is guided by its *Directions 2025* strategic plan and encompasses a comprehensive consultative budget process.



# DIRECTIONS 2025

**INTELLECTUAL  
DEVELOPMENT /**  
Achieve Student Success:



Our core work and common goal is educational excellence.

**HUMAN AND SOCIAL  
DEVELOPMENT /**  
Develop the Educated Citizen:



Enhance development of self-worth, personal identity and social responsibility while valuing the diversity of all learners.

**ORGANIZATIONAL  
CAPACITY / Foster a  
Sustainable Educational  
Organization:**



Ensure that our human, financial and physical resources are sustainable.

**CROSS CUTTING  
THEMES:**  
The underlying themes will enhance our work and will inform our practice as we implement our goals.

**TECHNOLOGY:**  
Quality Information;  
Equitable Access; Human Capacity

**SOCIAL ENGAGEMENT**  
Global and Digital Citizenship; Environmental Stewardship; Community Relationships

## VISION STATEMENT

*Increasing Success in Life for All*

## OUR MISSION

Our mission is to ensure quality learning opportunities for all students of all ages.

## OUR PURPOSE

The Board of Education accepts its responsibility to provide a quality and equitable public education for the success of all learners within the limits and resources available.

## OUR CORE BELIEFS AND PRINCIPLES

The Board of Education believes in:

- Public Education and the need to advocate on its behalf;
- Instilling a passion for learning;
- Learners as the most important focus;
- High quality and equitable learning opportunities;
- Innovation, creativity, problem solving, critical thinking and sustainability;
- The essential value of District/Community/Global partnerships;
- Safe, inclusive and socially responsible learning communities.

The Board of Education is committed to:

- Creating a culture of care and shared responsibility where every learner matters;
- Engaging and empowering lifelong learners;
- Providing flexible, integrated, diverse and active learning environments;
- Developing a shared leadership through innovative, sustainable professional learning.

For more information regarding the *Directions 2025* Strategic Plan, click [here](#).



## Aligning Budget Planning & Resource Allocation with Directions 2025

The district is committed to a model of transparent budget planning and resource allocation that is directly aligned with our strategic plan, as established by the Board in *Directions 2025*.

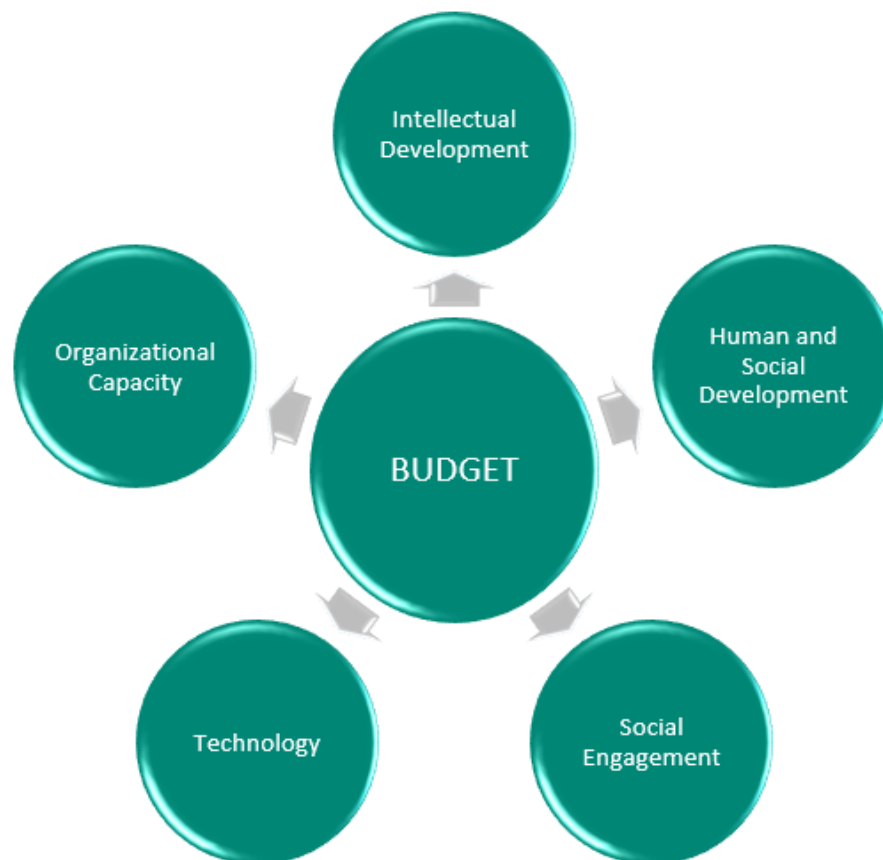
It is a consultative model that coordinates budget planning and resource allocation activities with inclusive consultation and feedback based on the district's vision, goals, and objectives. The model includes:

- articulating *Directions 2025*,
- providing timely and accurate budget information,
- receiving budget input and feedback,
- prioritizing budget requests for the upcoming budget year,
- allocating available resources to best meet requests that align with the vision, goals and objectives, and
- communicating the outcomes effectively for transparent accountability.

The model will ensure that budget input and resource allocation is connected to and aligned with *Directions 2025*. This model is an integral part of the district's operating culture.

## Budget Alignment to Directions 2025

The details on the following pages show how the district allocates its resources through the budget to support each of the goals and objectives as identified in the *Directions 2025* Strategic Plan.





## GOAL

## OBJECTIVE

### INTELLECTUAL DEVELOPMENT/ Achieve Student Success:

*Our core work and common goal is educational excellence.*

- Develop students as numerate citizens who practice mathematical habits of mind.
- Foster life-long learning behaviors through the promotion of literacy and the core competencies across the curriculum.
- Equip students for a world that requires practical scientific, technical and innovation skills through STEAM and Career Education.
- Instill understanding of First Peoples Principles of Learning and Indigenous History.

#### BUDGET SUPPORTS:

- Continuous alignment and augmentation of available resources and Action Plans for Learning (APL) with student achievement, educational outcomes and understanding of First Peoples Principles.
- Providing professional learning support and resources for First Peoples Principles, numeracy, literacy, and core competency development including Learning Labs and access to curricular support services through Curriculum Coordinators and Support Teachers.
- Investment in E-resources to support curricular goals and encourage inclusive approaches by reducing barriers to learning.
- Providing a variety of [Educational Programs of Choice](#) for students.
- Investing in Mentorship programs and Professional development to support and enhance the learning needs of students.
- Allocating resources to promote use of STEAM tools in classrooms and offering a variety of [Board Authority Authorized Courses](#) and [Career and Trades Programs](#).
- Investing in Curricular resources such as Discovery Learning, Nelson, and many others.

## GOAL

## OBJECTIVE

### HUMAN AND SOCIAL DEVELOPMENT / Develop the Educated Citizen

*Enhance development of self-worth, personal identity and social responsibility while valuing the diversity of all learners.*

- Support vulnerable learners through early identification and strategies to reduce barriers to success.
- Cultivate social-emotional well-being through personal and social awareness and responsibility, empathy, and resilience.
- Emphasize success, well-being and equitable opportunities for Indigenous Learners.
- Ensure success for all learners through the development of inclusive learning environments.

#### BUDGET SUPPORTS:

- Providing a variety of [Alternate Education Programs](#) for vulnerable learners and developing strategic needs-based revisions.
- Utilizing data-driven, needs-based resourcing (needs assessment) to ensure learning supports are effectively targeted to support individual school and student challenges.
- Allocating resources towards School Based Teams, district Specialists to work collaboratively with classroom teachers in meeting the needs of individual students as well as itinerant support through IST.
- Providing direct and consultative service to students with diverse learning needs through [Learning Services](#) and supporting inclusive classrooms thru the application of needs-based resourcing.
- Aligning targeted funding and other district resources to support and enhance learning opportunities for all Indigenous learners.
- Supporting [Social and Emotional Learning](#), Wellness and Mental Health initiatives, programs, and training, through grant funding and partnerships with various agencies.



## GOAL

## OBJECTIVE

### ORGANIZATIONAL CAPACITY / Foster a Sustainable Education Organization

*Ensure that our human, financial and physical resources are sustainable.*

- Model a professional leadership culture.
- Create innovative and sustainable facilities that support emerging learning needs.
- Support continuous improvement and operational efficiencies throughout the organization.
- Implement strategies to ensure international education programs maintain their leadership position.
- Ensure a financially stable organization through progressive practices and multi-year financial planning.

#### BUDGET SUPPORTS:

- Investing in Professional Development and Training activities at all levels of the organization.
- Designing new buildings with modern and collaborative learning spaces, incorporating neighborhood learning centers, enhanced technology.
- Updating existing buildings (interior, exterior, mechanical, electrical, roofing, technology, flooring, site) using Annual Facilities Grants and internally restricted funding per the Accumulated Operating Surplus policy.
- Updating Enterprise Resource Planning system and streamlining business processes on a continuous basis.
- Replacing older vehicles, equipment and updating technology infrastructure and resources.
- Allocating resources to build and maintain a strong and diverse International Education Program.
- Utilizing the Accumulated Surplus Policy in manner that ensures on-going fiscal stability in district operations including education, IT and facility needs and for unforeseen events or expenses.

### CROSS CUTTING THEMES:

These underlying themes will enhance our work and will inform our practice as we implement our goals.

### TECHNOLOGY- Quality Information; Equitable Access; Human Capacity

#### BUDGET SUPPORTS:

- Sustainable approach to provisioning technology in support of all working and learning needs and initiatives across the organization.
- Promoting equity of access to quality technology for all learners through a subsidized provisioning approach targeting families in need.
- Promoting effective use of technology across the organization thru ongoing technical training opportunities, professional development, and dedicated mentorship resources.
- Fostering Digital Citizenship and Wellness through coordinated engagement activities.
- Investment in robust data systems to improving access to data and data driven decision making.
- Commitment to privacy, security, and data use standards to ensure trust in data activities.



### SOCIAL ENGAGEMENT- Global and Digital Citizenship; Environmental Stewardship; Community Relationships

#### BUDGET SUPPORTS:

- Fostering [Digital Citizenship](#) and Wellness through coordinated engagement activities.
- Encouraging community involvement and building partnerships with various organizations to address local needs.
- Supporting Environmental Stewardship through green initiatives, minimizing waste, recycling, reducing energy consumption, sustainable facilities planning and digitizing paper records.
- Engaging international partners to create global learning cooperation opportunities, raise cultural awareness and promote the Coquitlam profile internationally.
- Developing local industry partnerships to create new learning opportunities with a focus on STEAM and Career programming.



# BUDGET PROCESS

The *School Act* (Sec 113) requires that school districts submit a balanced budget to the Ministry of Education and Child Care by June 30 of each year. SD43 starts the budget process in early January with a formal consultation process and completes the process by the end of April with approval of the preliminary budget. The two primary reasons that the preliminary budget must be approved by the end of April are that SD43 has contractual obligations that stipulate a 60-day notification period to meet certain commitments and that staffing levels need to be finalized by this date so that schools can be most effectively organized and staffed for the following school year.

## ***Budget Background***

The district's budget is prepared in accordance with the following provincial legislation and regulations that establish government's framework for financial reporting:

1. Section 23.1 of the *Budget Transparency and Accountability Act*
2. Regulations 257/2010 and 198/2011 issued by the Province of BC Treasury Board.

As required by Public Sector Accounting Standards (PSAS) and the Ministry of Education and Child Care, the school district reports revenue and expenses under three separate funds: the operating fund, the special purpose fund, and the capital fund.

**OPERATING FUND:** The operating fund includes ministry grants and other revenues used to fund instructional programs, school and district administration, facilities operations, maintenance, and transportation.

**SPECIAL PURPOSE FUND:** The special purpose fund includes separate, identifiable funds designated for a specific use or program. These funds are received from the Ministry of Education and Child Care and other sources with restrictions on how they may be spent.

**CAPITAL FUND:** The capital fund includes a combination of ministry capital grants, locally generated funds (which are transferred from the operating fund to cover expenditures, such as portables), and school site acquisition charges from local municipalities. These funds are used for facility operations including construction, enhancement, and maintenance of buildings, fields, infrastructure, and land purchases for future school development.

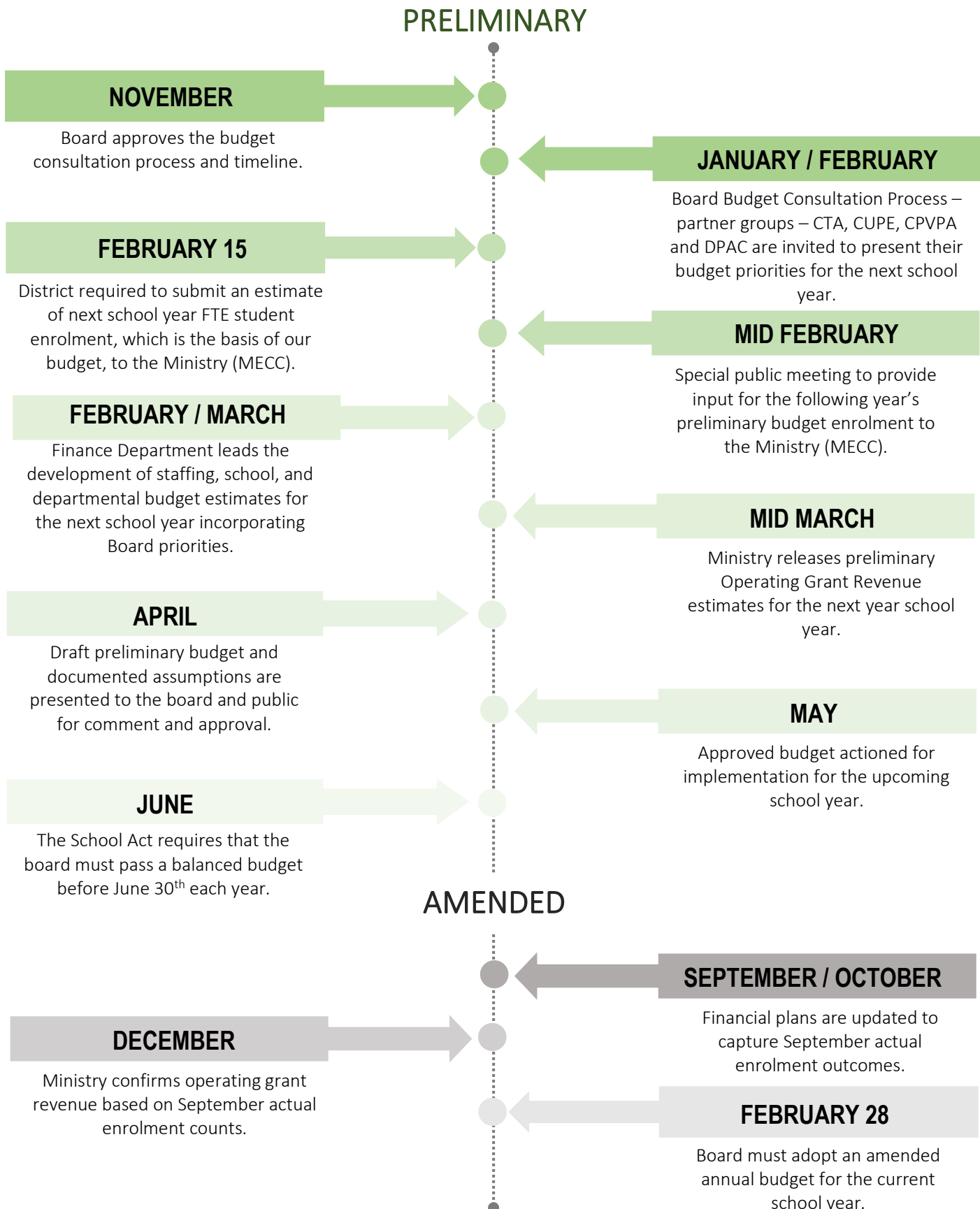
## ***Budget Implementation, Monitoring, and Reporting***

Once the preliminary budget is approved, it is continuously updated for known changes in estimates, grant funding, and trends in actual expenditures impacting the district's financial operations. These changes are incorporated into the amended budget that must be approved by the Board and submitted to the Ministry by February 28<sup>th</sup> of the fiscal year.

The district has established administrative procedures and controls with respect to budget implementation and reporting based on best practices. In adherence to these requirements, the Board allows management the appropriate flexibility to make necessary financial decisions to meet the ongoing operational needs of the district and to fully maximize its financial resources.

Financial updates are presented to the board on a quarterly basis. These updates include a high-level summary of actuals compared to the budget, explanations of any significant financial variances, or changes from the previous quarter, staffing changes, financial risk elements, and any other information that informs the Board in performing their governance duties. At the end of the fiscal year (June 30), management prepares a financial statement discussion and analysis report (FSD&A) in addition to the annual financial statements. The FSD&A includes detailed explanations on variances between the budget and actual financial results.

## Budget Planning Cycle





***The preliminary budget proposal is developed through a consultative process with input from the public, advisory committees, and partner groups, conducted in a manner that considers students first.***

### ***Budget Development and Consultation Process***

The Board offers partner groups and the public an opportunity to present their priorities and budget requests to the Board prior to development of the budget. This allows the Board and the District Leadership Team (DLT) the opportunity to discuss these requests, including identifying the underlying concern resulting in the request, discussing current or potential solutions, and incorporating these requests into the draft budget as funding permits, where there is alignment with current district priorities.

### ***Partner Group Meetings and Interested Parties Input***

As part of our budget process, the Board provided an opportunity to partner groups and advisory committees to provide their input for consideration into the 2025/26 preliminary budget. The Board met separately with CTA, DPAC, CUPE and CPVPA and further held a special public board meeting on February 18<sup>th</sup> for budget input presentations open to all interested parties.

### ***Communication and Strategic Engagement***

Communication and engagement also take place at the school level. Each school reports on how they have engaged the community in their [Action Plan for Learning](#) covering Intellectual Development, Human and Social Development, and Indigenous Students and Indigenous Ways of Learning. This information is captured and consolidated into SD43's annual report '[Framework for Enhancing Student Learning](#)' which captures the educational outcomes which are directly influenced by the budget process.

At the district level, several advisory committees directly intersect with [Directions 2025](#). Administrative Procedure 112 outlines the function of each advisory committee.

Members of each partner group are invited to participate in these committees.

- Student Achievement Advisory Committee
- Indigenous Advisory Committee
- Wellness Advisory Committee
- Learning Services Advisory Committee
- Education Technology Advisory Committee
- Student Leadership Council

These groups provide informal input into the budget process and deliberations.

As reflected above, the Board of Education and public is informed continuously through presentations that also serve to influence the budget process and outcomes.

A summary of the comments received during budget input meetings and our responses to these recommendations are captured in [Appendix A](#).

The DLT considered these recommendations and the information provided by the advisory committees when developing the proposed preliminary budget for 2025/26 within the limitations of available funding and [Directions 2025](#) criteria. Subsequently the approved preliminary budget supports the [Operational Plan](#) and the educational outcomes as reported in the [Framework for Enhancing Student Learning](#).

# MULTI-YEAR FISCAL PLAN

# EXECUTIVE SUMMARY

Developing the 2025/26 budget proposal has been a very challenging process as funding limitations significantly restricted our ability to meet all desired objectives. Factors that influenced the development of the proposed budget included:

- ✓ the lack of funding from the Ministry of Education and Child Care for inflationary increases,
- ✓ inadequate funding from the Ministry of Education and Child Care to address significantly escalating benefit costs and increases to other statutory and contractual obligations such as CPP, EI, and WorkSafe BC premiums,
- ✓ declining standard k-12 enrolment projections and decreases in related funding, and
- ✓ stagnant enrolment in the international education program due immigration reforms and caps on study and work permits

Further pressure on the budget should be anticipated based upon the impending threat of tariffs, a possible resultant trade war, and its impact on the economy. Furthermore, geopolitical events and caps on immigration and study permits may negatively impact enrolment in our international education program, which helps to provide enhanced staffing and programming that benefit all students in the district as well as contributions to our annual surplus.

The proposed budget for 2025/26 was developed through a consultative process including formal meetings with partner groups, input from advisory committees, and through public Board presentations, all guided by the districts strategic plan – Directions 2025. The message from all parties was clear: maintain service levels, including staffing, school supplies, and services, while addressing other priorities as funding allows.

Over the past several years, the district was able to address many of the requests that were important to our partner groups, including but not limited to the elimination of teaching time for all elementary principals, the addition of staffing to support indigenous learners, converting EA positions at middle school from 30 to 35 hours, increasing youth worker time at various sites, adding teacher and EA positions related to increased enrolment, adding minor department heads to all elementary schools, increasing maintenance staff, adding permanent TTOC positions to support staffing shortages, adding a District Principal of Diversity and Anti-Racism position, and creating stability in the system by not implementing teacher layoff.

The district also increased budgets for resources including technology, professional services, school based budgets, professional development, DPAC and CMTA, and supported many one time budget initiatives and capital purchases. These were added while simultaneously addressing inflationary pressures on existing budgets for benefits, utilities, maintenance and various service contracts. The district was able to implement these measures due to funding from increased enrolment, increasing fees for international students, earning higher interest and rental revenues and by redirecting funds to be utilized for operations by 'right-sizing' the operating surplus. As mentioned at the time, once funds are incorporated into the base budget, they are no longer available to address new initiatives or future cost pressures.

While all streams of revenue contribute to our district operations, the biggest source comes from the Ministry of Education and Child Care's operating grant which is mainly driven by enrolment. This is the first time in many years that the district is forecasting a decrease in enrolment. The projection is based on various factors including migration rates and the difference between the number of students graduating from grade 12 versus those entering Kindergarten. Accordingly, the district has made provisions for enrolment driven decreases in teacher staffing.

The district is continuing to see an increase in students with unique needs. Within the Student Services portfolio, the district ensures that our actual staffing for special education and ELL teachers, teacher librarians, and counselors meets or exceeds the provincial non-enrolling ratio requirements. For the 2025/26 school year, the budget includes a provision to add EA/LISW positions to assist with increasing vulnerable learner needs.

The School Act requires districts to submit a balanced budget. Although demands always outweigh available funds, we listened intently during our budget consultation meetings and have worked hard to create a preliminary budget proposal for 2025/26 that preserved what has been added in prior years despite facing very significant increases to expenses. The district was able to arrive at a balanced budget through a combination of increased investment revenues, increasing rental rates, increasing international education fees and reducing non-staffing budgets to the maximum extent possible. As a result, the district was only able to add EA positions related to increases in Level 2 learners and increase the clerical time at Minnehada Middle by 15 hours.





# OPERATING PLAN

The operating plan spans three fiscal years: 2025/26, 2026/27 and 2027/28. The fiscal years run from July 1<sup>st</sup> to June 30, same as the school year. The 2025/26 fiscal year represents the preliminary budget for next year and incorporates the enrolment estimates submitted to the Ministry in February and the grant funding announced by the Ministry on March 13, 2025. Forecasts for fiscal years 2026/27 and 2027/28 are based on projected enrolment estimates and other assumptions with respect to future grant funding and expenditures based on information available at the time the report was prepared. The 2025/26 Preliminary Budget is inclusive of all three funds (Operating, Special Purpose, and Capital). A description of each fund is provided below along with a breakdown of the 2025/26 Preliminary Budget by fund.



**Operating Fund** includes Ministry grants and other revenues used to fund instructional programs, school and district administration, facilities operations, maintenance, and transportation.



**Special Purpose Fund** includes separate, identifiable funds designated for a specific use or program. These funds are received from the Ministry and other sources with restrictions on how these funds may be spent. Special Purpose funds are made up of approximately 25 different funds and a full description of each of the funds is described in [Appendix D](#).



**Capital Funds** includes a combination of Ministry capital grants, locally generated funds, and school site acquisition charges collected from developers through local municipalities. These funds are used for facility operations including construction, enhancement, maintenance of buildings and fields, infrastructure, and land purchases for future school development.

2025/26 MULTI-YEAR OPEARTING PLAN BY FUND	OPERATING	SPECIAL PURPOSE	CAPITAL	TOTAL
<i>(in thousands of dollars)</i>				
Grants	\$376,881	\$63,094	\$0	\$439,975
Tuition	\$23,596	\$0	\$0	\$23,596
Other Revenue	\$759	\$12,585	\$600	\$13,944
Rentals and Leases	\$2,630	\$0	\$400	\$3,030
Investment Income	\$4,516	\$0	\$800	\$5,316
Amortization of Deferred Capital Revenue	\$0	\$0	\$20,000	\$20,000
<b>TOTAL REVENUE</b>	<b>\$408,382</b>	<b>\$75,679</b>	<b>\$21,800</b>	<b>\$505,861</b>
Instruction	\$342,501	\$74,257	\$0	\$416,758
District Administration	\$20,078	\$213	\$0	\$20,291
Operations and Maintenance	\$46,302	\$1,140	\$27,150	\$74,592
Transportation and Housing	\$750	\$70	\$0	\$820
Debt Services	\$0	\$0	\$13	\$13
<b>TOTAL EXPENSE</b>	<b>\$409,632</b>	<b>\$75,679</b>	<b>\$27,163</b>	<b>\$512,474</b>
<b>NET REVENUE (EXPENSE)</b>	<b>(\$1,250)</b>	<b>\$0</b>	<b>(\$5,363)</b>	<b>(\$6,613)</b>
Budgeted Surplus Usage	\$3,750	\$0	\$0	\$3,750
Interfund Transfers	(\$2,500)	\$0	\$2,500	\$0
<b>BUDGETED SURPLUS (DEFICIT), FOR THE YEAR</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$2,863)</b>	<b>(\$2,863)</b>

# ENROLMENT

School districts are required to submit three-year enrolment estimates to the Ministry by February 15<sup>th</sup> of each year. The enrolment estimates for the following fiscal year forms the basis for the operating grant. The projection includes enrolment count estimates for standard K-12 schools, Continuing Education, Alternate Schools, Online Learning as well as counts for our Unique Student Needs comprised of Inclusive Education for students with Level 1, 2 and 3 needs, English Language Learners, Indigenous students, and non-graduated adult learners.

ESTIMATED ENROLMENT	Actual 2023/24	Amended 2024/25	Preliminary 2025/26	Forecast 2026/27	Forecast 2027/28
<i>(in Student Full-Time Equivalent - FTE)</i>					
<b>September Enrolment Count</b>					
K-12 Standard Reg Schools (School-Age)	32,035.2	32,592.5	32,460.0	32,350.0	32,200.0
Continuing Education (School-Age)	4.9	2.9	3.0	3.0	3.0
Alternate Schools (School-Age)	288.0	264.0	273.0	270.0	270.0
Online Learning (School-Age)	227.7	264.8	260.0	260.0	260.0
Adult Education (Non-Graduates only)	65.8	66.1	65.0	65.0	65.0
<b>Total September School-Age and Adult</b>	<b>32,621.6</b>	<b>33,190.3</b>	<b>33,061.0</b>	<b>32,948.0</b>	<b>32,798.0</b>
July Summer Learning	661.8	684.4	675.0	675.0	675.0
February School-Age and Adult	569.1	437.5	445.5	445.5	445.5
May School-Age and Adult	119.9	107.0	107.0	107.0	107.0
<b>Total School-Age and Adult</b>	<b>33,972.4</b>	<b>34,419.1</b>	<b>34,288.5</b>	<b>34,175.5</b>	<b>34,025.5</b>
<b>Change from Previous Year</b>	<b>1,052.8</b>	<b>446.7</b>	<b>(130.6)</b>	<b>(113.0)</b>	<b>(150.0)</b>
<b>September Unique Student Needs:</b>					
Level 1 Inclusive Education	23.0	19.0	21.0	20.0	20.0
Level 2 Inclusive Education	1,563.0	1,671.0	1,700.0	1,731.0	1,739.0
Level 3 Inclusive Education	331.0	323.0	310.0	320.0	320.0
English Language Learning	6,196.0	6,734.0	6,325.0	6,390.0	6,408.0
Indigenous Education	1,274.0	1,240.0	1,194.0	1,200.0	1,200.0

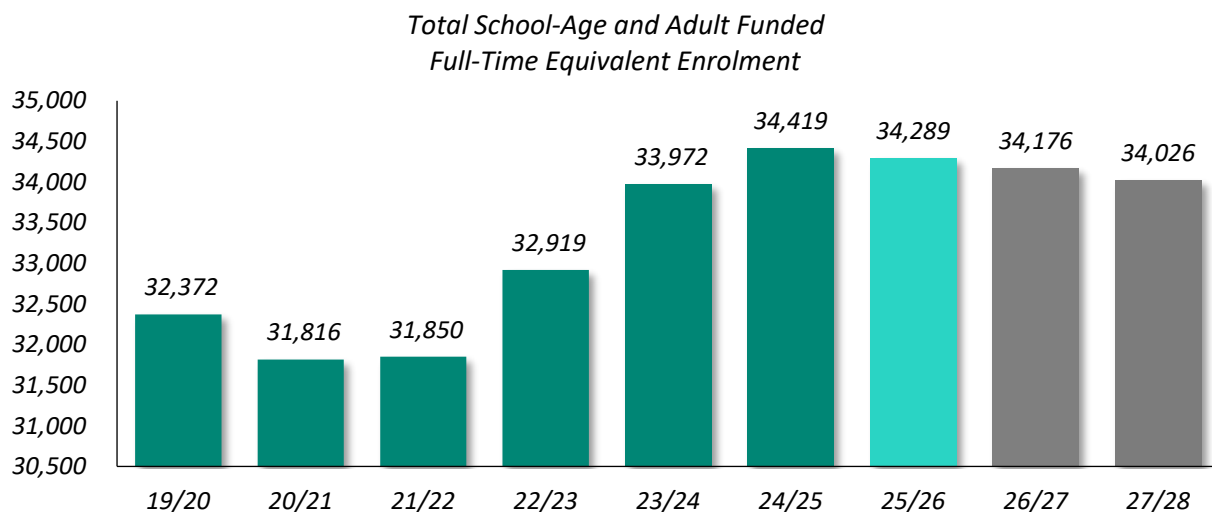
There are three enrolment counts that take place during the school year: September, February, and May. The September enrolment count is the most important count for the district and produces the largest component of the operating grant from the Ministry making up over 92% of all revenues. Enrolment projections have taken the following into consideration:

- change between intake of newly enrolled kindergarten cohort and those that are graduating,
- impact of migration to other districts because of increased housing prices or other factors,
- increased cost of living and childcare impacting local birthrates,
- net migration of students from and to other provinces and other countries,
- independently sourced demographic and regional information,
- housing development data collected from the municipalities,
- SD43 internal local knowledge, and
- Ministry of Education and Child Care projections for our district.

Over the past two years, the metro region has seen higher than normal enrolment growth in international funding eligible students. This was directly associated with the Federal Government’s initiative to increase immigrant newcomers to Canada. However, the influx is expected to slow down due to caps being put on study and work permits effective 2025. Additionally, the district is expecting to see a larger grade 12 graduating class in 2025 compared to the number of students projected to enter Kindergarten. This differential may be attributed to lower birth rates and fewer young families settling into the district due to housing affordability. Based on all the information gathered, the district is estimating a decrease in enrolment of approximately 130.6 FTE for the 2025/26 school year.

Students with unique needs in the Inclusive education category are projected to increase in Level 1 and 2 categories and go down slightly in Level 3 category. English Language Learners count is expected to go down by 409, corresponding to decreases in International Funding eligible students and an overall slowdown in immigration. Indigenous Education is projected to decrease by 46 students, attributed to the difference between the number of kindergarten registrations compared to the number of students graduating.

Staffing is initially based on these enrolment projections; however, adjustments are made once actual enrolment is confirmed and staffing needs identified.



The translation of student enrolment to grant dollars is discussed and reviewed in more detail in the operating revenue section of this report.

# STAFFING

Staffing levels are driven by various factors including student enrolment, educational needs, grant funding, and organizational capacity. The table below summarizes our total district staffing by each major employee group. It includes staffing levels for the previous year, current year and projections for the next three years. The staffing is reflected in full time equivalents (FTE) and inclusive of all three funds: Operating Fund, Special Purpose Funds, and Capital Funds.

STAFFING GROUPS	Actual 2023/24	Amended 2024/25	Preliminary 2025/26	Forecast 2026/27	Forecast 2027/28
<i>(in Staff Full-Time Equivalent-FTE)</i>					
Teachers	2,102.3	2,130.6	2,115.9	2,112.1	2,106.1
Support	566.6	568.9	569.6	576.6	577.6
Educational Assistants	735.8	774.8	781.8	795.9	799.1
Administrators	130.0	130.0	130.0	133.0	133.0
Other Professionals	76.0	76.0	76.0	76.0	76.0
Substitutes	15.0	15.0	15.0	15.0	15.0
<b>TOTAL</b>	<b>3,625.7</b>	<b>3,695.3</b>	<b>3,688.2</b>	<b>3,708.6</b>	<b>3,706.8</b>

The following table summarizes the staffing changes, year-over-year, for each employee group inclusive of various funding sources. Staffing changes for the 2025/26 Preliminary Budget versus the 2024/25 Amended Budget are discussed in more detail in the subsequent pages.

STAFFING INCREASES/(DECREASES)	Actual 2023/24	Amended 2024/25	Preliminary 2025/26	Forecast 2026/27	Forecast 2027/28
<i>(in Staff Full-Time Equivalent-FTE)</i>					
Teachers	63.1	28.3	(14.8)	(3.7)	(6.0)
Support	8.2	2.3	0.7	7.0	1.0
Educational Assistants	31.0	39.0	7.0	14.1	3.2
Administrators	1.0	0.0	0.0	3.0	0.0
Other Professionals	1.0	0.0	0.0	0.0	0.0
Substitutes	0.0	0.0	0.0	0.0	0.0
<b>TOTAL</b>	<b>104.3</b>	<b>69.6</b>	<b>(7.1)</b>	<b>20.4</b>	<b>(1.8)</b>

Note: Staffing is reported in Full-Time Equivalent (FTE) which is a unit of measurement that represents the total number of hours worked by employees in relation to a full-time work schedule. For example, if a full-time workweek is 40 hours, an employee working 40 hours per week would have an FTE of 1.0. Conversely, a part-time employee working 20 hours per week would have an FTE of 0.5. The number of actual employees (headcount) is generally higher than the number of FTE.



Staffing changes for Teacher and Educational Assistant categories are mostly driven by enrolment and special needs count. These are adjusted in September based on actual enrolment levels and classroom organizational requirements. Changes to the other categories are driven by organizational needs such as new schools, new programs and other capacity requirements. The table below captures the changes in staffing for the previous year, current year and the staffing changes projected for the next three years.

SUMMARY OF STAFFING CHANGES (in Staff Full-Time Equivalent - FTE)	2023/24	2024/25	2025/26	2026/27	2027/28
<b>TEACHERS:</b>					
Changes due to Student Enrolment	40.6	17.5	(10.0)	(3.7)	(6.0)
Addition replaces teaching time for Elementary Principals	5.9	-	-	-	-
Addition for Take A Hike Program	-	1.0	-	-	-
Decrease due to Indigenous Ed Student decline	-	-	(1.0)	-	-
Decrease in APEX Student Enrolment	-	-	(1.2)	-	-
Changes due to Class Composition CEF (SPF)	16.6	9.8	(1.8)	-	-
Decrease due to reduced Admin Coverage for ELCC (SPF)	-	-	(0.8)	-	-
<b>Total Teacher Changes</b>	<b>63.1</b>	<b>28.3</b>	<b>(14.8)</b>	<b>(3.7)</b>	<b>(6.0)</b>
<b>SUPPORT:</b>					
Additional Maintenance Staff (Grounds/Delivery/Filter Srv)	3.0	-	-	-	-
Additional Caretakers for LBP and Minnekhada Portables	-	0.3	0.25	-	-
Convert LBP/Pinetree Secretary 2 from Temp to Perm	-	1.0	-	-	-
Convert Secretary 2 from 20 to 35hr for Minnekhada	-	-	0.43	-	-
Addition of Clerical for Burke Mountain (new)	-	-	-	3.00	1.00
Addition of Caretakers for Burke Mountain (new)	-	-	-	4.00	-
Addition for Feeding Futures School Food Program (SPF)	5.19	1.00	-	-	-
<b>Total Support Changes</b>	<b>8.2</b>	<b>2.3</b>	<b>0.7</b>	<b>7.0</b>	<b>1.0</b>
<b>EDUCATIONAL ASSISTANTS:</b>					
Increase due to Inclusive Learner Levels 1-3	31.0	38.5	10.0	14.1	3.2
Decrease EAs 30hr Positions (converted to 35hr)	(14.0)	(4.0)	-	-	-
Increase EAs 35hr Positions (converted from 30hr)	14.0	4.0	-	-	-
Additional YWs at Hazel Trembath & Take A Hike	-	2.0	-	-	-
Decrease Strong Start Workers-lack of MECC Funding (SPF)	-	(1.5)	-	-	-
Decrease SWIS Worker & YW-Fed Grant decr (SPF)	-	-	(2.0)	-	-
Decrease LINC Work Exp Facilitator-Fed Grant decr (SPF)	-	-	(1.0)	-	-
<b>Total Educational Assistant Changes</b>	<b>31.0</b>	<b>39.0</b>	<b>7.0</b>	<b>14.1</b>	<b>3.2</b>
<b>ADMINISTRATORS &amp; OTHER PROFESSIONALS:</b>					
Addition of District Principal Diversity & Anti-Racism	1.0	-	-	-	-
Addition of Payroll Coordinator	1.0	-	-	-	-
Addition of Principal for Burke Mountain (new)	-	-	-	1.0	-
Addition of Vice-Principals for Burke Mountain (new)	-	-	-	2.0	-
<b>Total Administrators &amp; Other Professionals</b>	<b>2.0</b>	<b>0.0</b>	<b>0.0</b>	<b>3.0</b>	<b>0.0</b>
<b>Total Staffing Changes Increase/(Decrease)</b>	<b>104.3</b>	<b>69.6</b>	<b>(7.1)</b>	<b>20.4</b>	<b>(1.8)</b>

# OPERATING FUND BUDGET

The operating budget is used to fund instructional programs, school and district administration, facilities operations, maintenance, and transportation.

MULTI-YEAR OPERATING PLAN (in thousands of dollars)	Actual 2023/24	Amended 2024/25	Preliminary 2025/26	Forecast 2026/27	Forecast 2027/28
Ministry & Other Grants	\$361,704	\$377,799	\$376,881	\$384,370	\$389,441
Other Revenue	\$34,170	\$29,477	\$31,501	\$32,106	\$32,172
<b>TOTAL OPERATING REVENUE</b>	<b>\$395,873</b>	<b>\$407,276</b>	<b>\$408,382</b>	<b>\$416,476</b>	<b>\$421,612</b>
Salaries	\$270,925	\$289,063	\$289,577	\$296,158	\$301,371
Benefits	\$73,377	\$80,866	\$84,172	\$86,346	\$87,983
Services & Supplies	\$32,745	\$37,947	\$35,882	\$36,650	\$37,383
<b>TOTAL OPERATING EXPENSES</b>	<b>\$377,047</b>	<b>\$407,876</b>	<b>\$409,632</b>	<b>\$419,153</b>	<b>\$426,737</b>
<b>NET REVENUE (EXPENSE)</b>	<b>\$18,827</b>	<b>(\$600)</b>	<b>(\$1,250)</b>	<b>(\$2,677)</b>	<b>(\$5,124)</b>
Interfund Transfers	(\$9,161)	(\$3,150)	(\$2,500)	(\$2,500)	(\$2,500)
Budgeted Surplus Usage	\$0	\$3,750	\$3,750	\$3,750	\$3,750
Increase/(Decrease) Surplus Usage	\$0	\$0	\$0	\$1,427	\$3,874
<b>Operating Surplus/(Deficit) for Fiscal</b>	<b>\$9,665</b>	<b>\$0</b>	<b>(\$0)</b>	<b>(\$0)</b>	<b>(\$0)</b>
Beginning Reserves (Deficit)	\$27,797	\$37,462	\$33,712	\$29,962	\$24,785
Change in Reserves	\$9,665	(\$3,750)	(\$3,750)	(\$5,177)	(\$7,624)
<b>Ending Reserves (Deficit)</b>	<b>\$37,462</b>	<b>\$33,712</b>	<b>\$29,962</b>	<b>\$24,785</b>	<b>\$17,161</b>

The multi-year operating plan budget assumptions are summarized and provided below. Categories that have not had any or significant changes are excluded from the table.

MULTI-YEAR PLAN ASSUMPTIONS	Preliminary 2025/26	Forecast 2026/27	Forecast 2027/28
<b>GRANTS:</b>			
Operating	declining enrolment	declining enrolment	declining enrolment
District Holdback Sal Diff	(\$150,000)	assumed no holdback	assumed no holdback
Labour Settlement	assumed no settlement	2% sal incr (Teach & Support)	2% sal incr (Teach & Support)
Graduated Adult	increase by +\$41k	no change from 25/26	no change from 26/27
DELF Grant	decrease of -\$39k	no longer funded	no longer funded
NGN Self-Prov Site Grant	decrease of -\$54k	no change from 25/26	no change from 26/27
<b>OTHER REVENUE:</b>			
Continuing Education	increase tuition +\$37k	5.0% increase from 25/26	5.0% increase from 26/27
Offshore Tuition Fees	\$18,000 @ 1,150 FTE	\$18,500 @ 1,150 FTE	\$18,500 @ 1,150 FTE
Miscellaneous	decrease SWIS/ELSA recovery	decrease SWIS/ELSA recovery	no change from 26/27
Rentals & Leases	increase spaces & rental rate	increase by +\$50k	increase by +\$50k
Investment Income	increase interest rate to 3.25%	no change from 25/26	no change from 26/27
<b>STAFFING (ALL FUNDS):</b>	0% increase from 24/25	2% increase from 25/26	2% increase from 26/27
Teachers	-14.8 due to enrolment	-3.7 due to enrolment	-6.0 due to enrolment
Principals & Vice Principals	no change from 24/25	+1.0 Princ + 2.0 VPs (Burke)	no change from 2026/27
Educational Assistants	+7.0 for Inclusive Learners	+14.1 for Inclusive Learners	+3.2 for Inclusive Learners
Support Staff	+0.25 Caretaker + 0.43 Secr	+4.0 Caretaker + 3.0 Clerical (Burke)	+1.0 Clerical (Burke)
<b>BENEFITS:</b>	stat & other benefit rate incr	2% increase from 25/26	2% increase from 26/27
<b>SUPPLIES &amp; SERVICES</b>	various budget reductions	2% increase from 25/26	2% increase from 26/27
Rentals & Leases	increase CLOC rent +\$41k	increase CLOC rent +\$50k	no change from 26/27

## OVERVIEW

The preliminary operating budget for 2025/26 is based on the Board approved 2024/25 amended budget and then adjusted to reflect the following items:

- forecasted enrolment changes,
- changes to Ministry of Education and Child Care (MECC) grant funding,
- changes to other revenue sources (international education, rental revenues, interest income),
- adjustments for one-time revenue or expenses impacting the prior year budget,
- contractual and statutory requirements to employee salaries and benefits,
- various operating budget changes related to enrolment, programs, and inflationary factors,
- changes to staffing due to enrolment or other strategic initiatives,
- adjustments required to balance the budget and planned surplus usage

The following table provides a summary of the changes from Amended to Preliminary and how the district arrived at a balanced budget.

Summary of Changes from Amended to Preliminary	Funds In/(Out)	
	<i>(in thousands of dollars)</i>	
Decrease due to Enrolment	(\$1,270)	
Increase for COLA Funding and Other Supplemental Grants	\$4,265	
Prior Year COLA Funding included in the Base Grant Funding	(\$3,711)	(\$716)
Increase in Graduated Adult Revenues	\$41	
District Holdback - MECC Supplement for Salary Differential	(\$150)	
Decreases to DELF and NGN Internet Self Provisioned Grant	(\$93)	(\$202)
Increase in International Education Revenues	\$1,175	
Increase in Continuing Education Revenues	\$37	
Increase in Rental Revenues	\$429	
Decrease in Miscellaneous Revenues	(\$17)	
Increase in Investment Revenues	\$400	\$2,024
Increments for Grid Salary Movement and Benefits	(\$2,063)	
Increases for Statutory and Contractual Benefits	(\$3,564)	
Increases for Services and Supplies Inflationary Factors	(\$368)	(\$5,995)
Increase in Educational Assistants and Support Staffing	(\$671)	
Decrease in Teacher Staffing	\$1,860	\$1,189
Reversals of One-Time Budgets (funds available for 2025/26)	\$1,082	
Decrease in Operating Budgets to Offset Funding Shortfall	\$2,618	\$3,700
Reversal of Surplus Usage from 2024/25	(\$3,750)	
Addition of Surplus Usage for 2025/26	\$3,750	\$0
<b>Balanced Budget</b>		<b>(\$0)</b>

## OPERATING REVENUES

The district's operating revenues are comprised of grant revenues from the Ministry of Education and Child Care and other revenues generated by the district such as International Education and Continuing Education tuition revenues, rental revenue, interest income and other miscellaneous revenues.

### Grant Revenues

The following table provides a summary of the Ministry Grant Revenues for the previous year, current year and forecasted revenues for the following next three years. Further details of these grant revenues are discussed below. Details of the operating grant are shown in [Appendix B](#).

GRANT REVENUES <i>(in thousands of dollars)</i>	Actual 2023/24	Amended 2024/25	Preliminary 2025/26	Variance	Forecast 2026/27	Forecast 2027/28
<b>MECC Operating Grant</b>	\$352,610	\$371,511	\$374,505	\$2,994	\$381,845	\$386,916
<b>Labour Settlement Funding</b>	\$5,994	\$3,711	\$0	(\$3,711)	\$0	\$0
<b>Total Net Operating Grant</b>	<b>\$358,604</b>	<b>\$375,222</b>	<b>\$374,505</b>	<b>(\$716)</b>	<b>\$381,845</b>	<b>\$386,916</b>
<b>Other MECC Grants:</b>						
Graduated Adult Funding	\$2,072	\$1,577	\$1,619	\$41	\$1,619	\$1,619
Pay Equity	\$706	\$706	\$706	\$0	\$706	\$706
Other MECC & Provincial	\$321	\$294	\$200	(\$93)	\$200	\$200
District Internal Holdback	\$0	\$0	(\$150)	(\$150)	\$0	\$0
<b>Total Other MECC Grants</b>	<b>\$3,100</b>	<b>\$2,577</b>	<b>\$2,375</b>	<b>(\$202)</b>	<b>\$2,525</b>	<b>\$2,525</b>
<b>Total MECC &amp; Other Grants</b>	<b>\$361,704</b>	<b>\$377,799</b>	<b>\$376,881</b>	<b>(\$918)</b>	<b>\$384,370</b>	<b>\$389,441</b>

\*MECC (Ministry of Education and Child Care)

The operating grant for 2025/26 is projected to decrease by net of \$716k. This is comprised of a decrease in enrollment related funding of \$1.3 million and offset by an increase of \$553k in funding to support Joint In-Service Professional Development covered under Article F.1 for teachers, increase in Indigenous education council funding and increases in other supplemental funding.

Graduated Adult Funding is projected to increase by \$41k due to combination of higher per student funding and increase in enrolment. Pay Equity funding remains unchanged.

Funding for Pay Equity remains unchanged at \$706k.

Other Ministry of Education and Child Care grants are decreasing by \$93k that includes a decrease in funding for self-provisioned NGN sites of \$54k and decrease in DELF funding of \$39k as the district has decided to opt out of providing the services.

The District is holding back operationalizing \$150k of the operating grant funding related to supplemental funding for teacher salary differential. This holdback is to cover for the potential decrease in funding expected as a result of further gap occurring between the provincial average teacher salary and the district's average teacher salary, which will impact the funding calculation.

The table below provides a detailed breakdown of the \$716k net decrease in the Operating Grant for 2025/26. The first two columns show the decrease in enrollment and the corresponding reduction in funding of \$1.3 million. The third column reflects the increase in funding related to the Labour Settlement Funding for COLA, which has now been incorporated into the base funding along with increases in other supplemental funding.

Change in Operating Grant Funding	Incr/(Decr) Enrolment FTE	Incr/(Decr) Enrolment \$000's	Incr/(Decr) COLA & Other \$000's	Total Increase (Decrease) \$000's
September Enrolment Count:				
Standard Schools	(132.50)	(\$1,181)	\$3,246	\$2,065
Internal Enrolment Holdback	0.00	\$0	\$0	\$0
CE/Course Challenges	0.06	\$1	\$1	\$2
Alternate Schools	9.00	\$80	\$27	\$107
Distributed Learning (Online)	(4.75)	(\$34)	\$21	(\$13)
Level 1 Inclusive Learners	2.00	\$101	\$12	\$113
Level 2 Inclusive Learners	29.00	\$698	\$459	\$1,157
Level 3 Inclusive Learners	(13.00)	(\$158)	\$43	(\$115)
English Language Learning	(409.00)	(\$734)	\$127	(\$608)
Indigenous Education	(46.00)	(\$81)	\$24	(\$57)
Adult Education	(1.06)	(\$6)	\$4	(\$2)
July Enrolment Count	(75.00)	(\$15)	\$31	\$16
February Enrolment Count	8.00	\$61	\$36	\$97
May Enrolment Count	0.00	\$0	\$8	\$8
Indigenous Ed Council Grant		\$0	\$14	\$14
Other Supplemental Grants		\$0	\$211	\$211
<b>Total Operating Grant Increase</b>		<b>(\$1,270)</b>	<b>\$4,264</b>	<b>\$2,995</b>
Labour Settlement included in Base Funding		\$0	(\$3,711)	(\$3,711)
<b>Total Net Operating Grant Increase</b>		<b>(\$1,270)</b>	<b>\$553</b>	<b>(\$716)</b>

### *Unfunded contractual, statutory, and inflationary Increases*

On March 13, 2025, the Ministry of Education and Child Care announced the preliminary operating grant for 2025/26 which includes a \$100 increase in per student grant funding to incorporate the Cost-of-Living Adjustment (COLA) and the equivalent of one year of wage increments provided to Exempt staff that was provided as a supplementary grant during the 2024/25 fiscal year. However, this funding increase does not cover other contractual, statutory, and inflationary increases such as teacher step increments, grid increases for exempt staff, increases in statutory and contractual benefit increases and inflationary increases for utilities and other expenses. These additional costs must be covered by the district through alternative revenue sources or expense reductions. The table below reflects the estimated shortfall in grant funding for 2025/26.

Estimated Grant Funding Shortfall	Total in \$000's
Teacher step increments less retirements at top step	\$1,491
Exempt wage/step increases and associated benefits	\$572
Employee Benefits - CPP, EI, WorkSafe BC, Extended Health and Dental	\$3,564
Inflationary increases – Insurance, Utilities & Other	\$368
<b>Total Estimated Grant Funding Shortfall</b>	<b>\$5,995</b>



## Other Revenues

The district has five other revenue sources in addition to Operating Grant Revenues: International Education Tuition Fees, Continuing Education, Rentals and Leases, Investment Income, and Miscellaneous Income.

The following table provides a summary of Other Revenues for the previous year, current year and forecast for the following three years. Each revenue source is discussed in more detail below.

OTHER REVENUE <i>(in thousands of dollars)</i>	Actual 2023/24	Amended 2024/25	Preliminary 2025/26	Variance	Forecast 2026/27	Forecast 2027/28
International Tuition Fees	\$24,405	\$22,118	\$23,293	\$1,175	\$23,868	\$23,868
Continuing Education	\$434	\$266	\$303	\$37	\$319	\$334
Miscellaneous	\$525	\$776	\$759	(\$17)	\$724	\$724
Rentals and Leases	\$2,540	\$2,201	\$2,630	\$429	\$2,680	\$2,730
Investment Income	\$6,266	\$4,116	\$4,516	\$400	\$4,516	\$4,516
<b>Total Other Revenue</b>	<b>\$34,170</b>	<b>\$29,477</b>	<b>\$31,501</b>	<b>\$2,024</b>	<b>\$32,106</b>	<b>\$32,172</b>

## International Education

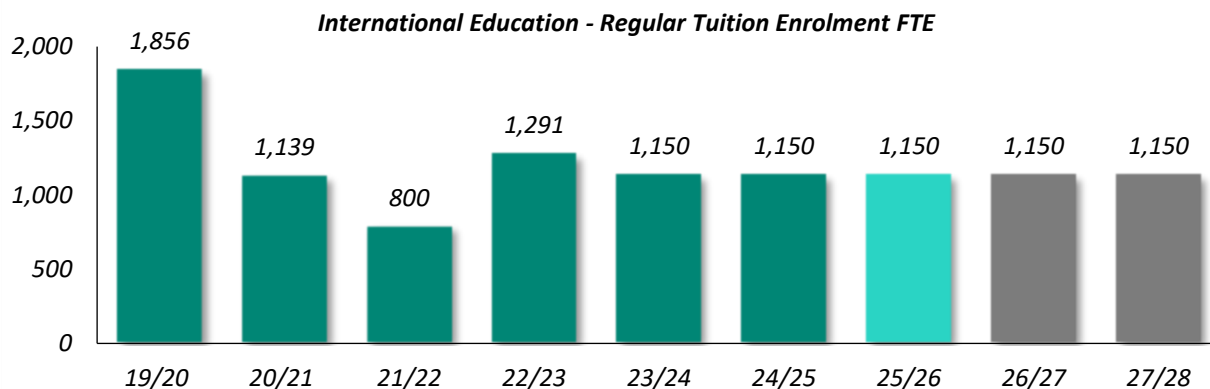
The school district relies on the International Education program to provide additional revenues to mitigate the grant funding shortfalls. The international education program enrolment (primarily in middle and secondary schools) only utilizes space in classrooms that would otherwise go unused by students who reside within the boundaries of the SD43.

Assumptions considered when calculating the budget and multi-year forecasts for International Education revenues:

- changes in the Federal immigrant and newcomer policy will negatively impact the program as more international students become eligible under the provincial funding umbrella,
- the International Education program provides enriched staffing and education programming that benefits all students in our district. This will continue to be affected due to lower enrolment,
- the international education program provides funds that support the districts accumulated surplus policy, which in turn provides ongoing stability and sustainability, and
- international education tuition fees are forecasted to increase from \$17,500 per full year term to \$18,000 in 25/26 fiscal year and increase to \$18,500 for the following two years (the increase is to cover higher salary and benefit costs).

International Education revenues are increasing by \$1.17 million due to a combination of an increase in our tuition fees of \$500 per FTE, an increase in other revenues such as application fees, status changes and short-term programs.

International Education revenues have been budgeted based on 1,150 students for 2025/26 and is expected to remain at this level for the 2026/27 and 2027/28 fiscal years.



The district attracts students from 32 countries representing a global mix from Europe, Asia, South and North America, that provides a unique cultural exposure and experience for SD43 students. Tuition revenues from the regular K-12 program enrolment (students enrolling in regular school programming from Sept-June) makes up most of the revenues generated from the International Education program. Other revenues include application fees, summer learning, and revenues from other short-term programs.

### Continuing Education

Continuing Education revenue includes tuition generated from fee-based vocational programs and courses geared to adults who are looking to change careers or gain new job skills. Revenues from these programs are expected to increase by \$37k next year and moderately for the following two years.

### Miscellaneous Income

Miscellaneous income includes revenues from various sources including grants from BC Hydro, Fortis, administrative recoveries for federally funded programs such as Settlement Workers in Schools (SWIS) and Language Instruction for Newcomers to Canada (LINC) and required contributions to the Contractual Reserves that were reclassified from Special Purpose Funds to the Operating Fund. These contributions are required as part of the Joint Use Agreements with the City of Coquitlam and Douglas College for major maintenance needs for the Pinetree Community Center, Pinetree Plant, Cunnings Field and Centennial Activity Center. Miscellaneous revenues are budgeted to decrease by \$17k due to lower administrative fee recoveries expected from the federally funded language and settlement programs.

### Rental Revenues

Rental revenues have been budgeted to increase by \$429k for 2025/26 and increase moderately in the following years as the district endeavours to add new before and after school childcare spaces in existing schools and incorporate the addition of childcare facilities in new elementary schools. The district has also budgeted for an increase to rental rates to help mitigate the funding shortfall and inflationary rental expenses. Revenues generated from renting of school facilities are shared with schools at a rate of 20%.

### Investment Income

Although there is some uncertainty with regards to future interest rates projections, the district has taken advantage of the higher interest rates available in the market by investing available cash into selective risk adverse value-added opportunities such as GIC's that span over multiple years. These investments are expected to generate additional interest revenues and as such, the district is forecasting an increase of \$400k in additional interest income for 2025/26 and stabilize there after. SD43 will continue to invest with the Ministry's central deposit pooling program as well to maximize interest earnings.

## OPERATING EXPENSES

The district's operating expenses are comprised of salaries and benefits related to staffing as well as service and supplies costs associated with the administering school district operations.

### Salaries

The table below summarizes the salaries for each of the employee staffing groups. Changes in the salary budgets are mostly driven by staffing increase/decreases, and more significantly, as an outcome of wage settlements and step increases as staff advance through their respective grid structure as applicable. Salaries are the largest operating expense for the district, and account for 71% of the total operating expenditures.

Assumptions used for salary projections:

- Teacher grid step salary increments average approximately \$2.0M to \$2.4M annually based upon years of service as they move through the 10-step salary grid. This is partially offset by the difference in salaries between teachers retiring at the highest grid step and replaced by new teachers that are generally at a lower step on the grid. The net impact of the grid step increases is estimated and budgeted at \$1.5M annually.
- Salary and wage increments for Teachers, Educational Assistants and Support staff are established through provincially negotiated Collective Agreements with the BCTF and CUPE. As a result of this, the 2025/26 Preliminary budget assumes no salary increments as the contracts are still under negotiation. An increase of 2% was conservatively used for all employee groups for the following years 2026/27 and 2027/28 as an assumption, recognizing that the negotiated percentage could be higher or lower.
- Salary budgets have been adjusted to include projected staffing changes for enrolment and new school additions.
- Substitute costs are assumed to remain at current levels. These costs have increased in recent years due to new employee standards legislation for eligibility of sick days for casuals and TTOC's, and heightened awareness around flu and colds and employees choosing to stay home when sick.

SALARIES (in thousands of dollars)	Actual 2023/24	Amended 2024/25	Preliminary 2025/26	Variance	Forecast 2026/27	Forecast 2027/28
Teachers	\$170,517	\$179,180	\$179,115	(\$64)	\$182,470	\$185,456
Administrators	\$19,246	\$20,527	\$20,640	\$113	\$21,427	\$21,855
Educational Assistants	\$26,295	\$29,573	\$29,870	\$298	\$31,138	\$31,904
Support Staff	\$29,369	\$33,178	\$33,165	(\$13)	\$34,310	\$35,059
Other Professionals	\$8,995	\$9,013	\$9,267	\$254	\$9,193	\$9,377
Substitutes	\$16,504	\$17,594	\$17,520	(\$74)	\$17,620	\$17,720
<b>Total Salaries</b>	<b>\$270,925</b>	<b>\$289,063</b>	<b>\$289,577</b>	<b>\$514</b>	<b>\$296,158</b>	<b>\$301,371</b>

## Teachers

The 2025/26 teacher salary budget is decreasing by \$64k which reflects a decrease in enrolment related teacher staffing of 12.8 FTE totalling \$1.37M, offset by step increments for teachers progressing on the teacher salary grid of \$1.30M. The teacher salary budget has not been adjusted for any potential increments currently being negotiated with the BCTF for the new contract period commencing July 1<sup>st</sup>, 2025. Any salary increments and corresponding funding will be incorporated in the 2025/26 amended budget once an agreement has been ratified.

## Administrators

Principal, Vice Principal and District Principal salary budgets have been increased by \$113k. This is comprised of an increase of \$223k for step increments for eligible staff, offset by the reversal of one-time temporary positions which include a temporary VP of District Digitization & Process Improvement and administrator support for the opening of Moody Elementary for a total of \$110k.

## Education Assistants

The Educational Assistant salary budget is increasing by \$298k which reflects the addition of 10.0 FTE Education Assistant positions totalling \$438k, offset by the reversal of 2 Indigenous Education temporary Youth Worker positions and 1 temporary Indigenous Education Facilitator position for a total of \$140k. The budget does not include increases for any wage increases currently being negotiated with CUPE for the new contract period commencing July 1<sup>st</sup>, 2025. Any salary increments and corresponding funding will be incorporated in the 2025/26 amended budget once an agreement has been ratified.

## Support Staff

The Support staff salary budget is decreasing by \$13k which includes the addition of 0.25 FTE Caretaker 1 hours for new portables located at Minnekhada, and the addition of 0.43 FTE Secretary 2 hours from 20 to 35 due to enrolment levels at Minnekhada for a total of \$36k and offset by the reversal of temporary Caretaker 1 positions for the school floor stripping initiative totalling \$49k. Support staff wages have not been adjusted for any wage increases as the CUPE collective agreement negotiations are currently ongoing as mentioned above.

## Other Professionals

Salary increases have been adjusted by a total of \$254k to reflect increases for estimated step increments for eligible staff.

## Substitutes

Substitute costs have been reduced to reflect the decrease in TTOC's corresponding to the reduction in teacher staffing (\$74k). The 15 Permanent TTOC positions have been fully budgeted under the Substitute budget category.

## Benefits

Benefit costs are comprised of statutory and contractual (collective agreement) costs. Statutory benefits include costs such as CPP, EI, Employer Health Tax, and WorkSafeBC which are variable based on earnings and specific rates. Non-statutory benefit costs that are contractual in nature include pension and employer paid premiums for extended health, dental, Employee Assistance Program (EAP) and post-employment benefits that are based on number of employees enrolled in the group plans or years of service.

Benefit costs are the second largest expense category after salaries and account for over 20% of total operating expenditures. The table below provides a further breakdown of the benefits expenses.

BENEFITS (in thousands of dollars)	Actual 2023/24	Amended 2024/25	Preliminary 2025/26	Variance	Forecast 2026/27	Forecast 2027/28
<b>Statutory:</b>						
Canada Pension Plan	\$11,624	\$12,350	\$13,144	\$794	\$13,484	\$13,739
Employment Insurance	\$4,161	\$4,440	\$4,569	\$129	\$4,687	\$4,776
Employer Health Tax	\$5,232	\$5,515	\$5,525	\$10	\$5,668	\$5,775
WorkSafeBC	\$3,734	\$4,448	\$4,484	\$36	\$4,600	\$4,687
<b>Total Statutory</b>	<b>\$24,751</b>	<b>\$26,753</b>	<b>\$27,722</b>	<b>\$969</b>	<b>\$28,439</b>	<b>\$28,977</b>
<b>Extended Health and Dental:</b>						
Extended Health	\$10,517	\$12,879	\$14,056	\$1,177	\$14,419	\$14,693
Dental	\$8,286	\$9,131	\$10,083	\$952	\$10,343	\$10,539
<b>Total EHB and Dental</b>	<b>\$18,803</b>	<b>\$22,010</b>	<b>\$24,139</b>	<b>\$2,129</b>	<b>\$24,762</b>	<b>\$25,232</b>
<b>Pension:</b>						
Teacher Pension Plan	\$22,538	\$23,864	\$23,856	(\$8)	\$24,496	\$24,961
Municipal Pension Plan	\$5,634	\$5,966	\$5,993	\$27	\$6,124	\$6,240
<b>Total Pension</b>	<b>\$28,172</b>	<b>\$29,830</b>	<b>\$29,849</b>	<b>\$19</b>	<b>\$30,620</b>	<b>\$31,201</b>
<b>Other</b>	<b>\$1,651</b>	<b>\$2,273</b>	<b>\$2,462</b>	<b>\$189</b>	<b>\$2,525</b>	<b>\$2,573</b>
<b>Total Benefits</b>	<b>\$73,377</b>	<b>\$80,866</b>	<b>\$84,172</b>	<b>\$3,306</b>	<b>\$86,346</b>	<b>\$87,983</b>

**Canada Pension Plan (CPP):** Effective 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 with the last increment taking place in January 2023.

Starting in 2024, a secondary contribution rate, referred to as the Yearly Additional Maximum Pensionable Earnings (YAMPE) was implemented on earnings up to 14 % over the Yearly Maximum Pensionable Earnings (YMPE). The result is an additional \$200 of CPP payable for each employee earning above the YMPE in 2024 and an additional \$400 for each employee earning above the YMPE in 2025. Employee contributions will also go up respectively. The net impact of this is estimated at \$866k, with the balance being a decrease of \$72k relating to changes in salaries and staffing levels.

**Employment Insurance (EI):** These premiums payable by the employer are expected to increase in relation to increases in maximum insurable earnings. The incremental cost associated with this increase is estimated at \$142k, with the balance being a decrease relating to changes in salaries and staffing levels of \$13k.

**Employer Health Tax (EHT):** The Provincial Government introduced this new tax effective January 1, 2019, at a rate of 1.95% of payroll. The incremental cost, net of staffing adjustments is an increase of \$10k.



**WorkSafeBC:** WSBC has expanded its mandate in recent years to include claims for mental health, bullying and harassment. As an outcome of this, rate increases have accelerated. Our district has historically had a better track record compared to our public schools’ peer group, and therefore rates are expected to only increase marginally. The rate increase is estimated at \$45k with the balance related to changes in salaries and staffing levels.

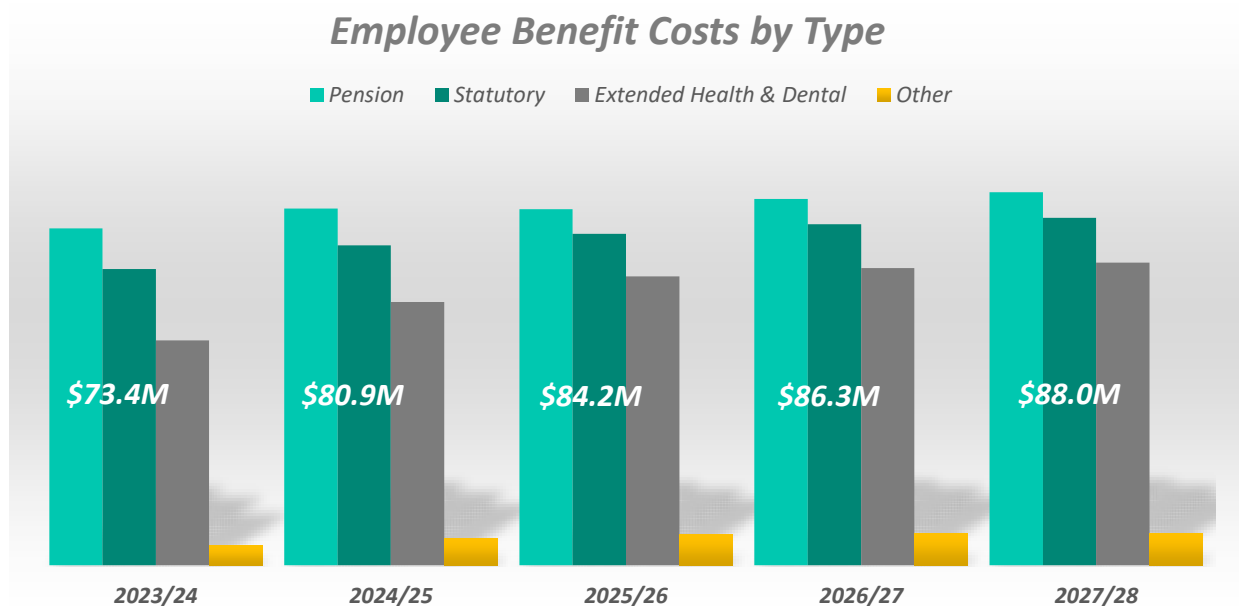
**Health and Dental Premiums:** Health and dental premium rates are reviewed annually and adjusted based on usage and claims experience. Premium rates are expected to increase due to a rise in usage and inflationary factors for both extended health and dental benefits. The incremental cost associated with this increase for next year is estimated at \$2.5M over the prior year, with the balance relating to changes in salaries and staffing levels.

**Teacher Pension Plan (TPP):** The current contribution rate of 11.3% for the TPP will remain unchanged for the 2025/26 school year. The TPP undergoes a valuation triennially which is currently in progress and will be based on a valuation date of December 31, 2024. The rate is not projected to change through the forecast period. The budget for the TPP has been decreased by net of \$8k reflect changes in salaries and staffing levels.

**Municipal Pension Plan (MPP):** The current contribution rate of 9.31% for the MPP will remain unchanged for the 2025/26 fiscal year. The MPP undergoes a valuation triennially which is not set to take place until December 31, 2024. Accordingly, the rate is not projected to change through the forecast period. The budget for the MPP has increased by \$27k reflecting changes in salaries and staffing levels.

**Other:** Other benefits are inclusive of cost for employee future benefits, life insurance, and maternity and education leaves. This is budgeted to increase by \$189k.

Total benefit costs are illustrated below. Future benefits reflect changes in staffing levels and expected contractual benefit rate increases. Benefit costs continue to grow as an outcome of wage and salary increases, the cost of employee future benefits (sick leave), CPP enhancements, and extended health and dental benefit programs.



## Services and Supplies

Service and supplies budgets are the non-salary related costs associated with operating the school district and accounts for approximately 9% of the operating budget.

Service and supply expenses were reduced by a total of \$2.8M or 5.4% to help achieve a balanced Budget for 2025/26. All budget line items were reviewed in detail and were subject to reductions if not required or not fully utilized each year. The reductions were offset by \$730k in Inflationary and contractual increases where the increases could not be avoided.

SERVICES & SUPPLIES (in thousands of dollars)	Actual 2023/24	Amended 2024/25	Preliminary 2025/26	Variance	Forecast 2026/27	Forecast 2027/28
Services	\$9,019	\$10,340	\$9,471	(\$868)	\$9,661	\$9,854
Student Transportation	\$682	\$694	\$694	\$0	\$708	\$722
Professional Development	\$2,154	\$2,464	\$2,351	(\$112)	\$2,398	\$2,446
Rentals & Leases	\$255	\$532	\$574	\$41	\$635	\$648
Dues & Fees	\$1,734	\$1,746	\$1,892	\$146	\$1,930	\$1,969
Insurance	\$1,755	\$1,900	\$2,000	\$100	\$2,040	\$2,081
Supplies	\$11,360	\$13,535	\$12,127	(\$1,408)	\$12,369	\$12,617
Utilities	\$5,785	\$6,736	\$6,773	\$37	\$6,908	\$7,046
<b>Total Services &amp; Supplies</b>	<b>\$32,745</b>	<b>\$37,947</b>	<b>\$35,882</b>	<b>(\$2,065)</b>	<b>\$36,650</b>	<b>\$37,383</b>

### Services

Services expense budgets were decreased by a total of \$868k and include reductions to budgets for legal, advertising and other professional fees. In addition, contract services for snow removal, roofing, technology and health services were also reduced. These reductions were required to help offset the funding shortfall and balance the Preliminary budget. These reductions will impact the affected departments and level of services they are able to provide. Budget for future years are expected to increase due to inflationary factors.

### Student Transportation

Student transportation expense budgets include the cost of taxi and bus services for students with special needs. These budgets have been maintained at the same level as they are based on a contractual agreement with the bus and taxi companies and are based on services required for our students which cannot be reduced. Budgets for future years are expected to increase slightly for fuel surcharges.

### Professional Development

Professional development expense budgets were decreased by a net of \$112k. This is comprised of a reduction of \$474k in various training, staff development, self-regulation, mentoring, and travel budgets and offset by an increase of \$362k in the Teacher professional development budget required under article F.1 of the collective agreement, per funding provided by the ministry.

### Rentals & Leases

The rentals and leases expense budget was increased by \$41k due to expected increases in building rental rates for Continuing Education's Coquitlam Learning Opportunity Center (CLOC) program. The building is required to administer the program and centrally located so that it is easily accessible to all our students in the district. The forecast for 2026/27 includes an additional 20% rental increase for CLOC to reflect current market per square foot rental rates. The remainder of expenditures for future years are expected to increase in alignment with inflationary rates.

## Dues and Fees

Dues and fees budgets have been increased by \$150k to reflect additional commission expenses relating to recruitment and growth of international student enrolment, offset by reductions of \$4k in other membership dues. Budgets for future years are expected to increase due to inflationary factors.

## Insurance

The insurance budget has been increased by \$100k to reflect higher property insurance costs incurred under the provincially operated School Protection Program (SPP). Budgets for future years are expected to increase due to inflationary factors.

## Supplies

The supplies budget is the largest expense category within Services and Supplies budgets and includes allocations to schools for learning resources, general supplies, furniture, equipment, and other costs associated with operating schools, programs, departments and maintaining our facilities. The supplies budgets have been reduced by a net total of \$1.4 million and includes reductions to school supplies budgets in alignment with expected decline in enrolment, decrease to furniture & fixture budgets, computer equipment budgets, building maintenance supplies budgets and general supplies budgets across all departments. The above reduction also includes the board contingency budget, which is held to address unanticipated, emergent issues. This was reduced by \$200k, leaving a balance of \$300k in the account to address unforeseen expenses.

## Utilities

Utilities budgets have been increased by a net of \$37k that includes increases to the electricity, garbage and recycling budgets related to rate increases and additional school sites and offset by a decrease the natural gas budget based on lower rates. The district has implemented energy efficiency initiatives in schools and negotiating progressive purchasing arrangements to reducing energy costs and offset rate increments.

## *Interfund Transfers*

Interfund transfers are the reallocations of funds between the operating and capital funds. There are two aspects to these transfers. The first is to appropriately record capital items that are purchased with operating funds. This provides for the proper accounting treatment to amortize the cost of these purchases over the life of the asset. The most significant of these types of purchases are technology purchases such as computers but could also include furnishings (such as student desks for example).

The second purpose is for funding required for local capital needs such as portables or contributions that may be required by the Ministry for large capital projects such as construction of new schools, classroom additions, and seismic upgrades. If the funds are not required for capital purposes, the funds can be transferred back into the operating account.

## Accumulated Reserves (Surplus)

The Accumulated Operating Surplus policy is predicated on the district generating surplus and then allocating that surplus over a rolling three-year period targeted at \$3.75M, with the balance focused on replenishment of the staffing stabilization reserve, replenishment of education sustainability reserve if required, and funding other initiatives such as school-based capital projects, business systems initiatives or other contingencies that may be required to ensure future stability. The International Education program has historically contributed a significant amount toward the accumulated reserves, helping to provide on-going financial stability for the district. The 2025/26 proposed budget and forecast years includes usage of \$3.75 million as designated by the Board.

The table below details the intended future use of the operating surplus as approved by the Board as of June 30, 2024. This is the same information that is reported in the audited financial statements.

ACCUMULATED RESERVES (in thousands of dollars)	June 30, 2024, Opening	Reserved/Used)	June 30, 2024, Closing
2023/24 Staffing Stabilization Provision	\$3,750	(\$3,750)	\$0
2024/25 Staffing Stabilization Provision	\$3,750	\$0	\$3,750
2025/26 Staffing Stabilization Provision	\$2,500	\$1,250	\$3,750
2026/27 Staffing Stabilization Provision	\$1,250	\$1,250	\$2,500
2027/28 Staffing Stabilization Provision	\$0	\$1,250	\$1,250
Facility & Maintenance Initiatives	\$2,056	\$0	\$2,056
Technology Initiatives	\$1,225	\$0	\$1,225
Education Sustainability Reserve	\$4,000	\$0	\$4,000
School Carryforwards including Indigenous Education	\$3,298	(\$484)	\$2,814
ESA Contingency Reserve	\$1,000	\$0	\$1,000
Staffing Stabilization Reserve	\$0	\$1,000	\$1,000
Contingency for Benefits	\$0	\$2,000	\$2,000
School Based Capital Initiatives	\$4,150	\$3,167	\$7,317
Teacher Mentorship Funds	\$653	(\$18)	\$635
Business Systems Initiatives	\$165	\$4,000	\$4,165
<b>Restricted Operating Surplus</b>	<b>\$27,797</b>	<b>\$9,665</b>	<b>\$37,462</b>

This approach provides for consistent financial allocations for staffing as achieved in previous years while reducing volatility by smoothing peak surplus years. The education stabilization reserve provides a funding source for one-time 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.

School carry-forward balances represent funds that were provided to schools during the current year that were not fully expended and have been restricted for use in the next school year.

The capital projects reserve was established to assist schools in addressing major maintenance and replacement of equipment due to aging infrastructure (e.g. bleachers, dust collectors etc.)

The business systems reserve was established for future replacement of the ERP system that is likely required.

The contingency for benefits was established to buffer future rate increases for health and dental premiums.

The Teacher Mentorship Funds represents targeted grant funding provided to enhance training and mentorship programs for new teachers; spending to be determined by the Coquitlam Teachers Association.

## SPECIAL PURPOSE FUND BUDGET

Special purpose funds consist of funding allocated to school districts for a specific purpose. The special purpose funds account for approximately 15% of the school districts expenses and includes approximately 25 different funds as summarized below. A full description of each of the special purpose fund has been provided in [Appendix D](#).

The annual funding received varies from year to year and Ministry of Education and Child Care funding is not always confirmed at the time that the preliminary budget is prepared.

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.

SPECIAL PURPOSE FUNDS	Actual 2023/24	Amended 2024/25	Preliminary 2025/26	Variance
<i>(in thousands of dollars)</i>				
Annual Facilities Operating Grant (AFG)	\$1,250	\$1,140	\$1,140	\$0
Apprenticeship Program	\$312	\$383	\$307	(\$76)
Changing Results for Young Children	\$6	\$5	\$7	\$2
Classroom Enhancement Fund - Overhead (CEF)	\$2,402	\$2,503	\$2,503	\$0
Classroom Enhancement Fund - Remedies (CEF)	\$4,388	\$4,493	\$0	(\$4,493)
Classroom Enhancement Fund - Staffing (CEF)	\$44,295	\$47,496	\$47,243	(\$253)
CommunityLINK (CLINK)	\$1,487	\$1,941	\$1,735	(\$205)
Contractual Reserves	\$228	\$0	\$0	\$0
Early Learning and Child Care (ELCC)	\$163	\$203	\$175	(\$28)
Federal/Provincial Safe Return to Class	\$109	\$0	\$0	\$0
Feeding Futures School Fund Program	\$3,263	\$3,847	\$3,533	(\$314)
First Nation Student Transportation Fund	\$66	\$70	\$71	\$1
Language Instruction for Newcomers - Federal (LINC)	\$2,818	\$2,780	\$2,703	(\$76)
Learning Improvement Fund (LIF)	\$1,295	\$1,310	\$1,295	(\$15)
Mental Health in Schools	\$44	\$74	\$47	(\$27)
Official Language Education Program (OLEP)	\$578	\$796	\$514	(\$281)
Professional Learning Grant	\$0	\$0	\$204	\$204
Provincial Resource Program -Day Treatment (PRP)	\$177	\$183	\$183	\$0
Ready Set Learn (RSL)	\$117	\$121	\$118	(\$3)
Retiree Extended Health Fund	\$0	\$659	\$0	(\$659)
School Generated Funds (SGF)	\$13,479	\$12,500	\$12,500	\$0
Settlement Workers in Schools - Federal (SWIS)	\$938	\$977	\$852	(\$125)
Sick Leave Benefit Plan (SLBP)	\$17	\$10	\$10	\$0
Strengthening Early Years to K Transition (SEY2KT)	\$7	\$40	\$19	(\$21)
StrongStart (SS)	\$428	\$320	\$320	\$0
Student & Family Affordability Fund (SFAF)*	\$706	\$849	\$0	(\$849)
Others (Scholarships & Bursaries, Staff Development)	\$525	\$293	\$200	(\$93)
<b>TOTAL</b>	<b>\$79,096</b>	<b>\$82,991</b>	<b>\$75,679</b>	<b>(\$7,312)</b>

\*Additional SFAF funding was announced by the Ministry in March 2024, after the 2023/24 Amended Budget submission.



There are a few special purpose funds that must be fully expended in the fiscal year in which they were provided. This includes Classroom Enhancement Fund, Annual Facilities Grant, Learning Improvement Fund, Provincial Resource Program, and CommunityLINK. The other fund balances may be carried forward to future years.

Noted below is a further discussion of some of the more impactful special purpose funds.

### Classroom Enhancement Fund

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 resolved all matters related to the implementation of the 2016 Supreme Court of Canada decision. 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.

In mid October, once enrolment is confirmed and classes organized for the school year, school districts are required to submit their request for CEF funding based on actual staffing requirements. Submissions are reviewed and final allocations are confirmed along with the operating grant in December. To ensure SD43 is receiving the appropriate level of funding, close monitoring of implementation occurs throughout the school year. The table below summarizes the staffing, overhead costs and remedy for the current year and projected staffing for next year.

CLASSROOM ENHANCEMENT FUND	Amended 2024/25		Preliminary 2025/26		Variance	
	FTE	in \$000's	FTE	in \$000's	FTE	in \$000's
<b>Staffing:</b>						
Teachers	349.2	\$45,594	347.5	\$45,341	(1.8)	(\$253)
TTOC's		\$1,902		\$1,902	-	\$0
<b>Total Staffing</b>	<b>349.2</b>	<b>\$47,496</b>	<b>347.5</b>	<b>\$47,243</b>	<b>(1.8)</b>	<b>(\$253)</b>
<b>Overhead:</b>						
EA's	33.0	\$1,955	33.0	\$1,955	-	\$0
Administrators	1.0	\$438	1.0	\$438	-	\$0
Other Expenses		\$110		\$110		\$0
<b>Total Overhead</b>	<b>34.0</b>	<b>\$2,503</b>	<b>34.0</b>	<b>\$2,503</b>	<b>0.0</b>	<b>\$0</b>
<b>TOTAL</b>	<b>383.2</b>	<b>\$49,999</b>	<b>381.5</b>	<b>\$49,746</b>	<b>(1.8)</b>	<b>(\$253)</b>
<b>Remedy Costs</b>		<b>\$4,493</b>		<b>TBD</b>		<b>TBD</b>

Pending additional information for 2025/26, the teacher staffing component of the CEF budget is based on current year staffing and then adjusted for expected staffing changes as a result of classroom additions, non-enrolling ratios, and the use of a "flex factor" based on current year staff levels. To this extent SD43 is estimating a decrease in teacher staffing of 1.78 FTE based on the expected decrease in ELL students and corresponding teachers based on corresponding ratio requirements.

The overhead cost component provides funding for cost such as additional educational assistants, mentoring cost of new teachers, some administrative cost of remedy tracking, and costs related to relief time for teachers to complete Individual Education Plans (IEP's). The Teacher staffing and Overhead costs have not been adjusted to include any salary or wage increments as these are still under negotiation.

Remedy costs are not budgeted as part of the Preliminary budget. They will be budgeted as part of the Amended budget based on actual October remedies incurred.

## StrongStart Program

The Ministry of Education and Child Care established the StrongStart program that 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 district has ten StrongStart sites located in Elementary schools throughout our district. The ministry provides the school district \$32,000 to operate each site. This is intended to cover the cost of a StrongStart Facilitator and supplies required for the program. The funding for this program has not increased to keep up with negotiated wage increases or inflation and as a result, the program requires financial support from the operating fund of approximately \$80,000 annually and this amount has been budgeted in the operating fund for the 2025/26 Preliminary budget and forecasted years 2026/27 and 2027/28.

## Feeding Futures School Fund Program

In April 2023, the Ministry of Education and Child Care announced a multi-year Feeding Futures School Food Program, targeted to help school districts increase food security for students by expanding or creating food programs. A portion of the district's total allocation of \$3.5M dollars was provided directly to schools and food support partners which include Share Society, Starfish and Access Youth. The balance of the funds were held at the district level to support and expand existing lunch programs, provide staffing and other supplies required to run programs and address overall community needs. The funding for 2025/26 will be the same as the current year and will be operationalized in a similar manner as the current year with a few minor adjustments as needed.

FEEDING FUTURES FOOD PROGRAM	Amended 2024/25		Preliminary 2025/26		Variance	
	FTE	in \$000's	FTE	in \$000's	FTE	in \$000's
<b>Funds Allocated:</b>						
Direct to Schools		\$1,169		\$1,050		(\$119)
Direct to Food Partners		\$786		\$786		\$0
<b>Total Funds Allocated</b>	<b>0.0</b>	<b>\$1,955</b>	<b>0.0</b>	<b>\$1,836</b>	<b>0.0</b>	<b>(\$119)</b>
<b>Funds Held at Board Level:</b>						
Lunch Program		\$500		\$500		\$0
Summer Camp Lunches		\$40		\$20		(\$20)
Staffing	10.1	\$836	10.1	\$836	0.0	\$0
Teacher DH Allowances		\$265		\$265		\$0
Mileage, Supplies, Equip, Other		\$251		\$76		(\$175)
<b>Total Funds Held at Board Level</b>	<b>10.1</b>	<b>\$1,892</b>	<b>10.1</b>	<b>\$1,697</b>	<b>0.0</b>	<b>(\$195)</b>
<b>TOTAL</b>	<b>10.1</b>	<b>\$3,847</b>	<b>10.1</b>	<b>\$3,533</b>	<b>0.0</b>	<b>(\$314)</b>

*\*Note - the Amended Budget includes 2023/24 Carryforward Balance of \$270k*

## Student Family and Affordability Fund

In March 2024, the Ministry of Education and Child Care announced a one-year extension of this program and provided \$861,000 in additional funding. Given the timing, \$849,000 of this funding was carried forward for use in the 2024/25 fiscal year. Our school district redistributed a total of \$803,000 directly to schools and the funds will be used to support parents and guardians of K-12 students for the cost of field trips, fees, extracurricular fees, and school supplies. There will be no new funds provided by the Ministry going forward.

## School Generated Funds

School Generated Funds is the largest component of the Special Purpose funds and represents the total accumulated funds held at the school level. These funds are held within each school own bank account and is comprised of monies raised through fundraising, fees, cafeteria revenue, school store revenue, donations from PAC's and various other activities.

# CAPITAL FUND BUDGET

The Capital Fund revenues and expenditures reflect the capital activities of the school district. Revenues are comprised of lease income from closed schools, investment income from capital fund balances, gains on sales of capital assets and capital funding received from the Ministry. Expenses include capital expenditures for land, buildings, computer hardware and software, vehicles and equipment that are funded from the Ministry capital grants (bylaw capital, Ministry of Education and Child Care 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.

The work undertaken by the facilities department is guided by Directions 2025 with a focus on creating innovative and sustainable facilities that support emerging learning needs. The goal is to provide the best quality learning environment for students and staff. However, with limited funds, prioritizing the needs is a critical process. The capital planning process looks at our short, medium, and long term plans several times during the year to help determine these priorities and address any emergent needs.

Capital planning is largely driven by the changing enrolment needs of the district. As enrolment needs change, facility plans are adapted and adjusted as necessary. Being able to project enrolment effectively, move programs of choice when needed and create new spaces in a timely way underpins the effectiveness of our capital planning.

A principle element of facilities planning is an emphasis on minimizing and reducing our environmental impact. This is a key element of Directions 2025 and the cross-cutting theme of social engagement around behavioral initiatives relating to staff and students on the environment. The Facilities Department measures progress both quantitatively and qualitatively.

Capital revenues are comprised of numerous capital categories:

## **Bylaw Capital**

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

## **Ministry of Education and Child Care Restricted Capital**

Ministry of Education and Child Care restricted capital represents the Ministry's portion (usually 75%) of proceeds on disposal of land and buildings, and any bylaw project surpluses on completed projects. The Ministry's approval must be received to spend these funds.

## **School Site Acquisition Charge (SSAC)**

These funds represent amounts collected by the district from the municipalities and villages for future school site land purchases as identified in the capital plan. Local governments collect these charges from building developers for new residential parcels to be created and new multiple family residential units to be constructed. The funds may only be used to purchase Ministry approved sites for new schools.

## **Local Capital Reserve**

Comprised of the Board's local capital reserve, local revenue, school referendum taxes, transfers from the district's operating fund, or any other grant designated by the Ministry. The reserve is designated for local capital expenditures and the balance is restricted specifically for board approved projects.

## Annual Facility Grant (AFG)

The Annual Facility Grant is funding provided by the Ministry of Education and Child Care for designated school capital or maintenance upgrades including roof replacements, mechanical, HVAC, floor, site, paving and lighting upgrades as well as exterior painting. The capital portion of the AFG grant for 2025/26 is estimated at \$6.1M, consistent with prior year.

## Information Technology

Technology continues to play a critical role in supporting the goals and objectives of Directions 2025 and is identified as a cross-cutting theme. Information Technology (IT) broadly supports instruction through STEAM and other curricular and core competencies in addition to maintaining and sustaining a robust, future oriented infrastructure.

Technology Infrastructure is continually renewed, and new technology applied. This supports schools with upgrades to devices as well as increasing equitable access in support of daily instruction and learning. An important element is also the gathering, securing, and the storing of data to allow informed decision making not only regarding the individual student but to support SD43 business operations – human resources, finance, payroll etc. For more specific details, please see the *Framework for Enhancing Student Learning*.

Ongoing renewal of technology infrastructure is funded from the operating fund and subsequently capitalized through a transfer to capital. Annually, any unspent funds remaining under the infrastructure operating budget is transferred to local capital as a stabilizing provision for fluctuations in major hardware purchases that can occur over a three-to-seven-year period.

## Transfer from Operating Funds

As noted above, 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. In addition, funds are transferred for the purposes of purchasing portables – which are not funded by the Ministry of Education and Child Care – and to support anticipated local funding contribution requirements from Treasury Board for new or replacement schools, additions, or seismic upgrades.

## Capital Developments

The following details major planned and in-progress capital projects:

### *Coast Salish Elementary* (new school)

Located in the Burke Mountain area of Coquitlam, this new elementary school is predominantly complete and was granted occupancy in the fall of 2023. The childcare center attached to the school was permitted and occupied in December 2024.

### *Moody Elementary* (seismic replacement)

This new school is being built on the same site as Moody Middle and will include space for an additional 115 students to meet expected growth in the neighborhood. Construction is well under way with occupancy targeted for late spring of 2025.

### *Scott Creek Middle* (10 classroom addition)

This 10-classroom addition, built as a prefabricated addition, increases capacity by an additional 250 students. Occupancy was achieved in January 2025 with deficiencies being completed.

### *Montgomery Middle* (seismic replacement)

On July 23, 2024, Montgomery Middle School was approved for replacement for 600 students with Neighbourhood Learning Centre space added for indigenous education focus. At a maximum budget of approximately \$86 000 000, design is underway with occupancy expected for the fall of 2028.

### *Dr. Charles Best Secondary* (12 classroom addition)

On July 15, 2024, funding was approved for a 12-classroom prefabricated addition for Dr. Charles Best Secondary. This addition will help accommodate the growing capacity need for the school and will help accommodate space needs for an upcoming seismic mitigation upgrade to the school. The addition is expected to be completed late 2025.

### *Middle/Secondary Burke Mountain School:* (new school)

On March 1, 2022, funding approval was received from the Ministry of Education and Child Care to construct Burke Mountain Secondary School. This facility is scheduled to open initially as both a middle school and a secondary school in the fall of 2026 and then, as enrolment increases, will transform to only a secondary school. The school is essential to meet the needs of this growing community. With an estimated total cost of \$160M, Burke Mountain Secondary is expected to be the most expensive school ever built in the history of BC.

The site itself is two separate parcels. One parcel is owned by SD43 and the other parcel is owned by the City of Coquitlam. At the end of the building cycle, the SD43 property will have a secondary school, a middle school, a Grade A grass field, and parking space. On City owned land, there will be an artificial turf field and track, as well as other park amenities. The city will also maintain the Grade A grass field through a joint use agreement.

### *Hazel Trembath Elementary School* (replacement)

In the most recent Capital Plan response letter, the Ministry has identified Hazel Trembath as a replacement project. This project comes from a fire which destroyed the school. The letter indicates that more information is to follow.

### *Major capital developments currently in progress:*





### *Portables and Classroom conversions:*

To address enrolment growth, the district has added 9 portables over the past few years (Banting (4), Minnekhada (1), Cape Horn (1), and James Park (2), Lord Baden Powell (1)) and is relocating existing portables to sites where needed. The purchase of portables, site preparation and relocation costs are not funded by the Ministry and require transfer of operating funds to local capital.

In addition to the above, the district is constantly reviewing unused or underutilized spaces throughout the district and converting these into classroom spaces needed in support of efforts to address class size and composition issues.

### *Capital Plan Funding Requests*

SD43's capital plan requests, submitted to the Ministry of Education and Child Care annually in June, consists of the following highest priority projects.

#### *New School Expansion Projects*

- *Marigold Elementary*
- *NE Coquitlam Middle*

#### *School Additions*

- *Maple Creek Middle*
- *Riverside Secondary*

#### *School Replacements*

- *Como Lake Middle*
- *Nestor Elementary*

#### *Seismic Mitigation*

- *Dr. Charles Best Secondary*
- *Maple Creek Middle*

#### *Site Acquisition*

- *Fraser Mills Elementary*

## FINANCIAL STABILITY RISKS, AND OTHER SIGNIFICANT ITEMS

In 2017 an enterprise risk assessment was completed which identified 29 areas of risk. The board is provided with an annual update on the activities to mitigate these identified risks, however a number are outside the immediate control of the school district. The operationalization of the accumulated surplus policy helps to soften or reduce some of these risk exposures. Following are several risks that continue to be preeminent.

### Grant Revenue - Underfunding of Wage Settlement, Benefits, and Inflation

The operating grant is the single largest source of funding for the school district's operating expenses. The Ministry of Education and Child Care provides funding based on student enrolment, unique student needs as well as some other supplemental funds. While the funding increases mostly covers the negotiated salary and wage increases, it does not adequately cover teacher step increments or wage increases for administrators (principals and vice-principals) or other professionals.

Funding has also not kept up with the increasing costs of statutory and contractual benefits. Canada Pension Plan contributions have increased sharply over the past five years and the new second tier costs that began in 2024 adds a further 4% to CPP costs on a larger salary base. WorkSafe premiums have also substantially increased as the mandate scope has been expanded. The provision to provide sick leave days for substitute staff without a funding source also detracts from educational resources.

Inflation is also not funded by the Ministry resulting in reduced services to schools in all facets of school district operations and having to do more with less financial resources. This risk is even more prevalent this year due to the spike in inflation levels.

This level of underfunding is not sustainable and 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.

### Facilities – Schools and Classrooms

As previously reported, tackling system stresses to address increased demand for enrolment space in elementary schools, especially in the northeast sector of the 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 safety.

The requirement to comply with collective agreement restored language places an increased burden and demand on class space. Unrestricted local capital is essentially nil, creating an inability to fund new classroom additions, portable placements or further classroom conversions until the Ministry of Education and Child Care 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 augment available provincial funding for facility requirements.

## Capital Requirements and Interfund Transfer Requirements

Interfund transfers are the reallocations of funds between the operating and local capital funds. This is done to mitigate the risk of underfunding by the Ministry for approved capital projects such as construction of new schools, classroom additions, and seismic upgrades. If the funds are not required for capital purposes, the funds can be transferred back into the operating account.

The Ministry does not provide funding for portables (new or replacements) which provides further financial pressure to meet the needs of growing communities within the district that do not have an approved capital project or addition. The district submits a 5-year capital plan annually to the Ministry for approval as required by the *School Act* and Ministry policy. The most recent capital plan can be found on SD43's website [here](#).

## Staffing

Staffing recruitment challenges resulting from the cost of living in the lower mainland and unprecedented increases in student enrolment for all Metro Vancouver school districts makes hiring staff even more competitive in an already tight market. Additional operational challenges are highlighted by Provincial funding inadequacies and greater demand for staffing in specialized positions. While this is certainly critical in speciality subject matter (STEAM), language arts, and supporting students with unique needs, including education assistants, it is also difficult to recruit professionals in the finance, human resources, payroll, procurement, facilities project management, and qualified trades staffing in our information technology, and maintenance departments.

## Classroom Enhancement Fund (CEF)

The implementation of the Classroom Enhancement Fund resulted from the restoration of collective agreement language associated with class size and class composition. In 2024/25 the total CEF budget, totaled \$54.5M including \$4.5M in remedy costs. At the March grant funding announcement, the Ministry confirmed it will provide 100% of this amount for budget planning purposes. However, additional funding requirements for staffing and remedies will not be confirmed until December 2025, well after staffing contracts have been confirmed and classroom organization completed which can pose a challenge to the district. This poses a significant financial risk to the school district.

## SUMMARY AND FINAL COMMENTS

The Preliminary Budget as presented above reflects the anticipated grant and other revenue funding and is best known at the time of the preparation of the information being presented. The expenses are allocated to support the generated enrolment in support of the *Directions 2025* Strategic Plan and are intended to meet all collective agreement requirements.

The budget is driven by enrolment. Enrolment numbers are not definitively known until September and adjustments to staffing – the primary expense driver – are made in response to enrolment at that time. Enrolment can occur throughout the year as students arrive and depart SD43. The base student grant is determined on enrolment as of September 30 and subsequent changes do not generate a change in funding.

The outcome of the budget in support of the Strategic Plan is detailed in the annual education report – *Framework for Enhancing Student Learning*. This is the critical document that reports on student success for which this budget has been framed.

There are obvious risks to any budget, which have been discussed above in substantial detail. Nonetheless this budget has been prepared in a manner that:

- Balances the multiple interests of all partner groups and interested parties,
- Limits the impact of reduced revenues and inadequate funding on staffing levels,
- Employs Financial Stability through Accumulated Financial Reserves,
- Supports our most Vulnerable Learners, and
- Maximizes Resources for Student Success.

## APPENDIX A - Budget Partner Group and Community Meeting Summary 2025/26

Item #	Partner Group	Request		Budgetary Request - What We Heard	How We Responded
<b>Teachers - Non-Enrolling/Learning Services</b>					
1	CTA	CTA - French Learning Supports		Additional Learning Support for French Immersion programs at all levels with focus at the elementary and middle school levels.	In collaboration with French Immersion teachers and the NEW French Immersion mentorship teacher and coordinator - the focus has been on supports for: a language website created and implemented for shared resources, online websites, curriculum overview and parent support; alignment of personnel resources from Learning Services for language programs; online learning workshops hosted by district for in-class supports as well as ACPI membership for resources and in service; support for French Immersion Dept Heads to assist with communication of standard district inclusion tools kits.
2	CMTA	Music/Fine Arts Coordinator	⊕	Creation of a 1.0 FTE Music/Fine Arts Coordinator position to manage the music budget and organize district music events.	Due to significant unfunded cost pressures (benefits, WSBC, CPP, EI, etc.) and declining enrolment, the district is unable to create this position at this time.
<b>Teachers - General</b>					
3	CTA	CTA - Teacher Staffing	⊕	No teacher layoff and maintain staffing levels for teachers	Not implementing teacher layoff introduces significant financial risk to the budget, however, the District understands the nonfinancial impacts that layoff causes and will do all possible to avoid the implementation of teacher layoff.
<b>Administration</b>					
4	CPVPA	CPVPA - Admin Staffing and Relief Time	⊕	Eliminate administrator teaching time to the greatest extent possible to ensure adequate time for mentorship. Reduce elementary/middle vice principal positions by 0.2 FTE to allow mentorship time.	Significant resources were expended in budget 2023/2024 to eliminate teaching time for all elementary principals. Further adjustments cannot be funded at this time.
5	CPVPA	Additional Learning Services P or VP		Seeking an additional Learning Services principal or vice principal focused on staff development.	Due to significant unfunded cost pressures (benefits, WSBC, CPP, EI, etc.) and declining enrolment, the district is unable to create this position at this time.

Item #	Partner Group	Request		Budgetary Request - What We Heard	How We Responded
<b>Administration</b>					
6	CPVPA	Upfront Staffing		The continuation of upfront staffing. This approach allows schools to operate more efficiently and aids in the structuring of timetables and other organizational aspects.	The DLT agrees that when possible, staffing should be dispersed as early as possible. This increases the efficiency with which schools can build their organization.
7	CUPE	On-Line Kindergarten Registration		Implement 30-day on-line kindergarten registration with designated clerical support at the ELC to process.	We have not moved to 30-day Kindergarten registration because it will conflict with Cross Catchment and Programs of Choice. Each of these registrations are back-to-back and within two weeks of each other. We need them to line up as each of these processes feed into the next one. I.e. student applies for Kindergarten in their home school. They are then able to apply for programs of choice. If they do not get in, they are able to apply for cross catchment. Furthermore, we must submit our projections to the Ministry in February. 30-day Kindergarten registration would not give us sufficient time to complete this. We look at preliminary enrolment and projections to determine space available at each site. If we move Kindergarten registration too early, it does not give us sufficient time to make accurate projections. Additionally, we have not heard from schools that this is an area of concern.
<b>Support Staff</b>					
8	CUPE	Clerical - Increase Hours of Secretary II positions at seven specific schools		Requesting the increase from 17.5 hours weekly to 35 hours per week (5 days) at Leigh ( <i>priority</i> ) and Aspenwood. Requesting increase from 17.5 hours weekly to 20 hours per week (5 days) at Rochester ( <i>priority</i> ), Smiling Creek ( <i>priority</i> ), Walton, James Park, and Eagle Ridge. Clerical/secretaries are reporting that some SIS operators are volunteering their time to address significant backlogs with the input of information into MyEdBC.	Due to significant unfunded cost pressures (benefits, WSBC, CPP, EI, etc.) and declining enrolment, the district is unable to add hours at this time. Staff continue to support initiatives within existing budget. If further funding becomes available, this item will be reassessed for potential implementation.
9	CUPE	Additional Secretary IIs		Requesting the addition of part-time (20-hour) secretary IIs at Maple Creek, Coast Salish, and Moody Elementary.	Due to significant unfunded cost pressures (benefits, WSBC, CPP, EI, etc.) and declining enrolment, the district is unable to add hours at this time. Staff continue to support initiatives within existing budget. If further funding becomes available, this item will be reassessed for potential implementation.



Item #	Partner Group	Request		Budgetary Request - What We Heard	How We Responded
<b>Support Staff</b>					
10	CUPE	Addition of Full-Time (35-hour) Secretary II		Requesting the increase from 20 hours weekly to 35 hours for secretary II or add an additional 20-hour per week secretary II position at Minnekhada, or temporary 20-hour secretary II; to be re-evaluated after Burke Mountain is completed.	The DLT agrees with the need for additional support at Minnekhada and will increase the secretary II position at that site from 20 to 35 hours.
11	CUPE	Youth Workers		The addition of a youth worker position in each elementary school, with priority given to Westwood, Cape Horn, Coquitlam River, LBP, Kilmer, and Mary Hill Elementary.	Due to significant unfunded cost pressures (benefits, WSBC, CPP, EI, etc.) and declining enrolment, the district is unable to increase staffing at this time. Staff continue to support initiatives within existing budget. If further funding becomes available, this item will be reassessed for potential implementation.
12	CUPE	Education Assistants		Increase to the overall number of EA positions as well as an increase to the number of full-time (35-hour) EA positions. EAs are reluctant to bid on permanent positions due to the resulting loss of the percentage of pay in lieu of benefits.	Budget 25/26 will see an increase to the number of EA positions in the district based on inclusive learner student projections. The district will look towards opportunities to increase the number of 35-hour EA positions based upon budget availability.
13	CPVPA and CTA	LISWs, EAs and Noon-Hour Supervisors		Increase of continued additional support from LISWs, EAs, and noon-hour supervisors at the elementary level to ensure safety for students and staff. Continued support will enable principals to perform their jobs effectively.	Due to significant unfunded cost pressures (benefits, WSBC, CPP, EI, etc.) and declining enrolment, the district is unable to increase staffing at this time. Staff continue to support initiatives within existing budget. If further funding becomes available, this item will be reassessed for potential implementation.
14	CTA	Lunch Program Support		Additional funds to help support school-based solutions to prevent students from going through the day without food.	The district will continue to leverage all funding opportunities from the provincial and federal governments to augment food programs for schools.
15	CTA	EA Scheduling		Remove EA scheduling from CTA members to allow more direct support for youth.	Learning Services Teachers are responsible for the educational programs of students in inclusive education. A program includes the supports required by EAs. It is impossible to create, plan, and coordinate a child's educational program without direct involvement in the EAs schedule.

Item #	Partner Group	Request		Budgetary Request - What We Heard	How We Responded
<b>Support Staff</b>					
16	SD43 Employee (Teacher)	Learning Services Staffing		The reallocation of Learning Services staff to classroom positions could have a more direct impact. Teachers are already leading the adoption of best practices, such as the Science of Reading, through peer collaboration. Supporting grassroots initiatives and teacher mentorship might be more effective than top-down directives.	The DLT tremendously values the contributions of the district's Learning Services staff and, in spite of the financial challenges created by significant unfunded cost pressures (benefits, WSBC, CPP, EI, etc.) and declining enrolment, does not support the reallocation of Learning Services staff to classroom positions for Budget 25/26.
17	CTA	Custodial		Increase hours of caretakers to full-time shifts to cover the whole day students are in attendance at elementary schools.	Due to significant unfunded cost pressures (benefits, WSBC, CPP, EI, etc.) and declining enrolment, the district is unable to increase staffing at this time. Staff continue to support initiatives within existing budget. If further funding becomes available, this item will be reassessed for potential implementation.
<b>Services and Supply Budgets</b>					
18	CUPE	Maintenance of School Playgrounds		Increase annual budget from \$30,000 to \$100,000 to improve the safety of the playgrounds across the district. Funds would be used for regular inspections, maintenance, repairs and replacements of hazardous equipment.	Due to significant unfunded cost pressures (benefits, WSBC, CPP, EI, etc.) and declining enrolment, the district is unable to increase the budget at this time. Staff continue to support initiatives within existing budget and will reallocate if warranted. If further funding becomes available, this item will be reassessed for potential implementation.
19	DPAC	EAs and Therapists		Continued allocation of funds for staff and inclusive services related to resources for education assistants (EAs) and therapists to ensure students continue to receive support	Despite challenges with Budget 25/26, there have been no reductions to these programs.
20	DPAC	Maintain Funding		Maintain current budget of \$20,000 per year. This funding is needed to continue with a dedicated DPAC administrative assistant which is essential for DPAC business.	Current funding levels will remain intact in Budget 25/26.
21	CPVPA	School Supplies	⊕	Increase school supply budget funding to help address inflationary increases. Suggested 3% as an annual adjustment for inflation.	Due to significant pressures on Budget 25/26, school supply budgets have not been maintained at current levels for secondary and middle schools but will remain flat at the elementary level. If further funding becomes available, this item will be reassessed.

Item #	Partner Group	Request		Budgetary Request - What We Heard	How We Responded
<b>Services and Supply Budgets</b>					
22	CMTA	Continued Funding	⊕	Continued funding for buses and Teachers Teaching On Call (TTOCs) for CMTA district music events (\$35,000).	Current funding levels will remain intact in Budget 25/26.
23	CTA & SD43 Employee (Teacher)	Textbooks & Resources		Increased investment in textbooks and resources.	Due to significant unfunded cost pressures (benefits, WSBC, CPP, EI, etc.) and declining enrolment, the district is unable to increase the budget at this time. Staff continue to support initiatives within existing budget and will reallocate if warranted.
24	SD43 Employee (Teacher)	Psychological Assessments		Contracting out psych ed assessments could improve efficiency and reduce costs. This adjustment might allow more students to receive timely evaluations, better addressing their needs.	District staff continue to work to find opportunities to decrease wait times and increase the quantum of psych ed assessments that can be provided to students.
26	CTA & SD43 Employee (Teacher)	Increase Professional Development for Educational Technology		Professional development in Educational Technology is often insufficient or inaccessible for teachers.	Significant time and resources are allocated for professional development. Specifically, The district funds four STEAM Support Teacher positions. These teachers provide on-demand support based upon both individual and group requests. Current funding levels will remain intact in Budget 25/26.
27	CUPE	Increase Draw Time		Increase draw time by 14 hours for September and October at Heritage Mountain Elementary.	Due to significant unfunded cost pressures (benefits, WSBC, CPP, EI, etc.) and declining enrolment, the district is unable to increase the budget at this time. Staff continue to support initiatives within existing budget and will reallocate if warranted.
28	CTA	Increase funding for Field trips and transportation		Increase funding targeted for field trips and transportation costs due to the rising costs.	Due to significant unfunded cost pressures (benefits, WSBC, CPP, EI, etc.) and declining enrolment, the district is unable to increase the budget at this time. Staff continue to support initiatives within existing budget and will reallocate if warranted.
29	CUPE	Technology Funding		Additional district funding provided for new programs and initiatives such as Sora. Funding would not come from the individual site rather from the targeted district funding.	Due to significant unfunded cost pressures (benefits, WSBC, CPP, EI, etc.) and declining enrolment, the district is unable to increase the budget at this time. Staff continue to support initiatives within existing budget and will reallocate if warranted.

Item #	Partner Group	Request		Budgetary Request - What We Heard	How We Responded
Other					
30	DPAC	Mental Health Support		Continued funding for mental health programs.	Current funding levels will remain intact in Budget 25/26.
31	CPVPA	BCPSEA Annual Raises	⊕	Continued support from the board with regards to the annual raises allowed by BCPSEA.	Budget has been allocated for approved exempt compensation increases.
32	SD43 Employee (Psychologist)	Stipend		Implementation of a financial stipend to recognize the role of specialized responsibility to address the ongoing challenges the district has experienced in maintaining staffing levels.	Due to significant unfunded cost pressures (benefits, WSBC, CPP, EI, etc.) and declining enrolment, the district is unable to increase the budget at this time. Furthermore, as this matter impacts the Collective Agreement, it would need to be negotiated.
33	Parent Input	Bathroom renovations		Accelerated pace of renovations to bathrooms in older schools to promote visibility and enhance the safety of students.	Due to significant unfunded cost pressures (benefits, WSBC, CPP, EI, etc.) and declining enrolment, the district is unable to increase the budget at this time. Staff continue to support initiatives within existing budget and will reallocate if warranted. If further funding becomes available, this item will be reassessed for potential implementation.
34	CUPE	High-Speed Wi-Fi		Increase Wi-Fi speeds across the district	District IT staff has worked diligently to ensure the best available Wi-Fi speeds for SD43.
35	CUPE	Additional Outlets		Increase of electrical outlets to classroom spaces in new construction.	The district is required to adhere to building codes with regards to new construction.
36	CTA	Stipend		Allocate paid time to support and enhance technology usage at sites. This additional time will enable teachers to collaborate, co-teach, and develop skills. In turn teaching their students more effectively.	Due to significant unfunded cost pressures (benefits, WSBC, CPP, EI, etc.) and declining enrolment, the district is unable to increase the budget at this time.



Items raised in the most immediate preceding year.

## APPENDIX B - Estimated Operating Grants 2025/26 School Year

### Estimated Operating Grants Overview - 2025/26 School Year

School District 43 (Coquitlam)

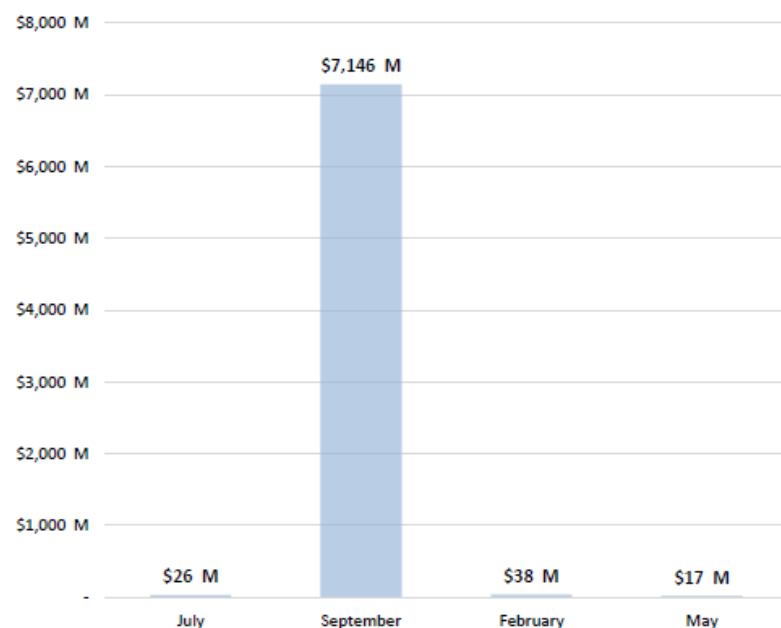
September 2025 Enrolment Count				
	School-Age Enrolment	Funding Level	Funding	Total Supplement
Standard (Regular) Schools	32,460.0000	\$9,015	\$292,626,900	
Continuing Education	3.0000	\$9,015	\$27,045	
Alternate Schools	273.0000	\$9,015	\$2,461,095	
Online Learning	260.0000	\$7,280	\$1,892,800	
Home Schooling	52	\$250	\$13,000	
Course Challenges	210	\$282	\$59,220	
<b>Total Enrolment-Based Funding (September)</b>	<b>32,996.0000</b>			<b>\$297,080,060</b>
	Total Enrol. Change	Funding Level	Funding	Total Supplement
1% to 4% Enrolment Decline	-128.1875	\$4,508	\$0	
4%+ Enrolment Decline		\$6,761	\$0	
Significant Cumulative Decline (7%+)	1,549.4375	\$4,508	\$0	
<b>Supplement for Enrolment Decline</b>				<b>\$0</b>
	Enrolment	Funding Level	Funding	Total Supplement
Level 1 Inclusive Education	21	\$51,300	\$1,077,300	
Level 2 Inclusive Education	1,700	\$24,340	\$41,378,000	
Level 3 Inclusive Education	310	\$12,300	\$3,813,000	
English Language Learning	6,325	\$1,815	\$11,479,875	
Indigenous Education	1,194	\$1,790	\$2,137,260	
Adult Education	65.0000	\$5,755	\$374,075	
Equity of Opportunity Supplement			\$1,145,421	
<b>Supplement for Unique Student Needs</b>				<b>\$61,404,931</b>
		Funding		
Variance from Provincial Average	\$282			
Estimated Number of Educators	1,836.722		\$517,956	
	Enrolment	Funding Level	Funding	Total Supplement
FTE Distribution	33,061.0000	\$180.33	\$5,961,890	
<b>Supplement for Salary Differential</b>				<b>\$6,479,846</b>
<b>Supplement for Unique Geographic Factors</b>				<b>\$2,971,513</b>
<b>Funding Protection</b>				<b>\$0</b>
<b>Curriculum and Learning Support Fund</b>				<b>\$298,118</b>
<b>September 2025 Enrolment Count, Total</b>				<b>\$368,234,468</b>

July 2025 Enrolment Count				
	Enrolment	Funding Level	Funding	Total Supplement
Summer Learning Grade 1-7	3,400	\$260	\$884,000	
Summer Learning Grade 8-9	600	\$260	\$156,000	
Summer Learning Grade 10-12	1,400	\$510	\$714,000	
Supplemental Summer Learning Funding			\$408,203	
Cross-Enrolment, Grade 8 and 9	0	\$510	\$0	
<b>Summer Learning, Total</b>				<b>\$2,162,203</b>
February 2026 Enrolment Count				
	Enrolment	Funding Level	Funding	Total Supplement
School-Age FTE - Continuing Education	7.5000	\$9,015	\$67,613	
Adult FTE - Continuing Education	65.0000	\$5,755	\$374,075	
K-Gr 9 School-Age FTE - Online Learning	0.0000	\$3,640	\$0	
Gr 10-12 School-Age FTE - Online Learning	360.0000	\$7,280	\$2,620,800	
Adult FTE - Online Learning	3.0000	\$5,755	\$17,265	
Level 1 Inclusive Education Enrolment Growth	0	\$25,650	\$0	
Level 2 Inclusive Education Enrolment Growth	10	\$12,170	\$121,700	
Level 3 Inclusive Education Enrolment Growth	0	\$6,150	\$0	
Newcomer Refugees	10.0000	\$4,508	\$45,080	
ELL Supplement - Newcomer Refugees	10	\$908	\$9,080	
<b>February 2026 Enrolment Count, Total</b>				<b>\$3,255,613</b>
May 2026 Enrolment Count				
	Enrolment	Funding Level	Funding	Total Supplement
School-Age FTE - Continuing Education	10.0000	\$9,015	\$90,150	
Adult FTE - Continuing Education	45.0000	\$5,755	\$258,975	
K-Gr 9 School-Age FTE - Online Learning	0.0000	\$2,427	\$0	
Gr 10-12 School-Age FTE - Online Learning	50.0000	\$7,280	\$364,000	
Adult FTE - Online Learning	2.0000	\$5,755	\$11,510	
<b>May 2026 Enrolment Count, Total</b>				<b>\$724,635</b>
<b>Indigenous Education Councils</b>				<b>\$128,450</b>
<b>2025/26 Full-Year Estimated Total</b>				<b>\$374,505,369</b>
Estimated 2025/26 Operating Grant from Indigenous Services Canada				\$0
Estimated 2025/26 Operating Grant from Ministry of Education and Child Care				\$374,505,369

## APPENDIX C - 2025/26 Operating Grant Allocation Formula Overview

### Overview of the 2025/26 Operating Grant Allocation Formula

Allocation of the Total Operating Block by Enrolment Count  
(2025/26 Estimated as at March 2025)



74% allocated through the Basic Allocation	Basic Allocation	
	Common per student amount for every FTE student enrolled by school type.	
	Standard School	\$9,015 per school age FTE
	Alternate School	\$9,015 per school age FTE
	Continuing Education	\$9,015 per school age FTE
18% allocated to recognize unique student enrolment	Unique Student	
	Additional per student funding to address uniqueness of district enrolment and support additional programming. Includes Equity of Opportunity Supplement for children and youth in care and students with mental health challenges.	
	Level 1 Inclusive Education	\$51,300 per student
	Level 2 Inclusive Education	\$24,340 per student
	Level 3 Inclusive Education	\$12,300 per student
7% allocated to recognize unique district factors	English/French Language Learning	\$1,815 per student
	Indigenous Education	\$1,790 per student
	Adult Education	\$5,755 per FTE
	Unique District	
	Additional funding to address uniqueness of district factors.	
0.2% allocated to buffer the effects of declining enrolment	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
0.2% allocated to buffer the effects of declining enrolment	Student Location Factor	Based on population density of school communities
	Supplemental Student Location Factor	Level 1 and 2 inclusive education enrolment
	Salary Differential	Funding to districts that have higher average educator salaries
	Funding Protection / Enrolment Decline	
	Funding Protection	Funding to ensure that no district experiences a decline in operating grants greater than 1.5% when compared to the previous September
	Enrolment Decline	Funding to districts experiencing enrolment decline of at least 1% when compared to the previous year
CSF Supplement		
District receives a 15% funding premium on allocated funding.		

All funding information estimated for the 2025/26 School Year



## APPENDIX D - Special Purpose Funds Descriptions

### Annual Facility Grant (AFG)

The Annual Facility Grant was established to account for Ministry of Education and Child Care 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
- 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 AFG project spending plan prior to April 30<sup>th</sup> of each year. The plan includes a list of the AFG projects and expenditures the district will undertake between April 1<sup>st</sup> and March 31<sup>st</sup>.

### Apprenticeship Programs

Work in Trades program provides students with an opportunity to begin an apprenticeship in various trades while still in school. The program combines paid work-based training and a provincial curriculum that allows students to earn up to 16 graduation credits and 480 work-based training hours required for provincially and nationally recognized industry trades credentials. The school district works closely with Post Secondary Institutions and receives funding from the Industrial Training Authority to support these programs.

### Changing Results for Young Children (CR4YC)

This 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).

### Classroom Enhancement Fund (CEF)

This fund was originally established in 2017 as an outcome of the restored teacher collective agreement pertaining to the class size and composition language. The funding is provided through a Ministry of Education and Child Care grant to cover related staffing, overhead and remedy costs.

### CommunityLINK (CLINK)

Learning Includes Nutrition and Knowledge (Community LINK) funding from the Ministry of Education and Child Care 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.

### 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.

### Early Learning and Child Care (ELCC)

This project-based funding is to help districts gather information about existing early learning and childcare offered on school grounds and use this information to support a planned, integrated approach to increase access to affordable, quality childcare by strengthening relationships with the community and existing providers.

### Federal Safe Return to Class Fund/Safe Return to School Site

The Ministry of Education and Child Care administered one-time funding intended to support incremental costs resulting from COVID-19.

### Feeding Futures School Fund Program (FFSFP)

In April 2023, the Ministry of Education and Child Care announced a multi-year Feeding Futures School Food Program, targeted to help school districts increase food security for students by expanding or creating food programs. The funding is a commitment to ensure students are properly fed for learning to enhance positive academic and healthy outcomes.

### First Nation Student Transportation

This grant is provided as part of the BC Tripartite Education Agreement (BCTEA) supporting First Nation Student Success, to assist with the cost of transportation for on-reserve students attending public schools.

### Language Instruction for Newcomers to Canada (ELSA/LINC)

This program is designed to assist parents of newcomers and refugee children to improve their English skills; learn about Canadian society; laws and health care; the job market; and other valuable 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. The program provides three free childminding centres for two to five-year old's to be cared for while their parents are participating in LINC classes.

### Learning Improvement Fund (LIF)

The Learning Improvement Fund 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 and Child Care by October of each year 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.

### Mental Health in Schools

This 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.

### Official Language Education Program (OLEP)

The Ministry of Education and Child Care 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.

### Professional Learning Grant

The Ministry of Education and Child Care provided funds to support professional learning for teachers and support staff in the area of evidence-based approaches to literacy development, and literacy information/resources for parents and caregivers.

### Provincial Safe Return to Class Fund/Safe Return to School Site

The Ministry of Education and Child Care administered one-time funding intended to support incremental costs resulting from COVID-19.

### Provincial Resource Program - Day Treatment (PRP)

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

### Ready Set Learn (RSL)

The Ready Set Learn funding is provided by the Ministry of Education and Child Care 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.

### Retiree Extended Health Fund

The Retiree Extended Health Fund is a Benefit Premium Stabilization account for retirees of the Non-Teaching Pension Plan or NTPP, who are in receipt of the benefits under the Post Retirement Group Benefit Plan.

### School Generated Funds (SGF)

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.

### 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.

### Sick Leave Benefit Plan (SLBP)

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. This plan has ceased effective February 2022. The purpose of the remaining balance is to support pre-existing obligations that have already been approved prior to the agreement's date of execution.

### Strengthening Early Years to Kindergarten Transitions (SEY2KT)

This project partners with districts/community sites and is focused on developing guidelines, models, and district/site partnerships to ensure children and their families experience coherent transitions from community based early learning experience to kindergarten in schools/districts.

### StrongStart (SS)

The Ministry of Education and Child Care 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.

### Student Family and Affordability Funds (SFAF)

The Student & Family Affordability Funding was introduced in August 2022 as a one-time fund to improve students access to nutritional food/meals before, during and after the school day and help to offset cost to parent, guardian, and students for the cost of field trips, fees, extracurricular fees, and school supplies. In March 2024, the Ministry of Education and Child Care announced a one-year extension and additional funding for the program through to 2023/24 fiscal year.

### Other - 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. A significant amount of the scholarships and bursaries have been moved to the SD43 Education Foundation, however there are still funds that remain under this program.

### Other - 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).

## GLOSSARY

<b>AFG</b>	Annual Facilities Grant
<b>BCPSEA</b>	British Columbia Public School Employers' Association
<b>BCSTA</b>	British Columbia School Trustees' Association
<b>BCTF</b>	British Columbia Teachers' Federation
<b>CEF</b>	Classroom Enhancement Fund
<b>CLC</b>	Customized Learning Centre – Alternative Education Program
<b>COL</b>	Coquitlam Open Learning – Online classes for high school credit courses
<b>CPVPA</b>	Coquitlam Principals and Vice-Principals Association
<b>CTA</b>	Coquitlam Teachers' Association
<b>CUPE</b>	Canadian Union of Public Employees - Local 561
<b>DPAC</b>	District Parent Advisory Committee
<b>Draw Time</b>	Time made available at the discretion of schools and department managers to engage casual works during peak work periods.
<b>EA</b>	Education Assistant
<b>ELL</b>	English Language Learners
<b>ELC</b>	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.
<b>FTE</b>	Full Time Equivalent
<b>LCR</b>	Local Capital Reserve
<b>LIF</b>	Learning Improvement Fund
<b>LISW</b>	Learning Inclusion Support Worker
<b>LOU#17</b>	Letter of Understanding
<b>MOA#17</b>	Memorandum of Understanding
<b>MECC</b>	Ministry of Education and Child Care
<b>MPP</b>	Municipal Pension Plan
<b>NGN</b>	Next Generation Network – this system provides the communication backbone between School Districts and the Provincial Government.
<b>NTPP</b>	Non-Teaching Pension Plan. This plan was closed to new enrollees as of December 31, 2017, but continues to provide pension benefits to approximately 750 retirees.
<b>P/VP</b>	Principal/Vice-Principal

<b>Preliminary/Annual Budget</b>	Boards must prepare, adopt by bylaw and submit to the Ministry of Education an annual (preliminary) budget on or before June 30th as per section 113 of the School Act (Adoption of Budget).
<b>PRGB</b>	Post Retirement Group Benefits
<b>Salary Differential</b>	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.
<b>SD43</b>	The Coquitlam School District
<b>SLP</b>	Speech and Language Pathologist
<b>Solvency Deficiency</b>	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.
<b>SPF</b>	Special Purpose Funds
<b>TPP</b>	Teacher's Pension Plan
<b>TTOC</b>	Teacher Teaching on Call
<b>YW</b>	Youth Worker





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