

# BUDGET 2024/25

*Learning for a Lifetime*

**MULTI-YEAR FISCAL PLAN  
2024/25 - 2026/27**





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# ORGANIZATION

# DISTRICT OVERVIEW

School District No. 43 (Coquitlam) is on the core territory of the kʷikwə́ləm (Kwkwetlem) First Nation and lies within the shared traditional territories of the Tsleil-Waututh, Katzie, xʷməθkʷəyá m (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 34,000 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 4 alternate education programs. The district delivers a wide range of specialized education programs and services including:

- Indigenous Education
- Alternate Education
- Artists for Kids
- Band and Strings
- Career & Trades Programs
- Community Hubs & Schools
- Core French
- French Immersion
- English for Adult Learners
- Gifted
- International Baccalaureate
- International Education
- Montessori
- Mandarin Bilingual
- Online Learning
- Reggio-influenced Program
- 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 establishing goals and policies and approving the 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 mayors and city councils, with the next election scheduled for October 2026. There are currently [9 elected trustees](#).

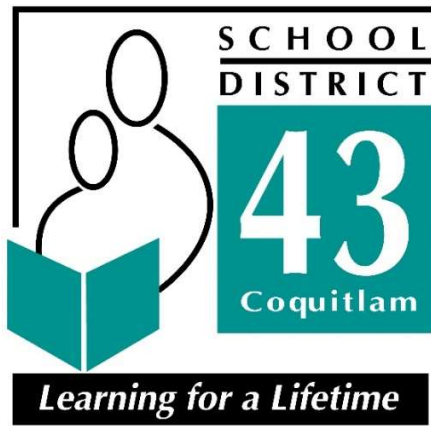
				
<b>Michael Thomas</b> CHAIR	<b>Carol Brodie</b> VICE-CHAIR	<b>Jennifer Blatherwick</b> TRUSTEE	<b>Chuck Denison</b> TRUSTEE	
				
<b>Kerri Palmer Isaak</b> TRUSTEE	<b>Lisa Park</b> TRUSTEE	<b>Christine Pollock</b> TRUSTEE	<b>Zoë Royer</b> TRUSTEE	<b>Craig Woods</b> TRUSTEE

## ***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*.

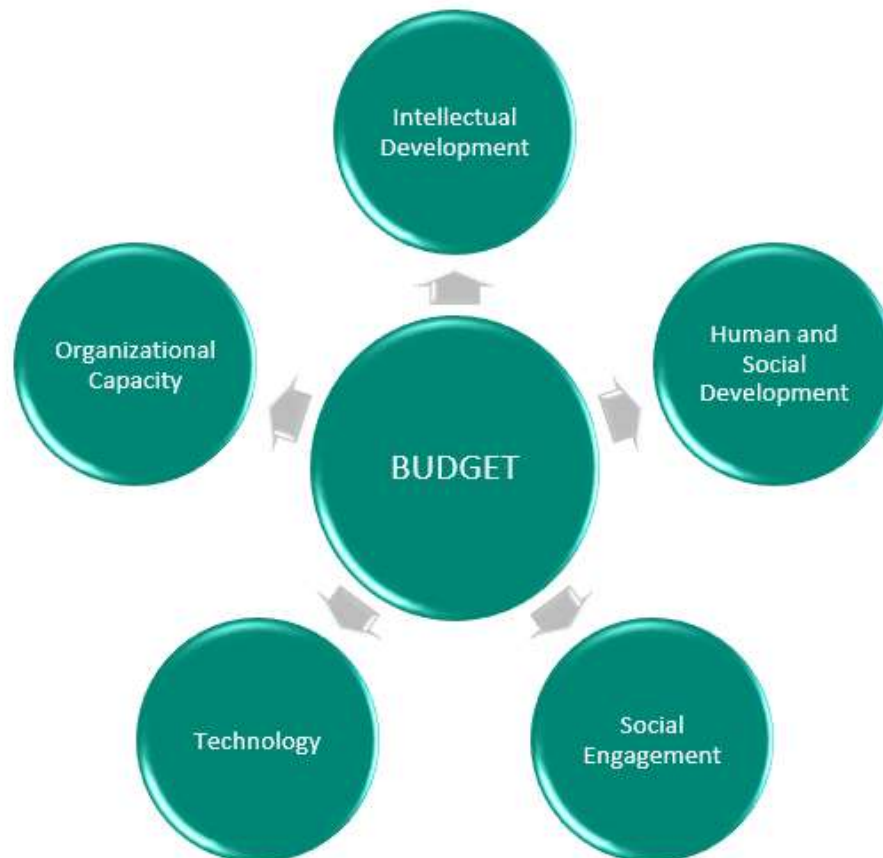
It is a consultative model that coordinates budget planning and resource allocation activities with inclusive consultation and feedback based on the district’s vision, goals, and objectives. The model includes:

- 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 reserve policy.
- Updating Enterprise Resource Planning system and streamlining business processes.
- Replacing older vehicles, equipment and updating technology infrastructure and resources.
- Allocating resources to help re-establish international education enrolment lost due to the Pandemic.
- Continuous utilization of a multi-year fiscal plan through the Surplus Reserve policy to ensure stability in district operations, including post pandemic supports and ongoing future stability in education, IT and facilities.



### 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.

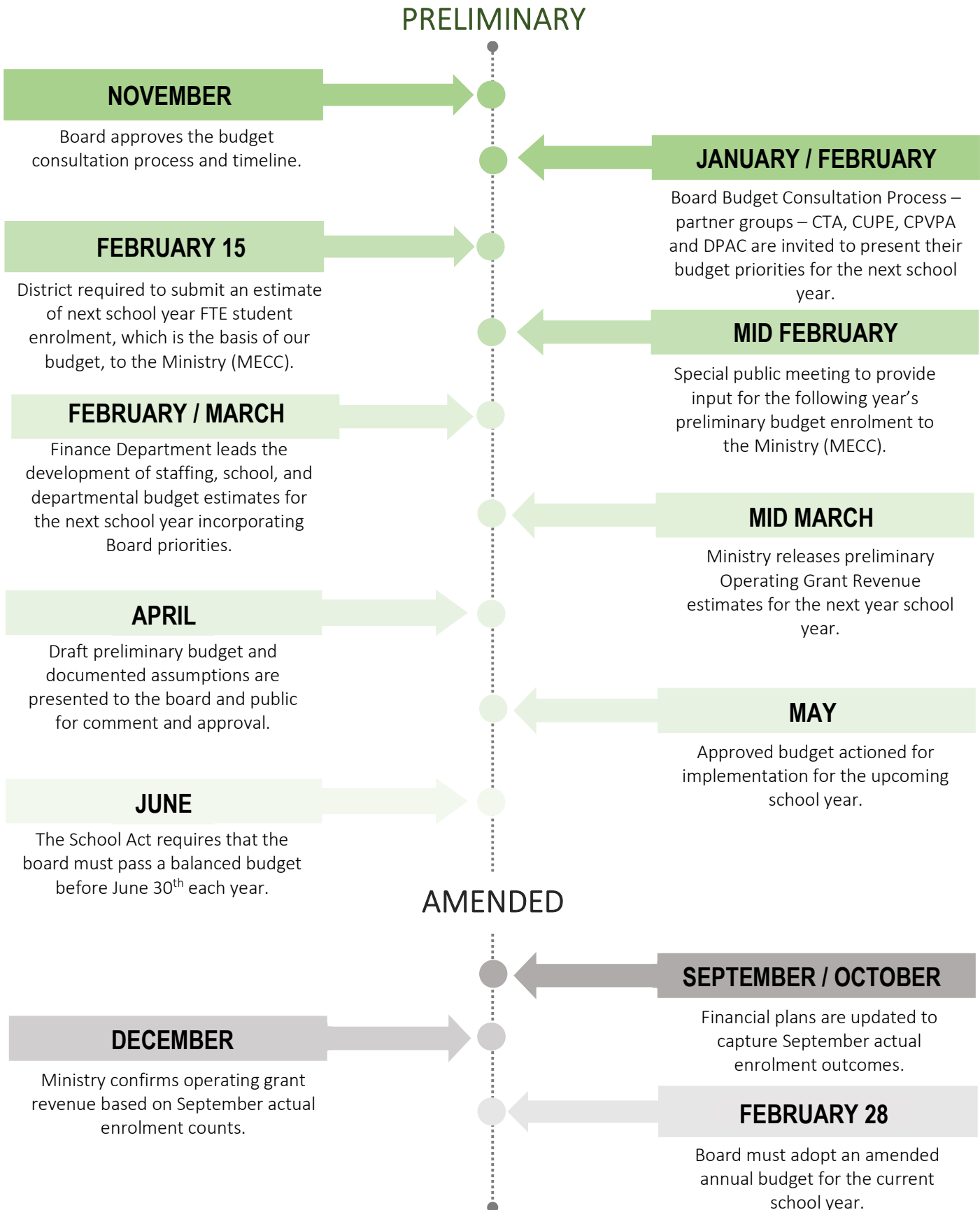
## ***Budget Implementation, Monitoring, and Reporting***

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 2024/25 preliminary budget. The Board met separately with CTA, DPAC, CUPE and CPVPA and further held a special public board meeting on February 13<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 2024/25 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

The budget proposal is developed through a formal consultation process as detailed in the Budget Consultation Guide, including formal meetings with partner groups, input from advisory committees, and through public Board presentations, all under the guidance of the districts strategic plan – Directions 2025.

The 2023/2024 budget was highlighted by many significant accomplishments, including but not limited to the elimination of teaching time for all elementary principals, the addition of staffing to support indigenous learners, converting 14 EA positions at middle school from 30 to 35 hours, increasing youth worker time, and adding the District Principal of Diversity and Anti-Racism position to support the district. This was made possible in part because of the funds that were made available by the district completing its funding obligation for the new Burke Mountain Middle/Secondary School in addition to staff performing a detailed analysis of all budgets to determine where streamlining could take place to redirect funds to be utilized for operations and to ‘right-size’ the budget surplus. As was discussed at the time, these funds, once allocated into the base budget, are no longer available to address new initiatives.

Developing the 2024/2025 budget proposal has been a challenging process as funding limitations significantly restrict our ability to meet all desired objectives. Some considerations that influenced the development of the proposed budget included:

- ✓ the lack of funding from the Ministry of Education and Child Care for expenses due to inflation,
- ✓ 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, Employer Health Tax and WorkSafe BC premiums,
- ✓ increased needs for portables and classroom conversions due to enrolment growth due to higher levels of immigration (the Ministry does not generally provide funds for portables, thus much of this is required to be funded from our Operating funds), and,
- ✓ the need to increase supports for mental health and vulnerable students.

Throughout the consultation process, the message from all interested parties was clear: maintain service levels to the extent possible, including existing staffing levels, school supplies, and services, and continue to address other priorities as available funding allows.

It is important to note that the Coquitlam School District’s International Education program supports additional teacher staffing and programming that benefits all students in the district. It also provides sustainability to staffing levels through its contribution to our accumulated financial reserves, although it will likely take many years to rebuild the program to the level it was prior to the pandemic. Immigration reforms, resulting in more funding eligible students and ongoing geopolitical insecurity will also impact program recovery to pre-pandemic levels and create further uncertainty in budgeting for enrolment increases in our International Education programs.

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 funding. The district is budgeting for an enrolment increase and has made provisions for related staffing requirements. The increase in teacher staffing required to address class size and composition will be funded from the Classroom Enhancement Fund (CEF). The risk associated with this, is that CEF funding is not confirmed until December 2024, well after the start of the school year.

The district is continuing to see an increase in students with special 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

2024/25 school year, the district is adding 18.5 additional EA/LISW positions to assist with increasing vulnerable learner needs. This is in addition to the 27 permanent EA/LISW positions added during 2023/24.

As stated, the district is required 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 2024/25 that both aligns with Directions 2025 and what we heard in those meetings. Although, as expected, the 2024/2025 budget proposal is modest when compared to the 2023/2024 budget, it is noteworthy that in the face of very significant increases to expenses, budget related cuts to programs, services, and staff have been avoided and, in fact, a number of recommendations that we heard during the budget consultation meetings have been funded.

The table below provides a high-level summary of the proposed staffing additions and service and supply budget increments.

Description	FTE	Operating Fund	Special Purpose & Capital Funds	Intellectual Development	Human & Social Dev.	Organizational Capacity	Cross Cutting Themes	
	Amount	Amount	Amount	Goal 1	Goal 2	Goal 3	TECHNOLOGY	SOCIAL ENGAGEMENT
Teachers - Enrolment Increase - Regular Students	13	1,755,000		●	●			
Teachers - Enrolment Increase - International Ed Students	2.4	298,672		●	●			
Teachers - Take A Hike program	1	135,000		●	●			
Teachers - CEF - Class Size and Composition	8		1,080,000	●	●			
Principal of Facilities Initiatives - transfer from Capital to Operating		207,415	(207,415)			●		
✓ Support Staff - Convert Secretary II at LBP & Pinetree Way to Permanent	1	66,192				●		
Education Assistants - Enrolment Increase in Level 2	18.5	1,110,001		●	●		●	
✓ Education Assistants - Convert 4 - 30-hour positions at Middle Schools to 35 hours		40,000		●	●		●	
Youth Worker - Add a YW for the Take A Hike program by reallocating one of two existing YW positions from the Alternate programs.	1	84,331			●			●
	-1	(84,331)			●			●
✓ Youth Worker - CLINK - Add YW to Elementary schools with higher needs	1		84,331		●			●
Clerical - FFSFP - Increase hours for School Meals clerical position	0.43		29,600			●		
Strong Start Workers - Reduction of 3 sites due to space needs	-1.5		(120,063)			●		
Technology - Security Software & Software Transition to Cloud		69,000		●		●	●	
School Based Budget allocations - increased enrolment		40,000		●		●		
✓ Support Student Leadership Council for increased TTOC & Food costs		5,000			●	●		●
<b>Total</b>	<b>43.83</b>	<b>3,726,280</b>	<b>866,453</b>					
✓ Partner Group and Stakeholder Requests								



## MULTI-YEAR OPERATING PLAN

The multi-year operating plan below spans the 2024/25 to 2026/27 fiscal years. The 2024/25 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 14, 2024. Forecasts for fiscal years 2025/26 and 2026/27 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. Details with respect to the multi-year operating plan are discussed in the subsequent pages.

MULTI-YEAR OPERATING PLAN	Actual 2022/23	Amended 2023/24	Preliminary 2024/25	Forecast 2025/26	Forecast 2026/27
<b>Ministry &amp; Provincial Grants</b>					
Operating Grant, MECC	312,291,943	351,623,782	369,088,025	381,165,468	392,801,848
Other MECC Grants	14,422,487	8,614,851	2,582,196	2,604,829	2,604,829
Other Provincial Grants - MCFD	29,652	12,768	12,768	12,768	12,768
<b>Other Revenue</b>					
Continuing Education	363,137	266,346	266,346	300,000	300,000
International Tuition Fees	22,004,024	19,132,000	22,117,500	22,967,000	23,467,000
Miscellaneous	573,428	510,532	560,532	566,000	566,000
Rentals and Leases	2,264,821	2,111,196	2,111,196	2,142,444	2,173,692
Investment Income	4,530,012	3,432,392	4,000,000	4,000,000	4,000,000
<b>TOTAL OPERATING REVENUE</b>	<b>356,479,504</b>	<b>385,703,867</b>	<b>400,738,563</b>	<b>413,758,509</b>	<b>425,926,137</b>
<b>Salaries</b>					
Teachers	154,642,010	172,204,999	177,375,857	183,050,959	187,514,536
Principals and Vice Principals	17,958,003	19,488,538	20,303,788	20,876,631	22,000,846
Educational Assistants	22,832,549	27,388,851	28,716,791	30,173,903	31,753,687
Support Staff	26,946,382	31,823,383	32,629,798	33,173,967	34,515,710
Other Professionals	8,055,225	8,705,874	9,012,539	9,253,299	9,456,872
Substitutes	14,164,550	16,225,131	17,099,155	17,199,155	17,299,155
Employee Benefits	67,323,820	74,756,612	80,017,277	83,300,876	86,521,913
<b>Total Salaries and Benefits</b>	<b>311,922,539</b>	<b>350,593,388</b>	<b>365,155,205</b>	<b>377,028,790</b>	<b>389,062,719</b>
<b>Services &amp; Supplies</b>					
Services	8,396,405	9,499,139	9,852,377	10,049,425	10,250,413
Student Transportation	694,455	686,700	686,700	700,434	714,443
Professional Development	1,765,300	2,493,598	2,460,280	2,509,486	2,559,675
Rentals & Leases	251,568	344,898	344,898	351,796	358,832
Dues & Fees	1,704,114	1,265,650	1,746,288	1,781,214	1,816,838
Insurance	1,669,803	1,691,849	1,800,149	1,836,152	1,872,875
Supplies	10,742,390	13,009,573	13,210,876	13,475,094	13,744,595
Utilities	5,975,068	6,369,072	6,731,790	6,866,426	7,003,754
<b>Total Services &amp; Supplies</b>	<b>31,199,103</b>	<b>35,360,479</b>	<b>36,833,358</b>	<b>37,570,027</b>	<b>38,321,425</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>343,121,642</b>	<b>385,953,867</b>	<b>401,988,563</b>	<b>414,598,817</b>	<b>427,384,144</b>
<b>NET REVENUE (EXPENSE)</b>	<b>13,357,862</b>	<b>(250,000)</b>	<b>(1,250,000)</b>	<b>(840,308)</b>	<b>(1,458,007)</b>
Interfund Transfers	(13,806,997)	(3,500,000)	(2,500,000)	(2,500,000)	(2,500,000)
Budgeted Surplus Usage	5,050,000	3,750,000	3,750,000	3,750,000	3,750,000
Increase/(Decrease) Surplus Usage	10,099,987	-	-	(409,692)	208,007
<b>Operating Surplus for the Year</b>	<b>14,700,852</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Beginning Reserves (Deficit)</b>					
<b>Beginning Reserves (Deficit)</b>	<b>28,246,064</b>	<b>27,796,929</b>	<b>24,046,929</b>	<b>20,296,929</b>	<b>16,956,621</b>
Change in Reserves	(449,135)	(3,750,000)	(3,750,000)	(3,340,308)	(3,958,007)
<b>Ending Reserves (Deficit)</b>	<b>\$27,796,929</b>	<b>\$24,046,929</b>	<b>\$20,296,929</b>	<b>\$16,956,621</b>	<b>\$12,998,614</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 which comprises of students with unique needs, English Language Learners, Indigenous students, and non-graduated adult learners.

Estimated Enrolment	Actual	Interim Base	Preliminary	Forecast	Forecast
	FTE	FTE	FTE	FTE	FTE
	2022/2023	2023/24	2024/2025	2025/2026	2026/2027
<b>September Enrolment Count</b>					
K-12 Standard Reg Schools (School-Age)	31,088	32,035	32,600	32,550	32,625
District Internal Holdback	-	-	(100)	-	-
Continuing Education (School-Age)	6	5	5	5	5
Alternate Schools (School-Age)	241	288	320	320	320
Online Learning (School-Age)	240	228	220	220	220
Adult Education (Non-Graduates only)	57	66	60	60	60
<b>Total September School-Age and Adult</b>	<b>31,632</b>	<b>32,622</b>	<b>33,105</b>	<b>33,155</b>	<b>33,230</b>
July Summer Learning	581	662	663	663	666
February School-Age and Adult	575	439	438	438	438
May School-Age and Adult	132	115	107	107	107
<b>Total School-Age and Adult</b>	<b>32,920</b>	<b>33,838</b>	<b>34,313</b>	<b>34,363</b>	<b>34,441</b>
<b>Change from Previous Year</b>	<b>1,070</b>	<b>918</b>	<b>475</b>	<b>50</b>	<b>78</b>
<b>September Unique Student Needs</b>					
Level 1 Special Needs	28	23	22	22	22
Level 2 Special Needs	1,446	1,563	1,600	1,650	1,700
Level 3 Special Needs	343	331	310	315	320
English Language Learning	5,476	6,196	6,600	6,700	6,800
Indigenous Education	1,232	1,274	1,220	1,250	1,275

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:

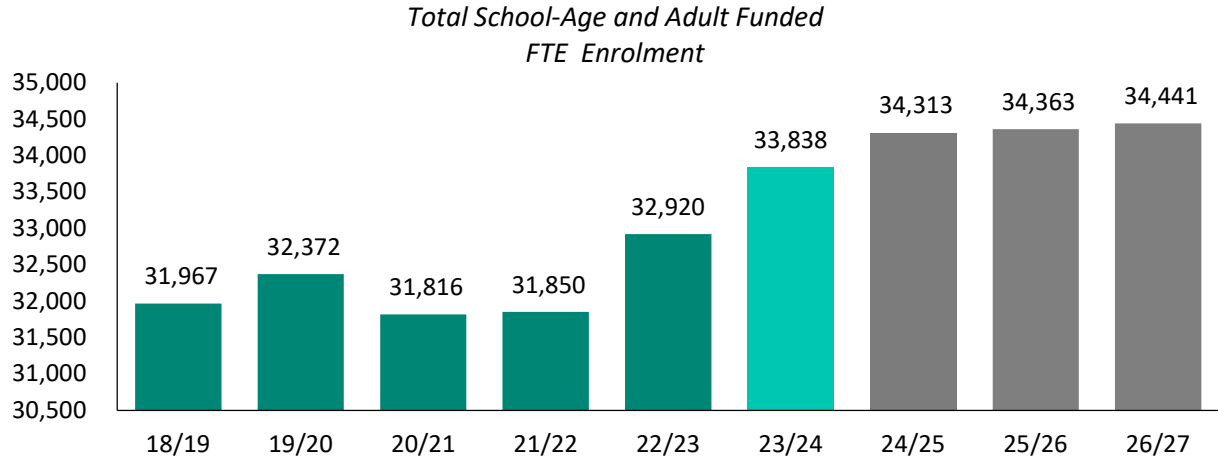
- change between intake of newly enrolled kindergarten cohort and those that are graduating,
- impact of migration to other districts because of increased housing prices or other factors,
- increased cost of living and childcare impacting local birthrates,
- net migration of students from and to other 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.

SD43 is experiencing growth throughout the district, but the most significant growth is occurring in four geographical areas: Burke Mountain, Coquitlam Centre, Burquitlam-Lougheed, and Moody Centre. New housing developments do not necessarily generate increased enrolment, but often create a shift of enrolment geographically within the school district. These new developments generally create additional pressure for capital needs for new schools or additions to existing schools.

For the past two years, the metro region has seen higher than normal enrolment growth in international funding eligible students directly associated with the Federal Government’s initiative to increase immigrant newcomers to Canada. This trend is expected to continue for next year and then stabilize thereafter. Based on the projections submitted to the Ministry, the district is estimating an increase of approximately 475 FTE for the 2024/25 school year. However, due to new limits and restrictions recently announced by the Federal Government with respect to international student permits, the district is holding back an equivalent of 100 FTE of funding in the operating budget until the actual FTE numbers are confirmed in September.

Enrolment for special needs students is projected to increase along with enrolment of English Language Learners, both related to increasing newcomers to Canada and their settlement into the Coquitlam School District.

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



The transformation 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 provides a summary of our total district staffing for each of our major staffing groups. The summary includes staffing levels for last year, the current year and staffing requirements for the next three years and is presented in full time equivalents (FTE) for all groups and for all three funds, (Operating, Special Purpose, and Capital). The translation of staffing into ‘dollars’ is captured in the operating budget section of this report.

It is important to note that while district staffing is funded from various sources, the positions are not restricted to the source. Total staffing is determined and based on overall district needs, programs and ratios and is meant to benefit the entire district and all students and is not specific to the funding source.

All Staffing Groups	Actual 2022/23	Amended 2023/24	Preliminary 2024/25	Forecast 2025/26	Forecast 2026/27
Teachers	2,040.42	2,102.31	2,126.67	2,130.14	2,134.62
Support	559.46	567.65	568.08	568.08	578.08
Educational Assistants	705.79	738.79	754.79	775.15	795.50
Administrators	130.00	130.00	130.00	130.00	134.00
Other Professionals	74.00	76.00	76.00	76.00	76.00
Substitutes	15.00	15.00	15.00	15.00	15.00
<b>TOTAL</b>	<b>3,524.67</b>	<b>3,629.75</b>	<b>3,670.54</b>	<b>3,694.37</b>	<b>3,733.20</b>

The following table summarizes the staffing changes, year-over-year, for each employee group inclusive of various funding sources. Staffing changes for the 2024/25 Preliminary Budget versus the 2023/24 Amended Budget are discussed in more detail in the subsequent pages.

Year-over-Year Change	2022/23 to 2021/22	Amended to 2022/23	Preliminary to Amended	25/26F to Preliminary	26/27F to 25/26F
Teachers	28.80	61.89	24.36	3.47	4.48
Support	(1.00)	8.19	0.43	-	10.00
Educational Assistants	25.07	33.00	16.00	20.36	20.35
Administrators	2.00	-	-	-	4.00
Other Professionals	-	2.00	-	-	-
Substitutes	15.00	-	-	-	-
<b>TOTAL</b>	<b>69.87</b>	<b>105.08</b>	<b>40.79</b>	<b>23.83</b>	<b>38.83</b>

Increases to 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.

## TEACHERS

Teacher staffing for 2024/25 is expected to increase by a total of 24.36 FTE due to a combination of increased enrolment of regular students, increased enrolment in the international education program, addition of a teacher position for the new Take a Hike program and lastly, additional staffing to address class size and composition under the best effort requirement under the Classroom Enhancement Funding.

TEACHERS		FTE
Increase staffing for regular student enrolment growth		13.00
Increase staffing for growth in the international education program enrolment		2.36
Addition of a position for the new Take a Hike program		1.00
	<b>Operating</b>	<b>16.36</b>
Increase staffing to address class size/composition under best-efforts requirement. (approval of CEF funding is confirmed in December)		8.00
	<b>Special Purpose</b>	<b>8.00</b>
<b>Total Teacher FTE Net Change</b>		<b>24.36</b>

## SUPPORT

Support staffing is expected to increase by a total of .43 FTE. This includes the conversion of the temporary secretary II position added during 2023/24 into a permanent position (no net FTE change) as well converting the 20 hour school meals clerical position into a 35 hour position to be funded through the Feeding Futures program. Support staffing is expected to remain steady until the opening of Burke Mountain Middle/Secondary School planned for the fall of 2026, when 5 clerical and 5 custodial support positions will need to be added. These additional positions have been included in the 2026/27 fiscal year forecast.

SUPPORT		FTE
Decrease of temporary Secretary II		(1.00)
Increase Secretary II for LBP & Pinetree Way (this position was temporary in 2023/24 and converted to permanent in 2024/25)		1.00
	<b>Operating</b>	<b>-</b>
Increase clerical hours needed to support the Feeding Futures School Fund		0.43
	<b>Special Purpose</b>	<b>0.43</b>
<b>Total Support FTE Net Change</b>		<b>0.43</b>

## EDUCATIONAL ASSISTANTS

Education Assistant positions are expected to increase by 18.5 FTE in correlation to increases in level 1, 2 and 3 special needs counts. In addition to this increase, the district will be converting 4 existing EA positions at the middle school level to 35-hour positions to assist with after school programs and events for students. This is in addition to the 14 middle school EA positions that were converted to 35-hour positions for the 2023/24 year. The district will be adding 1 YW position through Community LINK funding to support elementary schools with higher needs and reallocating one of two existing YW positions in the alternate program towards the new Take a Hike program. Lastly, there will be a reduction of 1.5 FTE Strong Start positions with the closure of the program at three sites due to space requirements for enrolment growth.

EDUCATIONAL ASSISTANTS		FTE
Increase EA positions due to Level 2 and 3 students		18.50
Convert 4 existing EA positions at middle school level from 30 to 35 hours		-
Increase Youth Worker for Take a Hike Program by consolidating two YW positions in the Alternate programs		1.00
		(1.00)
Decrease of temporary Indigenous Education Youth Worker		(1.00)
Decrease of temporary Indigenous Education Facilitator		(1.00)
	<b>Operating</b>	<b>16.50</b>
Increase Community Link Youth Worker for elementary schools with higher needs		1.00
Decrease Strong Start Facilitators as a result of site reductions due to space needs		(1.50)
	<b>Special Purpose</b>	<b>(0.50)</b>
<b>Total Educational Assistants FTE Net Change</b>		<b>16.00</b>

**ADMINISTRATORS**

Administrator staffing includes the transfer of Principal of Facilities Initiatives position from the Capital Fund to the Operating Fund due to budgetary constraints. This change has a nil effect on the overall FTE for Administrators. The Administrator budget is expected to remain steady until the opening of Burke Mountain Middle/Secondary School in the fall of 2026, at which time 1 Principal and up to 3 Vice Principals may need to be added. These additional positions have been included in the 2026/27 fiscal year forecast.

**OTHER PROFESSIONALS**

Other Professional staffing is expected to remain steady for the preliminary budget and for the forecasted years 2025/26 and 2026/27.

**SUBSTITUTES**

There were 15 FTE Permanent TTOC positions added during 2022/23 to help cover shortages due teacher absences. These positions will continue for the foreseeable future.

# OPERATING FUND BUDGET

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

## OVERVIEW

The preliminary operating budget for 2024/25 is based on the Board approved 2023/24 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,
- changes to services and supplies budgets related to enrolment, programs, inflationary, or other initiatives,
- changes to staffing due to enrolment or other strategic initiatives,
- adjustments for any prior year surplus usage

Summary of Changes (from Amended to Preliminary)	TOTAL
Ministry Grant Funding - Increase due to enrolment	5,322,289
Ministry Grant Funding - Increase for labour settlement funding	11,680,744
Ministry Grant Funding - Increase in other supplemental grants	461,210
	17,464,243
Reversal of one time COLA funding (included in base grant funding)	(5,993,872)
Less amount included for CEF related wage increments	893,999
	(5,099,873)
Increase in International Education Revenues	2,985,500
Increase in Investment Revenues	567,608
	3,553,108
Reversals of one time budgets - funds available for 2024/25	2,094,096
Contractually negotiated Salary & Benefits Increases	(6,114,456)
Other Contractual/Statutory/Inflationary Increases	(7,739,782)
Decrease to Various Operating Budgets	766,532
Increase in Various Operating Budgets	(1,311,588)
Staffing Additions - Operating Budget	(3,612,280)
Reverse Surplus usage from 2023/24	(3,750,000)
Add Surplus usage for 2024/25	3,750,000
	-
<b>Balanced Budget</b>	<b>NIL</b>

## OPERATING REVENUES

The district's operating revenues are comprised of grant revenues from the Ministry of Education and Child Care and other sources of revenues such as the 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 previous year's Grant Revenues, the current year amended budget, the 2024/25 preliminary budget and a forecast budget for the following two years. Further details of these grant revenues are discussed below and details of the operating grant by student category and funding are illustrated in [Appendix B](#).

GRANT REVENUES	Actual 2022/23	Amended 2023/24	Preliminary 2024/25	Variance	Forecast 2025/26	Forecast 2026/27
<b>Operating Grant</b>	312,291,943	351,623,782	369,979,525	<b>18,355,743</b>	381,165,468	392,801,848
District Internal Holdback	-	-	(891,500)	<b>(891,500)</b>	-	-
<b>Operating Grant less Holdback</b>	<b>312,291,943</b>	<b>351,623,782</b>	<b>369,088,025</b>	<b>17,464,243</b>	<b>381,165,468</b>	<b>392,801,848</b>
<b>Other MECC Grants</b>						
Graduated Adults	1,043,651	1,627,367	1,577,367	<b>(50,000)</b>	1,600,000	1,600,000
Pay Equity	706,353	706,353	706,353	-	706,353	706,353
Labour Settlement	12,420,189	5,993,873	-	<b>(5,993,873)</b>	-	-
Other MECC Grants	252,294	287,258	298,476	<b>11,218</b>	298,476	298,476
<b>Total Other Grants</b>	<b>14,422,487</b>	<b>8,614,851</b>	<b>2,582,196</b>	<b>(6,032,655)</b>	<b>2,604,829</b>	<b>2,604,829</b>
<b>Other Provincial Grants (MCFD)</b>	<b>29,652</b>	<b>12,768</b>	<b>12,768</b>	<b>-</b>	<b>12,768</b>	<b>12,768</b>
<b>Total MECC &amp; Provincial Grants</b>	<b>\$326,744,082</b>	<b>\$360,251,401</b>	<b>\$371,682,989</b>	<b>\$11,431,588</b>	<b>\$383,783,065</b>	<b>\$395,419,445</b>

\*MECC (Ministry of Education and Child Care)

The operating grant for 2024/25 is increasing by a total of \$17.5 million. This includes increases related to student enrolment projections combined with increases to reflect the Labour Settlement funding for the Cost-of-Living Adjustment from the prior year, the 2% wage and salary increase effective July 1, 2024, and increases to other supplementary grants. The operating grant does not include the Cost-of-Living Adjustment of 1.0% for the 2024/25 year as the funding for this has not yet been provided.

Other Ministry of Education and Child Care grants are decreasing by \$6.0 million due to a combination of lower enrollment projected for Graduated Adults and reversal of the Labour Settlement funding provided last year for the Cost of Living Adjustment that has now been included in the Operating Grant.



The table below provides a detailed breakdown of the \$17.5 million increase in the Operating Grant between the amount related to enrolment changes (\$5.3 million) and the amount related to wage settlements (\$11.7 million) and increase in other supplementary grant (\$346k) and the Indigenous Education Councils Grant (115k).

CHANGE IN OPERATING GRANT FUNDING	Incr/(Decr) FTE	Increase due to Enrolment	Increase due to Wage Settlements	Increase due to Other Supplemental	Total Increase
September Enrolment Count					
Standard Schools	565	4,871,508	9,454,000	-	14,325,508
Internal Enrolment Holdback	(100)	(862,500)	(29,000)	-	(891,500)
CE/Home Sch/Course Challenge	0	539	3,250	-	3,789
Alternate Schools	32	276,000	92,800	-	368,800
Distributed Learning (online)	(8)	(53,505)	52,800	-	(705)
Level 1 Special Needs	(1)	(49,070)	36,520	-	(12,550)
Level 2 Special Needs	37	861,360	1,264,000	-	2,125,360
Level 3 Special Needs	(21)	(246,960)	124,000	-	(122,960)
English Language Learning (ELL)	404	700,940	396,000	-	1,096,940
Indigenous Education	(54)	(92,340)	73,200	-	(19,140)
Adult Education	(6)	(31,998)	11,100	-	(20,898)
July Enrolment Count	1	9,432	73,654	-	83,086
February Enrolment Count	(1)	(10,852)	104,825	-	93,973
May Enrolment Count	(8)	(50,265)	23,595	-	(26,670)
<b>Total Increase in Enrolment Funding</b>		<b>5,322,289</b>	<b>11,680,744</b>	<b>-</b>	<b>17,003,033</b>
Indigenous Education Councils Grant		-	-	114,750	114,750
Other Supplemental Grants		-	-	346,460	346,460
<b>Total Increase in Operating Grant</b>		<b>\$5,322,289</b>	<b>\$11,680,744</b>	<b>\$461,210</b>	<b>\$17,464,243</b>

### Unfunded contractual, statutory, and inflationary Increases

On March 14, 2024, the Ministry of Education and Child Care announced the preliminary operating grant for 2024/25 which included \$290 increase in per student grant funding which includes the amount for contractual wage settlements for Teachers and Support Staff and the equivalent of one year of wage increments provided to Excluded staff for 2024/25. The funding increases however do not cover other contractual, statutory, and inflationary increases such as teacher step increments, increases for administrators, increases in statutory and contractual benefit increases and inflationary increases for utilities and other expenses. These increases must be covered by the district through additional sources of revenues or a reduction of expenses.

Estimated Grant Funding Shortfall:	Inc (Decr)
Teacher - step increment less retirements at top step	1,485,000
Administrators - wage/step increase & associated benefits	911,113
Employee Benefits - CPP, EI, WorkSafe BC, Extended Health and Dental	3,672,320
Facilities - Utilities inflationary increases	362,718
<b>Total Estimated Grant Funding Shortfall</b>	<b>\$6,431,151</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 the previous year’s Other Revenues, the current year amended budget, the 2024/25 preliminary budget and a forecast budget for the following two years. Each revenue source is discussed in more detail further below.

OTHER REVENUE	Actual 2022/23	Amended 2023/24	Preliminary 2024/25	Variance	Forecast 2025/26	Forecast 2026/27
International Tuition Fees	22,004,024	19,132,000	22,117,500	<b>2,985,500</b>	22,967,000	23,467,000
Continuing Education	363,137	266,346	266,346	-	300,000	300,000
Miscellaneous	573,428	510,532	560,532	<b>50,000</b>	566,000	566,000
Rentals and Leases	2,264,821	2,111,196	2,111,196	-	2,142,444	2,173,692
Investment Income	4,530,012	3,432,392	4,000,000	<b>567,608</b>	4,000,000	4,000,000
<b>Total Other Revenue</b>	<b>\$29,735,422</b>	<b>\$25,452,466</b>	<b>\$29,055,574</b>	<b>\$3,603,108</b>	<b>\$29,975,444</b>	<b>\$30,506,692</b>

## International Education

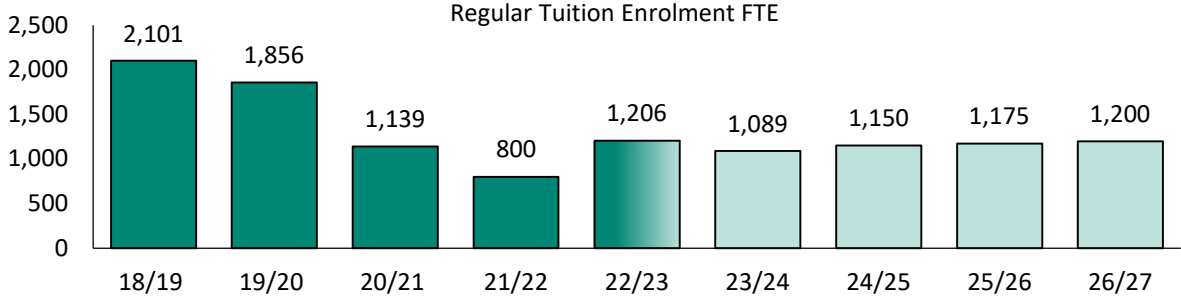
The school district relies heavily on the International Education program to provide a source of additional revenue funding to mitigate the gap created through grant funding shortfalls. The international education program enrolment (primarily in middle and secondary schools) only utilizes space in classrooms 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 a large portion of the funds that underpins the accumulated surplus policy, which in turn provides ongoing stability and sustainability. This is likely to be reduced in future years unless enrolment levels recover to pre-pandemic levels, and
- international education tuition fees are forecasted to increase from \$16,500 per full year term to \$17,500 in 24/25 fiscal year and increase to \$18,000 for the following two years (the increase is to cover higher salary and benefit costs).

International Education revenues are increasing by \$2.98 million due to a combination of an increase in our regular program enrolment of 61 FTE, an increase in tuition fees of \$1,000 per FTE and an increase in revenues in the summer program as it begins to recover from the impact left behind from the pandemic.

International Education revenues have been budgeted based on an initial level of 1,150 students for 2024/25, 1,175 students for 2025/26 and 1,200 students for 2026/27.



Students from 32 countries representing a global mix from Europe, Asia, South and North America provide 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 remain relatively stable for next year and then increase moderately in the following two years.

**Miscellaneous Income**

Miscellaneous income includes other income such as grants from BC Hydro, Fortis, and administrative recoveries for federally funded programs such as Settlement Workers in Schools (SWIS) and Language Instruction for Newcomers to Canada (LINC). Commencing in the 2024/25 fiscal year, the budget has been increased by \$50k to reflect additional recoveries from the SWIS and LINC programs due to the increased number of services, workshops, and classes provided within these programs.

**Rental Revenues**

Rental revenues have been budgeted to remain steady for 2024/25 and increase in the following years as the district endeavours to add new before and after school childcare spaces in existing schools and in increase as new childcare facilities within the Neighborhood Learning Centers in our newer schools. Rental rates for community rental groups are projected to increase based on inflationary factors. Revenues generated from renting of school facilities are shared with schools at a rate of 20%.

**Investment Income**

Interest rates are expected to remain at current levels for the remainder of the 2023/24 fiscal year and forecasted to decrease slightly next year as inflation rates begin to stabilize. The district however 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 \$567k in additional interest income for 2024/25 and stabilize there after. SD43 will continue to invest with the Ministry’s central deposit pooling program as well to maximizing 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 additions, and more significantly, as an outcome of wage settlements and step increases as staff advance through their respective grid structure. Salaries and benefits are the largest operating expense for the district, and account for 91% 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. For the 2024/25, an increase of 2% has been used for budgeting purposes and for 2025/26 and 2026/27, an increase of 2.2% has been used for forecasting purposes. The forecasted increases were used for all employee groups. These salary budgets have not been increased for the Cost-of-Living increase of 1% as the funding for this has not yet been announced by the Ministry.
- Salary budgets include projected staffing changes for enrolment and new school additions.
- Substitute costs are assumed to remain at elevated (vs historic) levels 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	Actual 2022/23	Amended 2023/24	Preliminary 2024/25	Variance	Forecast 2025/26	Forecast 2026/27
Teachers	154,642,010	172,204,999	177,375,857	5,170,858	183,050,959	187,514,536
Administrators	17,958,003	19,488,538	20,303,788	815,250	20,876,631	22,000,846
Educational Assistants	22,832,549	27,388,851	28,716,791	1,327,940	30,173,903	31,753,687
Support Staff	26,946,382	31,823,383	32,629,798	806,415	33,173,967	34,515,710
Other Professionals	8,055,225	8,705,874	9,012,539	306,665	9,253,299	9,456,872
Substitutes	14,164,550	16,225,131	17,099,155	874,024	17,199,155	17,299,155
<b>Total Salaries</b>	<b>\$244,598,719</b>	<b>\$275,836,776</b>	<b>\$285,137,928</b>	<b>\$9,301,152</b>	<b>\$293,727,914</b>	<b>\$302,540,806</b>

## Teachers

The teachers salaries budget for 2024/25 has been adjusted by \$5.17M and reflects an increase in teacher staffing of 13.0 FTE related to September enrolment increases, the addition of a 1.0 FTE teacher for the new Take A Hike program, the addition of 2.4 FTE teachers related to the regular international education program and increased staffing expected for the summer program, contractually negotiated wage increases of 2.0%, and for step increments for teachers progressing on the teacher salary grid.

## Administrators

Principals, Vice Principals and District Principals salary budgets have been adjusted by \$815k to reflect increases for step increments for eligible staff, general wage increases and the transfer of 1 FTE Principal of Facilities Initiatives from the Capital Fund to the Operating Fund.

## Education Assistants

Wages for the Educational Assistant staffing category have been adjusted by \$1.328M and includes adjustments related to the addition of 18.5 FTE Educational Assistants tied to increases in unique learners Level 2, the conversion of 4 EA positions from 30 hours for middle schools to 35 hours, offset by the removal of Indigenous Education temporary positions, and contractually negotiated wage increases of 2.0%.

## Support Staff

Wages for the Support Staff category have been adjusted by an increase of \$807k and includes contractually negotiated wage increases of 2.0% and a provision to cover Ministry underfunding of staffing costs related to the Strong Start program.

## Other Professionals

Salary increases have been adjusted by an increase of \$307k to reflect increases for estimated step increments for eligible staff and a general wage increase.

## Substitutes

Substitute costs have been adjusted to reflect increases in staffing as well as negotiated wage increments that also apply to TTOC's and casuals for a total increase of \$874k. 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 nearly 20% of total operating expenditures. The table below provides a further breakdown of the benefits expenses.

BENEFITS	Actual 2022/23	Amended 2023/24	Preliminary 2024/25	Variance	Forecast 2025/26	Forecast 2026/27
<b>Statutory:</b>						
CPP	10,706,699	11,560,447	12,373,342	812,895	12,881,096	13,379,176
EI	3,840,229	4,085,384	4,317,529	232,145	4,494,704	4,668,503
EHT	4,815,692	5,235,018	5,409,353	174,335	5,631,332	5,849,082
WSBC	2,871,243	3,992,015	4,509,403	517,388	4,694,451	4,875,974
<b>Total Statutory</b>	<b>22,233,863</b>	<b>24,872,864</b>	<b>26,609,627</b>	<b>1,736,763</b>	<b>27,701,583</b>	<b>28,772,735</b>
<b>Extended Health and Dental:</b>						
Extended Health	10,430,132	10,868,778	12,814,870	1,946,092	13,340,742	13,856,595
Dental	7,423,615	8,282,220	8,871,770	589,550	9,235,833	9,592,960
<b>Total EHB &amp; Dental</b>	<b>17,853,747</b>	<b>19,150,998</b>	<b>21,686,640</b>	<b>2,535,642</b>	<b>22,576,575</b>	<b>23,449,555</b>
<b>Pension:</b>						
TPP	20,811,716	23,030,172	23,804,602	774,430	24,781,451	25,739,688
MPP	5,202,929	5,757,543	5,951,151	193,608	6,195,363	6,434,922
<b>Total Pension</b>	<b>26,014,645</b>	<b>28,787,715</b>	<b>29,755,753</b>	<b>968,038</b>	<b>30,976,814</b>	<b>32,174,610</b>
<b>Other</b>	<b>1,221,565</b>	<b>1,945,035</b>	<b>1,965,257</b>	<b>20,222</b>	<b>2,045,904</b>	<b>2,125,013</b>
<b>Total Benefits</b>	<b>\$67,323,820</b>	<b>\$74,756,612</b>	<b>\$80,017,277</b>	<b>\$5,260,665</b>	<b>\$83,300,876</b>	<b>\$86,521,913</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 an \$640k, with the balance of the budget increase 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 \$170k, with the balance of the increase relating to changes in salaries and staffing levels.

**Employer Health Tax (EHT):** The Provincial Government introduced this new tax effective January 1, 2019, at a rate of 1.95% of payroll. The net incremental cost associated with employee wage increases and adjusted staffing levels is \$123k.

**WorkSafeBC:** WSBC has expanded its mandate in recent years to include claims for mental health, bullying and harassment. As an outcome of this and influenced by the pandemic, rate increases have accelerated. Even though our district has historically had a better track record compared to our public schools’ peer group, the rates are expected to increase by 18.75% which translates into \$423k in additional costs.

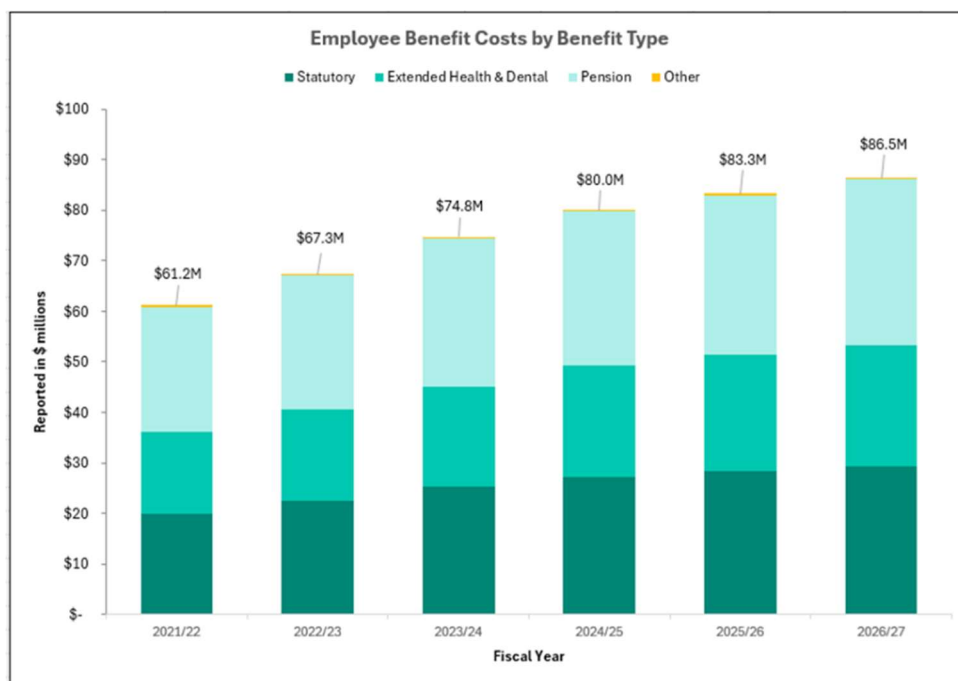
**Health and Dental Premiums:** Health and dental premium rates are reviewed annually and adjusted based on usage and claims experience. Premium rates are expected to increase due to a rise in usage and inflationary factors for both extended health and dental benefits. The incremental cost associated with this increase for next year is estimated at \$2.44M over the prior year, with the balance of the budget increase 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 2024/25 school year. The TPP undergoes a valuation triennially which is current in progress and will be based on a valuation date of December 31, 2023. The rate is not projected to change through the forecast period. The budget for the TPP has been increased by \$505k to 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 2024/25 fiscal year. The MPP undergoes a valuation triennially which is not set to take place until December 31, 2024. Accordingly, the rates is not projected to change through the forecast period. The budget for the MPP has been increased by \$179k to reflect changes in salaries and staffing levels.

**Other:** Other benefits are inclusive of cost for employee future benefits, life insurance, and maternity and education leaves. The budget for this category has increased marginally to reflect changes in salaries and staffing levels.

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 Expenses

Service and supply expenses have remained relatively static over the past number of years while wages/salaries consumed a larger percentage of the district’s budget.

Service and supply expenses are forecast to remain relatively stable in between 9.1% to 9.5% of total operating expenditures, well below the level of multi-year high inflation rates. This is also about 15% below the 2023/24 provincial (preliminary budget) average of 10.5%.

Full inflationary adjustments to service and supply accounts are generally not incorporated into the budget as grant funding does not provide for inflationary increases.

SERVICES AND SUPPLIES	Actual 2022/23	Amended 2023/24	Preliminary 2024/25	Variance	Forecast 2025/26	Forecast 2026/27
Services	8,396,405	9,499,139	9,852,377	<b>353,238</b>	10,049,425	10,250,413
Student Transportation	694,455	686,700	686,700	-	700,434	714,443
Professional Development	1,765,300	2,493,598	2,460,280	<b>(33,318)</b>	2,509,486	2,559,675
Rentals & Leases	251,568	344,898	344,898	-	351,796	358,832
Dues & Fees	1,704,114	1,265,650	1,746,288	<b>480,638</b>	1,781,214	1,816,838
Insurance	1,669,803	1,691,849	1,800,149	<b>108,300</b>	1,836,152	1,872,875
Supplies	10,742,390	13,009,573	13,210,876	<b>201,303</b>	13,475,094	13,744,595
Utilities	5,975,068	6,369,072	6,731,790	<b>362,718</b>	6,866,426	7,003,754
<b>Total Services and Supplies</b>	<b>\$31,199,103</b>	<b>\$35,360,479</b>	<b>\$36,833,358</b>	<b>\$1,472,879</b>	<b>\$37,570,027</b>	<b>\$38,321,425</b>

### Services

Services expense budgets were adjusted for inflationary increases during the 2023/24 fiscal year. The preliminary budget includes increases to the professional services fees and contract services required for the implementation of Intelligent Security Software for mitigation of risk of cyber attacks, an increase in services to transition current software to the Cloud, offset with reductions in SNAP contract services and student transfer fees.

### Student Transportation

Student transportation budget includes the cost of taxi and bus services for students with special needs. These budgets have been maintained at the same level as the Amended budget which had been adjusted to reflect the addition of another bus and fuel surcharge increases. Budgets for future years are expected to increase slightly for fuel surcharges.

### Professional Development

Professional development budgets have been reduced slightly to reflect actual usage levels for training, staff development, self-regulation, and mentoring.



## Rentals & Leases

Rentals and leases budgets include leases for a building for the Goal program, Q-Net services, and vehicle leases for the maintenance department. These budgets have been retained at current levels with no major increases forecasted.

## Dues and Fees

Dues and fees budgets have been increased to reflect additional commission expenses relating to recruitment and growth of international student enrolment and additional homestay expenses including chaperone fees.

## Insurance

Insurance budgets have been increased to reflect added student insurance costs related to growth in international student enrolment.

## Supplies

Supplies budget is the largest expense category within Services and Supplies budgets and includes allocations to schools for learning resources, supplies, furniture, equipment, and other costs associated with operating schools, programs, departments and maintaining our facilities. The supplies budgets have been adjusted to reflect increase to school supplies budgets in alignment with expected increases in enrolment, increase to International Education school grants provided to schools to offset costs of international students, increase in costs related to the international summer programs, and lastly, the addition of a budget to correspond with the new Indigenous Education Council grant. These increases were offset with reductions in furniture and fixtures budgets, and the contingency budget held to address unanticipated, emergent issues.

## Utilities

Natural gas, electricity and carbon tax budgets have been adjusted due to inflationary increases and additional sites. 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 purchases annually are technology purchases such as computers but could also include furnishings (student desks for example).

A second purpose is to provide funds related to mitigating 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's requirement for the school district to contribute \$25M towards the building of Burke Mountain Middle Secondary capital project is an example of this type of transfer. The school district has fully met this contribution requirement and is not budgeting for any further transfers from the operating budget currently.

## Accumulated Reserves (Surplus)

The Accumulated Operating Surplus policy is predicated on the district generating an annual surplus of approximately \$5M dollars. This surplus is utilized over a rolling three-year period targeted at \$3.75M, with the balance focused on replenishment of the staffing stabilization reserve, replenishment of education stabilization reserve, and funding other initiatives as required. International Education has historically contributed a significant sum annually toward the accumulated reserves, helping to provide financial stability for the district. The 2024/25 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, 2023. This is the same information that is reported in the audited financial statements.

Accumulated Reserves	June 30, 2023 Closing Balance
2023/24 Staffing Stabilization Provision	3,750,000
2024/25 Staffing Stabilization Provision	3,750,000
2025/26 Staffing Stabilization Provision	2,500,000
2026/27 Staffing Stabilization Provision	1,250,000
Facility & Maintenance Initiatives	2,055,625
Technology Initiatives	1,225,000
Education Stabilization Reserve	4,000,014
School Carry Forwards including Indigenous Education	3,298,036
ESA Contingency Reserve	1,000,000
Capital Projects	4,149,817
Teacher Mentorship Funds	653,430
Business Systems Initiatives	165,007
<b>Restricted Operating Surplus</b>	<b>\$27,796,929</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.

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

The special purpose funds account for approximately 19% of the school districts expenses (and increasing due to the dependence of CEF funding) and include approximately 24 different funds as summarized below. A full description of each of the special purpose funds has been provided in [Appendix D](#).

Pursuant to Sections 156(4) and (5) of the *School Act*, each special purpose fund must be accounted for in accordance with the terms of that special purpose fund.

Special Purpose Fund	Actual 2022/23	Amended 2023/24	Preliminary 2024/25	Preliminary vs Amended
Annual Facilities Operating Grant (AFG)	1,139,837	1,249,565	1,139,837	(109,728)
Official Languages Ed in French Programs (OLEP)	513,549	648,677	598,677	(50,000)
CommunityLINK (CLINK)	1,599,787	1,691,824	1,720,935	29,111
Strong Start (SS)	439,683	427,758	320,000	(107,758)
Ready Set Learn (RSL)	117,602	112,700	112,700	-
Learning Improvement Fund (LIF)	1,072,048	1,294,502	1,310,029	15,527
Classroom Enhancement Fund - Staffing (CEF)	39,966,742	44,295,140	46,802,634	2,507,494
Classroom Enhancement Fund - Overhead (CEF)	2,276,483	2,401,690	2,462,023	60,333
Classroom Enhancement Fund - Remedies (CEF)	3,733,695	3,742,218	TBD	N/A
Contractual Reserves	40,728	100,000	100,000	-
School Generated Funds (SGF)	12,182,729	10,900,000	11,000,000	100,000
Provincial Resource Program -Day Treatment (PRP)	177,236	176,970	178,053	1,083
Sick Leave Benefit Plan (SLBP)	49,844	40,000	40,000	-
Settlement Workers in Schools (SWIS)	863,882	908,968	977,141	68,173
Language Instruction for Newcomers (LINC)	2,469,186	2,585,629	2,779,551	193,922
Apprenticeship Program	229,794	343,850	412,620	68,770
Mental Health in Schools	55,517	50,000	50,000	-
Changing Results for Young Children	5,545	6,455	6,000	(455)
First Nation Student Transportation Fund	41,563	66,809	40,105	(26,704)
Strengthening Early Years to K Transition (SEY2KT)	4,292	25,000	19,000	(6,000)
Early Care and Learning (ECL)	159,295	180,000	180,000	-
Feeding Futures School Fund Program (FFSFP)	-	3,533,596	3,576,667	43,071
Federal/Provincial Safe Return to Class	91,356	108,718	-	(108,718)
Student & Family Affordability (SFAF)	2,307,661	694,059	-	(694,059)
Student & Family Affordability (SFAF)*	-	861,000	861,000	-
Retiree Extended Health Fund	16,469	15,000	10,000	(5,000)
Others (Scholarships, Interest, Staff Development)	719,439	440,580	355,705	(84,875)
<b>TOTAL</b>	<b>\$70,273,962</b>	<b>\$76,900,708</b>	<b>\$75,052,677</b>	<b>N/A</b>

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

CEF, AFG, LIF, OLEP, PRP and CommunityLINK funds must be fully expended within the year while all other fund balances can 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, school districts are required to submit their final staffing plans that reflect actual staffing. Submissions are reviewed and final allocations are confirmed along with our operating grant in December. To ensure SD43 is receiving the appropriate level of funding, close monitoring of implementation occurs throughout the school year. SD43 actual projected costs including salary increments and incurred remedy liabilities are summarized in the chart below.

CEF funding is made of three separate components: teacher staffing, overhead costs, and remedy.

Classroom Enhancement Fund	Amended 2023/24		Preliminary 2024/25		Preliminary vs Amended	
	FTE	\$	FTE	\$	FTE	\$
<b>Staffing:</b>						
Teachers	339.48	42,495,230	347.48	44,960,308	8.00	2,465,078
TTOC's		1,799,910		1,842,326	-	42,416
<b>Total Staffing</b>	<b>339.48</b>	<b>44,295,140</b>	<b>347.48</b>	<b>46,802,634</b>	<b>8.00</b>	<b>2,507,494</b>
<b>Overhead:</b>						
EA's	33.00	1,880,012	33.00	1,940,345	-	60,333
Administrators	1.00	421,678	1.00	421,678	-	-
Other Expenses		100,000		100,000	-	-
<b>Total Overhead</b>	<b>34.00</b>	<b>2,401,690</b>	<b>34.00</b>	<b>2,462,023</b>	<b>-</b>	<b>60,333</b>
<b>TOTAL</b>	<b>373.48</b>	<b>\$46,696,830</b>	<b>381.48</b>	<b>\$49,264,657</b>	<b>8.00</b>	<b>\$2,567,827</b>
<hr/>						
<b>Remedy Costs</b>	<b>\$3,742,218</b>		<b>TBD</b>		<b>TBD</b>	

Pending additional information for 2024/25, the teacher staffing component of the CEF budget is based on current year staffing and then adjusted for expected staffing increases from 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 need for an additional 8 FTE teaching staff. However, budgeting for these additional 8 positions is a risk as funding is not confirmed until December. In the event funding is not forthcoming, these positions will be utilized as TTOC’s, and other costs will be directed into remedy liabilities.

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 Overhead component of the CEF has been adjusted to include some wage increments.

Initial remedy funding is based on actual October 2024 remedies incurred and adjusted for actual expenses at the end of the year.

### **Strong Start Program**

The Ministry of Education and Child Care funds the Strong Start 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 ministry provides the school district \$32,000 to operate each site. This is intended to cover the cost of a Strong Start 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, this program will require financial support from the operating fund by approximately \$80,000 and this amount has been budgeted in the operating fund. In addition, due to unprecedented enrolment growth, the district will have to close 3 existing Strong Start sites that are required for classroom space. This will result in a reduction of 1.5 FTE Strong Start Facilitator positions for the 2024/25 year.

### **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. The district was allocated a total of \$3.5M dollars of which \$860,000 was provided directly to schools and \$640,000 directly to food support partners which includes 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 2024/25 will be the same as the current year and will be operated in a similar manner as the current year with a few minor adjustments as needed.

### **Student Family and Affordability Fund**

Our school district also redistributed the remaining Student Family and Affordability Funds that were unspent at the end of June 2023. A total of \$648,000 was provided directly to the schools and will be used to support parents and guardians of K-12 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 of this program and provided \$861,000 in additional funding. Given the time frame, most of this will be carried forward for use in the 2024/25 fiscal year.

### **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 the 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 2024/25 is estimated at \$6.0M, 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.

### *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 classrooms addition, being built as a prefabricated addition, will increase capacity by 250 and is expected to be ready for students by fall of 2024.

**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.

As part of this approval process, the Ministry of Education and Child Care required SD43 to contribute \$25M towards the project over a 5-year period. SD43 was able to fund this obligation through the reallocation of funds set aside for the Scott Creek Middle addition, the reallocation of funds from other capital projects, and transfers from the operating fund. The district secured the full \$25 million dollars and reserved it in local capital as of June 30, 2023.

**Major capital developments currently in progress:**

Facility Name	Project Description	Est. Completion Date
Centennial Secondary	NLC Building Space (Phase 2)	Spring 2024
Irvine Elementary	Seismic Replacement	Spring 2024
Moody Elementary	Seismic Replacement	Late Spring 2025
Pinetree Way Elementary	Envelope Replacement	TBD
Roy Stibbs Elementary	Envelope Replacement	Fall 2024
Bramblewood Elementary	Envelope Replacement	TBD
Mountain Meadows Elementary	Envelope Replacement	TBD
Scott Creek Middle	School Addition	Fall 2024
Burke Mountain Secondary	New School Expansion Project	Fall 2026

**Portables and Classroom conversions:**

To address enrolment growth, the district has added 9 portables over the past two years (Banting (4), Minnekhada (1), Cape Horn (1), and James Park (2), Lord Baden Powell (1)) and has planned to relocate 4 from Scott Creek to Minnekhada. 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 where 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.

Facility Name	Project Description
Montgomery Middle	Seismic Mitigation
Maple Creek Middle	Seismic Mitigation
Cedar Drive Elementary	Seismic Mitigation
Marigold Elementary	New School Expansion Projects
NE Coquitlam Middle	New School Expansion Projects
Banting Middle	School Addition
Riverside Secondary	School Addition
Maple Creek Middle	School Addition in support of added capacity for seismic project
Fraser Mills Elementary	Site Acquisition
Nestor Elementary	Replacement School
Como Lake Middle	Replacement School

## **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. This potentially translates into reduced staffing levels.

### **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)

Classroom Enhancement Funding resulted from the restoration of collective agreement language associated with class size and class composition. In 2023/24 the total CEF budget, totaled \$50.3M including \$3.7M 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 2024, 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 2024/25

Item #	Partner Group	Request		Budgetary Request - What we Heard	How we Responded
Teachers - Non-Enrolling/Learning Services					
1	CTA	CTA - Learning supports	⊕	Additional Learning Supports or reduced additional workload at the school level (Counsellors, YW, EA's, school-based learning teams) to help with challenging environments and support vulnerable students.	Non enrolling teacher's ratios are established in the teacher collective agreement as restored by MOU#17. SD43 continues to provide incremental support as priorities are established and funding permits. Additional learning services, school-based teacher staffing and Educational Assistants are added throughout the year as needs are determined.
2	CTA	CTA - IST		Increase to IST teacher staffing	Due to significant unfunded cost pressures (benefits, WSBC, CPP, EI) the district is unable to add more positions at this time. If further funding becomes available, this item will be reassessed for potential implementation.
3	CTA	CTA - Counseling		More resources for counseling (FTE)	Non enrolling teachers' ratios are established in the teacher collective agreement as restored by MOU#17. SD43 continues to provide incremental support as priorities are established and funding permits.
4	CTA	CTA- Resources	⊕	Additional resources to address issues regarding student behavior and violence.	The district will continue to look at ways to further supplement available resources.
5	CTA	CTA - School Psychologist		More personnel in the identification part of designation.	The district is working proactively with the CTA to determine if there are ways to support this initiative with the currently available resources.
6	SD43 Employee	CTA - School Psychologist		Increase the availability of counsellors for most vulnerable learners	Non enrolling teacher ratios are established in the teacher collective agreement as restored by MOU#17. SD43 continues to provide incremental support as priorities are established and funding permits.
7	CMTA	Fine Arts Coordinator	⊕	Provide a part-time or full-time coordinator to coordinate music activities/resources in the district	Due to significant unfunded cost pressures (benefits, WSBC, CPP, EI) the district is unable to add more positions at this time. Increased funding has been provided to the CMTA in previous budgets and that funding has been maintained.
8	CTA	CTA - French Learning Supports		Additional Learning Support for French Immersion program.	Due to significant unfunded cost pressures (benefits, WSBC, CPP, EI) the district is unable to add more budget for this item at this time. If further funding becomes available, this item will be reassessed for potential implementation. Continued work is happening via the new Mentorship Support Teacher added in 2023-24 working alongside teachers.

Item #	Partner Group	Request		Budgetary Request - What we Heard	How we Responded
Teachers - General					
9	CTA	CTA - Teacher Staffing	⊕	No teacher layoff and maintain staffing levels for teachers	Staffing levels will be maintained or increased in the 2024/2025 budget. 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.
10	Indigenous Advisory Council	Middle School Teacher blocks		Provide Middle School Indigenous Teacher blocks similar to the high school model.	Due to significant unfunded cost pressures (benefits, WSBC, CPP, EI) the district is unable to add more positions at this time. If further funding becomes available, this item will be reassessed for potential implementation. There may be a possibility of targeted funding reallocation to support this initiative.
11	Middle Years Indigenous Youth Council	Sponsor Teacher		Seeking designated FTE support and funding to start working with secondary students, increase collaboration with SLC, etc.	Due to significant unfunded cost pressures (benefits, WSBC, CPP, EI) the district is unable to add more positions at this time. If further funding becomes available, this item will be reassessed for potential implementation. There may be a possibility of targeted funding reallocation to support this initiative.
Administration					
12	CPVPA	CPVPA - Admin staffing & Relief time	⊕	Eliminate administrator teaching time to the greatest extent possible.	Significant resources were expended in budget 2023/2024 to eliminate teaching time for all elementary principals. Further adjustments cannot be funded at this time.
13	CPVPA	CPVPA - Additional VP'S		Increase of VPs at schools at all levels. Would like this to be done not by scale but rather complexity of the schools.	Funding is not available to increase the number of elementary vice-principals. Complexity of school is a factor in determining the allocation of current staff.
Support Staff					
14	DPAC	CUPE- Noon Hour Supervisors		An increase in noon hour supervision would help to address bullying and other related types of conflict.	The district is working hard to identify strategies to enhance the recruitment and retention of noon hour supervisors.
15	CPVPA	CUPE - EA's		Increase amount of EA's within the district or at the very least maintain the current numbers	The number of EA's will increase in budget 2024/2025.
16	CTA	CTA - IST		Increase IST EA staffing.	Due to significant unfunded cost pressures (benefits, WSBC, CPP, EI) the district is unable to add more positions at this time. If further funding becomes available, this item will be reassessed for potential implementation.
17	Parent Input	CUPE - EA's		Increase the number of EA's in proportion to the growth in student enrolment.	The number of EA's will increase in budget 2024/2025.
18	Parent Input	CUPE - EA's		Increase the hiring and retention of Education Assistants.	The number of EA's will increase in budget 2024/2025. The district continues to investigate all opportunities to enhance recruitment and retention of all employee groups.

Item #	Partner Group	Request		Budgetary Request - What we Heard	How we Responded
Support Staff					
19	CUPE	CUPE - Youth Workers	⊕	Create Youth Worker Positions at Cape Horn, Meadowbrook, Westwood, Lord Baden Powell, Mary Hill and Kilmer Elementary Schools – full-time positions at each of these schools would be beneficial, however part-time staff would be appreciated. Create a 1.0 FTE position to support Outreach, GOAL, CLOC.	1.0 FTE added to the youth worker budget to increase two sites to full-time youth workers.
20	CUPE	CUPE - Lead/Coordinators for Meals program		Coordinators' roles are to provide direction and a cohesive vision among the programs/sites. This role is to work with the teaching kitchens to expand the buying power of the meals programs, provide items made by the culinary students, provide funds to teaching kitchens to offset the rising costs of food	Due to significant unfunded cost pressures (benefits, WSBC, CPP, EI) the district is unable to add more positions at this time. If further funding becomes available, this item will be reassessed for potential implementation.
21	CUPE	CUPE - Additional clerical Staff (Sec 2 & Sec 3)		Requesting Secretary 2's to support Secretary 3's at higher population elementary schools (a list of schools will be provided) Clerical/secretaries are reporting an increase in workload, a reluctance to request draw time from administrators and a need for additional support to complete new, ongoing tasks.	The temporary hours added to Secretary 2 positions at LBP and Pinetree Way will be made permanent. If further funding becomes available, this item will be reassessed for potential temporary supports at sites with increased populations or complexities.
22	CUPE	CUPE - Trades		Increase the hiring of apprentices in trades to train workers, attract younger workers and hopefully retain staff.	District HR staff and CUPE leadership will engage in talks to determine opportunities to move this initiative forward.
23	CUPE	CUPE - Grounds Crew		Increase the grounds' crews by one Grounds I and one Grounds II, which would create a complete crew for an additional zone of the district.	Due to significant unfunded cost pressures (benefits, WSBC, CPP, EI) the district is unable to add more positions at this time. If further funding becomes available, this item will be reassessed for potential implementation.
24	Indigenous Advisory Council	Mental Health Support		Providing additional Mental Health Supports for Indigenous Students	The district will investigate pre-existing budgets to find opportunities to support.
25	Indigenous Advisory Council	Temp Positions for Indigenous Youth Worker and Cultural Facilitator		Continued support from the board to keep the temporary positions of Indigenous Youth Worker and Cultural Facilitator.	There may be a possibility of targeted funding reallocation to support this initiative, or implementation of these positions with increased indigenous student enrolment.

Item #	Partner Group	Request		Budgetary Request - What we Heard	How we Responded
Services and Supply Budgets					
26	CUPE	Custodial Supplies		Provide custodial department with lightweight, ergonomically friendly mops for cleaning tasks	If deemed appropriate by management staff, this item can be addressed through the existing budget.
27	CPVPA	School Supplies	⊕	Maintain School Supply budget funding to help address inflationary increases.	School supplies budgets were increased in 2023/2024 and it is anticipated that these levels will be maintained.
28	CUPE	CUPE - Truck & Trailer		Purchase of full-size trucks and trailers (two) for district transportation of grounds tractors.	Due to significant unfunded cost pressures (benefits, WSBC, CPP, EI) the district is unable to address this request at this time. If further funding becomes available, this item will be reassessed for potential implementation.
Other					
29	CPVPA	BCPSEA Annual raises		Continued support from the board with regards to the annual raises allowed by BCPSEA to the level approved in the past	Budget has been allocated for approved exempt compensation increases.
30	DPAC	E/Bike/E-Scooter Funding		Funding would assist with the possible creation of secure school parking space or storage facility to reduce the risk of theft.	Due to significant unfunded cost pressures (benefits, WSBC, CPP, EI) the district is unable to address this request at this time. If further funding becomes available, this item will be reassessed for potential implementation.
31	DPAC	Managing Climate Control		Climate/temperature control in classrooms is important to both teachers and students throughout the school year to address excessive heat in the summer and extreme cold in the winter.	Due to significant unfunded cost pressures (benefits, WSBC, CPP, EI) the district is unable to provide more budget at this time. Staff continue to support initiatives within the existing budget. If further funding becomes available, this item will be reassessed for potential implementation.
32	CUPE	Teaching Kitchens		Increase funding.	We have budgeted \$20 000 per year of extra funding to support the 3 culinary kitchens over the next 2 years. We have also removed the requirement that culinary kitchens pay for replacement of long-term absent employees.
33	Indigenous Advisory Council	Mental Health Support for Staff		Provide an opportunity to have either an Elder or Traditional supports for Indigenous staff to access culturally relevant supports.	There may be a possibility of targeted funding reallocation to support this initiative, or implementation of these positions with increased indigenous student enrolment.
34	Indigenous Advisory Council	Culturally Sensitive Training		Provide Cultural Sensitivity training for all staff members.	Existing professional development budgets may be able to support this training.
35	SLC	Automated Doors		Many schools do not have automated doors for those who have special learning needs or are differently abled	Specific accessibility issues should be forwarded to school administration staff who will work with the Facilities department to determine if remediation is possible.
36	SLC	Academic Career Guidance		Implement a district hub for academic career guidance in conjunction with the trades program.	This item is being reviewed by staff.
37	SLC	High-Speed Wi-Fi/AI integrated learning		Increase Wi-Fi speeds across the district and partner with technology industry to bring AI integrated learning to classrooms.	District IT staff has worked diligently to ensure the best available Wi-Fi speeds for SD43. Budget has been allocated to this end.
38	SLC	Budget Increase		Increase of budget by \$5,000 to facilitate discussion on student advocacy, leadership to fund student initiatives	The SLC budget has been increased by \$5000.



Item #	Partner Group	Request		Budgetary Request - What we Heard	How we Responded
Other					
39	Parent Input	Aging playground equipment		Seeking district support to replace aging playground equipment, without placing the financial burden on PAC's and school communities to fundraise	Maintenance staff work diligently to maintain playgrounds across the district. Due to significant unfunded cost pressures (benefits, WSBC, CPP, EI) the district is unable to provide further budget at this time.
40	Parent Input	Busing		Provide bus transportation for field trips and daily commuting.	Schools have budget available to support students/families in need with transportation for field trips. Transportation for daily commuting would be a great financial hardship to the district and is not being considered at this time.
41	Parent Input	After-School Programs		Increase the number of after school programs offered as there are more students wanting to participate than there are spaces available	District staff continue to work to find options/opportunities for additional after school programs.
42	Parent Input	Increased Testing for Students		Increase testing for learning disabilities in a timely manner to ensure programs, resources and supports are allocated appropriately	The district is working proactively with the CTA to determine if there are ways to support this initiative with the currently available resources.
			⊕	Items raised in the most immediate preceding year.	

## APPENDIX B - Estimated Operating Grants 2024/25 School Year

### Estimated Operating Grants Overview - 2024/25 School Year

September 2024 Enrolment Count				
	School-Age Enrolment	Funding Level	Funding	Total Supplement
Standard (Regular) Schools	32,600.0000	\$8,915	\$290,629,000	
Continuing Education	5.0000	\$8,915	\$44,575	
Alternate Schools	320.0000	\$8,915	\$2,852,800	
Online Learning	220.0000	\$7,200	\$1,584,000	
Home Schooling	40	\$250	\$10,000	
Course Challenges	200	\$279	\$55,800	
<b>Total Enrolment-Based Funding (September)</b>	<b>33,145.0000</b>			<b>\$295,176,175</b>
	Total Enrol. Change	Funding Level	Funding	Total Supplement
1% to 4% Enrolment Decline	589.1875	\$4,458	\$0	
4%+ Enrolment Decline		\$6,686	\$0	
Significant Cumulative Decline (7%+)	1,408.4375	\$4,458	\$0	
<b>Supplement for Enrolment Decline</b>				<b>\$0</b>
	Enrolment	Funding Level	Funding	Total Supplement
Level 1 Special Needs	22	\$50,730	\$1,116,060	
Level 2 Special Needs	1,600	\$24,070	\$38,512,000	
Level 3 Special Needs	310	\$12,160	\$3,769,600	
English Language Learning	6,600	\$1,795	\$11,847,000	
Indigenous Education	1,220	\$1,770	\$2,159,400	
Adult Education	60.0000	\$5,690	\$341,400	
Equity of Opportunity Supplement			\$1,097,748	
<b>Supplement for Unique Student Needs</b>				<b>\$58,843,208</b>
			Funding	
Variance from Provincial Average	\$428			
Estimated Number of Educators	1,844.722		\$789,541	
	Enrolment	Funding Level	Funding	Total Supplement
FTE Distribution	33,205.0000	\$180.33	\$5,987,858	
<b>Supplement for Salary Differential</b>				<b>\$6,777,399</b>
<b>Supplement for Unique Geographic Factors</b>				<b>\$2,789,309</b>
<b>Funding Protection</b>				<b>\$0</b>
<b>Curriculum and Learning Support Fund</b>				<b>\$293,002</b>
<b>September 2024 Enrolment Count, Total</b>				<b>\$363,879,093</b>

## APPENDIX B - Estimated Operating Grants Continued

<b>July 2024 Enrolment Count</b>				
	<b>Enrolment</b>	<b>Funding Level</b>	<b>Funding</b>	<b>Total Supplement</b>
Summer Learning Grade 1-7	3,300	\$255	\$841,500	
Summer Learning Grade 8-9	600	\$255	\$153,000	
Summer Learning Grade 10-12	1,400	\$505	\$707,000	
Supplemental Summer Learning Funding			\$408,529	
Cross-Enrolment, Grade 8 and 9	0	\$505	\$0	
<b>Summer Learning, Total</b>				<b>\$2,110,029</b>
<b>February 2025 Enrolment Count</b>				
	<b>Enrolment</b>	<b>Funding Level</b>	<b>Funding</b>	<b>Total Supplement</b>
School-Age FTE - Continuing Education	7.5000	\$8,915	\$66,863	
Adult FTE - Continuing Education	65.0000	\$5,690	\$369,850	
K-Gr 9 School-Age FTE - Online Learning	0.0000	\$3,600	\$0	
Gr 10-12 School-Age FTE - Online Learning	350.0000	\$7,200	\$2,520,000	
Adult FTE - Online Learning	5.0000	\$5,690	\$28,450	
Level 1 Special Needs Enrolment Growth	0	\$25,365	\$0	
Level 2 Special Needs Enrolment Growth	10	\$12,035	\$120,350	
Level 3 Special Needs Enrolment Growth	0	\$6,080	\$0	
Newcomer Refugees	10.0000	\$4,458	\$44,580	
ELL Supplement - Newcomer Refugees	10	\$898	\$8,980	
<b>February 2025 Enrolment Count, Total</b>				<b>\$3,159,073</b>
<b>May 2025 Enrolment Count</b>				
	<b>Enrolment</b>	<b>Funding Level</b>	<b>Funding</b>	<b>Total Supplement</b>
School-Age FTE - Continuing Education	10.0000	\$8,915	\$89,150	
Adult FTE - Continuing Education	45.0000	\$5,690	\$256,050	
K-Gr 9 School-Age FTE - Online Learning	0.0000	\$2,400	\$0	
Gr 10-12 School-Age FTE - Online Learning	50.0000	\$7,200	\$360,000	
Adult FTE - Online Learning	2.0000	\$5,690	\$11,380	
<b>May 2025 Enrolment Count, Total</b>				<b>\$716,580</b>
<b>Indigenous Education Councils</b>				<b>\$114,750</b>
<b>2024/25 Full-Year Estimated Total</b>				<b>\$369,979,525</b>
Estimated 2024/25 Operating Grant from Indigenous Services Canada				\$0
Estimated 2024/25 Operating Grant from Ministry of Education and Child Care				\$369,979,525

## APPENDIX C - 2024/25 Operating Grant Allocation Formula Overview

### Overview of the 2024/25 Operating Grant Allocation Formula



APPENDIX C - Overview Continued

<b>75%</b> allocated through the Basic Allocation	<b>Basic Allocation</b> Common per student amount for every FTE student enrolled by school type.	
	<b>Standard School</b>	\$8,915 per school age FTE
	<b>Alternate School</b>	\$8,915 per school age FTE
	<b>Continuing Education</b>	\$8,915 per school age FTE
	<b>Online Learning</b>	\$7,200 per school age FTE
<b>18%</b> allocated to recognize unique student enrolment	<b>Unique Student</b> 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.	
	<b>Level 1 Inclusive Education</b>	\$50,730 per student
	<b>Level 2 Inclusive Education</b>	\$24,070 per student
	<b>Level 3 Inclusive Education</b>	\$12,160 per student
	<b>English/French Language Learning</b>	\$1,795 per student
	<b>Indigenous Education</b>	\$1,770 per student
	<b>Adult Education</b>	\$5,690 per FTE
<b>7%</b> allocated to recognize unique district factors	<b>Unique District</b> Additional funding to address uniqueness of district factors.	
	<b>Small Community</b>	For small schools located a distance away from the next nearest school
	<b>Low Enrolment</b>	For districts with low total enrolment
	<b>Rural Factor</b>	Located some distance from Vancouver and the nearest large regional population centre
	<b>Climate Factor</b>	Operate schools in colder/warmer climates; additional heating or cooling requirements
	<b>Sparseness Factor</b>	Operate schools that are spread over a wide geographic area
	<b>Student Location Factor</b>	Based on population density of school communities
	<b>Supplemental Student Location Factor</b>	Level 1 and 2 inclusive education enrolment
<b>0.1%</b> allocated to buffer the effects of declining enrolment	<b>Funding Protection / Enrolment Decline</b>	
	<b>Funding Protection</b>	Funding to ensure that no district experiences a decline in operating grants greater than 1.5% when compared to the previous September
	<b>Enrolment Decline</b>	Funding to districts experiencing enrolment decline of at least 1% when compared to the previous year
<b>CSF Supplement</b> District receives a 15% funding premium on allocated funding.		

All funding information estimated for the 2024/25 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 Care and Learning (ECL)

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.

### 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 in order to enhance positive academic and healthy outcomes.

### 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.

### 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.

### 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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