

Annual Budget

School District No. 43 (Coquitlam)

June 30, 2019

School District No. 43 (Coquitlam)

June 30, 2019

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

ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 43 (COQUITLAM) (called the "Board") to adopt the Annual Budget of the Board for the fiscal year 2018/2019 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

1. Board has complied with the provisions of the Act respecting the Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 43 (Coquitlam) Annual Budget Bylaw for fiscal year 2018/2019.
3. The attached Statement 2 showing the estimated revenue and expense for the 2018/2019 fiscal year and the total budget bylaw amount of \$373,672,684 for the 2018/2019 fiscal year was prepared in accordance with the *Act*.
4. Statement 2, 4 and Schedules 2 to 4 are adopted as the Annual Budget of the Board for the fiscal year 2018/2019.

READ A FIRST TIME THE 24th DAY OF APRIL, 2018;

READ A SECOND TIME THE 24th DAY OF APRIL, 2018;

READ A THIRD TIME, PASSED AND ADOPTED THE 24th DAY OF APRIL, 2018;

ORIGINAL SIGNED BY K PALMER ISAAK

Chairperson of the Board

(Corporate Seal)

ORIGINAL SIGNED BY C NICOLLS

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 43 (Coquitlam)

Annual Budget Bylaw 2018/2019, adopted by the Board the 24th DAY OF APRIL, 2018.

ORIGINAL SIGNED BY C NICOLLS

Secretary Treasurer

School District No. 43 (Coquitlam)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	30,877,278	30,871,313
Adult	214,500	220,750
Other	708,730	702,188
Total Ministry Operating Grant Funded FTE's	31,800,508	31,794,250
Revenues	\$	\$
Provincial Grants		
Ministry of Education	302,253,971	299,573,785
Other	92,560	42,560
Federal Grants	3,030,000	2,950,000
Tuition	31,360,767	33,937,268
Other Revenue	13,928,433	14,092,471
Rentals and Leases	1,960,375	1,960,375
Investment Income	2,365,000	2,115,000
Gain (Loss) on Disposal of Tangible Capital Assets		3,450,000
Amortization of Deferred Capital Revenue	12,500,000	11,700,000
Total Revenue	367,491,106	369,821,459
Expenses		
Instruction	308,944,158	301,080,320
District Administration	14,043,359	23,692,055
Operations and Maintenance	47,304,566	45,911,659
Transportation and Housing	480,500	478,131
Debt Services	101	324
Total Expense	370,772,684	371,162,489
Net Revenue (Expense)	(3,281,578)	(1,341,030)
Budgeted Allocation (Retirement) of Surplus (Deficit)	4,141,905	7,341,905
Budgeted Surplus (Deficit), for the year	860,327	6,000,875
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	860,327	6,000,875
Budgeted Surplus (Deficit), for the year	860,327	6,000,875

School District No. 43 (Coquitlam)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	313,144,112	311,735,107
Operating - Tangible Capital Assets Purchased	1,000,000	1,000,000
Special Purpose Funds - Total Expense	43,728,471	45,477,058
Capital Fund - Total Expense	13,900,101	13,950,324
Capital Fund - Tangible Capital Assets Purchased from Local Capital	1,900,000	1,532,000
Total Budget Bylaw Amount	373,672,684	373,694,489

Approved by the Board

ORIGINAL SIGNED BY K PALMER ISAAK

APRIL 24, 2018

Signature of the Chairperson of the Board of Education

Date Signed

ORIGINAL SIGNED BY P GARTLAND

APRIL 24, 2018

Signature of the Superintendent

Date Signed

ORIGINAL SIGNED BY C NICOLLS

APRIL 24, 2018

Signature of the Secretary Treasurer

Date Signed

School District No. 43 (Coquitlam)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	(3,281,578)	(1,341,030)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(1,000,000)	(1,000,000)
From Local Capital	(1,900,000)	(1,532,000)
From Deferred Capital Revenue	(24,000,000)	(25,000,000)
Total Acquisition of Tangible Capital Assets	(26,900,000)	(27,532,000)
Amortization of Tangible Capital Assets	13,800,000	13,800,000
Net carrying value of Tangible Capital Assets disposed of		25,000
Total Effect of change in Tangible Capital Assets	(13,100,000)	(13,707,000)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(16,381,578)	(15,048,030)

School District No. 43 (Coquitlam)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2019

	2019 Annual Budget \$	2018 Amended Annual Budget \$
Revenues		
Provincial Grants		
Ministry of Education	274,306,500	269,911,765
Other	42,560	42,560
Tuition	31,360,767	33,937,268
Other Revenue	952,433	952,433
Rentals and Leases	1,380,375	1,380,375
Investment Income	1,965,000	1,715,000
Total Revenue	310,007,635	307,939,401
Expenses		
Instruction	266,355,310	256,742,885
District Administration	14,043,359	23,692,055
Operations and Maintenance	32,264,943	30,822,036
Transportation and Housing	480,500	478,131
Total Expense	313,144,112	311,735,107
Net Revenue (Expense)	(3,136,477)	(3,795,706)
Budgeted Prior Year Surplus Appropriation	4,141,905	7,341,905
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(1,000,000)	(1,000,000)
Local Capital		(2,540,000)
Other	(5,428)	(6,199)
Total Net Transfers	(1,005,428)	(3,546,199)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 43 (Coquitlam)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2019

	2019 Annual Budget \$	2018 Amended Annual Budget \$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	272,028,784	266,077,972
Other Ministry of Education Grants		
Pay Equity	706,353	706,353
Funding for Graduated Adults	1,002,367	1,002,367
Transportation Supplement	81,641	81,641
Return of Administrative Savings		1,338,556
Carbon Tax Grant	200,000	200,000
Skills Assessment	28,657	28,657
Adjustment to MOE Operating Grant Estimate	122,292	333,213
Shoulder Tappers		6,600
NGN Self-Provisioned Site Grant	136,406	136,406
Total Provincial Grants - Ministry of Education	274,306,500	269,911,765
Provincial Grants - Other	42,560	42,560
Tuition		
Continuing Education	1,199,616	1,199,616
International and Out of Province Students	30,161,151	32,737,652
Total Tuition	31,360,767	33,937,268
Other Revenues		
Miscellaneous		
Miscellaneous	952,433	952,433
Total Other Revenue	952,433	952,433
Rentals and Leases	1,380,375	1,380,375
Investment Income	1,965,000	1,715,000
Total Operating Revenue	310,007,635	307,939,401

School District No. 43 (Coquitlam)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$
Salaries		
Teachers	145,237,449	141,098,599
Principals and Vice Principals	14,581,556	13,993,019
Educational Assistants	18,006,365	16,284,940
Support Staff	24,876,163	23,587,405
Other Professionals	6,427,289	6,051,592
Substitutes	9,701,568	9,785,060
Total Salaries	218,830,390	210,800,615
Employee Benefits	62,604,153	69,191,538
Total Salaries and Benefits	281,434,543	279,992,153
Services and Supplies		
Services	8,503,837	8,352,568
Student Transportation	431,138	431,138
Professional Development and Travel	2,497,813	2,353,775
Rentals and Leases	388,788	442,017
Dues and Fees	2,023,378	2,723,378
Insurance	1,136,816	1,136,816
Interest		-
Supplies	11,251,040	10,826,503
Utilities	5,476,759	5,476,759
Total Services and Supplies	31,709,569	31,742,954
Total Operating Expense	313,144,112	311,735,107

School District No. 43 (Coquitlam)

Schedule 2C

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2019

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	106,070,297	2,648,212	424,309	4,727,982	67,577	5,152,180	119,090,557
1.03 Career Programs	115,142		44,955			7,449	167,546
1.07 Library Services			356,553			19,096	375,649
1.08 Counselling	4,160,454					192,285	4,352,739
1.10 Special Education	15,940,149	140,555	16,118,760	169,808	64,504	1,661,243	34,095,019
1.30 English Language Learning	4,392,017					206,184	4,598,201
1.31 Aboriginal Education	266,542	131,423	648,911	100,165		9,000	1,156,041
1.41 School Administration		10,923,110		3,209,117		446,259	14,578,486
1.60 Summer School	1,035,200			32,616		70,000	1,137,816
1.61 Continuing Education	1,556,080	368,748	43,751	631,898	68,986	84,000	2,753,463
1.62 International and Out of Province Students	11,562,995	251,995	195,829	415,637	313,591	555,314	13,295,361
1.64 Other	138,573	117,513	173,297				429,383
Total Function 1	145,237,449	14,581,556	18,006,365	9,287,223	514,658	8,403,010	196,030,261
4 District Administration							
4.11 Educational Administration				94,567	932,568	6,443	1,033,578
4.40 School District Governance					416,754		416,754
4.41 Business Administration				1,662,959	3,443,078	210,397	5,316,434
Total Function 4	-	-	-	1,757,526	4,792,400	216,840	6,766,766
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				331,001	681,213	41,499	1,053,713
5.50 Maintenance Operations				12,651,145	414,166	905,625	13,970,936
5.52 Maintenance of Grounds				837,447		134,062	971,509
5.56 Utilities							-
Total Function 5	-	-	-	13,819,593	1,095,379	1,081,186	15,996,158
7 Transportation and Housing							
7.41 Transportation and Housing Administration				11,821	24,852	532	37,205
7.70 Student Transportation							-
Total Function 7	-	-	-	11,821	24,852	532	37,205
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	145,237,449	14,581,556	18,006,365	24,876,163	6,427,289	9,701,568	218,830,390

School District No. 43 (Coquitlam)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2019

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	119,090,557	31,882,026	150,972,583	6,326,393	157,298,976	150,975,422
1.03 Career Programs	167,546	46,235	213,781	47,470	261,251	264,765
1.07 Library Services	375,649	123,901	499,550	462,165	961,715	1,003,075
1.08 Counselling	4,352,739	1,171,500	5,524,239	26,122	5,550,361	5,344,906
1.10 Special Education	34,095,019	10,038,635	44,133,654	655,563	44,789,217	42,269,190
1.30 English Language Learning	4,598,201	1,236,704	5,834,905	33,224	5,868,129	5,654,839
1.31 Aboriginal Education	1,156,041	290,509	1,446,550	103,250	1,549,800	1,597,104
1.41 School Administration	14,578,486	3,904,930	18,483,416	2,415,173	20,898,589	20,173,547
1.60 Summer School	1,137,816	204,200	1,342,016	87,744	1,429,760	1,451,121
1.61 Continuing Education	2,753,463	645,818	3,399,281	910,266	4,309,547	4,282,725
1.62 International and Out of Province Students	13,295,361	4,021,371	17,316,732	5,212,437	22,529,169	23,003,151
1.64 Other	429,383	87,950	517,333	391,463	908,796	723,040
Total Function 1	196,030,261	53,653,779	249,684,040	16,671,270	266,355,310	256,742,885
4 District Administration						
4.11 Educational Administration	1,033,578	3,086,233	4,119,811	373,924	4,493,735	15,091,687
4.40 School District Governance	416,754	8,704	425,458	154,511	579,969	579,233
4.41 Business Administration	5,316,434	1,445,438	6,761,872	2,207,783	8,969,655	8,021,135
Total Function 4	6,766,766	4,540,375	11,307,141	2,736,218	14,043,359	23,692,055
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	1,053,713	315,883	1,369,596	881,369	2,250,965	2,220,487
5.50 Maintenance Operations	13,970,936	3,791,336	17,762,272	4,200,828	21,963,100	20,642,795
5.52 Maintenance of Grounds	971,509	221,006	1,192,515	1,069,638	2,262,153	2,225,600
5.56 Utilities	-	69,617	69,617	5,719,108	5,788,725	5,733,154
Total Function 5	15,996,158	4,397,842	20,394,000	11,870,943	32,264,943	30,822,036
7 Transportation and Housing						
7.41 Transportation and Housing Administration	37,205	12,157	49,362		49,362	46,993
7.70 Student Transportation	-		-	431,138	431,138	431,138
Total Function 7	37,205	12,157	49,362	431,138	480,500	478,131
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	218,830,390	62,604,153	281,434,543	31,709,569	313,144,112	311,735,107

School District No. 43 (Coquitlam)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2019

	2019	2018 Amended
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	27,947,471	29,662,020
Other	50,000	
Federal Grants	3,030,000	2,950,000
Other Revenue	12,701,000	12,865,038
Total Revenue	43,728,471	45,477,058
Expenses		
Instruction	42,588,848	44,337,435
Operations and Maintenance	1,139,623	1,139,623
Total Expense	43,728,471	45,477,058
Budgeted Surplus (Deficit), for the year	-	-

School District No. 43 (Coquitlam)

Schedule 3A

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2019

	Annual Facility Grant	Learning Improvement Fund	Aboriginal Education Technology	Special Education Equipment	Scholarships and Bursaries	Special Education Technology	School Generated Funds	Strong Start	Ready, Set, Learn
	\$	\$	\$	\$	\$	\$	\$	\$	
Deferred Revenue, beginning of year	-	-	-	-	565,171	-	6,587,236	20,000	10,000
Add: Restricted Grants									
Provincial Grants - Ministry of Education	1,139,623	1,054,313						416,000	110,000
Federal Grants									
Other							12,000,000		
Investment Income									
	1,139,623	1,054,313	-	-	-	-	12,000,000	416,000	110,000
Less: Allocated to Revenue	1,139,623	1,054,313	-	-	25,000	-	12,000,000	416,000	110,000
Deferred Revenue, end of year	-	-	-	-	540,171	-	6,587,236	20,000	10,000
Revenues									
Provincial Grants - Ministry of Education	1,139,623	1,054,313						416,000	110,000
Provincial Grants - Other									
Federal Grants									
Other Revenue					25,000		12,000,000		
	1,139,623	1,054,313	-	-	25,000	-	12,000,000	416,000	110,000
Expenses									
Salaries									
Teachers									45,000
Principals and Vice Principals									
Educational Assistants		845,489							
Support Staff								297,452	
Other Professionals									
Substitutes									
	-	845,489	-	-	-	-	-	297,452	45,000
Employee Benefits		208,824						82,250	16,000
Services and Supplies	1,139,623				25,000		12,000,000	36,298	49,000
	1,139,623	1,054,313	-	-	25,000	-	12,000,000	416,000	110,000
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 43 (Coquitlam)

Schedule 3A

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2019

	OLEP	CommunityLINK	Rural Education Enhancement Fund	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Sundry Programs	Staff Development	Sick Leave Trust	Contractual Reserves
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	-	-	-	67,007	172,567	361,676	2,641,129
Add: Restricted Grants									
Provincial Grants - Ministry of Education	320,664	1,460,778			23,313,163				
Federal Grants						80,000	19,000	270,000	225,000
Other								2,000	15,000
Investment Income									
	320,664	1,460,778	-	-	23,313,163	80,000	19,000	272,000	240,000
Less: Allocated to Revenue	320,664	1,460,778	-	-	23,313,163	90,000	50,000	146,000	75,000
Deferred Revenue, end of year	-	-	-	-	-	57,007	141,567	487,676	2,806,129
Revenues									
Provincial Grants - Ministry of Education	320,664	1,460,778			23,313,163				
Provincial Grants - Other									
Federal Grants						90,000	50,000	146,000	75,000
Other Revenue									
	320,664	1,460,778	-	-	23,313,163	90,000	50,000	146,000	75,000
Expenses									
Salaries									
Teachers	40,800				16,814,042				
Principals and Vice Principals									
Educational Assistants		698,796							
Support Staff		297,041						70,000	
Other Professionals									
Substitutes					722,622				
	40,800	995,837	-	-	17,536,664	-	-	70,000	-
Employee Benefits	11,700	329,941			5,776,499			75,000	
Services and Supplies	268,164	135,000				90,000	50,000	1,000	75,000
	320,664	1,460,778	-	-	23,313,163	90,000	50,000	146,000	75,000
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 43 (Coquitlam)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2019

Schedule 3A

	Apprenticeship Program	Community Link Lunch program	Day Treatment Program	Settlement Workers (Prov)	Settlement Workers (Fed)	ELSA/LINC (Federal)	TOTAL
	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	147,108	246,897	-	246,897			11,065,688
Add: Restricted Grants							
Provincial Grants - Ministry of Education			132,930				27,947,471
Federal Grants					850,000	2,215,000	3,065,000
Other	200,000	60,000					12,854,000
Investment Income							17,000
	200,000	60,000	132,930	-	850,000	2,215,000	43,883,471
Less: Allocated to Revenue	255,000	60,000	132,930	50,000	820,000	2,210,000	43,728,471
Deferred Revenue, end of year	92,108	246,897	-	196,897	30,000	5,000	11,220,688
Revenues							
Provincial Grants - Ministry of Education			132,930				27,947,471
Provincial Grants - Other				50,000			50,000
Federal Grants					820,000	2,210,000	3,030,000
Other Revenue	255,000	60,000					12,701,000
	255,000	60,000	132,930	50,000	820,000	2,210,000	43,728,471
Expenses							
Salaries							
Teachers	115,000		88,924			870,000	17,973,766
Principals and Vice Principals					60,000	75,000	135,000
Educational Assistants					90,000		1,634,285
Support Staff					440,000	120,000	1,224,493
Other Professionals					5,000	15,000	20,000
Substitutes						43,000	765,622
	115,000	-	88,924	-	595,000	1,123,000	21,753,166
Employee Benefits	40,000		28,059		170,000	336,000	7,074,273
Services and Supplies	100,000	60,000	15,947	50,000	55,000	751,000	14,901,032
	255,000	60,000	132,930	50,000	820,000	2,210,000	43,728,471
Net Revenue (Expense)	-	-	-	-	-	-	-

School District No. 43 (Coquitlam)

Schedule 4

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2019

	2019 Annual Budget			2018 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Other Revenue		275,000	275,000	275,000
Rentals and Leases		580,000	580,000	580,000
Investment Income		400,000	400,000	400,000
Gain (Loss) on Disposal of Tangible Capital Assets			-	3,450,000
Amortization of Deferred Capital Revenue	12,500,000		12,500,000	11,700,000
Total Revenue	12,500,000	1,255,000	13,755,000	16,405,000
Expenses				
Operations and Maintenance		100,000	100,000	150,000
Amortization of Tangible Capital Assets				
Operations and Maintenance	13,800,000		13,800,000	13,800,000
Debt Services				
Capital Lease Interest		101	101	324
Total Expense	13,800,000	100,101	13,900,101	13,950,324
Net Revenue (Expense)	(1,300,000)	1,154,899	(145,101)	2,454,676
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	1,000,000		1,000,000	1,000,000
Local Capital			-	2,540,000
Capital Lease Payment		5,428	5,428	6,199
Total Net Transfers	1,000,000	5,428	1,005,428	3,546,199
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	1,600,000	(1,600,000)	-	
Tangible Capital Assets WIP Purchased from Local Capital	300,000	(300,000)	-	
Principal Payment				
Capital Lease	5,327	(5,327)	-	
Total Other Adjustments to Fund Balances	1,905,327	(1,905,327)	-	
Budgeted Surplus (Deficit), for the year	1,605,327	(745,000)	860,327	6,000,875