

Annual Budget

School District No. 43 (Coquitlam)

June 30, 2023

School District No. 43 (Coquitlam)

June 30, 2023

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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 2022/2023 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. The Board has complied with the provisions of the *Act*, Ministerial Orders, and Ministry of Education Policies 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 2022/2023.
3. The attached Statement 2 showing the estimated revenue and expense for the 2022/2023 fiscal year and the total budget bylaw amount of \$419,474,471 for the 2022/2023 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 2022/2023.

READ A FIRST TIME THE 26th DAY OF APRIL, 2022;

READ A SECOND TIME THE 26th DAY OF APRIL, 2022;

READ A THIRD TIME, PASSED AND ADOPTED THE 26th DAY OF APRIL, 2022;

(Corporate Seal)

ORIGINAL SIGNED BY M THOMAS

Chairperson of the Board

ORIGINAL SIGNED BY M AZIM

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 43 (Coquitlam) Annual Budget Bylaw 2022/2023, adopted by the Board the 26th DAY OF APRIL, 2022.

ORIGINAL SIGNED BY M AZIM

Secretary Treasurer

School District No. 43 (Coquitlam)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	31,361.000	31,588.375
Adult	160.000	156.688
Other	702.500	54.500
Total Ministry Operating Grant Funded FTE's	32,223.500	31,799.563
Revenues	\$	\$
Provincial Grants		
Ministry of Education	349,351,924	352,775,923
Other	239,246	5,000
Federal Grants	3,351,117	3,222,435
Tuition	15,029,116	14,616,616
Other Revenue	12,693,725	7,730,186
Rentals and Leases	2,158,296	1,758,296
Investment Income	1,601,047	1,451,047
Amortization of Deferred Capital Revenue	16,500,000	15,500,000
Total Revenue	400,924,471	397,059,503
Expenses		
Instruction	328,310,339	325,715,231
District Administration	16,763,527	14,395,960
Operations and Maintenance	61,378,441	63,311,461
Transportation and Housing	522,164	530,022
Total Expense	406,974,471	403,952,674
Net Revenue (Expense)	(6,050,000)	(6,893,171)
Budgeted Allocation (Retirement) of Surplus (Deficit)	5,050,000	10,303,171
Budgeted Surplus (Deficit), for the year	(1,000,000)	3,410,000
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(1,000,000)	3,410,000
Budgeted Surplus (Deficit), for the year	(1,000,000)	3,410,000

School District No. 43 (Coquitlam)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	324,777,274	326,004,722
Operating - Tangible Capital Assets Purchased	2,500,000	2,500,000
Special Purpose Funds - Total Expense	59,397,197	56,547,952
Capital Fund - Total Expense	22,800,000	21,400,000
Capital Fund - Tangible Capital Assets Purchased from Local Capital	10,000,000	17,000,000
Total Budget Bylaw Amount	419,474,471	423,452,674

Approved by the Board

ORIGINAL SIGNED BY M THOMAS	APRIL 26 2022
Signature of the Chairperson of the Board of Education	Date Signed
ORIGINAL SIGNED BY P GARTLAND	APRIL 26 2022
Signature of the Superintendent	Date Signed
ORIGINAL SIGNED BY M AZIM	APRIL 26 2022
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, 2023

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	(6,050,000)	(6,893,171)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(2,500,000)	(2,500,000)
From Local Capital	(10,000,000)	(17,000,000)
From Deferred Capital Revenue	(22,000,000)	(29,000,000)
Total Acquisition of Tangible Capital Assets	(34,500,000)	(48,500,000)
Amortization of Tangible Capital Assets	22,750,000	21,350,000
Total Effect of change in Tangible Capital Assets	(11,750,000)	(27,150,000)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(17,800,000)	(34,043,171)

School District No. 43 (Coquitlam)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2023

	2023 Annual Budget \$	2022 Amended Annual Budget \$
Revenues		
Provincial Grants		
Ministry of Education	305,400,465	306,318,177
Federal Grants	51,072	51,072
Tuition	15,029,116	14,616,616
Other Revenue	587,278	656,343
Rentals and Leases	1,808,296	1,408,296
Investment Income	1,351,047	1,151,047
Total Revenue	324,227,274	324,201,551
Expenses		
Instruction	270,395,564	271,260,002
District Administration	16,763,527	14,395,960
Operations and Maintenance	37,133,304	39,862,213
Transportation and Housing	484,879	486,547
Total Expense	324,777,274	326,004,722
Net Revenue (Expense)	(550,000)	(1,803,171)
Budgeted Prior Year Surplus Appropriation	5,050,000	10,303,171
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(2,500,000)	(2,500,000)
Local Capital	(2,000,000)	(6,000,000)
Total Net Transfers	(4,500,000)	(8,500,000)
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, 2023

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	303,605,979	303,743,095
Other Ministry of Education Grants		
Pay Equity	706,353	706,353
Funding for Graduated Adults	1,627,367	1,627,367
Student Transportation Fund	81,641	81,641
FSA Monitoring	28,656	28,656
NGN Self-Provisioned Site Grant	132,914	125,010
MOE Grant Adjustment SD43	(788,500)	-
Early Learning Framework	6,055	6,055
Total Provincial Grants - Ministry of Education	305,400,465	306,318,177
Federal Grants	51,072	51,072
Tuition		
Continuing Education	354,616	354,616
International and Out of Province Students	14,674,500	14,262,000
Total Tuition	15,029,116	14,616,616
Other Revenues		
Miscellaneous		
Miscellaneous	587,278	656,343
Total Other Revenue	587,278	656,343
Rentals and Leases	1,808,296	1,408,296
Investment Income	1,351,047	1,151,047
Total Operating Revenue	324,227,274	324,201,551

School District No. 43 (Coquitlam)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
Salaries		
Teachers	145,827,151	147,297,758
Principals and Vice Principals	17,669,336	17,497,920
Educational Assistants	23,541,326	22,632,508
Support Staff	28,309,679	28,399,861
Other Professionals	7,800,147	7,581,516
Substitutes	9,132,017	10,686,270
Total Salaries	232,279,656	234,095,833
Employee Benefits	64,388,066	62,701,605
Total Salaries and Benefits	296,667,722	296,797,438
Services and Supplies		
Services	8,803,090	8,596,997
Student Transportation	431,138	431,138
Professional Development and Travel	2,261,566	2,434,759
Rentals and Leases	429,898	429,898
Dues and Fees	559,089	559,089
Insurance	1,285,149	1,285,149
Supplies	9,229,840	10,200,478
Utilities	5,109,782	5,269,776
Total Services and Supplies	28,109,552	29,207,284
Total Operating Expense	324,777,274	326,004,722

School District No. 43 (Coquitlam)

Schedule 2C

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2023

	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	110,899,890	2,100,280	42,116	1,084,430		5,074,785	119,201,501
1.03 Career Programs			432,416			3,543	435,959
1.07 Library Services			412,412			16,956	429,368
1.08 Counselling	4,799,705					209,046	5,008,751
1.10 Special Education	17,782,207	306,296	21,519,097	182,592	83,250	1,326,773	41,200,215
1.30 English Language Learning	4,867,060			3,195		211,979	5,082,234
1.31 Indigenous Education	301,925	149,500	884,075	45,729		1,000	1,382,229
1.41 School Administration		14,054,153		6,097,773		406,149	20,558,075
1.60 Summer School	783,002	216,897	92,849	120,355			1,213,103
1.61 Continuing Education	1,781,523	262,570		720,968	83,250	53,102	2,901,413
1.62 International and Out of Province Students	4,611,839	280,640	158,361	292,388	323,482	203,014	5,869,724
1.64 Other							-
Total Function 1	145,827,151	17,370,336	23,541,326	8,547,430	489,982	7,506,347	203,282,572
4 District Administration							
4.11 Educational Administration		299,000		104,177	1,141,354	3,543	1,548,074
4.40 School District Governance					497,687		497,687
4.41 Business Administration				2,080,486	4,266,026	107,832	6,454,344
Total Function 4	-	299,000	-	2,184,663	5,905,067	111,375	8,500,105
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				165,608	919,559	28,730	1,113,897
5.50 Maintenance Operations				16,254,321	290,503	1,426,528	17,971,352
5.52 Maintenance of Grounds				1,144,908		58,594	1,203,502
5.56 Utilities					166,357		166,357
Total Function 5	-	-	-	17,564,837	1,376,419	1,513,852	20,455,108
7 Transportation and Housing							
7.41 Transportation and Housing Administration				12,749	28,679	443	41,871
7.70 Student Transportation							-
Total Function 7	-	-	-	12,749	28,679	443	41,871
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	145,827,151	17,669,336	23,541,326	28,309,679	7,800,147	9,132,017	232,279,656

School District No. 43 (Coquitlam)

Schedule 2C

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2023

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	119,201,501	32,879,065	152,080,566	5,217,454	157,298,020	161,012,370
1.03 Career Programs	435,959	133,400	569,359	133,470	702,829	707,509
1.07 Library Services	429,368	127,229	556,597	412,165	968,762	994,003
1.08 Counselling	5,008,751	1,393,945	6,402,696	16,122	6,418,818	6,356,228
1.10 Special Education	41,200,215	12,013,818	53,214,033	645,828	53,859,861	51,851,334
1.30 English Language Learning	5,082,234	1,413,506	6,495,740	80,576	6,576,316	6,531,475
1.31 Indigenous Education	1,382,229	387,672	1,769,901	147,224	1,917,125	2,238,872
1.41 School Administration	20,558,075	5,184,124	25,742,199	278,555	26,020,754	25,533,530
1.60 Summer School	1,213,103	204,572	1,417,675	70,866	1,488,541	1,018,540
1.61 Continuing Education	2,901,413	648,441	3,549,854	878,343	4,428,197	4,494,215
1.62 International and Out of Province Students	5,869,724	1,645,767	7,515,491	2,798,000	10,313,491	10,242,876
1.64 Other	-	-	-	402,850	402,850	279,050
Total Function 1	203,282,572	56,031,539	259,314,111	11,081,453	270,395,564	271,260,002
4 District Administration						
4.11 Educational Administration	1,548,074	550,197	2,098,271	1,559,308	3,657,579	3,880,991
4.40 School District Governance	497,687	137,728	635,415	140,511	775,926	771,051
4.41 Business Administration	6,454,344	1,850,135	8,304,479	4,025,543	12,330,022	9,743,918
Total Function 4	8,500,105	2,538,060	11,038,165	5,725,362	16,763,527	14,395,960
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	1,113,897	312,500	1,426,397	639,906	2,066,303	2,157,078
5.50 Maintenance Operations	17,971,352	5,094,856	23,066,208	4,350,150	27,416,358	30,234,182
5.52 Maintenance of Grounds	1,203,502	353,204	1,556,706	539,378	2,096,084	2,146,065
5.56 Utilities	166,357	46,037	212,394	5,342,165	5,554,559	5,324,888
Total Function 5	20,455,108	5,806,597	26,261,705	10,871,599	37,133,304	39,862,213
7 Transportation and Housing						
7.41 Transportation and Housing Administration	41,871	11,870	53,741		53,741	55,409
7.70 Student Transportation	-	-	-	431,138	431,138	431,138
Total Function 7	41,871	11,870	53,741	431,138	484,879	486,547
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	232,279,656	64,388,066	296,667,722	28,109,552	324,777,274	326,004,722

School District No. 43 (Coquitlam)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	43,951,459	46,457,746
Other	239,246	5,000
Federal Grants	3,300,045	3,171,363
Other Revenue	11,906,447	6,913,843
Total Revenue	59,397,197	56,547,952
Expenses		
Instruction	57,914,775	54,455,229
Operations and Maintenance	1,445,137	2,049,248
Transportation and Housing	37,285	43,475
Total Expense	59,397,197	56,547,952
Budgeted Surplus (Deficit), for the year	-	-

School District No. 43 (Coquitlam)

Schedule 3A

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2023

	Annual Facility Grant	Learning Improvement Fund	Aboriginal Education Technology	Special Education Equipment	Scholarships and Bursaries	Special Education Technology	School Generated Funds	Related Entities	Strong Start
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	-	-	169,823	-	7,556,546	-	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education	1,139,837	1,033,399							416,000
Federal Grants									
Other					100,000		10,000,000		
Investment Income									
	1,139,837	1,033,399	-	-	100,000	-	10,000,000	-	416,000
Less: Allocated to Revenue	1,139,837	1,033,399	-	-	85,000	-	11,000,000		416,000
Deferred Revenue, end of year	-	-	-	-	184,823	-	6,556,546	-	-
Revenues									
Provincial Grants - Ministry of Education	1,139,837	1,033,399							416,000
Provincial Grants - Other									
Federal Grants									
Other Revenue					85,000		11,000,000		
	1,139,837	1,033,399	-	-	85,000	-	11,000,000	-	416,000
Expenses									
Salaries									
Teachers									
Principals and Vice Principals									
Educational Assistants		830,152							310,459
Support Staff									
Substitutes									
	-	830,152	-	-	-	-	-	-	310,459
Employee Benefits		203,247							105,541
Services and Supplies	1,139,837				85,000		11,000,000		
	1,139,837	1,033,399	-	-	85,000	-	11,000,000	-	416,000
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 43 (Coquitlam)

Schedule 3A

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2023

	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	-	-	-	-	-	-	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education	112,700	525,387	1,550,630	2,194,412	36,720,386	-	37,285	47,000	6,000
Federal Grants									
Other									
Investment Income									
	112,700	525,387	1,550,630	2,194,412	36,720,386	-	37,285	47,000	6,000
Less: Allocated to Revenue	112,700	525,387	1,550,630	2,194,412	36,720,386	-	37,285	47,000	6,000
Deferred Revenue, end of year	-	-	-	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	112,700	525,387	1,550,630	2,194,412	36,720,386		37,285	47,000	6,000
Provincial Grants - Other									
Federal Grants									
Other Revenue									
	112,700	525,387	1,550,630	2,194,412	36,720,386	-	37,285	47,000	6,000
Expenses									
Salaries									
Teachers	55,385	79,396			26,736,254				
Principals and Vice Principals				310,399					
Educational Assistants			739,018	1,254,726					
Support Staff			275,575						
Substitutes				86,000	1,100,919				
	55,385	79,396	1,014,593	1,651,125	27,837,173	-	-	-	-
Employee Benefits	18,152	26,718	326,000	533,287	8,883,213				
Services and Supplies	39,164	419,273	210,037	10,000			37,285	47,000	6,000
	112,700	525,387	1,550,630	2,194,412	36,720,386	-	37,285	47,000	6,000
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 43 (Coquitlam)

Schedule 3A

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2023

	Safe Return to School / Restart: Health & Safety Grant	Federal Safe Return to Class / Ventilation Fund	Seamless Day Kindergarten	Comm Link Lunch Program	Day Treatment	Sundry Programs	Settlement Workers (Prov)	Settlement Workers (Fed)	Staff Development
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	-	31,147	-	59,418	239,246	-	65,951
Add: Restricted Grants									
Provincial Grants - Ministry of Education	-		-		168,423				
Federal Grants								857,711	
Other				30,000		60,000			50,000
Investment Income									
	-	-	-	30,000	168,423	60,000	-	857,711	50,000
Less: Allocated to Revenue	-	-	-	61,147	168,423	65,000	239,246	857,711	65,000
Deferred Revenue, end of year	-	-	-	-	-	54,418	-	-	50,951
Revenues									
Provincial Grants - Ministry of Education					168,423				
Provincial Grants - Other							239,246		
Federal Grants								857,711	
Other Revenue				61,147		65,000			65,000
	-	-	-	61,147	168,423	65,000	239,246	857,711	65,000
Expenses									
Salaries									
Teachers					90,829				
Principals and Vice Principals									
Educational Assistants					19,257			519,517	
Support Staff								110,015	
Substitutes									
	-	-	-	-	110,086	-	-	629,532	-
Employee Benefits					38,462			162,232	
Services and Supplies				61,147	19,875	65,000	239,246	65,947	65,000
	-	-	-	61,147	168,423	65,000	239,246	857,711	65,000
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 43 (Coquitlam)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2023

Schedule 3A

	Apprenticeship Program	Sick Leave Benefit Plan	Contractual Reserves	Retiree Extended Health Fund	ELSA/LINC (Fed)	TOTAL
	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	358,530	1,139,161	2,678,687	632,440	-	12,930,949
Add: Restricted Grants						
Provincial Grants - Ministry of Education						43,951,459
Federal Grants					2,442,334	3,300,045
Other	225,000		275,000			10,740,000
Investment Income		2,000	25,000	7,000		34,000
	225,000	2,000	300,000	7,000	2,442,334	58,025,504
Less: Allocated to Revenue	225,000	105,300	200,000	100,000	2,442,334	59,397,197
Deferred Revenue, end of year	358,530	1,035,861	2,778,687	539,440	-	11,559,256
Revenues						
Provincial Grants - Ministry of Education						43,951,459
Provincial Grants - Other						239,246
Federal Grants					2,442,334	3,300,045
Other Revenue	225,000	105,300	200,000	100,000		11,906,447
	225,000	105,300	200,000	100,000	2,442,334	59,397,197
Expenses						
Salaries						
Teachers	135,315				915,500	28,012,679
Principals and Vice Principals						310,399
Educational Assistants					166,400	3,529,070
Support Staff		65,000			17,974	779,023
Substitutes						1,186,919
	135,315	65,000	-	-	1,099,874	33,818,090
Employee Benefits	46,672	40,000			321,594	10,705,118
Services and Supplies	43,013	300	200,000	100,000	1,020,866	14,873,990
	225,000	105,300	200,000	100,000	2,442,334	59,397,197
Net Revenue (Expense)	-	-	-	-	-	-

School District No. 43 (Coquitlam)

Schedule 4

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2023

	2023 Annual Budget			2022 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	
Revenues				
Other Revenue		200,000	200,000	160,000
Rentals and Leases		350,000	350,000	350,000
Investment Income		250,000	250,000	300,000
Amortization of Deferred Capital Revenue	16,500,000		16,500,000	15,500,000
Total Revenue	16,500,000	800,000	17,300,000	16,310,000
Expenses				
Operations and Maintenance		50,000	50,000	50,000
Amortization of Tangible Capital Assets				
Operations and Maintenance	22,750,000		22,750,000	21,350,000
Total Expense	22,750,000	50,000	22,800,000	21,400,000
Net Revenue (Expense)	(6,250,000)	750,000	(5,500,000)	(5,090,000)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	2,500,000		2,500,000	2,500,000
Local Capital		2,000,000	2,000,000	6,000,000
Total Net Transfers	2,500,000	2,000,000	4,500,000	8,500,000
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	10,000,000	(10,000,000)	-	
Total Other Adjustments to Fund Balances	10,000,000	(10,000,000)	-	
Budgeted Surplus (Deficit), for the year	6,250,000	(7,250,000)	(1,000,000)	3,410,000