BOARD OF EDUCATION
REGULAR PUBLIC MEETING AGENDA

School District No. 43 (Coquitlam)
Education Learning Centre

April 15, 2025
7:00 p.m.

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

ACKNOWLEDGEMENT OF TERRITORY Rosey Manhas

Today We acknowledge we are on the ancestral unceded territory of the kʷikʷəƛ̓əm (Kwikwetlem First Nation). We thank the kʷikʷəƛ̓əm who continue to live on these lands and care for them, along with the waters, and all that is above and below. We acknowledge, with gratitude, this beautiful place where we live, work, play, and learn. All My Relations

A. ACCEPTANCE OF AGENDA

B. INTRODUCTIONS

a) Partner Groups: CTA, CPVPA, CUPE, DPAC, SLC
b) District Leadership Team

C. DELEGATIONS / PRESENTATIONS (7:05 pm)

a) New Westminster & District Labour Council – Day of Mourning Presentation
Presenter: Diether Malakoff
(Pages 3-12)

D. EDUCATION

E. APPROVAL OF CONSENT AGENDA (7:10 pm)

a) Approval of March 4, 2025 Regular Board Meeting Minutes
b) Trustee Calendar Planning Report for Information *(Page 13)*
c) Trustee Reports for Information *(Page 14)*

F. RESPONSE TO PREVIOUS DELEGATIONS

G. DISTRICT STAFF REPORTS (7:15 pm)

a. Superintendent

i) News & Events — Nadine Tambellini
(Pages 15-18) — *(10 minutes)*

ii) Superintendent's Update — Nadine Tambellini
(Verbal) — *(10 minutes)*

H. UNFINISHED BUSINESS

I. **QUESTION PERIOD** (7:35 pm) *(10 minutes)*

(For questions that relate to agenda items only)

a) Trustees

b) Gallery

J. **NEW BUSINESS** (7:45 pm)

a) Approval of the Annual School Calendars for the 2026-2027, 2027-2028, and 2028-2029 School Years — Anthony Ciolfitto *(5 minutes)*
(Pages 19-23)

b) 2025-2026 School Site Acquisition Charge Bylaw — Nita Mikl
(Pages 24-28) *(10 minutes)*

c) 2025-2026 Capital Response Letter Bylaw — Ivano Cecchini
(Pages 29-35) *(10 minutes)*

d) 2025/26 Preliminary Budget

i) Overview of Budget Process — Chair Thomas *(5 minutes)*

ii) Remarks from Superintendent — Nadine Tambellini *(5 minutes)*

iii) Presentation of 2025/26 Preliminary Budget — Randy Manhas/Nita Mikl
(Pages 36-129) *(30 minutes)*

K. **NOTICES OF MOTION**

L. **ITEMS OF TRUSTEE BUSINESS**

M. **QUESTION PERIOD** (9:00 pm) *(10 minutes)*

(For questions that relate to agenda items only)

a) Trustees

b) Gallery

N. **ADJOURNMENT** (9:10 pm)

ANNOUNCEMENT

Next Public Board Meeting: **April 22, 2025 – 6:30 p.m.**
Location: Education Learning Centre - Board Room

Contacts regarding agenda items: Michael Thomas, Chair – 604-939-9201
Randy Manhas, Secretary-Treasurer/CFO – 604-939-9201
Nicole Schenato, Executive Assistant – 604-939-9201

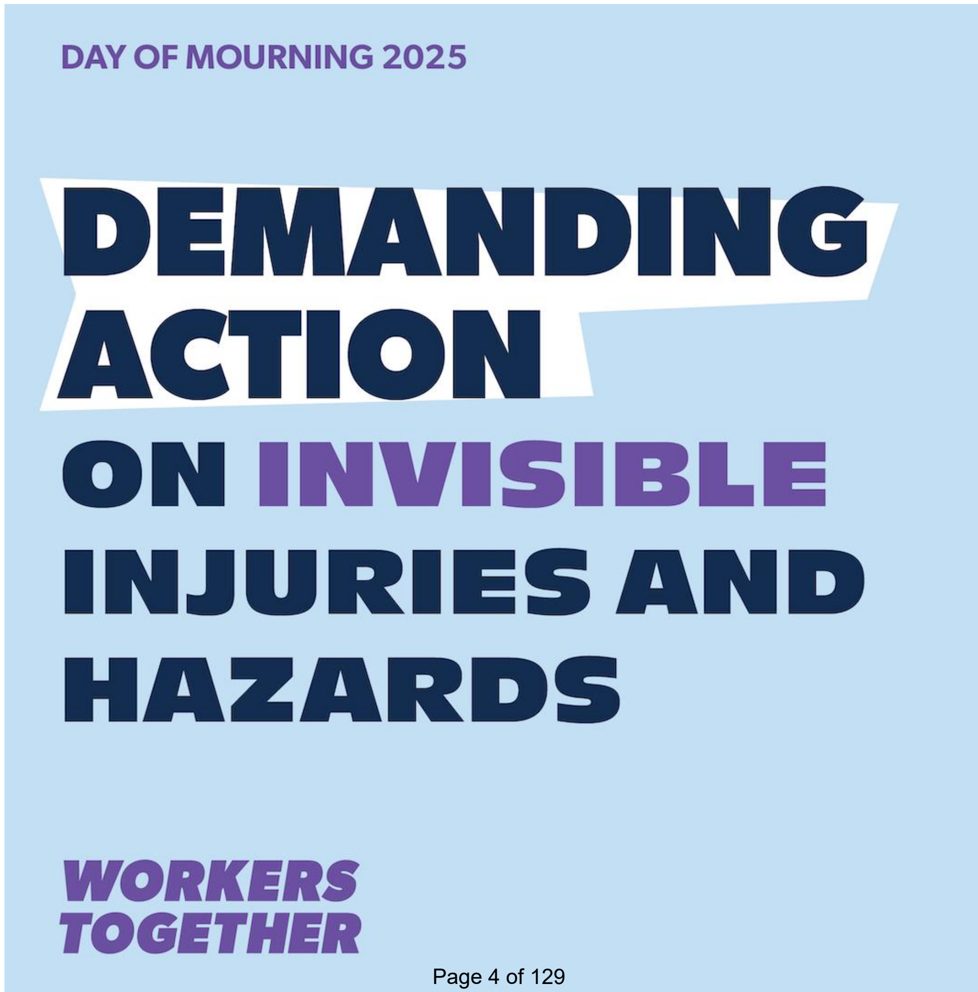
DAY OF MOURNING

For Workers Killed or Injured on the Job

nwdlc
NEW WESTMINSTER &
DISTRICT LABOUR COUNCIL

April 2025

NWDLC 2025 Day of Mourning



NWDLC 2025 Day of Mourning

NWDLC 2025 Day of Mourning

New Westminster Honour Guard and Procession of Workers remembering those affected by workplace injury and illness

NWDLC 2025 Day of Mourning

NWDLC 2025 Day of Mourning

alive after 5

BC FED Health & Safety Centre

NWDLC 2025 Day of Mourning

Westray Memorial for workers killed in the 1992 mine explosion in Nova Scotia

NWDLC 2025 Day of Mourning

2024 Day of Mourning Ceremony in New Westminster

NWDLC 2025 Day of Mourning

Labour Council and Honour Guard mark Day of Mourning

NWDLC 2025 Day of Mourning

NEW WESTMINSTER & DISTRICT LABOUR COUNCIL

Monday April 28 at 11:00am
Westminster Pier Park, New Westminster

Please join the New Westminster & District Labour Council, New Westminster City Council Members, and Labour Leaders as we remember those killed or injured on the job and re-dedicate ourselves to making workplaces safer

moveUP
MOVEMENT OF UNITED PROFESSIONALS

BOARD OF EDUCATION

Calendar Planning

April 15, 2025

APRIL 2025			
15	Board Meeting	ELC, Board Room	7:00pm
17	Port Coquitlam City Council Liaison Meeting	Port Coquitlam City Hall	3:00pm
22	Board Meeting (Special)	ELC, Board Room	6:30pm
24-26	BCSTA AGM	Westin Bayshore, Vancouver	All Day
29	Board Meeting	ELC, Board Room	7:00pm
MAY 2025			
6	Finance and Audit Committee Meeting	ELC, Board Room	4:00pm
13	Board Meeting	ELC, Board Room	7:00pm
21	Coquitlam City Council Liaison Meeting	Coquitlam City Hall	4:00pm
27	Port Moody City Council Liaison Meeting	Port Moody City Hall	4:00pm
JUNE 2025			
5	SD43 Retirement Event	Westwood Plateau Golf	4:00pm
10	Finance and Audit Committee Meeting	ELC, Board Room	4:00pm
17	Board Meeting	ELC, Board Room	7:00pm

BOARD OF EDUCATION
ITEMS OF TRUSTEE BUSINESS
ELL Consortium Meeting

Trustee Christine Pollock attending the ELL Consortium Meeting on March 5, 2025, and provides the following report:

Discussion on the revision of section C7 of the Inclusive Education Services Manual (students with different cultural and/or linguistic backgrounds)

Breakout groups discussed the need for clear guidelines of how/when to assess students for learning disabilities (considering it takes 3-5 years for language acquisition)

Metro group (including SD43's Caz Davidson) are working on developing an adaptation checklist (audit compliance documentation)

Burnaby district is now using assessment tools that they have developed rather than USA versions.

Marnie Wilson (Trustee - Langley) asks for support in writing to the Minister of Finance regarding funding cuts to the Immigration, Refugees and Citizenship Canada.

The ELL Consortium continues its advocacy for students not captured by the 1701 count (late registers). The Minister was very interested in district numbers.

Next meeting is scheduled for May 21, 2025.

Superintendent's News & Events Report to the Board

Regular Board Meeting of April 15, 2025

Serving the communities of Anmore, Belcarra, Coquitlam, Port Coquitlam and Port Moody





1. Congratulations to the 12 SD43 students who recently completed the Junior Firefighter Program in partnership with Coquitlam Fire/Rescue. This intensive, hands-on training provided students with a condensed version of the standard eight-week firefighter curriculum. Participants developed skills such as how to use a fire extinguisher, basic first aid, CPR, auto extrication, emergency scene assessment, and more. Beyond the technical training, the program offered students a valuable opportunity to explore potential career paths in firefighting and emergency services.

   Christa, a Riverside Secondary School student and participant of the program shares, “My favourite part of participating in the academy was the people I was surrounded by—the students, instructors, and every member of the department were so welcoming and gave me a sense of belonging. I learned just how much is truly involved in firefighting and how challenging but rewarding it is. The experience inspired and motivated me to pursue firefighting. I now have no doubts that it’s the career I will dedicate my life to in the future.”

2. Congratulations to the Harbour View Elementary School community for raising $863.02 for the Crossroads Hospice Society through their annual Paper Airplane Fundraiser.

   Retired teacher Aaron Rahn began the tradition over 15 years ago, but for the past four years, Ms. Ireland has continued the tradition along with her students.

   During lunch, students donated $1 to launch paper airplanes across the school gym, all in support of a meaningful cause. Thank you to everyone who participated and helped make a difference in our community!



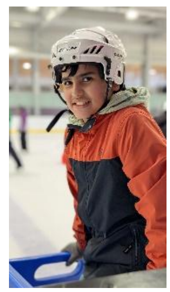

3. On April 4th, Coast Salish Elementary School celebrated Nowruz, a significant holiday for many in our community. Nowruz, meaning “New Day” in Farsi, marks the first day of spring and the start of the new year for nearly 300 million people in Iran, Afghanistan, and several other countries. It symbolizes renewal, hope, and prosperity.

To honour the occasion, students led a school-wide assembly showcasing the Haft-Seen table—a traditional arrangement of seven symbolic items, each beginning with the letter "S" in Farsi. Local musicians performed live music, and students joined in with singing and dancing as well.

Following the assembly, students rotated through a variety of hands-on cultural stations where they practiced Farsi calligraphy, decorated eggs, crafted playdough goldfish, explored henna art, and played traditional games.

Special thanks to Farsi Dar B.C. and to all the parent volunteers whose support helped make this celebration both meaningful and memorable.

4. On April 7, students and staff from Central Elementary School and Pitt River Middle School participated in a free skate event hosted by the City of Port Coquitlam and the Canadian Transplant Association in honour of Green Shirt Day.



   The event brought awareness of organ donation and honoured the legacy of Logan Boulet, a Humboldt Broncos hockey player whose parents gave his organs after he died in a bus crash with teammates in 2018. Logan's selfless gift saved six lives and sparked a nationwide movement of awareness and action known as the Logan Boulet Effect.





5. On April 4, Gleneagle Secondary students proudly showcased their innovative STEAM projects during the school's STEAM Showcase. Students presented their work to peers and staff, with several preparing to represent the school at the upcoming Greater Vancouver Regional Science Fair.

6. From March 24 to 28, members of SD43's Art Council collaborated with the City of Coquitlam Council to create a beautiful salmon-themed mural at Pinetree Community Centre. The goal of the project was to bring students together through art, encourage creativity and cultural expression, and help strengthen community connections through the arts.

   The mural features a large Coho Salmon—native to the Coquitlam River—surrounded by smaller salmon, each painted in a unique style by students from across the district. The fish swimming together symbolize unity and a shared journey. Behind them, flowers gradually bloom from buds to full blossom, representing growth and reconciliation among youth.

"We were thrilled to bring students from across SD43 together to create this mural," said Laraine Wong, President of the Student Art Council. "It was inspiring to see everyone share their cultural art styles, and we hope to continue collaborating with the City of Coquitlam on more creative projects."




7. Gleneagle Secondary School's Fly Fishing Class was featured in the latest edition of the BC Federation of Fly Fishers Fly Lines Magazine. The article describes how students are actively diving into the art and science of fly fishing—learning fly casting, fly tying, outdoor safety, and conservation awareness.

   What began as a middle school club in 2003 evolved into a full-credit course in 2018, thanks to the passion and vision of teacher Lorenzo Cirillo and Vice Principal Michelle Ciolfitto. The program aligns with B.C. curriculum guidelines and offers students a deeper appreciation for nature and conservation. It also incorporates Indigenous perspectives, B.C. fishing regulations, and even literature—introducing students to famous literary figures who shared a love for fishing.

   Mr. Cirillo proudly organizes four fishing outings for the students each year. Students have explored the Fraser Valley Trout Hatchery, Stave River in Mission, and Whonnock Lake in Maple Ridge. Their final outing this month will be to the Harrison River on April 24. Former students often return to help with trips, and some current students have even teamed up with alumni to continue enjoying the sport beyond the classroom.





8. April 4 to 6, Pinetree Secondary School students attended the Canadian High Schools Model United Nations (CAHSMUN) Conference, one of the largest high school-run Model UN conferences in the world. This three-day event welcomed over 850 high school students from across the globe at the Sheraton Wall Centre in Vancouver.

   CAHSMUN offers students a unique opportunity to engage in pressing political, social, and economic issues through thoughtful debate and discussion. Throughout the weekend, delegates tackled a wide range of global topics — from electoral conflicts and post-colonial cultural reconstruction to the internal dynamics of Greenpeace and the marketing strategies of Haidilao. The experience encourages students to sharpen their public speaking, diplomacy, and critical thinking skills while exploring complex real-world challenges. Congratulations to Horace Ng for winning the Outstanding Delegate Award!

9. On April 23, the SD43 Student Leadership Council (SLC) will host its 8th annual SLC Leadership Summit, *Empowerment Forum*. This dynamic event aims to inspire, engage, and empower student leaders from across the district. This year, SLC has invited a board panel featuring Mr. Pettyfer, District Principal of Sustainability; Ms. Yu, District Principal of Anti-Racism; and Mr. Clarke, Assistant Superintendent. The event will also feature two keynote speakers. Dave Jonsson, a professional skateboarder, will share his powerful story of resilience after surviving a plane crash in British Columbia. Mason Mattu, founder of Youth Justice Link, will speak about his journey in creating a platform that helps youth explore pathways in law, advocacy, and social justice. The summit is open to all SD43 middle and secondary students and will run from 3:15 to 6:30 p.m.

10. Congratulations to Laraine Wong for being named one of only 37 students in the world to receive the prestigious Lester B. Pearson International Scholarship at the University of Toronto. This scholarship is awarded to students who demonstrate exceptional academic achievement and creativity, are recognized as leaders within their schools, and show strong potential to make meaningful contributions to their communities. It covers tuition, books, incidental fees, and full residence support for four years.

Upcoming Events

- April 15 – 17 – Indigenous Students Trades Sampler
- April 16 &17 – District Como Lake Relays
- April 18 – Good Friday
- April 21 – Easter Monday
- April 25 – District Professional Development Day
- April 29 – May 1 – District Steam Days (Elementary & Middle School at Winslow Gym)
- April 30, May 1, 2, 7, 8, and 9 – Mean Girls at Gleneagle Secondary School

SCHOOL DISTRICT NO. 43 (COQUITLAM)

MEMORANDUM

DATE: *April 15, 2025*

TO: *Nadine Tambellini, Superintendent of Schools*

FROM: *Anthony Ciolfitto, Assistant Superintendent*

SUBJECT: ***Approval of the Annual School Calendars for the 2026-2027, 2027-2028 and 2028-2029 School Years***

Recommended Action
The Board of Education approve the Annual School Calendars for the 2026-2027, 2027-2028 and 2028-2020 school years.

Background
School boards must prepare an annual school calendar for each school in its district for each calendar year. A board may submit up to three consecutive annual school calendars. Currently the school district has approval to the end of the 2025/2026 school year. To approve a school calendar, the District must consult with partner groups and provide the public at least one month's notification before submission to the Ministry of Education.

Process and Results
After the February 11th, 2025, Public Board Meeting, the District put out a survey to students, parents, and school district staff for feedback on proposed calendars for the 2026-2027, 2027-2028 and 2028-2029 school years. The proposed calendars were also placed on the district website when the survey began. 935 people responded to the survey. The overwhelming number of respondents were parents/guardians of SD43 students. The results of the survey were compiled, and the District met with partner presidents from CUPE, CTA, CPVPA, DPAC and SLC. The results of the survey were shared, and all questions and concerns were answered. Based on the survey results, one minor change was made. In the 2028-2029 school year, the November 20th closure day will be moved to November 14th. The change comes at the request of several respondents who preferred that the closure day be attached to a statutory holiday. There were no changes made to the proposed 2026-2027 and 2027-2028 school years. Most respondents indicated that they like the calendars as they are with some requests for increased alignment of professional development days between schools and districts. Four of the professional development days are set and aligned with several other districts, and in some cases, such as the October Provincial PSA day, the dates are set by the Ministry of Education and Childcare or through Collective Agreement. The two remaining professional development days are determined at the school level to align with their professional development goals, although many schools take the

January professional development day to align with the district focus day. Some requests were also made to consider moving Easter and Good Friday so that they are not aligned with Spring Break. However, we do not set the dates for Easter Monday or Good Friday. Also, for point of clarification, there are 180 instructional days in a school year and this means that we cannot add instructional days or reduce instructional days in a calendar year, as was requested by some respondents. We must adhere to the Collective Agreement and School Act with respect to hours of instruction. Lastly, there were some requests to move spring break, particularly when it aligns with Easter Monday or Good Friday. Spring Break is placed in the calendar 10 weeks after the winter break ends. This ensures that our calendar remains aligned with the majority of school districts, and alignment with other districts was requested by many respondents.

All partner presidents were satisfied with the results of the survey and are in support of the three proposed calendars.

School District No. 43 (Coquitlam)

Proposed School Calendar 2026-27

Designation	Date(s)
Schools Open	Tuesday, Sept 8
Pro D Day	Friday, Sept 25
Truth and Reconciliation Day	Wednesday, Sept 30
Thanksgiving Day	Monday, Oct 12
Pro D Day	Friday, Oct 23
Remembrance Day	Wednesday, Nov 11
Schools close for Winter vacation (last day in session)	Friday, Dec 18
Winter vacation period	Monday, Dec 21 – Friday, Jan 1
Schools re-open after Winter vacation	Monday, Jan 4
BC Family Day	Monday, Feb 15
Pro D Day	Friday, Feb 26
Schools close for Spring vacation (last day in session)	Friday, Mar 12
Spring vacation period	Monday, Mar 15 – Monday, Mar 29
Good Friday	Friday, Mar 26
Easter Monday	Monday, Mar 29
Schools re-open after Spring Break	Tuesday, Mar 30
Pro D Day	Friday, Apr 23
Victoria Day	Monday, May 24
Last day of school for all students	Tuesday, Jun 29
Administrative day	Wednesday, June 30

****Please note: Two additional school-based non-instructional days will be selected by each school**

School District No. 43 (Coquitlam)

Proposed School Calendar 2027-28

Designation	Date(s)
Schools Open	Tuesday, Sept 7
Pro D Day	Friday, Sept 24
Truth and Reconciliation Day	Thursday, Sept 30
Thanksgiving Day	Monday, Oct 11
Pro D Day	Friday, Oct 22
Remembrance Day	Thursday, Nov 11
Schools close for Winter vacation (last day in session)	Friday, Dec 17
Winter vacation period	Monday, Dec 20 – Friday, Dec 31
New Year's Day	Monday, Jan 3
Schools re-open after Winter vacation	Tuesday, Jan 4
BC Family Day	Monday, Feb 21
Pro D Day	Friday, Feb 25
Schools close for Spring vacation (last day in session)	Friday, Mar 10
Spring vacation period	Monday, Mar 13 – Monday, Mar 24
Schools re-open after Spring Break	Monday, Mar 27
Good Friday	Friday, Apr 14
Easter Monday	Monday, Apr 17
Pro D Day	Friday, Apr 28
Victoria Day	Monday, May 22
Last day of school for all students	Thursday, Jun 29
Administrative day	Friday, June 30

****Please note: Two additional school-based non-instructional days will be selected by each school**

School District No. 43 (Coquitlam)

Proposed School Calendar 2028-29

Designation	Date(s)
Schools Open	Tuesday, Sept 5
Pro D Day	Friday, Sept 22
Truth and Reconciliation Day	Monday, Oct 2
Thanksgiving Day	Monday, Oct 9
Pro D Day	Friday, Oct 20
Remembrance Day	Monday, Nov 13
School Closure Day	Tuesday, Nov 14
Schools close for Winter vacation (last day in session)	Friday, Dec 22
Winter vacation period (including New Year's Day)	Monday, Dec 25 – Friday, Jan 5
Schools re-open after Winter vacation	Monday, Jan 8
BC Family Day	Monday, Feb 19
Pro D Day	Friday, Feb 23
Schools close for Spring vacation (last day in session)	Friday, Mar 16
Spring vacation period	Monday, Mar 19 – Monday, Apr 2
Good Friday	Friday, Mar 30
Easter Monday	Monday, Apr 2
Schools re-open after Spring Break	Tuesday, Apr 3
Pro D Day	Friday, Apr 27
Victoria Day	Monday, May 21
Last day of school for all students	Thursday, Jun 28
Administrative day	Friday, June 29

****Please note: Two additional school-based non-instructional days will be selected by each school**

SCHOOL DISTRICT NO. 43 (COQUITLAM)

CORPORATE and FINANCIAL SERVICES DEPARTMENT

MEMORANDUM

TO:	Randy Manhas, Secretary-Treasurer/CFO
FROM:	Nita Mikl, Assistant Secretary-Treasurer Kimberley Wakil, Assistant Director, Financial Services
DATE:	April 15, 2025
SUBJECT:	**Adoption of Bylaw No. 2.4-2025 – SSAC**
COPIED TO:	I. Cecchini, Executive Director Facilities and Planning Services

Recommended Action: That the Board of Education adopt Bylaw No. 2.4-2025 which sets the School Site Acquisition Charge rates**.**

Background: The 2025-2026 Eligible School Site Proposal Resolution (ESSP) was passed by the Board of Education on April 9, 2024. The eligible school site costs included in the proposal are used to establish the school site acquisition charge rate for new residential development collected from development applications. A copy of the resolution along with the corresponding schedules was sent to the municipalities and villages for acceptance. Pursuant to the Act, local governments have 60 days from that date to review, accept or reject the resolution. If no response is received within 60 days from the date on which the Board of Education passed the resolution, the legislation states that the local government will have deemed to accept the proposal. Since no rejection notifications were received from the municipalities or villages, the sites identified in the Eligible School Site Proposal (ESSP) were incorporated in the Five-Year Capital Plan and submitted to the Ministry of Education and Childcare in June 2024.

The School District identified the following six sites in its 5-year capital plan submission (2025-2029) which totals 11.1 hectares of land at an estimated cost of $192,724,900.

1. Riverwalk - Elementary
2. Marigold – Elementary
3. Port Moody Centre – Elementary
4. Fraser Mills – Elementary
5. Coquitlam City Centre - Elementary
6. Hazel Coy - Elementary

Based on the response letter received from the Ministry of Infrastructure, Education and Child Care Capital Branch, the Ministry has accepted the 2025-26 capital plan, and the Board of Education can proceed to adopt a bylaw setting the School Site Acquisition Charges for the School District.

The rates are currently at the maximum allowable and based on the calculations, will continue to be at the maximum as follows:

Density	Current Charge
Low Density	$ 1,000
Medium Low Density	$ 900
Medium Density	$ 800
Medium High Density	$ 700
High Density	$ 600

Bylaw No 2.4-2025, when adopted by the Board of Education, will be forwarded to the local municipalities and villages advising them of the rates, which will come into effect after 60 days (June 15, 2025).

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 43 (COQUITLAM)

CAPITAL BYLAW NO. 3, AMENDMENT BYLAW NO. 2.4-2025

(School Site Acquisition Charge Capital Bylaw Amendment)

A BYLAW BY THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 43 (COQUITLAM) (hereinafter called the "Board") to amend Capital Bylaw No. 2.3 – 2024, School Site Acquisition Charge Capital Bylaw, adopted on April 9, 2024. The School Site Acquisition Charge Capital Bylaw No. 3 sets the school site acquisition charges for the prescribed categories of eligible development pursuant to Part 14, Division 20, Sections 571 to 581 of the *Local Government Act* and British Columbia School Site Acquisition Charge Regulation 17/2000.

WHEREAS, School District No. 43 (Coquitlam) is an eligible school district pursuant to Part 14, Division 20, Sections 571 to 581 of the *Local Government Act* for which the Board has indicated an eligible school site requirement in its approved capital plan beginning in 2003;

AND WHEREAS, the Board has consulted with stakeholders and local governments and passed the 2025-26 Eligible School Site Proposal, incorporated in the school district's 2025-2029 Five Year Capital Plan submission to the Ministry of Education and Child Care;

AND WHEREAS, the Eligible School Site Proposal included in the 2025-2029 Five Year Capital Plan for School District No. 43 (Coquitlam) was submitted to the Ministry of Education and Child Care by the Board of Education;

AND WHEREAS, the Board is required to amend its School Site Acquisition Charge Capital Bylaw within 60 days of the Minister's acceptance of the Board's Capital Plan;

NOW THEREFORE, the Board of Education for School District No. 43 (Coquitlam) in open meeting assembled, ENACTS AS FOLLOWS:

1. "Eligible Development" means
   a) a subdivision of land in School District No.43 (Coquitlam), or
   b) any new construction, alteration or extension of a building in School District No.43 (Coquitlam) that increases the number of self-contained dwelling units on a parcel.
2. "School Site Acquisition Charge" is a charge collected by local government, for each new residential parcel to be created by subdivision and for new multiple family residential units to be constructed on an existing parcel, for the purpose of providing funds to assist school boards to pay the capital costs of meeting eligible school site requirements pursuant to Part 14, Division 20, Sections 571 to 581 of the *Local Government Act* and British Columbia School Site Acquisition Charge regulations.

3. Pursuant to Part 14, Division 20 of the *local government act,* the Board establishes the charges applicable to the prescribed categories of eligible development for the school district in accordance with the following formula:

SSAC =[(Ax B) / C] x D

Where

SSAC = the school site acquisition charge applicable to each prescribed category of eligible development;

A = $192,724,900(cost attributable to eligible development units);

B = 35% (set by Provincial regulation);

C = 29,245(Eligible development units projected for the 2025-2029 capital plan submission); and

D = a factor set by Provincial Regulation for the prescribed categories of eligible development.

4. The charges applicable to the categories of eligible development as prescribed by British Columbia Regulation17/2000 for the school district are set in the table below:

Prescribed Category of Eligible Development (BC Regulation 17/2000)	D = (Factor set by BC Regulation 17/2000)	School Site Acquisition Charge (per unit) SSAC = [(Ax B) / C] x D
Low Density (less than 21 units / gross ha.)	1.25	$1,000
Medium Low (21-50 units / gross ha)	1.125	$900
Medium (51 -125 units / gross ha)	1.0	$800
Medium High (126-200 units / gross ha)	0.875	$700
High Density (greater than 200 units / gross ha)	0.75	$600

5. The school site acquisition charge amendment does not come into effect until 60 days after the adoption day of this bylaw.

6. A school site acquisition charge is not payable if any of the following applies:

   (a) The eligible development is within a category that is exempt from school site acquisition charges pursuant to BC School Site Acquisition Charge Regulations;
   (b) A school site acquisition charge has previously been paid for the same eligible development unless, as a result of further subdivision or issuance of a building permit more eligible development units are authorized or will be created on a parcel;
   (c) Where a building permit is issued on an existing parcel, which after construction, alteration or extension, the parcel will contain three or fewer self-contained dwelling units.

7. This Bylaw shall be cited for all purposes as the "School District No.43 (Coquitlam) Capital Bylaw No. 3, Amendment Bylaw No. 2.4-2025 (Re: School Site Acquisition Charge Capital Bylaw Amendment)".

READ A FIRST TIME THE 15th DAY OF APRIL 2025

READ A SECOND TIME THE 15th DAY OF APRIL 2025

READ A THIRD TIME, PASSED AND ADOPTED THE 15th DAY OF APRIL 2025

____
Chair of the Board

____
Secretary-Treasurer

I HEREBY CERTIFY this to be a true and original of School District No. 43 (Coquitlam) Capital Bylaw No. 3, Amendment Bylaw No. 2.4-2025, adopted by the Board the 15th DAY OF APRIL 2025

____
Secretary-Treasurer

SCHOOL DISTRICT NO. 43 (COQUITLAM)

Facilities & Planning Services

MEMORANDUM

TO:	Board of Education
FROM:	Randy Manhas, Secretary-Treasurer/CFO Ivano Cecchini, Executive Director, Facilities and Planning Services
DATE:	April 15, 2025
SUBJECT:	**2025/26 Five Year Capital Plan Bylaw**
COPIED TO:	District Leadership Team

Recommended Action: That the Board of Education pass a motion to hold all three readings and have the three readings, final passage, and adoption of the 2025/26 Five Year Capital Plan Bylaw.

Background: The Ministry of Education has responded to our 2025/26 Five Year Capital Plan submission made and approved by the Board in June 2024, by advising support for advancing project development or delivery of the following capital projects for 2025/26, as per the attached Ministry letter:

1. Hazel Trembath Elementary – Replacement – Project has been supported
2. Dr. Charles Best Secondary – Seismic Upgrades – Project has been deferred
3. Bramblewood Elementary – SEP – Roofing Upgrades
4. Baker Drive Elementary – SEP – HVAC Upgrades
5. Central Elementary – CNCP – HVAC upgrades
6. Hillcrest Middle – CNCP – HVAC Upgrades

In accordance with the *School Act*, the Board is to adopt a single capital bylaw for the approved 2025/26 Five Year Capital Plan.

Projects cannot proceed until the bylaw is approved and a signed Annual Program Funding Agreement is received from the Ministry.

Attachments:

- Capital Plan Bylaw
- Ministry of Education Response to Annual Five-Year Capital Plan Submission for 2025/26

CAPITAL BYLAW NO. 2025/26-CPSD43-01

CAPITAL PLAN 2025/26

WHEREAS in accordance with section 142 of the School Act, the Board of Education of School District No. 43 (Coquitlam) (hereinafter called the “Board”) has submitted a capital plan to the Minister of Education (hereinafter called the "Minister") and the Minister has approved the capital plan or has approved a capital plan with modifications,

NOW THEREFORE in accordance with section 143 of the *School Act*, the Board has prepared this Capital Bylaw and agrees to do the following:

(a) Authorize the Secretary-Treasurer to execute a capital project funding agreement(s) related to the capital project(s) contemplated by the capital plan or the capital plan with modifications;

(b) Upon ministerial approval to proceed, commence the capital project(s) and proceed diligently and use its best efforts to complete each capital project substantially as directed by the Minister;

(c) Observe and comply with any order, regulation, or policy of the Minister as may be applicable to the Board or the capital project(s); and,

(d) Maintain proper books of account, and other information and documents with respect to the affairs of the capital project(s), as may be prescribed by the Minister.

NOW THEREFORE the Board enacts as follows:

1. The Capital Bylaw of the Board for the 2025/226 Capital Plan as approved by the Minister, to include the supported capital project(s) specified in the letter addressed to the Secretary-Treasurer and Superintendent, dated March 25, 2025, is hereby adopted.

2. This Capital Bylaw may be cited as School District No. 43 (Coquitlam) Capital Bylaw No. 2025/26-CPSD43-01.

READ A FIRST TIME THE 15th DAY OF APRIL 2025*;*
READ A SECOND TIME THE 15th DAY OF APRIL 2025;
READ A THIRD TIME, PASSED THE 15th DAY OF APRIL 2025.

____
Board Chair

____
Secretary-Treasurer

I HEREBY CERTIFY this to be a true and original School District No. 43 (Coquitlam) Capital Bylaw No. 2025/26-CPSD43-01 adopted by the Board the 15th DAY OF APRIL 2024.

____
Secretary-Treasurer

March 25, 2025

Ref: 23223

To: Secretary-Treasurer and Superintendent
School District No. 43 (Coquitlam)

Capital Plan Bylaw No. 2025/26-CPSD43-01

Re: Ministry Response to the Annual Five-Year Capital Plan Submission for 2025/26

This letter is in response to your School District's 2025/26 Annual Five-Year Capital Plan submissions for Major Capital Programs and Minor Capital Programs. This letter also contains important information regarding your upcoming 2026/27 Annual Five-Year Capital Planning submission. The following tables identify major capital projects that are supported to proceed to the next stage of development and minor capital projects that are approved for funding and can proceed to procurement.

On March 13, 2025, the Province introduced legislation that identifies country of origin requirements for all procurements. What this means is U.S. bidders must be excluded, except in certain circumstances, for all future procurements. The Ministry will have further conversations with school districts as the tariff situation evolves and commit to working closely with you to navigate this challenging situation.

MAJOR CAPITAL PROJECTS

Major capital consists of the following program areas:

- Seismic Mitigation Program (SMP)
- Expansion Program (EXP)
- Replacement Program (REP)
- Site Acquisition Program (SAP)
- Rural District Program (RDP)

A variety of emergent issues including a significant number of school fires, unprecedented enrolment growth, and a challenging fiscal environment have resulted in a limited ability to advance major capital projects, as well as some previously supported projects being deferred.

New Projects

Project #	Project Name	Project Type	Comments
165019	Hazel Trembath Elementary	Replacement	Project has been supported. Your Regional Director will contact you shortly regarding next steps.

Status of Projects in Development from Previous Years

Project #	Project Name	Project Type	Comments
127807	Dr. Charles Best Secondary	Seismic	Project has been deferred. District to consider resubmitting alongside other capital priorities as part of future 5-year Capital Plan Submission.

Follow-up meetings will be scheduled by your Regional Director or Planning Officer regarding the next steps. As a reminder, Capital Project Funding Agreements (CPFA) are not issued for Major Capital Projects until after the Business Case and all other required supporting documentation is received, reviewed, and approved for funding by the Ministry.

The Ministry continues to require school districts to use simplified designs for new schools and/or expansion to existing schools. As projects proceed to Business Case, stakeholder engagement and design phases, please ensure the *Simplified Design Guidelines* are used. The guidelines are attached for reference.

Please contact your Regional Director or Planning Officer with any questions regarding Major Capital projects.

MINOR CAPITAL PROJECTS

The table below reflects approved minor capital projects for your School District in the following program areas:

- School Enhancement Program (SEP)
- Food Infrastructure Program (FIP)
- Carbon Neutral Capital Program (CNCP)
- Building Envelope Program (BEP)
- Playground Equipment Program (PEP)

New projects for SEP, FIP, CNCP, BEP, PEP

Facility Name	Program Project Description	Amount Funded by Ministry
Bramblewood Elementary	SEP - Roofing Upgrades	$600,000
Baker Drive Elementary	SEP - HVAC Upgrades	$500,000
Central Elementary	CNCP - HVAC Upgrades	$500,000
Hillcrest Middle	CNCP - HVAC Upgrades	$600,000

All projects are now to proceed to design, tender and construction, and to be completed by March 31, 2026.

An Annual Programs Funding Agreement (APFA) accompanies this Capital Plan Response Letter which outlines specific Ministry and Board-related obligations associated with the approved Minor Capital projects for the 2025/26 fiscal year. Please email a signed/dated copy of the Annual Programs Funding Agreement to the Ministry at CMB@gov.bc.ca

In accordance with Section 143 of the *School Act*, Boards of Education are required to adopt a single Capital Bylaw (template can be found on the Ministry website) using the Capital Bylaw Number provided at the beginning of this document, for the supported and/or approved 2025/26 Five-Year Capital Plan projects as identified in this letter. The Capital Bylaw must be adopted by your Board and uploaded onto your School District's online MyCAPS portal in order for the Ministry to issue Certificates of Approval. A step-by-step guide of this process is attached for your reference.

Please contact Branch Director Michael Nyikes with any questions regarding Minor Capital projects.

SCHOOL SITE ACQUISITION CHARGE

As part of the Board's 2025/26 approved capital plan, the eligible school site requirement set out in the final resolution of the Board of Education in accordance with s. 574(5) of the *Local Government Act*, is accepted by the Ministry.

The Board should adopt a bylaw setting the School Site Acquisition Charges for the School District as s. 575(3) of the *Local Government Act* prescribes. The School Site Acquisition Charge may only come into effect 60 days (including weekends and holidays) after that bylaw is adopted by a Board of Education. At that point, the local government may commence the collection of an applicable per dwelling unit charge from residential developers on behalf of a Board.

Please contact Regional Director Travis Tormala with any questions regarding School Site Acquisition Charges.

2026/27 ANNUAL FIVE-YEAR CAPITAL PLAN SUBMISSIONS

Capital Plan Instructions for the 2026/27 Annual Five-Year Capital Plan submission process will be available on the Ministry's capital planning website in early April.

School districts' capital plan submission deadlines for the 2026/27 fiscal year are:

- **June 30, 2025**
  - Major Capital Programs (SMP, EXP, REP, RDP, SAP)
- **September 30, 2025**
  - Minor Capital Programs (SEP, CNCP, PEP, BEP, BUS)
- **October 1, 2025**
  - Minor Capital Programs (FIP)

Additionally, the Annual Facility Grant (AFG) project requests for the 2025/26 fiscal year are to be submitted using the MyCAPS portal, on or before **May 16, 2025**. The 2025/26 AFG Allocation Table will be available on the Ministry's capital planning website in early April.

The Ministry recommends school districts discuss draft versions of their intended capital projects and Annual Facility Grant project requests with minor capital staff in advance of submission deadlines.

The staggered deadlines are intended to provide the Ministry with input required to initiate planning for the next budget cycle, while enabling school districts additional time and flexibility to plan over the summer.

Sincerely,

Damien Crowell

Damien Crowell, Executive Director
Education and Child Care Capital Branch
Ministry of Infrastructure

pc: Geoff Croshaw, Director, Major Capital Projects, Education and Child Care Capital Branch
Michael Nyikes, Director, Minor Capital Projects, Education and Child Care Capital Branch

SCHOOL DISTRICT NO. 43 (COQUITLAM)

CORPORATE and FINANCIAL SERVICES DEPARTMENT

MEMORANDUM

TO:	Board of Education
FROM:	Randy Manhas, Secretary-Treasurer/CFO Nita Mikl, Assistant Secretary Treasurer
DATE:	April 15, 2025
SUBJECT:	**Budget 2025-26 and Multi-Year Fiscal Plan**
COPIED TO:	District Leadership Team

Recommended Action: The following is provided for information.

The 2025-26 preliminary budget has been prepared within a framework that is guided by and aligned with *Directions 2025*. The budget has considered the multiple interests of all stakeholders with the requirement to maintain a balanced budget and provide budget certainty. The budget will continue to provide resource support to enhance student learning while maintaining a financially healthy, stable and sustainable education system for the long term.

Budget 2025-26 and Multi-Year Fiscal Plan

The Budget and Multi-Year Fiscal Plan is a comprehensive document detailing the District's Financial plan for the 2025/26 – 2027/28 fiscal years. The report provides an overview of the budget process, touches on Directions 2025 and how the budget supports these goals and contains detailed information on enrolment estimates, grant funding, other revenues for the next three fiscal years along with expected staffing levels and expenses. The report provides some highlights on Special Purpose and Capital funds and ends with a description of potential risks that could affect the school districts financial stability. The Appendix of the report includes a summary of what we heard during the budget stakeholder and partner group meetings and how we have responded.

BUDGET
2025-26

Learning for a Lifetime

MULTI-YEAR FISCAL PLAN

SCHOOL DISTRICT 43 Coquitlam

www.sd43.bc.ca


43rd ANNUAL
JUNIOR GIRLS
BASKETBALL
INVITATIONAL
TOURNAMENT
2025 CHAMPIONS

TABLE OF CONTENTS

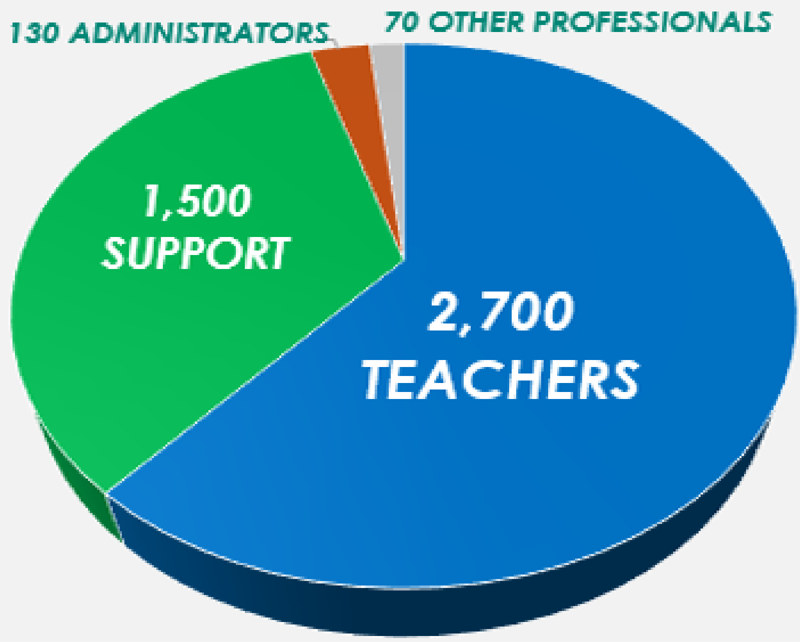
BUDGET AT A GLANCE

SD43 COQUITLAM
2025/26 DISTRICT AT A GLANCE

34,300 ENROLMENT (FULL-TIME EQUIVALENT)

32,500	675	275	850
K-12	ONLINE LEARNING	ALTERNATE	CONTINUING ED

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



75 SCHOOLS

47	14
ELEMENTARY	MIDDLE
9	5
SECONDARY	ALTERNATE LEARNING

3rd LARGEST DISTRICT IN BC

ANMORE

BELCARRA

COQUITLAM

PORT COQUITLAM

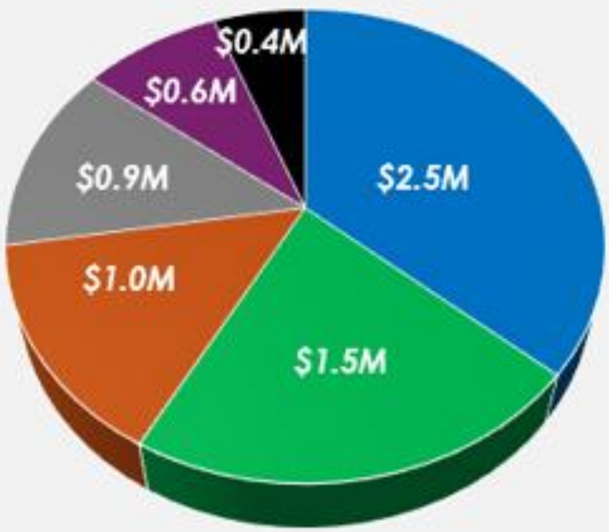
PORT MOODY

SD43 COQUITLAM
2025/26 BUDGET PRESSURES AT A GLANCE

BALANCING THE BUDGET

FUNDING SHORTFALL

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



BUDGET ADJUSTMENTS

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

TOTAL FUNDING SHORTFALL

$6.9M

TOTAL BUDGET ADJUSTMENTS

$6.9M

SD43 COQUITLAM
2025/26 OPERATING BUDGET AT A GLANCE

BUDGET SUMMARY

FUNDING SOURCES

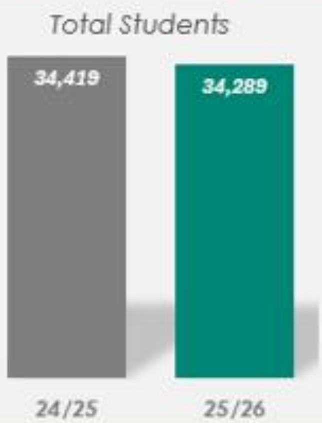
$376.9M Ministry & Other Grants + **$23.6M** International & CE Tuition + **$7.9M** Investment, Rentals & Other + **$3.7M** Budgeted Surplus Usage = **$412.1M**

EXPENSES & TRANSFERS

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

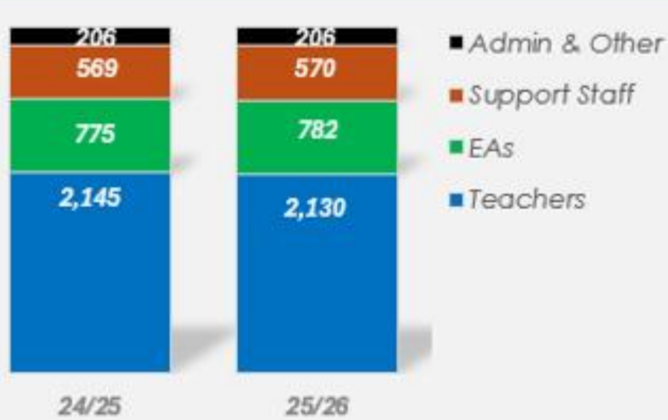
= BALANCED BUDGET

34,289 ENROLMENT (FULL-TIME EQUIVALENT)



ENROLMENT PROJECTIONS

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



STAFFING BUDGET CHANGES

ORGANIZATION

DISTRICT OVERVIEW

School District No. 43 (Coquitlam) is on the core territory of the kʷikʷəƛ̓əm (Kwikwetlem) First Nation and lies within the shared traditional territories of the Tsleil-Waututh, Katzie, xʷməθkʷəy̓ə m (Musqueam), Sḵwx̱wú7mesh Úxwumixw (Squamish), and Qayqayt Nations

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

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

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

BOARD OF EDUCATION

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

Michael Thomas
CHAIR

Craig Woods
VICE-CHAIR

Carol Brodie
TRUSTEE

Chuck Denison
TRUSTEE

Rosey Manhas
TRUSTEE

Kerri Palmer Isaak
TRUSTEE

Lisa Park
TRUSTEE

Christine Pollock
TRUSTEE

Zoë Royer
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.

SCHOOL DISTRICT 43 Coquitlam

Learning for a Lifetime

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 idenity and social responsibility while valuing the diversity of all learners.

ORGANIZATIONAL CAPACITY / Foster a Sustainable Educational Organization:

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

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

TECHNOLOGY: Quality Information; Equitable Access; Human Capacity

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

VISION STATEMENT

Increasing Success in Life for All

OUR MISSION

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

OUR PURPOSE

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

OUR CORE BELIEFS AND PRINCIPLES

The Board of Education believes in:

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

The Board of Education is committed to:

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

For more information regarding the *Directions 2025* Strategic Plan, click here.

Aligning Budget Planning & Resource Allocation with Directions 2025

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

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

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

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

Budget Alignment to Directions 2025

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

GOAL / OBJECTIVE

INTELLECTUAL DEVELOPMENT/ Achieve Student Success:

Our core work and common goal is educational excellence.

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

BUDGET SUPPORTS:

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

GOAL / OBJECTIVE

HUMAN AND SOCIAL DEVELOPMENT / Develop the Educated Citizen

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

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

BUDGET SUPPORTS:

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

GOAL	OBJECTIVE
ORGANIZATIONAL CAPACITY / Foster a Sustainable Education Organization *Ensure that our human, financial and physical resources are sustainable.*	• Model a professional leadership culture. • Create innovative and sustainable facilities that support emerging learning needs. • Support continuous improvement and operational efficiencies throughout the organization. • Implement strategies to ensure international education programs maintain their leadership position. • Ensure a financially stable organization through progressive practices and multi-year financial planning.

BUDGET SUPPORTS:

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

CROSS CUTTING THEMES:

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

TECHNOLOGY- Quality Information; Equitable Access; Human Capacity

BUDGET SUPPORTS:

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

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

BUDGET SUPPORTS:

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

BUDGET PROCESS

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

Budget Background

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

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

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

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

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

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

Budget Implementation, Monitoring, and Reporting

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

PRELIMINARY

NOVEMBER

Board approves the budget consultation process and timeline.

JANUARY / FEBRUARY

Board Budget Consultation Process – partner groups – CTA, CUPE, CPVPA and DPAC are invited to present their budget priorities for the next school year.

FEBRUARY 15

District required to submit an estimate of next school year FTE student enrolment, which is the basis of our budget, to the Ministry (MECC).

MID FEBRUARY

Special public meeting to provide input for the following year's preliminary budget enrolment to the Ministry (MECC).

FEBRUARY / MARCH

Finance Department leads the development of staffing, school, and departmental budget estimates for the next school year incorporating Board priorities.

MID MARCH

Ministry releases preliminary Operating Grant Revenue estimates for the next year school year.

APRIL

Draft preliminary budget and documented assumptions are presented to the board and public for comment and approval.

MAY

Approved budget actioned for implementation for the upcoming school year.

JUNE

The School Act requires that the board must pass a balanced budget before June 30th each year.

AMENDED

SEPTEMBER / OCTOBER

Financial plans are updated to capture September actual enrolment outcomes.

DECEMBER

Ministry confirms operating grant revenue based on September actual enrolment counts.

FEBRUARY 28

Board must adopt an amended annual budget for the current school year.

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

Budget Development and Consultation Process

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

Partner Group Meetings and Interested Parties Input

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

Communication and Strategic Engagement

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

At the district level, several advisory committees directly intersect with *Directions 2025*. Administrative Procedure 112 outlines the function of each advisory committee.

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

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

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

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

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

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

MULTI-YEAR FISCAL PLAN

EXECUTIVE SUMMARY

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

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

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

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

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

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

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

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

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

OPERATING PLAN

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

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

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

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

2025/26 MULTI-YEAR OPEARTING PLAN BY FUND *(in thousands of dollars)*	OPERATING	SPECIAL PURPOSE	CAPITAL	TOTAL
Grants	$376,881	$63,088	$0	$439,969
Tuition	$23,596	$0	$0	$23,596
Other Revenue	$759	$12,585	$600	$13,944
Rentals and Leases	$2,630	$0	$400	$3,030
Investment Income	$4,516	$0	$800	$5,316
Amortization of Deferred Capital Revenue	$0	$0	$20,000	$20,000
TOTAL REVENUE	**$408,382**	**$75,673**	**$21,800**	**$505,855**
Instruction	$342,902	$74,250	$0	$417,153
District Administration	$20,009	$213	$0	$20,222
Operations and Maintenance	$45,970	$1,140	$27,150	$74,260
Transportation and Housing	$750	$70	$0	$820
Debt Services	$0	$0	$13	$13
TOTAL EXPENSE	**$409,632**	**$75,673**	**$27,163**	**$512,467**
NET REVENUE (EXPENSE)	**($1,250)**	**($0)**	**($5,363)**	**($6,613)**
Budgeted Surplus Usage	$3,750	$0	$0	$3,750
Interfund Transfers	($2,500)	$0	$2,500	$0
BUDGETED SURPLUS (DEFICIT), FOR THE YEAR	**($0)**	**($0)**	**($2,863)**	**($2,863)**

ENROLMENT

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

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

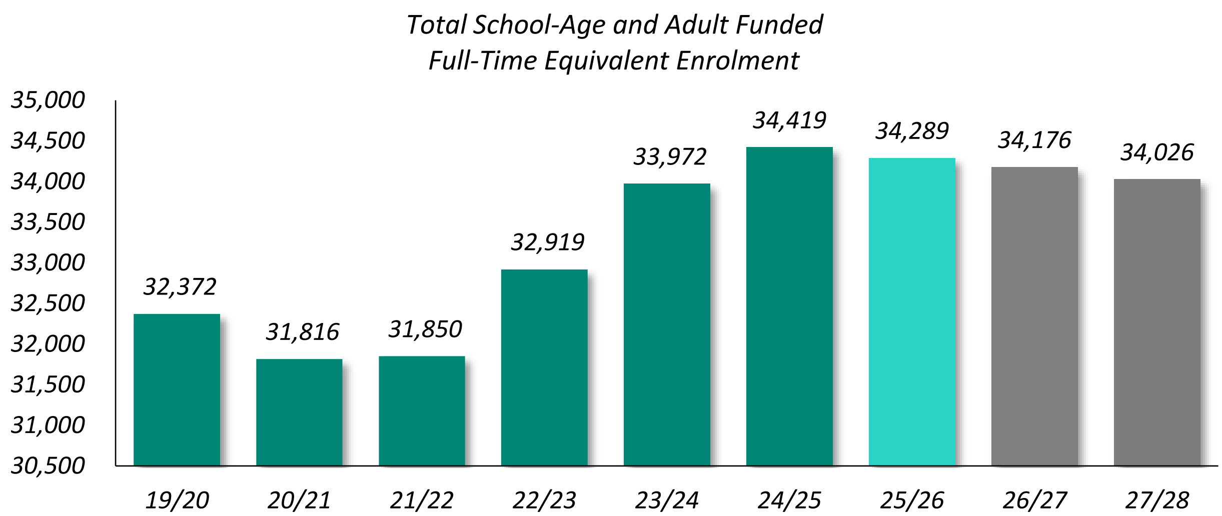
There are three enrolment counts that take place during the school year: September, February, and May. The September enrolment count is the most important count for the district and produces the largest component of the operating grant from the Ministry making up over 92% of all revenues. Enrolment projections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

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

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

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

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



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

STAFFING

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

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

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

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

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

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

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

OPERATING FUND BUDGET

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

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

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

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

OVERVIEW

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

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

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

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

OPERATING REVENUES

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

Grant Revenues

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

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

*MECC (Ministry of Education and Child Care)

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

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

Funding for Pay Equity remains unchanged at $706k.

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

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

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

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

Unfunded contractual, statutory, and inflationary Increases

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

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

Other Revenues

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

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

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

International Education

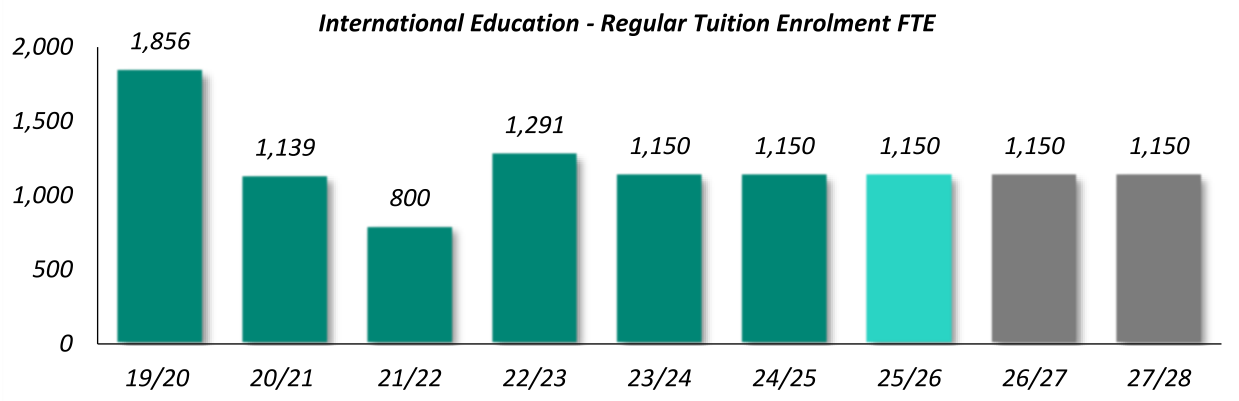
The school district relies on the International Education program to provide additional revenues to mitigate the grant funding shortfalls. The international education program enrolment (primarily in middle and secondary schools) only utilizes space in classrooms that would otherwise go unused by students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

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

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

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

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



The district attracts students from 32 countries representing a global mix from Europe, Asia, South and North America, that provides a unique cultural exposure and experience for SD43 students. Tuition revenues from the regular K-12 program enrolment (students enrolling in regular school programing 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 news job skills. Revenues from these programs are expected to increase by $37k next year and moderately for the following two years.

Miscellaneous Income

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

Rental Revenues

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

Investment Income

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

OPERATING EXPENSES

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

Salaries

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

Assumptions used for salary projections:

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

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

Teachers

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

Administrators

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

Education Assistants

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

Support Staff

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

Other Professionals

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

Substitutes

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

Benefits

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

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

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

Canada Pension Plan (CPP): Effective January 1, 2019, the Federal Government put into effect a plan to increase CPP contribution rates from 4.95% to 5.95% over a 5-year period with the last increment taking place in January 2023.

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

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

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

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

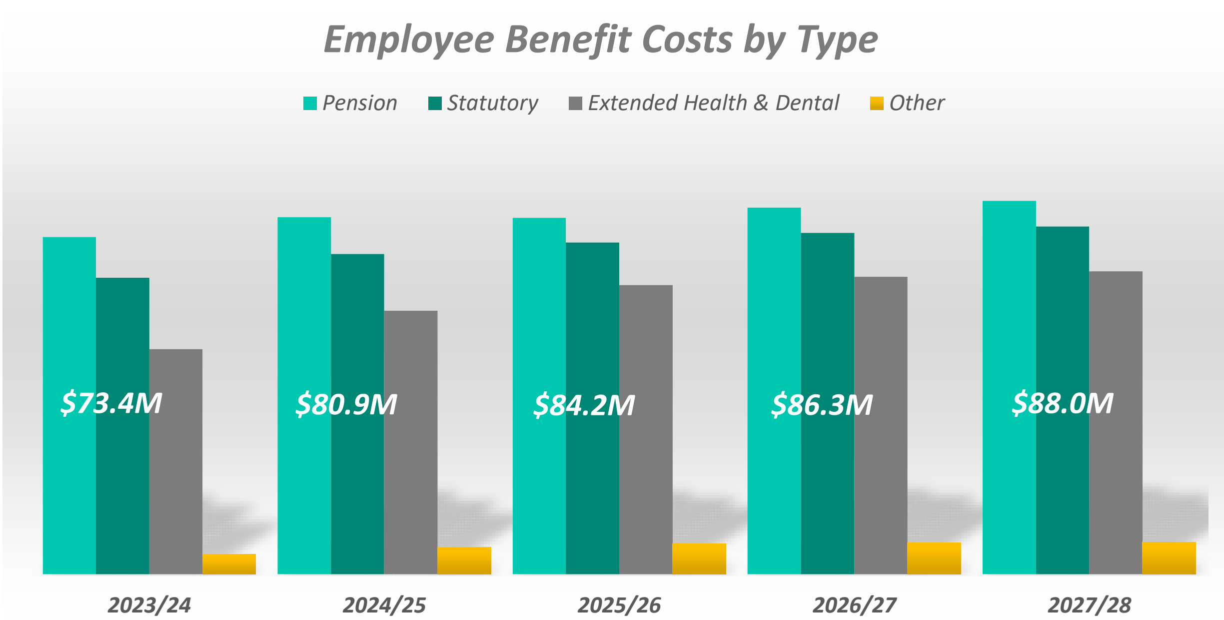
Health and Dental Premiums: Health and dental premium rates are reviewed annually and adjusted based on usage and claims experience. Premium rates are expected to increase due to a rise in usage and inflationary factors for both extended health and dental benefits. The incremental cost associated with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

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

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

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

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



Services and Supplies

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

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

SERVICES & SUPPLIES *(in thousands of dollars)*	Actual 2023/24	Amended 2024/25	Preliminary 2025/26	Variance	Forecast 2026/27	Forecast 2027/28
Services	$9,019	$10,340	$9,421	*($918)*	$9,610	$9,802
Student Transportation	$682	$694	$694	*$0*	$708	$722
Professional Development	$2,154	$2,464	$2,401	*($62)*	$2,449	$2,498
Rentals & Leases	$255	$532	$574	*$41*	$635	$648
Dues & Fees	$1,734	$1,746	$1,892	*$146*	$1,930	$1,969
Insurance	$1,755	$1,900	$2,000	*$100*	$2,040	$2,081
Supplies	$11,360	$13,535	$12,127	*($1,408)*	$12,369	$12,617
Utilities	$5,785	$6,736	$6,773	*$37*	$6,908	$7,046
Total Services & Supplies	**$32,745**	**$37,947**	**$35,882**	***($2,065)***	**$36,650**	**$37,383**

Services

Services expense budgets were decreased by a total of $918k and include reductions to budgets for legal, advertising and other professional fees. In addition, contract services for snow removal, roofing, technology and health services were also reduced. These reductions were required to help offset the funding shortfall and balance the Preliminary budget. These reductions will impact the affected departments and level of services they are able to provide. Budget for future years are expected to increase due to inflationary factors.

Student Transportation

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

Professional Development

Professional development expense budgets were decreased by a net of $62k. This is comprised of a reduction of $424k in various training, staff development, self-regulation, mentoring, and travel budgets and offset by an increase of $362k in the Teacher professional development budget required under article F.1 of the collective agreement, per funding provided by the ministry.

Rentals & Leases

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

Dues and Fees

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

Insurance

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

Supplies

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

Utilities

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

Interfund Transfers

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

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

Accumulated Reserves (Surplus)

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

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

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

This approach provides for consistent financial allocations for staffing as achieved in previous years while reducing volatility by smoothing peak surplus years. The education stabilization reserve provides a funding source for one-time initiatives and/or a further buffer and support for those years in which available surplus is less than the amount required to maintain staffing stability.

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

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

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

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

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

SPECIAL PURPOSE FUND BUDGET

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

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

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

SPECIAL PURPOSE FUNDS *(in thousands of dollars)*	Actual 2023/24	Amended 2024/25	Preliminary 2025/26	Variance
Annual Facilities Operating Grant (AFG)	$1,250	$1,140	$1,140	$0
Apprenticeship Program	$312	$383	$307	($76)
Changing Results for Young Children	$6	$5	$7	$2
Classroom Enhancement Fund - Overhead (CEF)	$2,402	$2,503	$2,503	$0
Classroom Enhancement Fund - Remedies (CEF)	$4,388	$4,493	$0	($4,493)
Classroom Enhancement Fund - Staffing (CEF)	$44,295	$47,496	$47,243	($253)
CommunityLINK (CLINK)	$1,487	$1,941	$1,735	($205)
Contractual Reserves	$228	$0	$0	$0
Early Learning and Child Care (ELCC)	$163	$203	$175	($28)
Federal/Provincial Safe Return to Class	$109	$0	$0	$0
Feeding Futures School Fund Program	$3,263	$3,847	$3,533	($314)
First Nation Student Transportation Fund	$66	$70	$71	$1
Language Instruction for Newcomers - Federal (LINC)	$2,818	$2,780	$2,703	($76)
Learning Improvement Fund (LIF)	$1,295	$1,310	$1,295	($15)
Mental Health in Schools	$44	$74	$47	($27)
Official Language Education Program (OLEP)	$578	$796	$508	($288)
Professional Learning Grant	$0	$0	$204	$204
Provincial Resource Program -Day Treatment (PRP)	$177	$183	$183	$0
Ready Set Learn (RSL)	$117	$121	$118	($3)
Retiree Extended Health Fund	$0	$659	$0	($659)
School Generated Funds (SGF)	$13,479	$12,500	$12,500	$0
Settlement Workers in Schools - Federal (SWIS)	$938	$977	$852	($125)
Sick Leave Benefit Plan (SLBP)	$17	$10	$10	$0
Strengthening Early Years to K Transition (SEY2KT)	$7	$40	$19	($21)
StrongStart (SS)	$428	$320	$320	$0
Student & Family Affordability Fund (SFAF)*	$706	$849	$0	($849)
Others (Scholarships & Bursaries, Staff Development)	$525	$293	$200	($93)
TOTAL	**$79,096**	**$82,991**	**$75,673**	**($7,318)**

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

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

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

Classroom Enhancement Fund

On March 10, 2017, the Ministry of Education, the BC Public Schools Employers' Association, and the BC Teachers' Federation ratified a Memorandum of Agreement (MOA #17) pursuant to Letter of Understanding No. 17 to the 2013-2019 BCPSEA–BCTF Provincial Collective Agreement. The Memorandum of Agreement fully and finally resolved all matters related to the implementation of the 2016 Supreme Court of Canada decision. The ratification of this agreement resulted in the establishment of the Classroom Enhancement Fund (CEF) to address the additional teacher and corresponding overhead costs associated with MOA #17.

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

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

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

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

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

StrongStart Program

The Ministry of Education and Child Care established the StrongStart program that allows parents to participate with their young children (aged birth to five) in play-based early learning activities, including story time, music, and art. This early learning drop-in program helps prepare children for success in kindergarten and is provided at no cost to the families. The district has ten StrongStart sites located in Elementary schools throughout our district. The ministry provides the school district $32,000 to operate each site. This is intended to cover the cost of a StrongStart Facilitator and supplies required for the program. The funding for this program has not increased to keep up with negotiated wage increases or inflation and as a result, the program requires financial support from the operating fund of approximately $80,000 annually and this amount has been budgeted in the operating fund for the 2025/26 Preliminary budget and forecasted years 2026/27 and 2027/28.

Feeding Futures School Fund Program

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

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

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

Student Family and Affordability Fund

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

School Generated Funds

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

CAPITAL FUND BUDGET

The Capital Fund revenues and expenditures reflect the capital activities of the school district. Revenues are comprised of lease income from closed schools, investment income from capital fund balances, gains on sales of capital assets and capital funding received from the Ministry. Expenses include capital expenditures for land, buildings, computer hardware and software, vehicles and equipment that are funded from the Ministry capital grants (bylaw capital, Ministry of Education and Child Care restricted capital), land capital, local capital, the operating fund, and special purpose funds. Pursuant to Ministerial Order 033/09, an annual deficit may be incurred in the capital fund Statement of Operations for the portion of amortization expense that exceeds revenues from deferred capital contributions.

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

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

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

Capital revenues are comprised of numerous capital categories:

Bylaw Capital

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

Ministry of Education and Child Care Restricted Capital

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

School Site Acquisition Charge (SSAC)

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

Local Capital Reserve

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

Annual Facility Grant (AFG)

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

Information Technology

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

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

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

Transfer from Operating Funds

As noted above, when capital assets are purchased with operating funds, they must be transferred from the operating fund to the capital fund in order to be properly capitalized and amortized over the life of the asset. This transfer is reflected as an inter-fund transfer between the two operating statements. In addition, funds are transferred for the purposes of purchasing portables – which are not funded by the Ministry of Education and Child Care – and to support anticipated local funding contribution requirements from Treasury Board for new or replacement schools, additions, or seismic upgrades.

Capital Developments

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

Coast Salish Elementary (new school)

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

Moody Elementary (seismic replacement)

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

Scott Creek Middle (10 classroom addition)

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

Montgomery Middle (seismic replacement)

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

Dr. Charles Best Secondary (12 classroom addition)

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

Middle/Secondary Burke Mountain School: (new school)

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

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

Hazel Trembath Elementary School (replacement)

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

Major capital developments currently in progress:

New School
- *Burke Mountain Middle/Secondary (2026)*

Classroom Additions
- *Dr. Charles Best 12 Classrooms (2025)*
- *Scott Creek Middle 10 Classrooms (2024)*

Seismic Replacement
- *Moody Elementary*
- *Montgomery Middle*

Envelope Replacements
- *Bramblewood Elementary*
- *Mountain Meadows Elementary*
- *Pinetree Way Elementary*
- *Roy Stibbs Elementary*

Portables and Classroom conversions:

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

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

Capital Plan Funding Requests

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

New School Expansion Projects

- Marigold Elementary
- NE Coquitlam Middle

School Additions

- Maple Creek Middle
- Riverside Secondary

School Replacements

- Como Lake Middle
- Nestor Elementary

Seismic Mitigation

- Dr. Charles Best Secondary
- Maple Creek Middle

Site Acquisition

- Fraser Mills Elementary

FINANCIAL STABILITY RISKS, AND OTHER SIGNIFICANT ITEMS

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

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

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

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

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

This level of underfunding is not sustainable and cannot be absorbed by the district without reductions elsewhere. The district already spends less than 10% of its operating expenses on services and supplies and has little ability for further reductions in this area.

Facilities – Schools and Classrooms

As previously reported, tackling system stresses to address increased demand for enrolment space in elementary schools, especially in the northeast sector of the district and municipal urban core, requires intensive forward-looking capital planning. In some situations, this involves the advancement of local capital funds to mitigate the risk of school overcrowding and student safety.

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

Significant underfunding of capital for new and replacement school facilities creates a requirement to redirect funds out of the classroom to meet this requirement. Continued advocacy for adequate capital funding and the potential to dispose of excess assets provides the ability to augment available provincial funding for facility requirements.

Capital Requirements and Interfund Transfer Requirements

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

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

Staffing

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

Classroom Enhancement Fund (CEF)

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

SUMMARY AND FINAL COMMENTS

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

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

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

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

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

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

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

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

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

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

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

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

⊕ Items raised in the most immediate preceding year.

APPENDIX B - Estimated Operating Grants 2025/26 School Year

Estimated Operating Grants Overview - 2025/26 School Year **School District 43 (Coquitlam)**

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

July 2025 Enrolment Count	Enrolment	Funding Level	Funding	Total Supplement
Summer Learning Grade 1-7	3,400	$260	$884,000	
Summer Learning Grade 8-9	600	$260	$156,000	
Summer Learning Grade 10-12	1,400	$510	$714,000	
Supplemental Summer Learning Funding			$408,203	
Cross-Enrolment, Grade 8 and 9	0	$510	$0	
Summer Learning, Total				**$2,162,203**

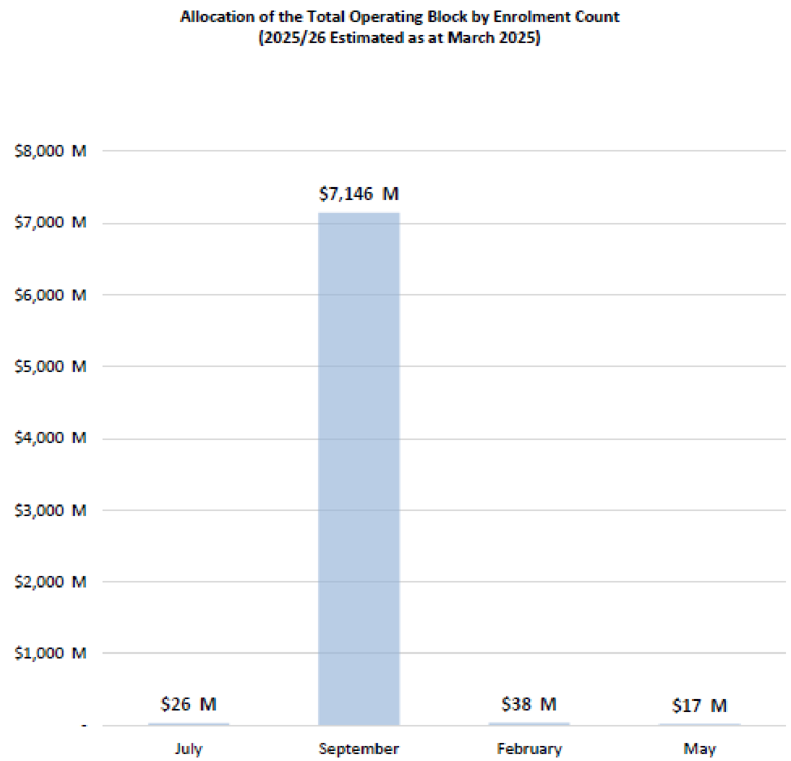
February 2026 Enrolment Count	Enrolment	Funding Level	Funding	Total Supplement
School-Age FTE - Continuing Education	7.5000	$9,015	$67,613	
Adult FTE - Continuing Education	65.0000	$5,755	$374,075	
K-Gr 9 School-Age FTE - Online Learning	0.0000	$3,640	$0	
Gr 10-12 School-Age FTE - Online Learning	360.0000	$7,280	$2,620,800	
Adult FTE - Online Learning	3.0000	$5,755	$17,265	
Level 1 Inclusive Education Enrolment Growth	0	$25,650	$0	
Level 2 Inclusive Education Enrolment Growth	10	$12,170	$121,700	
Level 3 Inclusive Education Enrolment Growth	0	$6,150	$0	
Newcomer Refugees	10.0000	$4,508	$45,080	
ELL Supplement - Newcomer Refugees	10	$908	$9,080	
February 2026 Enrolment Count, Total				**$3,255,613**

May 2026 Enrolment Count	Enrolment	Funding Level	Funding	Total Supplement
School-Age FTE - Continuing Education	10.0000	$9,015	$90,150	
Adult FTE - Continuing Education	45.0000	$5,755	$258,975	
K-Gr 9 School-Age FTE - Online Learning	0.0000	$2,427	$0	
Gr 10-12 School-Age FTE - Online Learning	50.0000	$7,280	$364,000	
Adult FTE - Online Learning	2.0000	$5,755	$11,510	
May 2026 Enrolment Count, Total				**$724,635**
Indigenous Education Councils				**$128,450**

2025/26 Full-Year Estimated Total	**$374,505,369**
Estimated 2025/26 Operating Grant from Indigenous Services Canada	$0
Estimated 2025/26 Operating Grant from Ministry of Education and Child Care	$374,505,369

APPENDIX C - 2025/26 Operating Grant Allocation Formula Overview

Overview of the 2025/26 Operating Grant Allocation Formula



74% allocated through the Basic Allocation	**Basic Allocation** Common per student amount for every FTE student enrolled by school type.	
	Standard School	$9,015 per school age FTE
	Alternate School	$9,015 per school age FTE
	Continuing Education	$9,015 per school age FTE
	Online Learning	$7,280 per school age FTE
18% allocated to recognize unique student enrolment	**Unique Student** Additional per student funding to address uniqueness of district enrolment and support additional programming. Includes Equity of Opportunity Supplement for children and youth in care and students with mental health challenges.	
	Level 1 Inclusive Education	$51,300 per student
	Level 2 Inclusive Education	$24,340 per student
	Level 3 Inclusive Education	$12,300 per student
	English/French Language Learning	$1,815 per student
	Indigenous Education	$1,790 per student
	Adult Education	$5,755 per FTE
7% allocated to recognize unique district factors	**Unique District** Additional funding to address uniqueness of district factors.	
	Small Community	For small schools located a distance away from the next nearest school
	Low Enrolment	For districts with low total enrolment
	Rural Factor	Located some distance from Vancouver and the nearest large regional population centre
	Climate Factor	Operate schools in colder/warmer climates; additional heating or cooling requirements
	Sparseness Factor	Operate schools that are spread over a wide geographic area
	Student Location Factor	Based on population density of school communities
	Supplemental Student Location Factor	Level 1 and 2 inclusive education enrolment
	Salary Differential	Funding to districts that have higher average educator salaries
0.2% allocated to buffer the effects of declining enrolment	**Funding Protection / Enrolment Decline**	
	Funding Protection	Funding to ensure that no district experiences a decline in operating grants greater than 1.5% when compared to the previous September
	Enrolment Decline	Funding to districts experiencing enrolment decline of at least 1% when compared to the previous year
	CSF Supplement District receives a 15% funding premium on allocated funding.	

All funding information estimated for the 2025/26 School Year

APPENDIX D - Special Purpose Funds Descriptions

Annual Facility Grant (AFG)

The Annual Facility Grant was established to account for Ministry of Education and Child Care grants and expenditures relating to annual facility maintenance projects. The AFG allocation is comprised of both a special purpose fund allocation and a bylaw capital allocation.

AFG funds may be spent for the purpose of:

- Upgrading or replacing existing facility components throughout the expected economic life of an existing capital asset
- Enhancing the service potential of an existing capital asset or a component of an existing capital asset by correcting deficiencies in design or construction and unsafe conditions
- Significantly lowering the associated operating costs of an existing capital asset
- Extending the life of an existing capital asset or a component of an existing capital asset beyond its original life expectancy

SD43 must provide the Ministry with the AFG project spending plan prior to April 30th of each year. The plan includes a list of the AFG projects and expenditures the district will undertake between April 1st and March 31st.

Apprenticeship Programs

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

Changing Results for Young Children (CR4YC)

This fund is a partnership with approximately 47 school districts and the United Way of the Lower Mainland to implement on-going collaborative professional learning among early learning educators across school and communities to support social, emotional, and learning outcomes for children in the early learning years (birth through age eight).

Classroom Enhancement Fund (CEF)

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

CommunityLINK (CLINK)

Learning Includes Nutrition and Knowledge (Community LINK) funding from the Ministry of Education and Child Care is designed to support the academic achievement and social functioning of vulnerable students. Programs and services can include breakfast, lunch and snack programs, academic supports, counseling, youth workers and after-school programs. Additional funding is provided through public donations.

Contractual Reserves

The School District participates in a joint use agreement with Douglas College and the City of Coquitlam at Pinetree Secondary School. The school district holds the reserves for this partnership for facility renewal purposes. A second joint use agreement exists with the City of Coquitlam related to the Centennial field.

Early Learning and Child Care (ELCC)

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

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

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

Feeding Futures School Fund Program (FFSFP)

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

First Nation Student Transportation

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

Language Instruction for Newcomers to Canada (ELSA/LINC)

This program is designed to assist parents of newcomers and refugee children to improve their English skills; learn about Canadian society; laws and health care; the job market; and other valuable information to support successful life in Canada. LINC enables our district to help parents connect with the local community, find volunteer work and network with other new Canadians. The program provides three free childminding centres for two to five-year old's to be cared for while their parents are participating in LINC classes.

Learning Improvement Fund (LIF)

The Learning Improvement Fund was established by the province for the purpose of providing additional resources, specifically targeted to support complex classes that present challenging learning conditions. Districts are required to submit a spending plan to the Ministry of Education and Child Care by October of each year for approval. To develop the spending plans, district staff work collaboratively with CUPE. In the past these funds have been utilized to create additional education assistant (EA) positions and provide additional hours of support to all EA's.

Mental Health in Schools

This fund is to support the development of new/enhanced evidence-based inclusive mental health and well-being activities, either universal or targeted in support of students, families and/or educators. It also enables our district to design action plans to capture how funding is spent and what outcomes are achieved.

Official Language Education Program (OLEP)

The Ministry of Education and Child Care administers federal funding intended to support incremental costs resulting from offering French as a second official-language instruction in BC. All French funding is to be spent by June 30th of each year. An annual report outlining how the funds were spent and what benefits were derived is required at the end of the fiscal year.

Professional Learning Grant

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

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

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

Provincial Resource Program - Day Treatment (PRP)

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

Ready Set Learn (RSL)

The Ready Set Learn funding is provided by the Ministry of Education and Child Care that allows the district to facilitate community events targeted towards 3-year-old children. The events are about providing good information on how to support a young child's early learning and development, and how to help develop positive connections between families, the school system and local community agencies.

Retiree Extended Health Fund

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

School Generated Funds (SGF)

This fund represents the accumulated funds held by individual schools. Each school has its own bank account and records the funds received and disbursed throughout the year. These funds are raised at the school level through fundraising, cafeteria revenue, school store revenue, and various other activities. The school generated funds are intended to be used to fund activities that directly benefit the students in the school.

Settlement Workers (SWIS)

The SWIS program is a school–based service for new immigrant families to meet their immediate and ongoing settlement needs. Families who have children in the district are connected to schools and community and government organizations. SWIS services include settlement support, culturally sensitive services, workshops, and links to various resources.

Sick Leave Benefit Plan (SLBP)

This fund represents contributions received from support staff workers and matched by the board, to provide short term disability benefits to CUPE members who are disabled from employment resulting from illness or injury. The Trust pays for health and dental benefits and NTPP pension payments for these individuals. This plan has ceased effective February 2022. The purpose of the remaining balance is to support pre-existing obligations that have already been approved prior to the agreement's date of execution.

Strengthening Early Years to Kindergarten Transitions (SEY2KT)

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

StrongStart (SS)

The Ministry of Education and Child Care funded StrongStart program allows parents to participate with their young children (aged birth to five) in play-based early learning activities, including story time, music, and art. This early learning drop-in program helps prepare children for success in kindergarten and is provided at no cost to the families.

APPENDIX

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

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

Preliminary/Annual Budget	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).
PRGB	Post Retirement Group Benefits
Salary Differential	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.
SD43	The Coquitlam School District
SLP	Speech and Language Pathologist
Solvency Deficiency	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.
SPF	Special Purpose Funds
TPP	Teacher's Pension Plan
TTOC	Teacher Teaching on Call
YW	Youth Worker

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SCHOOL DISTRICT 43 Coquitlam

Learning for a Lifetime

BUDGET 2025-26

April 15, 2025

Presented by:

Nita Mikl, Assistant Secretary-Treasurer

Presentation Outline

1. Key budget dates
2. Directions 2025 and Financial Governance
3. Budget process and consultation
4. 2025-26 proposed budget
    - Assumptions, funding and other considerations
    - Budget –operating fund, special purpose funds and capital funds
5. Risk factors
6. Budget Outcomes

Key Budget Dates

- February 18 - Partner group and community - budget input meeting
- March 4 - *Provincial budget announcement*
- March 13 - Ministry announcement of 2025-26 preliminary operating grant
- April 15 - Public Board Meeting – 2025-26 proposed budget
- April 22 - Special public budget meeting – partner group and community feedback comments
- April 29 - Public board meeting and board approval of the 2025-26 budget

Budget Approval Timeline

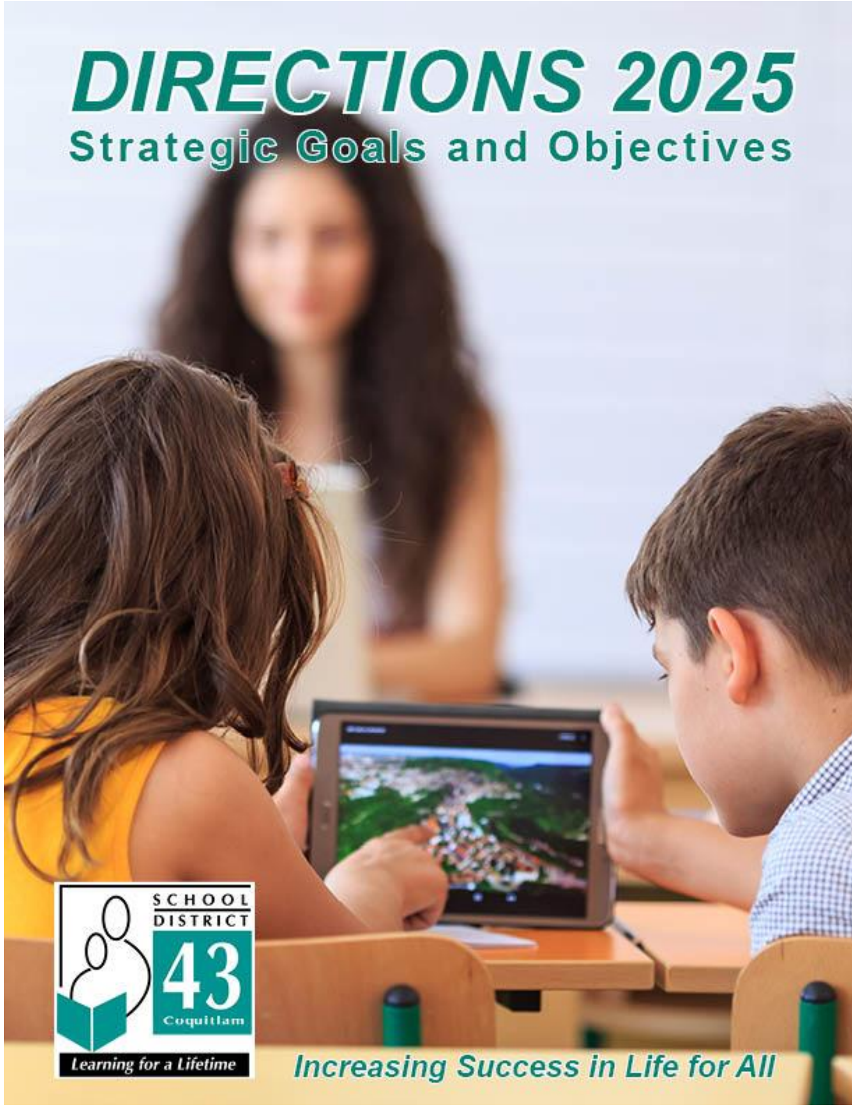
- Per School Act (Sec 113) → School Districts are required to file a balanced budget by June 30th of each year

? Why does SD43 complete the budget process in April?

- Funding for 2025-26 not announced until March 13th
- SD43 has contractual obligations that stipulate a 60-day notification period to meet certain commitments.
- Schools need staffing allocations with adequate time to organize classes for the following year.

As an outcome, the presentation of the budget, the subsequent discussion, feedback comments, and final Board approval is all done in April

Strategic Plan - Directions 2025

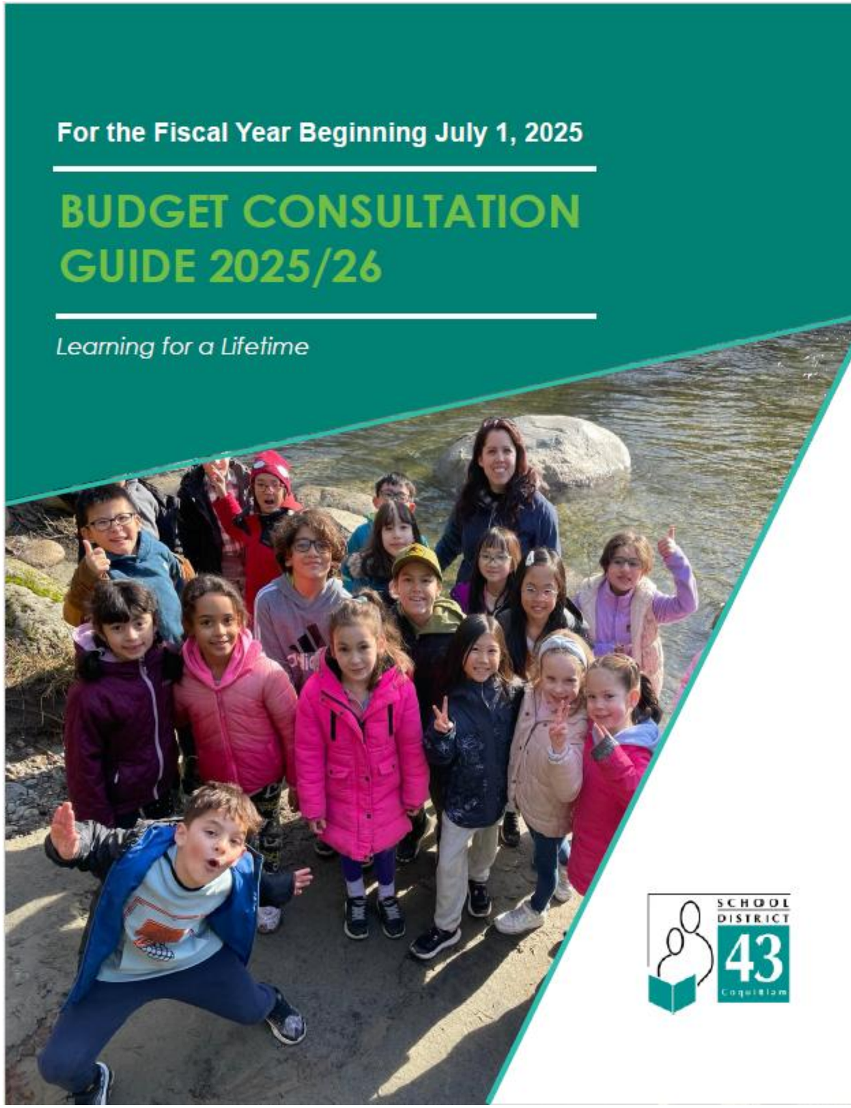


- Budget and Financial Framework is guided by *Directions 2025*
- Resource allocation directly aligned with goals and objectives in *Directions 2025*

Financial Statement Discussion & Analysis

- Increased Transparency:
  - More detailed and open discussion on financial results
    - Explaining variances to budget
    - Providing updated projections
  - Standardized quarterly reports
  - Comprehensive year end financial report

Budget Process Consultation Guide



- Budget Consultation Guide
  - ➢ Aligning budget planning and resource allocation to Directions 2025
  - ➢ Governance and accountability principles under which budgets are developed
  - ➢ Budget process and timelines
  - ➢ General background information
  - ➢ Public engagement
    - ➢ roles of interested parties
    - ➢ roles of trustees

2025-26 Budget Consultation

- Prior to developing the 2025-26 Budget, the Board invited partner groups (CTA, CUPE, CPVPA, DPAC) to present their priorities and budget requests.

- Special Public Meeting was held on February 18th , 2025, to receive partner group and community input to help shape the 2025-26 budget.

- The Board and the District Leadership Team (DLT) discussed these requests, including identifying the underlying issue resulting in the request, discussed current or potential solutions, and incorporated these requests into the draft budget where funding permitted, and alignment existed with district priorities.

2025-26 Budget Consultation

- A complete summary of the comments received during these meetings and responses to these recommendations are captured in the budget document

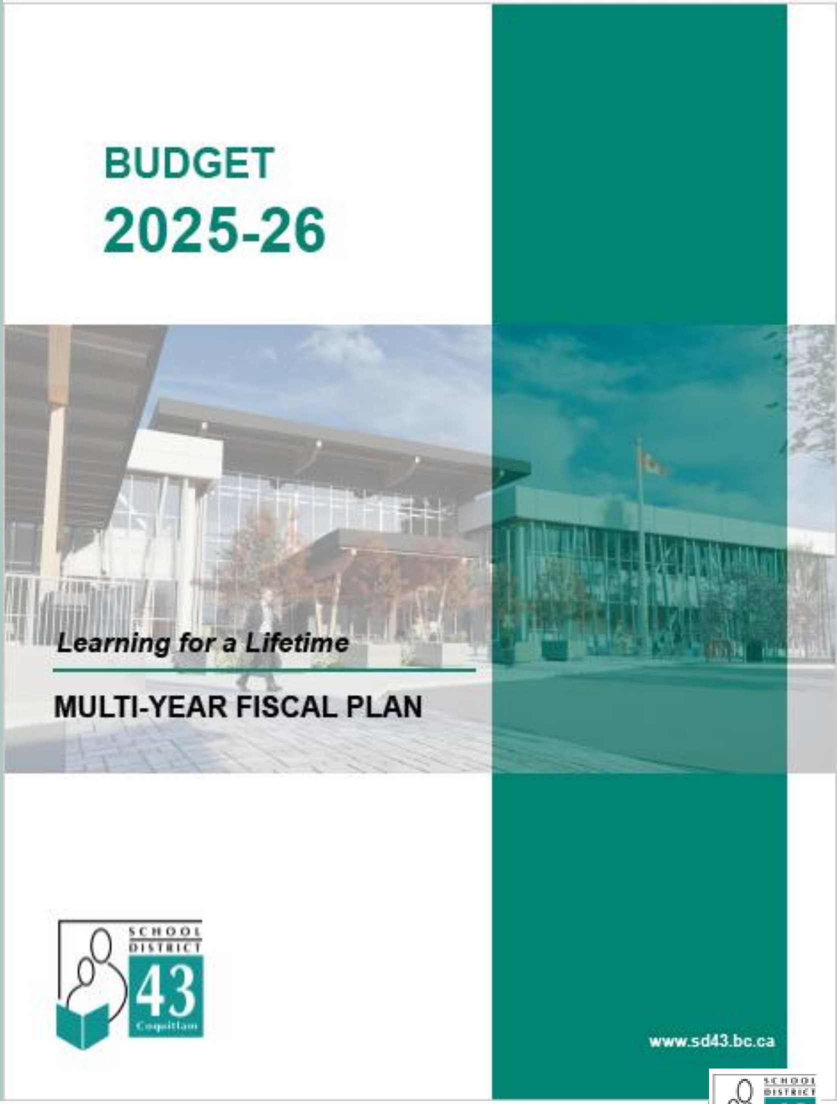
BOARD OF EDUCATION

Budget Partner Group and Community Meeting Summary 2025/26

Item #	Partner Group	Request		Budgetary Request - What We Heard	How We Responded
Teachers - Non Enrolling/Learning Services					
1	CTA	CTA - French Learning Supports		Additional Learning Support for French Immersion programs at all levels with focus at the elementary and middle school levels.	In collaboration with French Immersion teachers and the NEW French Immersion mentorship teacher and coordinator - the focus has been on supports for: a language website created and implemented for shared resources, online websites, curriculum overview and parent support; alignment of personnel resources from Learning Services for language programs; online learning workshops hosted by district for in-class supports as well as ACPI membership for resources and in service; support for French Immersion Dept Heads to assist with communication of standard district inclusion tools kits.
2	CMTA	Music/Fine Arts Coordinator	⊕	Creation of a 1.0 FTE Music/Fine Arts Coordinator position to manage the music budget and organize district music events.	Due to significant unfunded cost pressures (benefits, WSBC, CPP, EI, etc.) and declining enrolment, the district is unable to create this position at this time.
Teachers - General					
3	CTA	CTA - Teacher Staffing	⊕	No teacher layoff and maintain staffing levels for teachers	Not implementing teacher layoff introduces significant financial risk to the budget, however, the District understands the nonfinancial impacts that layoff causes and will do all possible to avoid the implementation of teacher layoff.

Budget 2025-26

- The details and assumptions are documented in our published ‘Budget 2025-26 & Multi-Year Fiscal Plan’ document
- This is an aspect of our commitment to increased transparency and accountability
- Our budget development is guided by *Directions 2025*



2025-26 Budget Assumptions

- Enrolment expected to decline due to lower immigration levels and lower number of students entering kindergarten than students graduating.
- International Education program expected to remain at current levels.
- The district will try to maximize interest revenues through investments like GIC's with Bank of Canada rates expected to continue along current trends.
- Budget does not include any wage increments for Teachers or Support staff as contracts are still under negotiation.
- Benefit costs (statutory and contractual) are expected to increase due to rate increases, higher usage, and inflationary increases from service providers
- Full impact of tariffs is unknown.

2025-26 Budget Deliberations

- Most expenditure increases are due to contractual, legislative, inflationary or regulatory requirements
  - The Ministry does not provide funding for these increases
- Benefit rates for CPP, EI, WorkSafe, Health and Dental Benefits are increasing
  - The Ministry does not provide adequate funding for these increases
- Projecting an enrolment decrease in our standard K-12
  - Only funded for those that are in our schools before September 30th.
- Focus on maintaining budget to the extent possible
  - Reduce expenses or increase revenues
- Impact of tariff war
  - Products coming from USA from our suppliers may be higher than expected.

Budget incorporates three Funds:

Operating Fund

Includes Ministry Grants, Other revenues, to fund instructional programs, school district administration, facilities operations, maintenance and student transportation

Special Purpose Fund

Includes separate, identifiable funds designated for a specific use or program

Capital Fund

Includes combination of ministry grants, locally generated funds and school site acquisition charges used for the construction, enhancement, and maintenance of facilities and land purchases for future school sites

Staffing

Change in Enrolment & Funding

Change in Enrolment and Funding	Increase/ (Decrease) FTE	Funding Incr/(decr) from Enrolment
Standard Schools ⬇	(132.5)	(1,181,238)
CE/Home School/Course Challenges	0.1	557
Alternate Schools	9.0	80,235
Distributed Learning (online)	(4.8)	(34,200)
Level 1 Inclusive Learners	2.0	101,460
Level 2 Inclusive Learners ⬆	29.0	698,030
Level 3 Inclusive Learners	(13.0)	(158,080)
English Language Learning (ELL) ⬇	(409.0)	(734,155)
Indigenous Education ⬇	(46.0)	(81,420)
Adult Education	(1.1)	(6,046)
July Enrolment Count	(75.0)	(15,375)
February Enrolment Count	8.0	60,620
May Enrolment Count	0.0	0
TOTAL INCREASE (DECREASE) in FUNDING		**($1,269,612)**

Change in Ministry Grant Funding

Changes in Ministry Grant Funding	$	TOTAL
Decrease in grant funding due to projected enrolment decline	(1,269,612)	
Net Increase in Base & Supplementary Grants (after COLA adj)	553,200	
Operating Grant		(716,412)
Increase in Graduated Adult Funding - (enrolment increase)	41,175	
Decrease in other grants (NGN Self Provisioned & DELF)	(93,215)	
Internal Holdback for Salary Differential	(150,000)	
Other Ministry Grants		(202,040)
Net Decrease in Ministry Grants		**($918,452)**

Unfunded Cost Pressures

Unfunded Cost Pressures	$	TOTAL
Teachers' - grid step increments, less adjustment for retirements	(1,490,970)	
Exempt - grid step increments & related benefits	(571,790)	
Benefits - Health and Dental premium rate and usage increases	(2,511,036)	
Statutory Benefits - (CPP, EI, WorkSafeBC, rate increases)	(1,053,250)	
Other inflationary increases - (utilities, insurance, IEP, lease)	(368,387)	
Unfunded Cost Pressures		**($5,995,433)**

Changes in Staffing

Staffing Changes	FTE	$	TOTAL
<u>Reductions in Staffing</u>			
Teachers - K-12, ELL and online enrolment related decreases	(11.2)	1,569,640	
Teachers - Indigenous Education enrolment decrease	(1.0)	81,420	
Teachers - Transfer French teacher staffing to OLEP	(0.6)	84,000	
Adminstrator - Recovery from Early Learning Child Care program		124,719	
<u>Increases in Staffing</u>			
Educational Assistants - enrolment increases level 1 and 2	10.0	(621,780)	
Custodial Staffing - increase at Minnekhada	0.3	(22,383)	
Clerical - increase Secretary 2 from 20 to 35 hours - Minnekhada	0.4	(26,390)	
Net decrease in Staffing costs			**$1,189,226**

Change in Other Revenues

Increase in Other Revenues	$	TOTAL
Increase in International Education Revenues	1,175,000	
Increase in Continuing Education Revenues	37,030	
Decrease in Miscellaneous Revenues	(17,030)	
Increase in Rental Revenues	428,826	
Increase in Investment Income	400,000	
Total Increase in Other Revenues		**$2,023,826**

Reversal of one-time budgets

Reversals of one time Budgets available for use in 2025/26	$	TOTAL
Budget utilized for Purchase of Portables	650,000	
Budget utilized for one-time initiatives - Maintenance	190,037	
Budget utilized for one-time initiatives - IT, HR, Other	242,729	
Funds available for use in 2025/26		**$1,082,766**

Other Budget Reductions

Decreases to Operational Budgets	$	TOTAL
Reduction of Board Contigency	200,000	
Snow Removal	200,000	
Capital Maintenance Budget	400,000	
Professional Development & Travel	82,753	
Various Legal, Professional and Contractual Services	584,979	
Furniture and Equipment Budgets	327,330	
Computer Replacement Budgets	117,191	
General, School, & Maintenance Supplies	483,275	
Various Corporate Services budgets	222,539	
Net Reduction in Operational Budgets		**$2,618,067**

Change in Surplus usage

Difference from prior year Surplus usage	$	TOTAL
Reversal of surplus utilized during 2024/25	(3,750,000)	
Surplus usage for 2025/26 per surplus policy	3,750,000	
Change in surplus usage for 2025/26		**$0**

Planned annual surplus usage of $3,750,000 per our Reserves policy

Summary of Changes

Summary of Changes		TOTAL
Decrease - Ministry Grant Funding	(918,452)	
Unfunded Cost Pressures (Salary, Benefits, Statutory & Inflationary)	(5,995,433)	
Total Funding Pressures		(6,913,885)
Staffing Changes	1,189,226	
Increase - Other Revenues	2,023,826	
Reversals of one time budgets from current year	1,082,766	
Net Decrease to Various Operating Budgets	2,618,067	
Reductions in Expenses/Increases in Revenues		6,913,885
Reverse Surplus usage from 2024/25	(3,750,000)	
Add Surplus usage for 2025/26	3,750,000	
Change in Surplus usage		0
Balanced Budget		**0**

Operating Budget – Summary

- Used reserves in a fiscally responsible manner to ensure future financial sustainability, $3.75 million per policy
- Increased International Education Program revenues– enhances school district programs, services & provides financial stability
- Increased other revenues to support budget shortfall
- Retained many of the budget additions added in previous years
- Added staffing to support vulnerable learners
- Reduced expense budgets to address shortfall including Board Contingency
- Taken a cautious and conservative approach in the Preliminary Budget planning to minimize operational disruptions during the school year

Special Purpose Funds

Special Purpose Funds include:

- School Generated Funds
- Annual Facility Grant
- Learning Improvement Fund
- CommunityLINK Funds
- Classroom Enhancement Fund
- Provincial Resource Program
- Federal French Language Grant
- Settlement Services and Language Instruction for Newcomers
- Early Learning Programs (Strong Start & Ready Set Learn, Changing results for Young children)
- Mental Health in Schools
- First Nations Student Transportation
- Feeding Futures School Food Program
- Other Funds

Staffing Summary – Special Purpose Fund

SPECIAL PURPOSE FUND	Actual 2023/24	Amended 2024/25	Preliminary 2025/26	Change from prior year
Teachers	355.21	365.13	363.15	(2.0)
Support	12.59	13.59	13.59	0.0
Educational Assistants	90.28	89.78	86.78	(3.0)
Administrators	1.65	1.65	1.65	0.0
Other Professionals	0.00	0.00	0.00	0.0
TOTAL	**459.73**	**470.15**	**465.17**	**(5.0)**

- Decrease of (1.8) FTE CEF - teachers for class/size composition (ELL)
- Decrease of (0.8) FTE ELCC – reduction in teacher coverage for admin
- Increase of 0.6 FTE OLEP – transfer of French teacher from operating
- Decrease of (2.0) FTE SWIS – reduction of Settlement Worker and Youth Worker due to lower funding
- Decrease of (1.0) FTE LINC - reduction of Work Experience Facilitator due to lower funding

Classroom Enhancement Fund

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

Feeding Futures Fund

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

Capital Fund 2025-26

- Our capital budget incorporates the following key elements:
  - Lease revenues from closed schools, interest income and SSAC charges.
  - Construction activity for new schools, seismic replacements, building envelope projects
  - Annual Facility Grant projects
  - Transfers from Operating to Capital for capital item purchases
  - Continued MOA#17 best efforts:
    - Adding portables and classroom conversions as needed

Risk Factors

- Underfunding
  - statutory and benefit cost increases
  - inflationary costs
- Enrolment decline
- Capital funding requirements
- Staffing/recruitment challenges
- Classroom Enhancement Fund

2025-26 Budget Outcomes

- Maintained many budgetary items added during the past two years
- Districts Accumulated Operating Surplus Policy provides ongoing financial stability
- Supporting our most vulnerable learners
- Maximizing resources for student success