

Annual Budget

School District No. 46 (Sunshine Coast)

June 30, 2013

School District No. 46 (Sunshine Coast)

June 30, 2013

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

ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 46 (SUNSHINE COAST) (called the "Board") to adopt the Annual Budget of the Board for the fiscal year 2012/2013 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

1. Board has complied with the provisions of the Act respecting the Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 46 (Sunshine Coast) Annual Budget Bylaw for fiscal year 2012/2013.
3. The attached Statement 2 showing the estimated revenue and expense for the 2012/2013 fiscal year and the total budget bylaw amount of \$38,721,598 for the 2012/2013 fiscal year was prepared in accordance with the Act.
4. Statement 2, 4 and Schedules 2 to 4 are adopted as the Annual Budget of the Board for the fiscal year 2012/2013.

READ A FIRST TIME THE 8 DAY OF May, 2012;

READ A SECOND TIME THE 8 DAY OF May, 2012;

READ A THIRD TIME, PASSED AND ADOPTED THE 12 DAY OF June, 2012;



Chairperson of the Board



Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 46 (Sunshine Coast) Annual Budget Bylaw 2012/2013, adopted by the Board the 12 DAY OF June, 2012.



Secretary Treasurer

School District No. 46 (Sunshine Coast)

Statement 2

Annual Budget - Revenue and Expense
Year Ended June 30, 2013

	2013 Annual Budget	2012 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	3,074,000	3,115,688
Adult	10,000	37,125
Total Ministry Operating Grant Funded FTE's	3,084,000	3,152,813
Revenue	\$	\$
Provincial Grants		
Ministry of Education	35,146,350	35,146,858
Other Revenue	1,854,000	735,104
Rentals and Leases	45,000	50,000
Investment Income	45,000	50,000
Amortization of Deferred Capital Revenue	1,223,176	
Total Revenue	38,313,526	35,981,962
Expense		
Instruction	30,104,636	31,048,226
District Administration	1,668,412	1,662,418
Operations and Maintenance	4,372,890	4,753,309
Transportation and Housing	944,412	1,001,812
Amortization of Capital Assets	1,631,248	
Total Expense	38,721,598	38,465,765
Net Revenue (Expense)	(408,072)	(2,483,803)
Budgeted Allocation (Retirement) of Surplus (Deficit)		2,483,803
Budgeted Surplus (Deficit), for the year	(408,072)	-
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(408,072)	
Budgeted Surplus (Deficit), for the year	(408,072)	-
Budget Bylaw Amount		
Operating - Total Expense	34,515,783	38,465,765
Special Purpose Funds - Total Expense	2,574,567	
Capital Fund - Total Expense	1,631,248	
Total Budget Bylaw Amount	38,721,598	38,465,765

Approved by the Board

Signature of the Chairperson of the Board of Education

June 12, 2012

Date Signed

Signature of the Superintendent

June 29, 2012

Date Signed

Signature of the Secretary Treasurer

June 12, 2012

Date Signed

School District No. 46 (Sunshine Coast)

Statement 4

Annual Budget - Change in Net Financial Assets (Debt)

Year Ended June 30, 2013

	2013 Annual Budget
	\$
Surplus (Deficit) for the year	(408,072)
Effect of change in Tangible Capital Assets	
Acquisition of Tangible Capital Assets	
From Deferred Capital Revenue	(2,189,185)
Total Acquisition of Tangible Capital Assets	(2,189,185)
Amortization of Tangible Capital Assets	1,631,248
Total Effect of change in Tangible Capital Assets	(557,937)
	-
	-
(Increase) Decrease in Net Financial Assets (Debt)	(966,009)

School District No. 46 (Sunshine Coast)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2013

	2013 Annual Budget	2012 Amended Annual Budget
	\$	\$
Revenue		
Provincial Grants		
Ministry of Education	33,766,783	35,146,858
Other Revenue	659,000	735,104
Rentals and Leases	45,000	50,000
Investment Income	45,000	50,000
Total Revenue	<u>34,515,783</u>	<u>35,981,962</u>
Expense		
Instruction	27,530,069	31,048,226
District Administration	1,668,412	1,662,418
Operations and Maintenance	4,372,890	4,753,309
Transportation and Housing	944,412	1,001,812
Total Expense	<u>34,515,783</u>	<u>38,465,765</u>
Net Revenue (Expense)	<u>-</u>	<u>(2,483,803)</u>
Budgeted Prior Year Surplus Appropriation		<u>2,483,803</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 46 (Sunshine Coast)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2013

	2013 Annual Budget	2012 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	33,256,402	33,880,550
Other Ministry of Education Grants		
Pay Equity	510,381	510,381
Literacy Innovation		10,819
Community Link		483,623
Strong Start		212,000
Ready Set Learn		25,000
FSA Scorer Funds		8,696
French Grant		15,789
Total Provincial Grants - Ministry of Education	33,766,783	35,146,858
Other Revenue		
Other School District/Education Authorities	575,000	578,404
Miscellaneous		
Offshore Tuition Fees	80,000	100,000
Art Starts	4,000	3,200
Labour Market Adjustment		22,000
Apprenticeship Program		31,500
Total Other Revenue	659,000	735,104
Rentals and Leases	45,000	50,000
Investment Income	45,000	50,000
Total Operating Revenue	34,515,783	35,981,962

School District No. 46 (Sunshine Coast)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Source
Year Ended June 30, 2013

	2013 Annual Budget	2012 Amended Annual Budget
	\$	\$
Salaries		
Teachers	12,980,373	14,392,372
Principals and Vice Principals	1,870,555	1,932,944
Educational Assistants	1,886,755	2,401,753
Support Staff	3,759,677	3,848,443
Other Professionals	1,033,883	1,102,682
Substitutes	2,114,371	2,815,991
Total Salaries	23,645,614	26,494,185
Employee Benefits	5,251,579	5,688,204
Total Salaries and Benefits	28,897,193	32,182,389
Services and Supplies		
Services	342,610	718,131
Student Transportation	907,000	962,600
Professional Development and Travel	128,500	223,606
Rentals and Leases	46,000	46,000
Dues and Fees	42,500	45,500
Insurance	66,000	66,000
Supplies	3,315,980	3,451,539
Utilities	770,000	770,000
Total Services and Supplies	5,618,590	6,283,376
Total Operating Expense	34,515,783	38,465,765

School District No. 46 (Sunshine Coast)

Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2013

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries
	\$	\$	\$	\$	\$
1 Instruction					
1.02 Regular Instruction	10,203,555	812,805		513,731	34,404
1.03 Career Programs					
1.07 Library Services	259,000			72,300	
1.08 Counselling	333,000			132,660	
1.10 Special Education	1,829,618	256,297	1,886,755	248,956	
1.30 English Language Learning	59,200				
1.31 Aboriginal Education	296,000	98,576			
1.41 School Administration		702,877			
1.62 Off Shore Students				420,959	12,763
1.64 Other					
Total Function 1	12,980,373	1,870,555	1,886,755	1,388,606	47,167
4 District Administration					
4.11 Educational Administration					335,234
4.40 School District Governance					98,286
4.41 Business Administration				103,366	455,196
Total Function 4	-	-	-	103,366	888,716
5 Operations and Maintenance					
5.41 Operations and Maintenance Administration				42,861	78,400
5.50 Maintenance Operations				2,157,144	
5.52 Maintenance of Grounds				57,250	
5.56 Utilities					
Total Function 5	-	-	-	2,257,255	78,400
7 Transportation and Housing					
7.41 Transportation and Housing Administration					19,600
7.70 Student Transportation				10,450	
Total Function 7	-	-	-	10,450	19,600
9 Debt Services					
Total Function 9	-	-	-	-	-
Total Functions 1 - 9	12,980,373	1,870,555	1,886,755	3,759,677	1,033,883

School District No. 46 (Sunshine Coast)

Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2013

	Substitutes Salaries	Total Salaries	Total Salaries	Employee Benefits	Total Salaries and Benefits
	\$	\$	\$	\$	\$
1 Instruction					
1.02 Regular Instruction	2,002,371	13,566,866	13,566,866	2,718,259	16,285,125
1.03 Career Programs	-	-	-	81,168	412,468
1.07 Library Services	-	331,300	331,300	114,087	579,747
1.08 Counselling	67,000	4,288,626	4,288,626	1,034,299	5,322,925
1.10 Special Education	-	59,200	59,200	14,504	73,704
1.30 English Language Learning	-	394,576	394,576	96,671	491,247
1.31 Aboriginal Education	-	1,136,599	1,136,599	393,014	1,529,613
1.41 School Administration	-	-	-	-	-
1.62 Off Shore Students	-	-	-	-	-
1.64 Other	-	-	-	-	-
Total Function 1	2,069,371	20,242,827	20,242,827	4,452,002	24,694,829
4 District Administration					
4.11 Educational Administration	-	335,234	335,234	82,132	417,366
4.40 School District Governance	-	98,286	98,286	1,000	99,286
4.41 Business Administration	45,000	603,562	603,562	136,848	740,410
Total Function 4	45,000	1,037,082	1,037,082	219,980	1,257,062
5 Operations and Maintenance					
5.41 Operations and Maintenance Administration	-	121,261	121,261	29,709	150,970
5.50 Maintenance Operations	-	2,157,144	2,157,144	528,500	2,685,644
5.52 Maintenance of Grounds	-	57,250	57,250	14,026	71,276
5.56 Utilities	-	-	-	-	-
Total Function 5	-	2,335,655	2,335,655	572,235	2,907,890
7 Transportation and Housing					
7.41 Transportation and Housing Administration	-	19,600	19,600	4,802	24,402
7.70 Student Transportation	-	10,450	10,450	2,560	13,010
Total Function 7	-	30,050	30,050	7,362	37,412
9 Debt Services					
Total Function 9	-	-	-	-	-
Total Functions 1 - 9	2,114,371	23,645,614	23,645,614	5,251,579	28,897,193

School District No. 46 (Sunshine Coast)

Annual Budget - Operating Expense by Function, Program and Object
 Year Ended June 30, 2013

	Services and Supplies \$	2013 Annual Budget \$	2012 Amended Annual Budget \$
1 Instruction			
1.02 Regular Instruction	1,944,073	18,229,198	19,568,629
1.03 Career Programs		-	1,500
1.07 Library Services	45,000	457,468	544,720
1.08 Counselling		579,747	580,747
1.10 Special Education	191,500	5,514,425	6,790,315
1.30 English Language Learning	120,484	194,188	324,489
1.31 Aboriginal Education	157,683	648,930	807,224
1.41 School Administration	100,000	1,629,613	1,916,829
1.62 Off Shore Students	8,000	8,000	125,273
1.64 Other	268,500	268,500	388,500
Total Function 1	2,835,240	27,530,069	31,048,226
4 District Administration			
4.11 Educational Administration	15,000	432,366	425,345
4.40 School District Governance	92,000	191,286	203,286
4.41 Business Administration	304,350	1,044,760	1,033,787
Total Function 4	411,350	1,668,412	1,662,418
5 Operations and Maintenance			
5.41 Operations and Maintenance Administration	83,000	233,970	220,970
5.50 Maintenance Operations	562,000	3,247,644	3,515,036
5.52 Maintenance of Grounds	50,000	121,276	247,303
5.56 Utilities	770,000	770,000	770,000
Total Function 5	1,465,000	4,372,890	4,753,309
7 Transportation and Housing			
7.41 Transportation and Housing Administration		24,402	24,402
7.70 Student Transportation	907,000	920,010	977,410
Total Function 7	907,000	944,412	1,001,812
9 Debt Services			
Total Function 9	-	-	-
Total Functions 1 - 9	5,618,590	34,515,783	38,465,765

School District No. 46 (Sunshine Coast)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2013

	2013
	Annual Budget
	\$
Revenue	
Provincial Grants	
Ministry of Education	1,379,567
Other Revenue	1,195,000
Total Revenue	<u>2,574,567</u>
Expense	
Instruction	2,574,567
Total Expense	<u>2,574,567</u>
Budgeted Surplus (Deficit), for the year	<u><u>-</u></u>

School District No. 46 (Sunshine Coast)

Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2013

	Annual Facility Grant	Learning Improvement Fund	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
	\$	\$	\$	\$	\$	\$	\$
Add: Restricted Grants							
Provincial Grants - Ministry of Education	235,332	427,326		192,000	25,000	15,789	484,120
Other District Entered			1,050,000				
	235,332	427,326	1,050,000	192,000	25,000	15,789	484,120
Less: Allocated to Revenue	235,332	427,326	1,050,000	192,000	25,000	15,789	484,120
Deferred Revenue, end of year	-	-	-	-	-	-	-
Revenue	235,332	427,326	1,050,000	192,000	25,000	15,789	484,120
Provincial Grants - Ministry of Education							
Other Revenue	235,332	427,326	1,050,000	192,000	25,000	15,789	484,120
Expense							
Salaries		300,330					179,295
Teachers		42,904		131,084			
Educational Assistants		343,234		131,084			
Employee Benefits		84,092		32,116			44,425
Services and Supplies	235,332		1,050,000	28,800	25,000	15,789	260,400
	235,332	427,326	1,050,000	192,000	25,000	15,789	484,120
Net Revenue (Expense)	-	-	-	-	-	-	-

School District No. 46 (Sunshine Coast)

Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2013

	Other \$	TOTAL \$
Add: Restricted Grants		
Provincial Grants - Ministry of Education	1,379,567	1,379,567
Other	145,000	145,000
District Entered	1,050,000	1,050,000
	<u>145,000</u>	<u>2,574,567</u>
Less: Allocated to Revenue	145,000	2,574,567
Deferred Revenue, end of year	<u>-</u>	<u>-</u>
Revenue		
Provincial Grants - Ministry of Education	1,379,567	1,379,567
Other Revenue	145,000	1,195,000
	<u>145,000</u>	<u>2,574,567</u>
Expense		
Salaries		479,625
Teachers		173,988
Educational Assistants	-	653,613
Employee Benefits		160,633
Services and Supplies	145,000	1,760,321
	<u>145,000</u>	<u>2,574,567</u>
Net Revenue (Expense)	<u>-</u>	<u>-</u>

School District No. 46 (Sunshine Coast)

Annual Budget - Capital Revenue and Expense
 Year Ended June 30, 2013

	2013 Annual Budget		
	Invested in Capital Assets	Local Capital	Fund Balance
	\$	\$	\$
Revenue			
Provincial Grants			
Amortization of Deferred Capital Revenue	1,223,176		1,223,176
Total Revenue	<u>1,223,176</u>	-	<u>1,223,176</u>
Expense			
Amortization of Capital Assets	1,631,248		1,631,248
Total Expense	<u>1,631,248</u>	-	<u>1,631,248</u>
Net Revenue (Expense)	<u>(408,072)</u>	-	<u>(408,072)</u>
Net Transfers (to) from other funds			
Total Net Transfers	-	-	-
Other Adjustments to Fund Balances			
Total Other Adjustments to Fund Balances	-	-	-
Budgeted Surplus (Deficit), for the year	<u>(408,072)</u>	-	<u>(408,072)</u>