

Annual Budget

School District No. 46 (Sunshine Coast)

June 30, 2019

School District No. 46 (Sunshine Coast)

June 30, 2019

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

ANNUAL BUDGET BYLAW

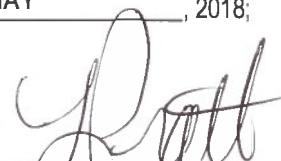
A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 46 (SUNSHINE COAST) (called the "Board") to adopt the Annual Budget of the Board for the fiscal year 2018/2019 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

1. Board has complied with the provisions of the Act respecting the Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 46 (Sunshine Coast) Annual Budget Bylaw for fiscal year 2018/2019.
3. The attached Statement 2 showing the estimated revenue and expense for the 2018/2019 fiscal year and the total budget bylaw amount of \$46,571,205 for the 2018/2019 fiscal year was prepared in accordance with the Act.
4. Statement 2, 4 and Schedules 2 to 4 are adopted as the Annual Budget of the Board for the fiscal year 2018/2019.

READ A FIRST TIME THE 09 DAY OF MAY, 2018;

READ A SECOND TIME THE 09 DAY OF MAY, 2018;

READ A THIRD TIME, PASSED AND ADOPTED THE 09 DAY OF MAY, 2018;



Chairperson of the Board

(Corporate Seal)



Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 46 (Sunshine Coast) Annual Budget Bylaw 2018/2019, adopted by the Board the 09 DAY OF MAY, 2018.



Secretary Treasurer

School District No. 46 (Sunshine Coast)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	3,177,000	3,181,938
Adult	1,750	4,125
Total Ministry Operating Grant Funded FTE's	<u>3,178,750</u>	<u>3,186,063</u>
Revenues	\$	\$
Provincial Grants		
Ministry of Education	41,319,225	41,047,259
Other	35,000	35,000
Tuition	98,175	78,408
Other Revenue	1,837,876	1,840,700
Rentals and Leases	60,000	30,000
Investment Income	87,000	87,000
Amortization of Deferred Capital Revenue	1,693,043	1,635,441
Total Revenue	<u>45,130,319</u>	<u>44,753,808</u>
Expenses		
Instruction	36,156,697	36,134,310
District Administration	2,387,511	2,257,716
Operations and Maintenance	6,488,421	6,481,130
Transportation and Housing	1,538,576	1,916,295
Total Expense	<u>46,571,205</u>	<u>46,789,451</u>
Net Revenue (Expense)	<u>(1,440,886)</u>	<u>(2,035,643)</u>
Budgeted Allocation (Retirement) of Surplus (Deficit)	1,015,704	1,578,191
Budgeted Surplus (Deficit), for the year	<u>(425,182)</u>	<u>(457,452)</u>
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(425,182)	(457,452)
Budgeted Surplus (Deficit), for the year	<u>(425,182)</u>	<u>(457,452)</u>

School District No. 46 (Sunshine Coast)

Annual Budget - Revenue and Expense

Year Ended June 30, 2019

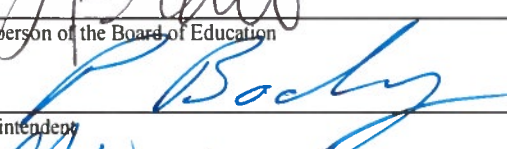
	2019 Annual Budget	2018 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	39,254,549	39,454,418
Special Purpose Funds - Total Expense	5,198,431	5,242,140
Capital Fund - Total Expense	2,118,225	2,092,893
Total Budget Bylaw Amount	46,571,205	46,789,451

Approved by the Board


Signature of the Chairperson of the Board of Education

MAY 09, 2018

Date Signed


Signature of the Superintendent

MAY 09, 2018

Date Signed


Signature of the Secretary Treasurer

MAY 09, 2018

Date Signed

School District No. 46 (Sunshine Coast)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2019

	2019	2018 Amended
	Annual Budget	Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(1,440,886)</u>	<u>(2,035,643)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Deferred Capital Revenue	<u>(2,319,766)</u>	<u>(2,800,000)</u>
Total Acquisition of Tangible Capital Assets	<u>(2,319,766)</u>	<u>(2,800,000)</u>
Amortization of Tangible Capital Assets	<u>2,118,225</u>	<u>2,092,893</u>
Total Effect of change in Tangible Capital Assets	<u>(201,541)</u>	<u>(707,107)</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>(1,642,427)</u></u>	<u><u>(2,742,750)</u></u>

School District No. 46 (Sunshine Coast)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	37,187,794	36,872,119
Other	35,000	35,000
Tuition	98,175	78,408
Other Revenue	777,876	780,700
Rentals and Leases	60,000	30,000
Investment Income	80,000	80,000
Total Revenue	<u>38,238,845</u>	<u>37,876,227</u>
Expenses		
Instruction	31,157,836	31,088,758
District Administration	2,187,941	2,061,128
Operations and Maintenance	4,468,321	4,467,014
Transportation and Housing	1,440,451	1,837,518
Total Expense	<u>39,254,549</u>	<u>39,454,418</u>
Net Revenue (Expense)	<u>(1,015,704)</u>	<u>(1,578,191)</u>
Budgeted Prior Year Surplus Appropriation	<u>1,015,704</u>	<u>1,578,191</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, 2019

	2019	2018 Amended
	Annual Budget	Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	36,260,034	35,762,423
Other Ministry of Education Grants		
Pay Equity	510,381	510,381
Funding for Graduated Adults	8,218	8,082
Transportation Supplement	380,465	380,465
Return of Administrative Savings		182,072
Carbon Tax Grant	20,000	20,000
FSA Scorer	8,696	8,696
Total Provincial Grants - Ministry of Education	37,187,794	36,872,119
Provincial Grants - Other	35,000	35,000
Tuition		
International and Out of Province Students	98,175	78,408
Total Tuition	98,175	78,408
Other Revenues		
Other School District/Education Authorities	575,000	575,000
Miscellaneous		
Miscellaneous	202,876	205,700
Total Other Revenue	777,876	780,700
Rentals and Leases	60,000	30,000
Investment Income	80,000	80,000
Total Operating Revenue	38,238,845	37,876,227

School District No. 46 (Sunshine Coast)

Schedule 2B

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

	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$
Salaries		
Teachers	14,134,015	13,462,280
Principals and Vice Principals	2,111,366	2,105,257
Educational Assistants	2,804,374	3,146,264
Support Staff	3,958,306	3,792,263
Other Professionals	1,448,481	1,436,195
Substitutes	2,074,684	2,188,563
Total Salaries	26,531,226	26,130,822
Employee Benefits	6,633,548	6,511,255
Total Salaries and Benefits	33,164,774	32,642,077
Services and Supplies		
Services	751,969	666,337
Student Transportation	1,363,083	1,356,469
Professional Development and Travel	129,150	136,255
Rentals and Leases	40,200	40,200
Dues and Fees	56,500	56,500
Insurance	87,125	87,125
Supplies	2,958,862	3,764,969
Utilities	702,886	704,486
Total Services and Supplies	6,089,775	6,812,341
Total Operating Expense	39,254,549	39,454,418

School District No. 46 (Sunshine Coast)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2019

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	11,287,711	272,290		671,975		1,853,784	14,085,760
1.03 Career Programs	172,692					80,000	252,692
1.07 Library Services	117,000			62,022			179,022
1.08 Counselling	312,000			128,369			440,369
1.10 Special Education	1,667,412	123,501	2,641,046	384,034	125,000	115,900	5,056,893
1.30 English Language Learning	124,800						124,800
1.31 Aboriginal Education	452,400	125,253	163,328				740,981
1.41 School Administration		1,590,322		435,116			2,025,438
1.62 International and Out of Province Students							-
1.64 Other				43,639			43,639
Total Function 1	14,134,015	2,111,366	2,804,374	1,725,155	125,000	2,049,684	22,949,594
4 District Administration							
4.11 Educational Administration					420,643		420,643
4.40 School District Governance					113,774		113,774
4.41 Business Administration				128,954	604,742	25,000	758,696
Total Function 4	-	-	-	128,954	1,139,159	25,000	1,293,113
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				47,047	162,104		209,151
5.50 Maintenance Operations				1,921,796			1,921,796
5.52 Maintenance of Grounds				123,656			123,656
5.56 Utilities							-
Total Function 5	-	-	-	2,092,499	162,104	-	2,254,603
7 Transportation and Housing							
7.41 Transportation and Housing Administration					22,218		22,218
7.70 Student Transportation				11,698			11,698
Total Function 7	-	-	-	11,698	22,218	-	33,916
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	14,134,015	2,111,366	2,804,374	3,958,306	1,448,481	2,074,684	26,531,226

School District No. 46 (Sunshine Coast)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2019

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	14,085,760	3,126,338	17,212,098	1,981,889	19,193,987	18,832,086
1.03 Career Programs	252,692	44,900	297,592	20,750	318,342	312,763
1.07 Library Services	179,022	47,786	226,808	53,717	280,525	265,662
1.08 Counselling	440,369	117,063	557,432	500	557,932	573,459
1.10 Special Education	5,056,893	1,612,507	6,669,400	253,244	6,922,644	6,989,604
1.30 English Language Learning	124,800	32,448	157,248	30,452	187,700	268,800
1.31 Aboriginal Education	740,981	208,894	949,875	35,200	985,075	1,184,411
1.41 School Administration	2,025,438	455,935	2,481,373	72,900	2,554,273	2,489,163
1.62 International and Out of Province Students	-	-	-	33,000	33,000	29,747
1.64 Other	43,639	12,219	55,858	68,500	124,358	143,063
Total Function 1	22,949,594	5,658,090	28,607,684	2,550,152	31,157,836	31,088,758
4 District Administration						
4.11 Educational Administration	420,643	100,991	521,634	48,056	569,690	526,026
4.40 School District Governance	113,774	1,138	114,912	122,000	236,912	196,441
4.41 Business Administration	758,696	197,593	956,289	425,050	1,381,339	1,338,661
Total Function 4	1,293,113	299,722	1,592,835	595,106	2,187,941	2,061,128
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	209,151	53,675	262,826	85,000	347,826	346,683
5.50 Maintenance Operations	1,921,796	579,163	2,500,959	708,371	3,209,330	3,212,863
5.52 Maintenance of Grounds	123,656	34,624	158,280	50,000	208,280	202,982
5.56 Utilities	-	-	-	702,885	702,885	704,486
Total Function 5	2,254,603	667,462	2,922,065	1,546,256	4,468,321	4,467,014
7 Transportation and Housing						
7.41 Transportation and Housing Administration	22,218	4,999	27,217	-	27,217	27,217
7.70 Student Transportation	11,698	3,275	14,973	1,398,261	1,413,234	1,810,301
Total Function 7	33,916	8,274	42,190	1,398,261	1,440,451	1,837,518
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	26,531,226	6,633,548	33,164,774	6,089,775	39,254,549	39,454,418

School District No. 46 (Sunshine Coast)

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

	2019	2018 Amended
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	4,131,431	4,175,140
Other Revenue	1,060,000	1,060,000
Investment Income	7,000	7,000
Total Revenue	5,198,431	5,242,140
Expenses		
Instruction	4,998,861	5,045,552
District Administration	199,570	196,588
Total Expense	5,198,431	5,242,140
Budgeted Surplus (Deficit), for the year	-	-

School District No. 46 (Sunshine Coast)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2019

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$		\$	\$	\$
Deferred Revenue, beginning of year									
Add: Restricted Grants									
Provincial Grants - Ministry of Education	199,570	142,174			192,000	22,050	5	493,656	318,835
Other			77,000	900,000					
	199,570	142,174	77,000	900,000	192,000	22,050	5	493,656	318,835
Less: Allocated to Revenue	199,570	142,174	77,000	900,000	192,000	22,050	5	493,656	318,835
Deferred Revenue, end of year	-	-	-	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	199,570	142,174			192,000	22,050	5	493,656	318,835
Other Revenue			70,000	900,000					
Investment Income			7,000						
	199,570	142,174	77,000	900,000	192,000	22,050	5	493,656	318,835
Expenses									
Salaries									
Teachers									
Principals and Vice Principals								69,891	
Educational Assistants		100,000			116,132				
Support Staff	125,798							124,712	
Substitutes									70,288
	125,798	100,000	-	-	116,132	-	-	194,603	70,288
Employee Benefits	35,224	42,174			45,868			54,386	
Services and Supplies	38,548		77,000	900,000	30,000	22,050	5	244,667	248,547
	199,570	142,174	77,000	900,000	192,000	22,050	5	493,656	318,835
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 46 (Sunshine Coast)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2019

	Classroom Enhancement Fund - Staffing	Other	TOTAL
	\$	\$	\$
Deferred Revenue, beginning of year			-
Add: Restricted Grants			
Provincial Grants - Ministry of Education	2,763,141		4,131,431
Other		90,000	1,067,000
	2,763,141	90,000	5,198,431
Less: Allocated to Revenue	2,763,141	90,000	5,198,431
Deferred Revenue, end of year	-	-	-
Revenues			
Provincial Grants - Ministry of Education	2,763,141		4,131,431
Other Revenue		90,000	1,060,000
Investment Income			7,000
	2,763,141	90,000	5,198,431
Expenses			
Salaries			
Teachers	2,193,001		2,193,001
Principals and Vice Principals			69,891
Educational Assistants			216,132
Support Staff			250,510
Substitutes			70,288
	2,193,001	-	2,799,822
Employee Benefits	570,140		747,792
Services and Supplies		90,000	1,650,817
	2,763,141	90,000	5,198,431
Net Revenue (Expense)	-	-	-

School District No. 46 (Sunshine Coast)

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

	2019 Annual Budget			2018 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Amortization of Deferred Capital Revenue	1,693,043		1,693,043	1,635,441
Total Revenue	1,693,043	-	1,693,043	1,635,441
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	2,020,100		2,020,100	2,014,116
Transportation and Housing	98,125		98,125	78,777
Total Expense	2,118,225	-	2,118,225	2,092,893
Net Revenue (Expense)	(425,182)	-	(425,182)	(457,452)
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	(425,182)	-	(425,182)	(457,452)