

Amended Annual Budget

**School District No. 46 (Sunshine Coast)**

June 30, 2016

# School District No. 46 (Sunshine Coast)

June 30, 2016

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

## AMENDED ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 46 (SUNSHINE COAST) (called the "Board") to adopt the Amended Annual Budget of the Board for the fiscal year 2015/2016 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 Amended Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 46 (Sunshine Coast) Amended Annual Budget Bylaw for fiscal year 2015/2016.
3. The attached Statement 2 showing the estimated revenue and expense for the 2015/2016 fiscal year and the total budget bylaw amount of \$42,800,604 for the 2015/2016 fiscal year was prepared in accordance with the Act.
4. Statement 2, 4 and Schedules 1 to 4 are adopted as the Amended Annual Budget of the Board for the fiscal year 2015/2016.

READ A FIRST TIME THE 9 DAY OF February, 2016;

READ A SECOND TIME THE 9 DAY OF February, 2016;

READ A THIRD TIME, PASSED AND ADOPTED THE 9 DAY OF February, 2016;

(Corporate Seal)

  
Chairperson of the Board

  
Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 46 (Sunshine Coast) Amended Annual Budget Bylaw 2015/2016, adopted by the Board the 9 DAY OF February, 2016.

  
Secretary Treasurer

# School District No. 46 (Sunshine Coast)

Amended Annual Budget - Revenue and Expense  
Year Ended June 30, 2016

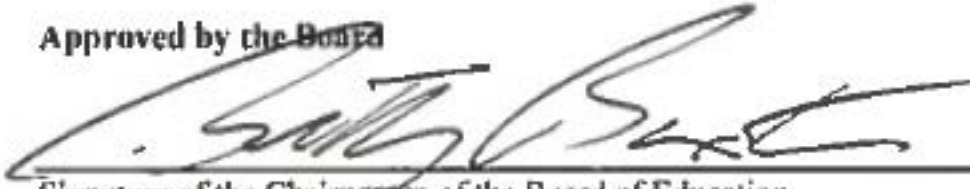
	2016 Amended Annual Budget	2015 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	3,129,875	3,042,250
Adult	15,875	15,000
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>3,145,750</b>	<b>3,057,250</b>
<b>Revenues</b>	\$	\$
Provincial Grants		
Ministry of Education	37,143,638	35,563,913
Other	40,000	
Tuition	72,310	130,000
Other Revenue	1,437,226	1,403,546
Rentals and Leases	55,000	60,000
Investment Income	96,000	87,000
Amortization of Deferred Capital Revenue	1,582,843	1,231,552
<b>Total Revenue</b>	<b>40,427,017</b>	<b>38,476,011</b>
<b>Expenses</b>		
Instruction	33,169,616	32,679,049
District Administration	1,878,737	1,838,882
Operations and Maintenance	6,535,349	6,525,357
Transportation and Housing	1,216,902	1,230,471
<b>Total Expense</b>	<b>42,800,604</b>	<b>42,273,759</b>
<b>Net Revenue (Expense)</b>	<b>(2,373,587)</b>	<b>(3,797,748)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>2,655,150</b>	<b>3,722,709</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>281,563</b>	<b>(75,039)</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)	638,710	289,171
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(357,147)	(364,210)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>281,563</b>	<b>(75,039)</b>

# School District No. 46 (Sunshine Coast)

Amended Annual Budget - Revenue and Expense  
Year Ended June 30, 2016

	2016 Amended Annual Budget	2015 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	38,226,885	37,962,976
Special Purpose Funds - Total Expense	2,633,729	2,715,021
Capital Fund - Total Expense	1,939,990	1,595,762
<b>Total Budget Bylaw Amount</b>	<b>42,800,604</b>	<b>42,273,759</b>

Approved by the Board



Signature of the Chairperson of the Board of Education

9 Feb, 2016

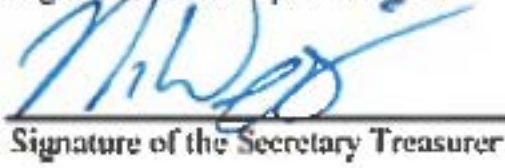
Date Signed



Signature of the Superintendent

9/Feb/16

Date Signed



Signature of the Secretary Treasurer

9/Feb, 2016

Date Signed

# School District No. 46 (Sunshine Coast)

Amended Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2016

	<b>2016 Amended Annual Budget</b>	2015 Amended Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<u>(2,373,587)</u>	<u>(3,797,748)</u>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Deferred Capital Revenue	<u>(2,600,000)</u>	<u>(3,700,000)</u>
<b>Total Acquisition of Tangible Capital Assets</b>	<u>(2,600,000)</u>	<u>(3,700,000)</u>
Amortization of Tangible Capital Assets	<u>1,939,990</u>	<u>1,595,762</u>
<b>Total Effect of change in Tangible Capital Assets</b>	<u>(660,010)</u>	<u>(2,104,238)</u>
	<u>-</u>	<u>-</u>
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<u><u>(3,033,597)</u></u>	<u><u>(5,901,986)</u></u>

# School District No. 46 (Sunshine Coast)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund  
Year Ended June 30, 2016

	<b>Operating Fund</b>	<b>Special Purpose Fund</b>	<b>Capital Fund</b>	<b>2016 Amended Annual Budget</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Accumulated Surplus (Deficit), beginning of year</b>	3,123,052		7,537,568	<b>10,660,620</b>
<b>Changes for the year</b>				
Net Revenue (Expense) for the year	(2,016,440)		(357,147)	<b>(2,373,587)</b>
<b>Net Changes for the year</b>	<b>(2,016,440)</b>	<b>-</b>	<b>(357,147)</b>	<b>(2,373,587)</b>
<b>Budgeted Accumulated Surplus (Deficit), end of year</b>	<b>1,106,612</b>	<b>-</b>	<b>7,180,421</b>	<b>8,287,033</b>

# School District No. 46 (Sunshine Coast)

Amended Annual Budget - Operating Revenue and Expense  
Year Ended June 30, 2016

	2016 Amended Annual Budget	2015 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	35,395,435	33,756,738
Other	40,000	
Tuition	72,310	130,000
Other Revenue	557,700	502,700
Rentals and Leases	55,000	60,000
Investment Income	90,000	80,000
<b>Total Revenue</b>	<b>36,210,445</b>	<b>34,529,438</b>
<b>Expenses</b>		
Instruction	30,749,209	30,284,234
District Administration	1,878,737	1,838,882
Operations and Maintenance	4,483,313	4,718,325
Transportation and Housing	1,115,626	1,121,535
<b>Total Expense</b>	<b>38,226,885</b>	<b>37,962,976</b>
<b>Net Revenue (Expense)</b>	<b>(2,016,440)</b>	<b>(3,433,538)</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>2,655,150</b>	<b>3,722,709</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>638,710</b>	<b>289,171</b>



# School District No. 46 (Sunshine Coast)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source  
Year Ended June 30, 2016

	2016 Amended Annual Budget	2015 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	34,840,996	33,531,832
Strike Savings Recovery		(950,944)
Other Ministry of Education Grants		
Pay Equity	510,381	510,381
Labour Settlement Funding		626,650
Funding for Graduated Adults	1,712	5,123
FSA Scorer Funds	8,696	8,696
Carbon Tax Reimbursement	25,000	25,000
Curriculum Implementation	8,650	
<b>Total Provincial Grants - Ministry of Education</b>	<b>35,395,435</b>	<b>33,756,738</b>
<b>Provincial Grants - Other</b>	<b>40,000</b>	
<b>Tuition</b>		
Offshore Tuition Fees	72,310	130,000
<b>Total Tuition</b>	<b>72,310</b>	<b>130,000</b>
<b>Other Revenues</b>		
Other School District/Education Authorities	543,000	495,000
Miscellaneous		
Miscellaneous	14,700	7,700
<b>Total Other Revenue</b>	<b>557,700</b>	<b>502,700</b>
<b>Rentals and Leases</b>	<b>55,000</b>	<b>60,000</b>
<b>Investment Income</b>	<b>90,000</b>	<b>80,000</b>
<b>Total Operating Revenue</b>	<b>36,210,445</b>	<b>34,529,438</b>

# School District No. 46 (Sunshine Coast)

Amended Annual Budget - Schedule of Operating Expense by Source  
Year Ended June 30, 2016

	2016 Amended Annual Budget	2015 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	14,001,406	13,498,755
Principals and Vice Principals	1,851,534	1,710,566
Educational Assistants	2,609,675	2,677,426
Support Staff	3,806,788	3,994,644
Other Professionals	1,241,952	1,186,147
Substitutes	2,118,048	2,396,440
<b>Total Salaries</b>	<b>25,629,403</b>	<b>25,463,978</b>
<b>Employee Benefits</b>	<b>6,313,869</b>	<b>5,900,234</b>
<b>Total Salaries and Benefits</b>	<b>31,943,272</b>	<b>31,364,212</b>
<b>Services and Supplies</b>		
Services	806,297	686,205
Student Transportation	1,075,608	1,080,900
Professional Development and Travel	142,730	268,364
Rentals and Leases	40,200	33,000
Dues and Fees	49,500	49,500
Insurance	83,000	83,000
Supplies	3,361,278	3,651,795
Utilities	725,000	746,000
<b>Total Services and Supplies</b>	<b>6,283,613</b>	<b>6,598,764</b>
<b>Total Operating Expense</b>	<b>38,226,885</b>	<b>37,962,976</b>

# School District No. 46 (Sunshine Coast)

Amended Annual Budget - Operating Expense by Function, Program and Object  
Year Ended June 30, 2016

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	10,416,322	251,407	30,000	611,165		1,974,308	13,283,202
1.03 Career Programs	185,727						185,727
1.07 Library Services	205,241			90,162			295,403
1.08 Counselling	499,364			118,170			617,534
1.10 Special Education	2,139,945	143,658	2,579,675	263,036	90,000	118,740	5,335,054
1.30 English Language Learning	111,129						111,129
1.31 Aboriginal Education	443,678	102,558					546,236
1.41 School Administration		1,353,911		386,969			1,740,880
1.62 Off Shore Students							-
1.64 Other				43,685			43,685
<b>Total Function 1</b>	<b>14,001,406</b>	<b>1,851,534</b>	<b>2,609,675</b>	<b>1,513,187</b>	<b>90,000</b>	<b>2,093,048</b>	<b>22,158,850</b>
<b>4 District Administration</b>							
4.11 Educational Administration					378,221		378,221
4.40 School District Governance					98,287		98,287
4.41 Business Administration				121,129	527,944	25,000	674,073
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>121,129</b>	<b>1,004,452</b>	<b>25,000</b>	<b>1,150,581</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				44,827	126,400		171,227
5.50 Maintenance Operations				2,056,996			2,056,996
5.52 Maintenance of Grounds				59,883			59,883
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,161,706</b>	<b>126,400</b>	<b>-</b>	<b>2,288,106</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration					21,100		21,100
7.70 Student Transportation				10,766			10,766
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,766</b>	<b>21,100</b>	<b>-</b>	<b>31,866</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>14,001,406</b>	<b>1,851,534</b>	<b>2,609,675</b>	<b>3,806,788</b>	<b>1,241,952</b>	<b>2,118,048</b>	<b>25,629,403</b>

# School District No. 46 (Sunshine Coast)

Amended Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2016

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2016 Amended Annual Budget	2015 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	13,283,202	3,008,698	16,291,900	2,134,690	18,426,590	18,288,176
1.03 Career Programs	185,727	51,075	236,802	1,500	238,302	90,541
1.07 Library Services	295,403	81,416	376,819	58,500	435,319	502,427
1.08 Counselling	617,534	170,058	787,592	1,000	788,592	629,973
1.10 Special Education	5,335,054	1,522,586	6,857,640	188,440	7,046,080	7,081,024
1.30 English Language Learning	111,129	30,638	141,767	94,978	236,745	233,233
1.31 Aboriginal Education	546,236	147,138	693,374	365,125	1,058,499	1,001,280
1.41 School Administration	1,740,880	430,339	2,171,219	109,335	2,280,554	2,150,897
1.62 Off Shore Students	-	-	-	98,242	98,242	112,467
1.64 Other	43,685	12,101	55,786	84,500	140,286	194,216
<b>Total Function 1</b>	<b>22,158,850</b>	<b>5,454,049</b>	<b>27,612,899</b>	<b>3,136,310</b>	<b>30,749,209</b>	<b>30,284,234</b>
<b>4 District Administration</b>						
4.11 Educational Administration	378,221	96,095	474,316	15,000	489,316	466,887
4.40 School District Governance	98,287	983	99,270	82,000	181,270	211,270
4.41 Business Administration	674,073	176,028	850,101	358,050	1,208,151	1,160,725
<b>Total Function 4</b>	<b>1,150,581</b>	<b>273,106</b>	<b>1,423,687</b>	<b>455,050</b>	<b>1,878,737</b>	<b>1,838,882</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	171,227	44,728	215,955	85,000	300,955	299,776
5.50 Maintenance Operations	2,056,996	517,246	2,574,242	756,645	3,330,887	3,547,281
5.52 Maintenance of Grounds	59,883	16,588	76,471	50,000	126,471	125,268
5.56 Utilities	-	-	-	725,000	725,000	746,000
<b>Total Function 5</b>	<b>2,288,106</b>	<b>578,562</b>	<b>2,866,668</b>	<b>1,616,645</b>	<b>4,483,313</b>	<b>4,718,325</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	21,100	5,170	26,270	-	26,270	26,270
7.70 Student Transportation	10,766	2,982	13,748	1,075,608	1,089,356	1,095,265
<b>Total Function 7</b>	<b>31,866</b>	<b>8,152</b>	<b>40,018</b>	<b>1,075,608</b>	<b>1,115,626</b>	<b>1,121,535</b>
<b>9 Debt Services</b>						
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>25,629,403</b>	<b>6,313,869</b>	<b>31,943,272</b>	<b>6,283,613</b>	<b>38,226,885</b>	<b>37,962,976</b>

# School District No. 46 (Sunshine Coast)

Amended Annual Budget - Special Purpose Revenue and Expense  
Year Ended June 30, 2016

	<u>2016 Amended Annual Budget</u>	<u>2015 Amended Annual Budget</u>
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	1,748,203	1,807,175
Other Revenue	879,526	900,846
Investment Income	6,000	7,000
<b>Total Revenue</b>	<u>2,633,729</u>	<u>2,715,021</u>
<b>Expenses</b>		
Instruction	2,420,407	2,394,815
Operations and Maintenance	213,322	320,206
<b>Total Expense</b>	<u>2,633,729</u>	<u>2,715,021</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u>-</u>	<u>-</u>

**School District No. 46 (Sunshine Coast)**

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2016

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Scholarships and Bursaries	Special Education Technology	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>			37,604	584,965	-	571,022			44,725
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	213,322	707,050					192,000	24,500	15,235
Other				60,000		700,000			
Investment Income				6,000					
	213,322	707,050	-	66,000	-	700,000	192,000	24,500	15,235
<b>Less:</b> Allocated to Revenue	213,322	707,050	37,604	66,000	-	700,000	192,000	24,500	59,960
Recovered	-								
<b>Deferred Revenue, end of year</b>	-	-	-	<b>584,965</b>	-	<b>571,022</b>	-	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education	213,322	707,050	37,604				192,000	24,500	59,960
Other Revenue				60,000		700,000			
Investment Income				6,000					
	213,322	707,050	37,604	66,000	-	700,000	192,000	24,500	59,960
<b>Expenses</b>									
Salaries									
Teachers		442,945							
Principals and Vice Principals									
Educational Assistants		110,736							
Support Staff	82,593						139,434		
Other Professionals									
Substitutes									4,000
	82,593	553,681	-	-	-	-	139,434	-	4,000
Employee Benefits	22,878	153,369					52,566		500
Services and Supplies	107,851		37,604	66,000		700,000		24,500	55,460
	213,322	707,050	37,604	66,000	-	700,000	192,000	24,500	59,960
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

# School District No. 46 (Sunshine Coast)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2016

	CommunityLINK	Service Delivery Transformation	Misc Other Grants	TOTAL
	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>		25,000	39,526	<b>1,302,842</b>
<b>Add:</b> Restricted Grants				
Provincial Grants - Ministry of Education	488,767	-		<b>1,640,874</b>
Other			80,000	<b>840,000</b>
Investment Income				<b>6,000</b>
	488,767	-	80,000	<b>2,486,874</b>
<b>Less:</b> Allocated to Revenue	488,767	25,000	119,526	<b>2,633,729</b>
Recovered				-
<b>Deferred Revenue, end of year</b>	-	-	-	<b>1,155,987</b>
<b>Revenues</b>				
Provincial Grants - Ministry of Education	488,767	25,000		<b>1,748,203</b>
Other Revenue			119,526	<b>879,526</b>
Investment Income				<b>6,000</b>
	488,767	25,000	119,526	<b>2,633,729</b>
<b>Expenses</b>				
Salaries				
Teachers	72,225			<b>515,170</b>
Principals and Vice Principals	124,723			<b>124,723</b>
Educational Assistants				<b>110,736</b>
Support Staff				<b>222,027</b>
Other Professionals		10,000		<b>10,000</b>
Substitutes				<b>4,000</b>
	196,948	10,000	-	<b>986,656</b>
Employee Benefits	56,819	2,450		<b>288,582</b>
Services and Supplies	235,000	12,550	119,526	<b>1,358,491</b>
	488,767	25,000	119,526	<b>2,633,729</b>
<b>Net Revenue (Expense)</b>	-	-	-	-

# School District No. 46 (Sunshine Coast)

Amended Annual Budget - Capital Revenue and Expense  
 Year Ended June 30, 2016

	2016 Amended Annual Budget			2015 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Provincial Grants				
Amortization of Deferred Capital Revenue	1,582,843		1,582,843	1,231,552
<b>Total Revenue</b>	<b>1,582,843</b>	-	<b>1,582,843</b>	1,231,552
<b>Expenses</b>				
Operations and Maintenance			-	
Transportation and Housing			-	
Amortization of Tangible Capital Assets				
Operations and Maintenance	1,838,714		1,838,714	1,486,826
Transportation and Housing	101,276		101,276	108,936
<b>Total Expense</b>	<b>1,939,990</b>	-	<b>1,939,990</b>	1,595,762
<b>Net Revenue (Expense)</b>	<b>(357,147)</b>	-	<b>(357,147)</b>	(364,210)
<b>Net Transfers (to) from other funds</b>				
<b>Total Net Transfers</b>	-	-	-	-
<b>Other Adjustments to Fund Balances</b>				
<b>Total Other Adjustments to Fund Balances</b>	-	-	-	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(357,147)</b>	-	<b>(357,147)</b>	(364,210)