

Amended Annual Budget

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

June 30, 2017

# School District No. 46 (Sunshine Coast)

June 30, 2017

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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 2016/2017 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 2016/2017.
3. The attached Statement 2 showing the estimated revenue and expense for the 2016/2017 fiscal year and the total budget bylaw amount of \$43,474,762 for the 2016/2017 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 2016/2017.

READ A FIRST TIME THE 8th DAY OF FEBRUARY, 2017;

READ A SECOND TIME THE 8th DAY OF FEBRUARY, 2017;

READ A THIRD TIME, PASSED AND ADOPTED THE 8th DAY OF FEBRUARY, 2017;

( 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 2016/2017, adopted by the Board the 8 DAY OF February, 2017.

  
\_\_\_\_\_  
Secretary Treasurer

# School District No. 46 (Sunshine Coast)

Amended Annual Budget - Revenue and Expense  
Year Ended June 30, 2017

	2017 Amended Annual Budget	2016 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	3,152.875	3,129.875
Adult	3.375	15.875
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>3,156.250</b>	<b>3,145.750</b>
<b>Revenues</b>	\$	\$
Provincial Grants		
Ministry of Education	37,873,324	37,143,638
Other	35,000	40,000
Tuition	78,408	72,310
Other Revenue	1,531,976	1,437,226
Rentals and Leases	55,000	55,000
Investment Income	96,000	96,000
Amortization of Deferred Capital Revenue	1,604,043	1,582,843
<b>Total Revenue</b>	<b>41,273,751</b>	<b>40,427,017</b>
<b>Expenses</b>		
Instruction	33,250,265	33,169,616
District Administration	1,972,326	1,878,737
Operations and Maintenance	6,657,366	6,535,349
Transportation and Housing	1,594,805	1,216,902
<b>Total Expense</b>	<b>43,474,762</b>	<b>42,800,604</b>
<b>Net Revenue (Expense)</b>	<b>(2,201,011)</b>	<b>(2,373,587)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>1,720,073</b>	<b>2,655,150</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(480,938)</b>	<b>281,563</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		638,710
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(480,938)	(357,147)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(480,938)</b>	<b>281,563</b>

# School District No. 46 (Sunshine Coast)

Amended Annual Budget - Revenue and Expense  
Year Ended June 30, 2017

	2017 Amended Annual Budget	2016 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	38,845,122	38,226,885
Special Purpose Funds - Total Expense	2,544,659	2,633,729
Capital Fund - Total Expense	2,084,981	1,939,990
<b>Total Budget Bylaw Amount</b>	<b>43,474,762</b>	<b>42,800,604</b>

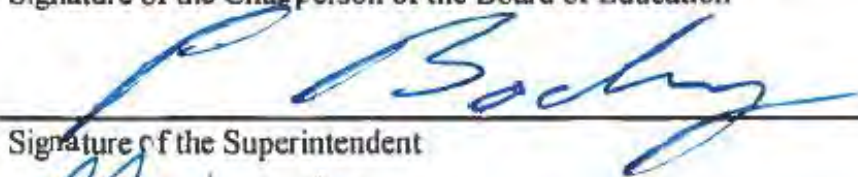
Approved by the Board



Signature of the Chairperson of the Board of Education

Feb 8, 2017

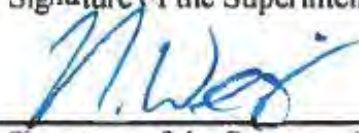
Date Signed



Signature of the Superintendent

Feb 8, 2017

Date Signed



Signature of the Secretary Treasurer

Feb 8, 2017

Date Signed

# School District No. 46 (Sunshine Coast)

Amended Annual Budget - Changes in Net Financial Assets (Debt)  
Year Ended June 30, 2017

	<b>2017 Amended Annual Budget</b>	2016 Amended Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<u>(2,201,011)</u>	<u>(2,373,587)</u>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Deferred Capital Revenue	<u>(2,200,000)</u>	<u>(2,600,000)</u>
<b>Total Acquisition of Tangible Capital Assets</b>	<u>(2,200,000)</u>	<u>(2,600,000)</u>
Amortization of Tangible Capital Assets	<u>2,084,981</u>	<u>1,939,990</u>
<b>Total Effect of change in Tangible Capital Assets</b>	<u>(115,019)</u>	<u>(660,010)</u>
	<u>-</u>	<u>-</u>
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<u><u>(2,316,030)</u></u>	<u><u>(3,033,597)</u></u>

# School District No. 46 (Sunshine Coast)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund  
Year Ended June 30, 2017

	<b>Operating Fund</b>	<b>Special Purpose Fund</b>	<b>Capital Fund</b>	<b>2017 Amended Annual Budget</b>
	\$	\$	\$	\$
<b>Accumulated Surplus (Deficit), beginning of year</b>	2,515,503		7,677,983	<b>10,193,486</b>
<b>Changes for the year</b>				
Net Revenue (Expense) for the year	(1,720,073)		(480,938)	<b>(2,201,011)</b>
<b>Net Changes for the year</b>	<b>(1,720,073)</b>	<b>-</b>	<b>(480,938)</b>	<b>(2,201,011)</b>
<b>Budgeted Accumulated Surplus (Deficit), end of year</b>	<b>795,430</b>	<b>-</b>	<b>7,197,045</b>	<b>7,992,475</b>

# School District No. 46 (Sunshine Coast)

Amended Annual Budget - Operating Revenue and Expense  
Year Ended June 30, 2017

	2017 Amended Annual Budget	2016 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	36,154,665	35,395,435
Other	35,000	40,000
Tuition	78,408	72,310
Other Revenue	711,976	557,700
Rentals and Leases	55,000	55,000
Investment Income	90,000	90,000
<b>Total Revenue</b>	<b>37,125,049</b>	<b>36,210,445</b>
<b>Expenses</b>		
Instruction	30,918,928	30,749,209
District Administration	1,972,326	1,878,737
Operations and Maintenance	4,452,948	4,483,313
Transportation and Housing	1,500,920	1,115,626
<b>Total Expense</b>	<b>38,845,122</b>	<b>38,226,885</b>
<b>Net Revenue (Expense)</b>	<b>(1,720,073)</b>	<b>(2,016,440)</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>1,720,073</b>	<b>2,655,150</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>638,710</b>



# School District No. 46 (Sunshine Coast)

Amended Annual Budget - Schedule of Operating Revenue by Source  
Year Ended June 30, 2017

	2017 Amended Annual Budget	2016 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	35,110,063	34,840,996
Other Ministry of Education Grants		
Pay Equity	510,381	510,381
Funding for Graduated Adults	4,565	1,712
Transportation Supplemental	380,465	
FSA Scorer Funds	8,696	8,696
Carbon Tax Reimbursement	25,000	25,000
Curriculum Implementation		8,650
Supplemental Mid Year Enrollment	115,495	
<b>Total Provincial Grants - Ministry of Education</b>	<b>36,154,665</b>	<b>35,395,435</b>
<b>Provincial Grants - Other</b>	<b>35,000</b>	<b>40,000</b>
<b>Tuition</b>		
International and Out of Province Students	78,408	72,310
<b>Total Tuition</b>	<b>78,408</b>	<b>72,310</b>
<b>Other Revenues</b>		
Other School District/Education Authorities	536,000	543,000
Miscellaneous		
Miscellaneous	175,976	14,700
<b>Total Other Revenue</b>	<b>711,976</b>	<b>557,700</b>
<b>Rentals and Leases</b>	<b>55,000</b>	<b>55,000</b>
<b>Investment Income</b>	<b>90,000</b>	<b>90,000</b>
<b>Total Operating Revenue</b>	<b>37,125,049</b>	<b>36,210,445</b>

# School District No. 46 (Sunshine Coast)

Amended Annual Budget - Schedule of Operating Expense by Source  
Year Ended June 30, 2017

	2017 Amended Annual Budget	2016 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	13,957,500	14,001,406
Principals and Vice Principals	1,920,000	1,851,534
Educational Assistants	2,895,648	2,609,675
Support Staff	3,946,851	3,806,788
Other Professionals	1,335,001	1,241,952
Substitutes	2,111,631	2,118,048
<b>Total Salaries</b>	<b>26,166,631</b>	<b>25,629,403</b>
<b>Employee Benefits</b>	<b>6,235,036</b>	<b>6,313,869</b>
<b>Total Salaries and Benefits</b>	<b>32,401,667</b>	<b>31,943,272</b>
<b>Services and Supplies</b>		
Services	739,058	806,297
Student Transportation	1,456,999	1,075,608
Professional Development and Travel	154,364	142,730
Rentals and Leases	40,200	40,200
Dues and Fees	54,500	49,500
Insurance	83,000	83,000
Supplies	3,219,831	3,361,278
Utilities	695,503	725,000
<b>Total Services and Supplies</b>	<b>6,443,455</b>	<b>6,283,613</b>
<b>Total Operating Expense</b>	<b>38,845,122</b>	<b>38,226,885</b>

# School District No. 46 (Sunshine Coast)

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

Year Ended June 30, 2017

	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	10,360,793	293,000		636,529		1,886,569	13,176,891
1.03 Career Programs	140,128					54,000	194,128
1.07 Library Services	244,779			88,932			333,711
1.08 Counselling	400,416			123,775			524,191
1.10 Special Education	2,221,209	122,570	2,706,043	311,210	125,000	146,062	5,632,094
1.30 English Language Learning	131,850						131,850
1.31 Aboriginal Education	458,325	115,000	189,605				762,930
1.41 School Administration		1,389,430		411,159			1,800,589
1.62 International and Out of Province Students							-
1.64 Other				41,951			41,951
<b>Total Function 1</b>	<b>13,957,500</b>	<b>1,920,000</b>	<b>2,895,648</b>	<b>1,613,556</b>	<b>125,000</b>	<b>2,086,631</b>	<b>22,598,335</b>
<b>4 District Administration</b>							
4.11 Educational Administration					384,242		384,242
4.40 School District Governance					106,227		106,227
4.41 Business Administration				125,625	566,332	25,000	716,957
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>125,625</b>	<b>1,056,801</b>	<b>25,000</b>	<b>1,207,426</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				45,245	131,200		176,445
5.50 Maintenance Operations				2,089,861			2,089,861
5.52 Maintenance of Grounds				61,318			61,318
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,196,424</b>	<b>131,200</b>	<b>-</b>	<b>2,327,624</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration					22,000		22,000
7.70 Student Transportation				11,246			11,246
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,246</b>	<b>22,000</b>	<b>-</b>	<b>33,246</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>13,957,500</b>	<b>1,920,000</b>	<b>2,895,648</b>	<b>3,946,851</b>	<b>1,335,001</b>	<b>2,111,631</b>	<b>26,166,631</b>

# School District No. 46 (Sunshine Coast)

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

Year Ended June 30, 2017

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2017 Amended Annual Budget	2016 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	13,176,891	2,877,236	16,054,127	1,961,299	18,015,426	18,426,590
1.03 Career Programs	194,128	35,872	230,000	11,000	241,000	238,302
1.07 Library Services	333,711	87,297	421,008	57,504	478,512	435,319
1.08 Counselling	524,191	136,695	660,886	250	661,136	788,592
1.10 Special Education	5,632,094	1,525,935	7,158,029	265,441	7,423,470	7,046,080
1.30 English Language Learning	131,850	33,753	165,603	90,435	256,038	236,745
1.31 Aboriginal Education	762,930	203,886	966,816	357,245	1,324,061	1,058,499
1.41 School Administration	1,800,589	424,111	2,224,700	86,992	2,311,692	2,280,554
1.62 International and Out of Province Students	-	-	-	66,558	66,558	98,242
1.64 Other	41,951	11,620	53,571	87,464	141,035	140,286
<b>Total Function 1</b>	<b>22,598,335</b>	<b>5,336,405</b>	<b>27,934,740</b>	<b>2,984,188</b>	<b>30,918,928</b>	<b>30,749,209</b>
<b>4 District Administration</b>						
4.11 Educational Administration	384,242	93,463	477,705	18,000	495,705	489,316
4.40 School District Governance	106,227	1,066	107,293	82,000	189,293	181,270
4.41 Business Administration	716,957	185,327	902,284	385,044	1,287,328	1,208,151
<b>Total Function 4</b>	<b>1,207,426</b>	<b>279,856</b>	<b>1,487,282</b>	<b>485,044</b>	<b>1,972,326</b>	<b>1,878,737</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	176,445	44,739	221,184	85,000	306,184	300,955
5.50 Maintenance Operations	2,089,861	548,876	2,638,737	684,221	3,322,958	3,330,887
5.52 Maintenance of Grounds	61,318	16,985	78,303	50,000	128,303	126,471
5.56 Utilities	-	-	-	695,503	695,503	725,000
<b>Total Function 5</b>	<b>2,327,624</b>	<b>610,600</b>	<b>2,938,224</b>	<b>1,514,724</b>	<b>4,452,948</b>	<b>4,483,313</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	22,000	5,060	27,060	-	27,060	26,270
7.70 Student Transportation	11,246	3,115	14,361	1,459,499	1,473,860	1,089,356
<b>Total Function 7</b>	<b>33,246</b>	<b>8,175</b>	<b>41,421</b>	<b>1,459,499</b>	<b>1,500,920</b>	<b>1,115,626</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>26,166,631</b>	<b>6,235,036</b>	<b>32,401,667</b>	<b>6,443,455</b>	<b>38,845,122</b>	<b>38,226,885</b>

# School District No. 46 (Sunshine Coast)

Amended Annual Budget - Special Purpose Revenue and Expense  
Year Ended June 30, 2017

	<u>2017 Amended Annual Budget</u>	<u>2016 Amended Annual Budget</u>
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	1,718,659	1,748,203
Other Revenue	820,000	879,526
Investment Income	6,000	6,000
<b>Total Revenue</b>	<u>2,544,659</u>	<u>2,633,729</u>
<b>Expenses</b>		
Instruction	2,331,337	2,420,407
Operations and Maintenance	213,322	213,322
<b>Total Expense</b>	<u>2,544,659</u>	<u>2,633,729</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, 2017

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Scholarships and Bursaries	Service Delivery Transformation	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>			32,601	552,271	25,000	533,257			59,274
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	213,322	727,874					192,000	24,500	15,235
Other				60,000		700,000			
Investment Income				6,000					
	213,322	727,874	-	66,000	-	700,000	192,000	24,500	15,235
<b>Less:</b> Allocated to Revenue	213,322	727,874	-	66,000	-	700,000	192,000	24,500	15,235
<b>Deferred Revenue, end of year</b>	-	-	<b>32,601</b>	<b>552,271</b>	<b>25,000</b>	<b>533,257</b>	-	-	<b>59,274</b>
<b>Revenues</b>									
Provincial Grants - Ministry of Education	213,322	727,874					192,000	24,500	15,235
Other Revenue				60,000		700,000			
Investment Income				6,000					
	213,322	727,874	-	66,000	-	700,000	192,000	24,500	15,235
<b>Expenses</b>									
Salaries									
Teachers		463,614							
Educational Assistants		126,362					118,000		
Support Staff	120,990								
Substitutes									2,000
	120,990	589,976	-	-	-	-	118,000	-	2,000
Employee Benefits	33,516	137,898					44,000		512
Services and Supplies	58,816			66,000		700,000	30,000	24,500	12,723
	213,322	727,874	-	66,000	-	700,000	192,000	24,500	15,235
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

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

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2017

	<b>Coding and Curriculum</b>			
	<b>CommunityLINK</b>	<b>Implementation</b>	<b>Other</b>	<b>TOTAL</b>
	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>			196,325	<b>1,398,728</b>
<b>Add:</b> Restricted Grants				
Provincial Grants - Ministry of Education	490,787	54,941		<b>1,718,659</b>
Other			60,000	<b>820,000</b>
Investment Income				<b>6,000</b>
	490,787	54,941	60,000	<b>2,544,659</b>
<b>Less:</b> Allocated to Revenue	490,787	54,941	60,000	<b>2,544,659</b>
<b>Deferred Revenue, end of year</b>	-	-	<b>196,325</b>	<b>1,398,728</b>
<b>Revenues</b>				
Provincial Grants - Ministry of Education	490,787	54,941		<b>1,718,659</b>
Other Revenue			60,000	<b>820,000</b>
Investment Income				<b>6,000</b>
	490,787	54,941	60,000	<b>2,544,659</b>
<b>Expenses</b>				
Salaries				
Teachers	73,000	39,762	24,000	<b>600,376</b>
Educational Assistants	129,488			<b>373,850</b>
Support Staff				<b>120,990</b>
Substitutes				<b>2,000</b>
	202,488	39,762	24,000	<b>1,097,216</b>
Employee Benefits	53,299	10,179		<b>279,404</b>
Services and Supplies	235,000	5,000	36,000	<b>1,168,039</b>
	490,787	54,941	60,000	<b>2,544,659</b>
<b>Net Revenue (Expense)</b>	-	-	-	-

# School District No. 46 (Sunshine Coast)

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2017

	2017 Amended Annual Budget			2016 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Amortization of Deferred Capital Revenue	1,604,043		<b>1,604,043</b>	1,582,843
<b>Total Revenue</b>	<b>1,604,043</b>	-	<b>1,604,043</b>	1,582,843
<b>Expenses</b>				
Amortization of Tangible Capital Assets				
Operations and Maintenance	1,991,096		<b>1,991,096</b>	1,838,714
Transportation and Housing	93,885		<b>93,885</b>	101,276
<b>Total Expense</b>	<b>2,084,981</b>	-	<b>2,084,981</b>	1,939,990
<b>Net Revenue (Expense)</b>	<b>(480,938)</b>	-	<b>(480,938)</b>	(357,147)
<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>(480,938)</b>	-	<b>(480,938)</b>	(357,147)