

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

## ANNUAL BUDGET BYLAW

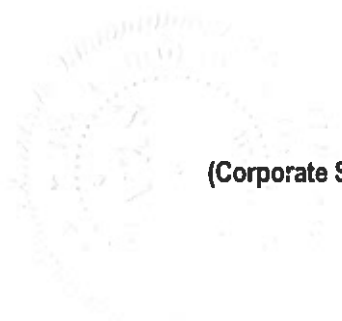
A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 46 (SUNSHINE COAST) (called the "Board") to adopt the Annual Budget of the Board for the fiscal year 2016/2017 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

1. Board has complied with the provisions of the Act respecting the 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 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 \$41,961,487 for the 2016/2017 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 2016/2017.

READ A FIRST TIME THE 10th DAY OF MAY, 2016;

READ A SECOND TIME THE 10th DAY OF MAY, 2016;

READ A THIRD TIME, PASSED AND ADOPTED THE 10th DAY OF MAY, 2016;



(Corporate Seal)

A handwritten signature in blue ink, appearing to be "B. Smith", is written over a horizontal line.

Chairperson of the Board

A handwritten signature in blue ink, appearing to be "M. West", is written over a horizontal line.

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 46 (Sunshine Coast), Annual Budget Bylaw 2016/2017, adopted by the Board the 10<sup>th</sup> DAY OF MAY, 2016.

A handwritten signature in blue ink, appearing to be "M. West", is written over a horizontal line.

Secretary Treasurer

# School District No. 46 (Sunshine Coast)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2017

	2017 Annual Budget	2016 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	3,168,000	3,129,875
Adult	12,000	15,875
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>3,180,000</b>	<b>3,145,750</b>
<b>Revenues</b>	\$	\$
Provincial Grants		
Ministry of Education	37,631,385	37,143,638
Other	35,000	40,000
Tuition	72,310	72,310
Other Revenue	1,489,700	1,437,226
Rentals and Leases	55,000	55,000
Investment Income	96,000	96,000
Amortization of Deferred Capital Revenue	1,636,451	1,582,843
<b>Total Revenue</b>	<b>41,015,846</b>	<b>40,427,017</b>
<b>Expenses</b>		
Instruction	32,284,810	33,169,616
District Administration	1,975,030	1,878,737
Operations and Maintenance	6,513,137	6,535,349
Transportation and Housing	1,188,510	1,216,902
<b>Total Expense</b>	<b>41,961,487</b>	<b>42,800,604</b>
<b>Net Revenue (Expense)</b>	<b>(945,641)</b>	<b>(2,373,587)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>636,931</b>	<b>2,655,150</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(308,710)</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)	(308,710)	(357,147)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(308,710)</b>	<b>281,563</b>

# School District No. 46 (Sunshine Coast)

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

	2017 Annual Budget	2016 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	37,546,608	38,226,885
Special Purpose Funds - Total Expense	2,469,718	2,633,729
Capital Fund - Total Expense	1,945,161	1,939,990
<b>Total Budget Bylaw Amount</b>	<b>41,961,487</b>	<b>42,800,604</b>

Approved by the Board



Signature of the Chairperson of the Board of Education

May 17, 2016  
Date Signed



Signature of the Superintendent

May 17/16  
Date Signed



Signature of the Secretary Treasurer

May 12, 2016  
Date Signed

# School District No. 46 (Sunshine Coast)

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2017

	<b>2017</b>	2016 Amended
	<b>Annual Budget</b>	Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<u><b>(945,641)</b></u>	<u>(2,373,587)</u>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Deferred Capital Revenue	(750,000)	(2,600,000)
<b>Total Acquisition of Tangible Capital Assets</b>	<u><b>(750,000)</b></u>	<u>(2,600,000)</u>
Amortization of Tangible Capital Assets	<u><b>1,945,161</b></u>	1,939,990
<b>Total Effect of change in Tangible Capital Assets</b>	<u><b>1,195,161</b></u>	<u>(660,010)</u>
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<u><u><b>249,520</b></u></u>	<u><u>(3,033,597)</u></u>

# School District No. 46 (Sunshine Coast)

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

	2017 Annual Budget	2016 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	35,967,667	35,395,435
Other	35,000	40,000
Tuition	72,310	72,310
Other Revenue	689,700	557,700
Rentals and Leases	55,000	55,000
Investment Income	90,000	90,000
<b>Total Revenue</b>	<b>36,909,677</b>	<b>36,210,445</b>
<b>Expenses</b>		
Instruction	30,028,414	30,749,209
District Administration	1,975,030	1,878,737
Operations and Maintenance	4,443,504	4,483,313
Transportation and Housing	1,099,660	1,115,626
<b>Total Expense</b>	<b>37,546,608</b>	<b>38,226,885</b>
<b>Net Revenue (Expense)</b>	<b>(636,931)</b>	<b>(2,016,440)</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>636,931</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)

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

	2017 Annual Budget	2016 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	35,344,583	34,840,996
Other Ministry of Education Grants		
Pay Equity	510,381	510,381
Funding for Graduated Adults	1,712	1,712
FSA Scorer Funds	8,696	8,696
Carbon Tax Reimbursement	25,000	25,000
Curriculum Implementation		8,650
Supplemental	77,295	
<b>Total Provincial Grants - Ministry of Education</b>	<u>35,967,667</u>	<u>35,395,435</u>
<b>Provincial Grants - Other</b>	<u>35,000</u>	<u>40,000</u>
<b>Tuition</b>		
Offshore Tuition Fees	72,310	72,310
<b>Total Tuition</b>	<u>72,310</u>	<u>72,310</u>
<b>Other Revenues</b>		
Other School District/Education Authorities	543,000	543,000
Miscellaneous		
Miscellaneous	146,700	14,700
<b>Total Other Revenue</b>	<u>689,700</u>	<u>557,700</u>
<b>Rentals and Leases</b>	<u>55,000</u>	<u>55,000</u>
<b>Investment Income</b>	<u>90,000</u>	<u>90,000</u>
<b>Total Operating Revenue</b>	<u><u>36,909,677</u></u>	<u><u>36,210,445</u></u>



# School District No. 46 (Sunshine Coast)

Schedule 2B

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

	2017 Annual Budget	2016 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	14,057,191	14,001,406
Principals and Vice Principals	1,920,000	1,851,534
Educational Assistants	2,926,328	2,609,675
Support Staff	3,865,759	3,806,788
Other Professionals	1,332,424	1,241,952
Substitutes	1,712,546	2,118,048
<b>Total Salaries</b>	<b>25,814,248</b>	<b>25,629,403</b>
<b>Employee Benefits</b>	<b>6,210,704</b>	<b>6,313,869</b>
<b>Total Salaries and Benefits</b>	<b>32,024,952</b>	<b>31,943,272</b>
<b>Services and Supplies</b>		
Services	676,860	806,297
Student Transportation	1,085,299	1,075,608
Professional Development and Travel	113,266	142,730
Rentals and Leases	40,200	40,200
Dues and Fees	54,500	49,500
Insurance	83,000	83,000
Supplies	2,793,281	3,361,278
Utilities	675,250	725,000
<b>Total Services and Supplies</b>	<b>5,521,656</b>	<b>6,283,613</b>
<b>Total Operating Expense</b>	<b>37,546,608</b>	<b>38,226,885</b>

# School District No. 46 (Sunshine Coast)

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	10,487,547	782,000	30,000	615,514		1,547,001	13,462,062
1.03 Career Programs	133,075			22,374		-	155,449
1.07 Library Services	244,779			94,163			338,942
1.08 Counselling	492,291			123,436			615,727
1.10 Special Education	2,127,449	111,570	2,708,571	273,996	125,000	140,545	5,487,131
1.30 English Language Learning	103,250						103,250
1.31 Aboriginal Education	468,800	115,000	187,757				771,557
1.41 School Administration		911,430		395,091			1,306,521
1.62 Off Shore Students							-
1.64 Other				19,577			19,577
<b>Total Function 1</b>	<b>14,057,191</b>	<b>1,920,000</b>	<b>2,926,328</b>	<b>1,544,151</b>	<b>125,000</b>	<b>1,687,546</b>	<b>22,260,216</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				124,838	563,755	25,000	713,593
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>124,838</b>	<b>1,054,224</b>	<b>25,000</b>	<b>1,204,062</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				45,245	153,200		198,445
5.50 Maintenance Operations				2,078,961			2,078,961
5.52 Maintenance of Grounds				61,318			61,318
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,185,524</b>	<b>153,200</b>	<b>-</b>	<b>2,338,724</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration							-
7.70 Student Transportation				11,246			11,246
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,246</b>	<b>-</b>	<b>-</b>	<b>11,246</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>14,057,191</b>	<b>1,920,000</b>	<b>2,926,328</b>	<b>3,865,759</b>	<b>1,332,424</b>	<b>1,712,546</b>	<b>25,814,248</b>

# School District No. 46 (Sunshine Coast)

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 Annual Budget	2016 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	13,462,062	3,041,875	16,503,937	1,892,400	18,396,337	18,426,590
1.03 Career Programs	155,449	23,881	179,330	1,000	180,330	238,302
1.07 Library Services	338,942	88,746	427,688	46,000	473,688	435,319
1.08 Counselling	615,727	160,375	776,102	500	776,602	788,592
1.10 Special Education	5,487,131	1,473,411	6,960,542	247,810	7,208,352	7,046,080
1.30 English Language Learning	103,250	26,752	130,002	59,798	189,800	236,745
1.31 Aboriginal Education	771,557	205,982	977,539	49,218	1,026,757	1,058,499
1.41 School Administration	1,306,521	286,812	1,593,333	81,466	1,674,799	2,280,554
1.62 Off Shore Students	-	-	-	8,000	8,000	98,242
1.64 Other	19,577	5,422	24,999	68,750	93,749	140,286
<b>Total Function 1</b>	<b>22,260,216</b>	<b>5,313,256</b>	<b>27,573,472</b>	<b>2,454,942</b>	<b>30,028,414</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	713,593	184,395	897,988	392,044	1,290,032	1,208,151
<b>Total Function 4</b>	<b>1,204,062</b>	<b>278,924</b>	<b>1,482,986</b>	<b>492,044</b>	<b>1,975,030</b>	<b>1,878,737</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	198,445	49,799	248,244	85,000	333,244	300,955
5.50 Maintenance Operations	2,078,961	548,625	2,627,586	679,121	3,306,707	3,330,887
5.52 Maintenance of Grounds	61,318	16,985	78,303	50,000	128,303	126,471
5.56 Utilities	-	-	-	675,250	675,250	725,000
<b>Total Function 5</b>	<b>2,338,724</b>	<b>615,409</b>	<b>2,954,133</b>	<b>1,489,371</b>	<b>4,443,504</b>	<b>4,483,313</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	-	-	-	-	-	26,270
7.70 Student Transportation	11,246	3,115	14,361	1,085,299	1,099,660	1,089,356
<b>Total Function 7</b>	<b>11,246</b>	<b>3,115</b>	<b>14,361</b>	<b>1,085,299</b>	<b>1,099,660</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>25,814,248</b>	<b>6,210,704</b>	<b>32,024,952</b>	<b>5,521,656</b>	<b>37,546,608</b>	<b>38,226,885</b>

# School District No. 46 (Sunshine Coast)

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

	<b>2017</b>	2016 Amended
	<b>Annual Budget</b>	Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	<b>1,663,718</b>	1,748,203
Other Revenue	<b>800,000</b>	879,526
Investment Income	<b>6,000</b>	6,000
<b>Total Revenue</b>	<b>2,469,718</b>	2,633,729
<b>Expenses</b>		
Instruction	<b>2,256,396</b>	2,420,407
Operations and Maintenance	<b>213,322</b>	213,322
<b>Total Expense</b>	<b>2,469,718</b>	2,633,729
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

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

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2017

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Other
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>									
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	213,322	727,874			192,000	24,500	15,235	490,787	
Other			60,000	700,000					40,000
Investment Income			6,000						
	213,322	727,874	66,000	700,000	192,000	24,500	15,235	490,787	40,000
<b>Less:</b> Allocated to Revenue	213,322	727,874	66,000	700,000	192,000	24,500	15,235	490,787	40,000
<b>Deferred Revenue, end of year</b>	-	-	-	-	-	-	-	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education	213,322	727,874			192,000	24,500	15,235	490,787	
Other Revenue			60,000	700,000					40,000
Investment Income			6,000						
	213,322	727,874	66,000	700,000	192,000	24,500	15,235	490,787	40,000
<b>Expenses</b>									
Salaries									
Teachers		463,614						70,300	
Educational Assistants		110,535			139,434			127,175	
Support Staff	120,990								
Substitutes							2,000		
	120,990	574,149	-	-	139,434	-	2,000	197,475	-
Employee Benefits	33,516	153,725			52,566		512	58,312	
Services and Supplies	58,816		66,000	700,000		24,500	12,723	235,000	40,000
District Entered									-
	213,322	727,874	66,000	700,000	192,000	24,500	15,235	490,787	40,000
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

# School District No. 46 (Sunshine Coast)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2017

	<u>TOTAL</u>
	\$
<b>Deferred Revenue, beginning of year</b>	-
<b>Add:</b> Restricted Grants	
Provincial Grants - Ministry of Education	1,663,718
Other	800,000
Investment Income	6,000
	<u>2,469,718</u>
<b>Less:</b> Allocated to Revenue	2,469,718
<b>Deferred Revenue, end of year</b>	<u>-</u>
<b>Revenues</b>	
Provincial Grants - Ministry of Education	1,663,718
Other Revenue	800,000
Investment Income	6,000
	<u>2,469,718</u>
<b>Expenses</b>	
Salaries	
Teachers	533,914
Educational Assistants	377,144
Support Staff	120,990
Substitutes	2,000
	<u>1,034,048</u>
Employee Benefits	298,631
Services and Supplies	1,137,039
District Entered	-
	<u>2,469,718</u>
<b>Net Revenue (Expense)</b>	<u>-</u>

# School District No. 46 (Sunshine Coast)

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

	2017 Annual Budget			2016 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Provincial Grants				
Amortization of Deferred Capital Revenue	1,636,451		1,636,451	1,582,843
<b>Total Revenue</b>	<b>1,636,451</b>	-	<b>1,636,451</b>	1,582,843
<b>Expenses</b>				
Amortization of Tangible Capital Assets				
Operations and Maintenance	1,856,311		1,856,311	1,838,714
Transportation and Housing	88,850		88,850	101,276
<b>Total Expense</b>	<b>1,945,161</b>	-	<b>1,945,161</b>	1,939,990
<b>Net Revenue (Expense)</b>	<b>(308,710)</b>	-	<b>(308,710)</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>(308,710)</b>	-	<b>(308,710)</b>	(357,147)