

Annual Budget

School District No. 46 (Sunshine Coast)

June 30, 2026

School District No. 46 (Sunshine Coast)

June 30, 2026

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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 2025/2026 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. The Board has complied with the provisions of the *Act*, Ministerial Orders, and Ministry of Education and Child Care Policies 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 2025/2026.
3. The attached Statement 2 showing the estimated revenue and expense for the 2025/2026 fiscal year and the total budget bylaw amount of \$66,104,062 for the 2025/2026 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 2025/2026.

READ A FIRST TIME THE 14th DAY OF MAY, 2025;

READ A SECOND TIME THE 14th DAY OF MAY, 2025;

READ A THIRD TIME, PASSED AND ADOPTED THE 14th DAY OF MAY, 2025;



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 2025/2026, adopted by the Board the 14th DAY OF MAY, 2025.



Secretary Treasurer

School District No. 46 (Sunshine Coast)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2026

	2026 Annual Budget	2025 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	3,498,500	3,493,125
Adult	2,000	2,000
Total Ministry Operating Grant Funded FTE's	3,500,500	3,495,125
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	58,660,956	57,184,592
Other	105,000	105,000
Tuition	91,800	81,600
Other Revenue	1,558,196	1,692,770
Rentals and Leases	110,000	110,000
Investment Income	307,000	307,000
Amortization of Deferred Capital Revenue	2,520,045	2,318,238
Total Revenue	63,352,997	61,799,200
Expenses		
Instruction	51,968,835	50,997,744
District Administration	3,106,717	3,049,189
Operations and Maintenance	8,735,466	8,459,861
Transportation and Housing	2,293,044	2,032,449
Total Expense	66,104,062	64,539,243
Net Revenue (Expense)	(2,751,065)	(2,740,043)
Budgeted Allocation (Retirement) of Surplus (Deficit)	2,287,189	2,309,128
Budgeted Surplus (Deficit), for the year	(463,876)	(430,915)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(463,876)	(430,915)
Budgeted Surplus (Deficit), for the year	(463,876)	(430,915)

School District No. 46 (Sunshine Coast)




Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2026

	2026 Annual Budget	2025 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	55,574,972	55,255,230
Special Purpose Funds - Total Expense	7,545,169	6,534,860
Capital Fund - Total Expense	2,983,921	2,749,153
Total Budget Bylaw Amount	66,104,062	64,539,243

Approved by the Board

	May 14, 2025
Signature of the Chairperson of the Board of Education	Date Signed
	May 14, 2025
Signature of the Superintendent	Date Signed
	May 14, 2025
Signature of the Secretary Treasurer	Date Signed

School District No. 46 (Sunshine Coast)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2026

	2026 Annual Budget	2025 Annual Budget
	\$	\$
Surplus (Deficit) for the year	(2,751,065)	(2,740,043)
Effect of change in Tangible Capital Assets		
Amortization of Tangible Capital Assets	2,983,921	2,749,153
Total Effect of change in Tangible Capital Assets	2,983,921	2,749,153
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	232,856	9,110

School District No. 46 (Sunshine Coast)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2026

	2026 Annual Budget \$	2025 Annual Budget \$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	51,997,787	51,531,732
Other	40,000	40,000
Tuition	91,800	81,600
Other Revenue	748,196	882,770
Rentals and Leases	110,000	110,000
Investment Income	300,000	300,000
Total Revenue	53,287,783	52,946,102
Expenses		
Instruction	44,731,414	44,770,632
District Administration	3,106,717	3,049,189
Operations and Maintenance	5,856,402	5,592,461
Transportation and Housing	1,880,439	1,842,948
Total Expense	55,574,972	55,255,230
Net Revenue (Expense)	(2,287,189)	(2,309,128)
Budgeted Prior Year Surplus Appropriation	2,287,189	2,309,128
Budgeted Surplus (Deficit), for the year	-	-

School District No. 46 (Sunshine Coast)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2026

	2026 Annual Budget \$	2025 Annual Budget \$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	51,096,806	50,230,056
Other Ministry of Education and Child Care Grants		
Pay Equity	510,381	510,381
Funding for Graduated Adults	1,439	2,134
Student Transportation Fund	380,465	380,465
FSA Scorer Grant	8,696	8,696
Labour Settlement Funding		400,000
Total Provincial Grants - Ministry of Education and Child Care	51,997,787	51,531,732
Provincial Grants - Other	40,000	40,000
Tuition		
International and Out of Province Students	91,800	81,600
Total Tuition	91,800	81,600
Other Revenues		
Other School District/Education Authorities	673,600	736,351
Miscellaneous		
Miscellaneous	74,596	146,419
Total Other Revenue	748,196	882,770
Rentals and Leases	110,000	110,000
Investment Income	300,000	300,000
Total Operating Revenue	53,287,783	52,946,102

School District No. 46 (Sunshine Coast)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2026

	2026	2025
	Annual Budget	Annual Budget
	\$	\$
Salaries		
Teachers	20,175,086	20,328,240
Principals and Vice Principals	2,881,741	2,716,681
Educational Assistants	4,095,252	4,035,431
Support Staff	5,926,792	5,745,936
Other Professionals	2,205,821	2,166,634
Substitutes	2,592,290	2,949,511
Total Salaries	37,876,982	37,942,433
Employee Benefits	9,293,574	8,948,693
Total Salaries and Benefits	47,170,556	46,891,126
Services and Supplies		
Services	991,778	931,813
Student Transportation	1,812,784	1,765,293
Professional Development and Travel	189,769	174,000
Rentals and Leases	10,000	10,000
Dues and Fees	68,500	65,500
Insurance	121,000	121,000
Supplies	4,408,400	4,609,798
Utilities	802,185	686,700
Total Services and Supplies	8,404,416	8,364,104
Total Operating Expense	55,574,972	55,255,230

School District No. 46 (Sunshine Coast)

Schedule 2C

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2026

	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	16,140,451	188,002		1,021,792	138,860	2,347,599	19,836,704
1.03 Career Programs	229,743						229,743
1.07 Library Services	402,000			40,097			442,097
1.08 Counselling	984,900			184,323			1,169,223
1.10 Inclusive Education	1,644,142	314,044	3,874,866	755,584	78,445	146,691	6,813,772
1.20 Early Learning and Child Care	40,200	59,535		115,621		70,000	285,356
1.30 English Language Learning	201,000						201,000
1.31 Indigenous Education	532,650	161,900	220,386	98,077		13,000	1,026,013
1.41 School Administration		2,158,260		517,873			2,676,133
1.62 International and Out of Province Students							-
1.64 Other				54,885			54,885
Total Function 1	20,175,086	2,881,741	4,095,252	2,788,252	217,305	2,577,290	32,734,926
4 District Administration							
4.11 Educational Administration					749,321		749,321
4.40 School District Governance					180,989		180,989
4.41 Business Administration				165,795	827,383	10,000	1,003,178
Total Function 4	-	-	-	165,795	1,757,693	10,000	1,933,488
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				58,477	201,824		260,301
5.50 Maintenance Operations				2,823,353			2,823,353
5.52 Maintenance of Grounds				76,918			76,918
5.56 Utilities							-
Total Function 5	-	-	-	2,958,748	201,824	-	3,160,572
7 Transportation and Housing							
7.41 Transportation and Housing Administration					28,999		28,999
7.70 Student Transportation				13,997		5,000	18,997
Total Function 7	-	-	-	13,997	28,999	5,000	47,996
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	20,175,086	2,881,741	4,095,252	5,926,792	2,205,821	2,592,290	37,876,982

School District No. 46 (Sunshine Coast)

Schedule 2C

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2026

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2026 Annual Budget	2025 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	19,836,704	4,560,008	24,396,712	2,956,122	27,352,834	27,833,475
1.03 Career Programs	229,743	60,882	290,625	103,000	393,625	405,172
1.07 Library Services	442,097	118,158	560,255	60,500	620,755	639,555
1.08 Counselling	1,169,223	308,001	1,477,224	500	1,477,724	1,732,326
1.10 Inclusive Education	6,813,772	2,031,210	8,844,982	434,775	9,279,757	8,840,286
1.20 Early Learning and Child Care	285,356	47,603	332,959	107,465	440,424	498,308
1.30 English Language Learning	201,000	53,265	254,265	14,285	268,550	284,878
1.31 Indigenous Education	1,026,013	264,992	1,291,005	53,451	1,344,456	1,194,768
1.41 School Administration	2,676,133	589,904	3,266,037	92,950	3,358,987	3,146,483
1.62 International and Out of Province Students	-	-	-	10,000	10,000	10,000
1.64 Other	54,885	15,917	70,802	113,500	184,302	185,381
Total Function 1	32,734,926	8,049,940	40,784,866	3,946,548	44,731,414	44,770,632
4 District Administration						
4.11 Educational Administration	749,321	164,015	913,336	90,000	1,003,336	944,267
4.40 School District Governance	180,989	5,310	186,299	197,863	384,162	303,553
4.41 Business Administration	1,003,178	286,959	1,290,137	429,082	1,719,219	1,801,369
Total Function 4	1,933,488	456,284	2,389,772	716,945	3,106,717	3,049,189
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	260,301	63,203	323,504	148,000	471,504	480,903
5.50 Maintenance Operations	2,823,353	694,874	3,518,227	917,954	4,436,181	4,278,326
5.52 Maintenance of Grounds	76,918	19,614	96,532	50,000	146,532	146,532
5.56 Utilities	-	-	-	802,185	802,185	686,700
Total Function 5	3,160,572	777,691	3,938,263	1,918,139	5,856,402	5,592,461
7 Transportation and Housing						
7.41 Transportation and Housing Administration	28,999	6,090	35,089	-	35,089	35,089
7.70 Student Transportation	18,997	3,569	22,566	1,822,784	1,845,350	1,807,859
Total Function 7	47,996	9,659	57,655	1,822,784	1,880,439	1,842,948
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	37,876,982	9,293,574	47,170,556	8,404,416	55,574,972	55,255,230

School District No. 46 (Sunshine Coast)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2026

	2026 Annual Budget \$	2025 Annual Budget \$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	6,663,169	5,652,860
Other	65,000	65,000
Other Revenue	810,000	810,000
Investment Income	7,000	7,000
Total Revenue	7,545,169	6,534,860
Expenses		
Instruction	7,237,421	6,227,112
Operations and Maintenance	307,748	307,748
Total Expense	7,545,169	6,534,860
Budgeted Surplus (Deficit), for the year	-	-

School District No. 46 (Sunshine Coast)

Schedule 3A

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2026

	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 and Child Care	196,625	177,853			192,000	22,050	15,235	555,080	220,369
Provincial Grants - Other									
Other			70,000	650,000					
Investment Income			7,000						
	196,625	177,853	77,000	650,000	192,000	22,050	15,235	555,080	220,369
Less: Allocated to Revenue	196,625	177,853	77,000	650,000	192,000	22,050	15,235	555,080	220,369
Deferred Revenue, end of year	-	-	-	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	196,625	177,853			192,000	22,050	15,235	555,080	220,369
Provincial Grants - Other									
Other Revenue			70,000	650,000					
Investment Income			7,000						
	196,625	177,853	77,000	650,000	192,000	22,050	15,235	555,080	220,369
Expenses									
Salaries									
Teachers									
Principals and Vice Principals								80,000	
Educational Assistants		137,853							
Support Staff	144,625				127,000			158,780	80,000
Other Professionals									20,000
Substitutes									90,000
	144,625	137,853	-	-	127,000	-	-	238,780	190,000
Employee Benefits	35,000	40,000			45,000			55,000	30,369
Services and Supplies	17,000		77,000	650,000	20,000	22,050	15,235	261,300	
	196,625	177,853	77,000	650,000	192,000	22,050	15,235	555,080	220,369
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 46 (Sunshine Coast)

Schedule 3A

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2026

	Classroom Enhancement Fund - Staffing	Mental Health in Schools	Changing Results for Young Children	Seamless Day Kindergarten	JUST B4	ECL Early Care & Learning	Feeding Futures Fund	MCFD Grant	Miscellaneous
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year									
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	4,265,731	55,000	25,000	221,600	50,000	175,000	491,626		
Provincial Grants - Other								65,000	
Other									90,000
Investment Income									
	4,265,731	55,000	25,000	221,600	50,000	175,000	491,626	65,000	90,000
Less: Allocated to Revenue	4,265,731	55,000	25,000	221,600	50,000	175,000	491,626	65,000	90,000
Deferred Revenue, end of year	-	-	-	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	4,265,731	55,000	25,000	221,600	50,000	175,000	491,626		
Provincial Grants - Other								65,000	
Other Revenue									90,000
Investment Income									
	4,265,731	55,000	25,000	221,600	50,000	175,000	491,626	65,000	90,000
Expenses									
Salaries									
Teachers	3,300,000							10,000	
Principals and Vice Principals						145,833			
Educational Assistants									
Support Staff				170,600	38,500		50,000	42,000	
Other Professionals							75,000		
Substitutes									
	3,300,000	-	-	170,600	38,500	145,833	125,000	52,000	-
Employee Benefits	965,731			51,000	11,500	29,167	35,000	13,000	
Services and Supplies		55,000	25,000				331,626		90,000
	4,265,731	55,000	25,000	221,600	50,000	175,000	491,626	65,000	90,000
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 46 (Sunshine Coast)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2026

	<u>TOTAL</u>
	\$
Deferred Revenue, beginning of year	-
Add: Restricted Grants	
Provincial Grants - Ministry of Education and Child Care	6,663,169
Provincial Grants - Other	65,000
Other	810,000
Investment Income	<u>7,000</u>
	7,545,169
Less: Allocated to Revenue	<u>7,545,169</u>
Deferred Revenue, end of year	<u>-</u>
Revenues	
Provincial Grants - Ministry of Education and Child Care	6,663,169
Provincial Grants - Other	65,000
Other Revenue	810,000
Investment Income	<u>7,000</u>
	7,545,169
Expenses	
Salaries	
Teachers	3,310,000
Principals and Vice Principals	225,833
Educational Assistants	137,853
Support Staff	811,505
Other Professionals	95,000
Substitutes	<u>90,000</u>
	4,670,191
Employee Benefits	1,310,767
Services and Supplies	<u>1,564,211</u>
	7,545,169
Net Revenue (Expense)	<u>-</u>

School District No. 46 (Sunshine Coast)

Schedule 4

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2026

	2026 Annual Budget			2025 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Amortization of Deferred Capital Revenue	2,520,045		2,520,045	2,318,238
Total Revenue	2,520,045	-	2,520,045	2,318,238
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	2,571,316		2,571,316	2,559,652
Transportation and Housing	412,605		412,605	189,501
Total Expense	2,983,921	-	2,983,921	2,749,153
Net Revenue (Expense)	(463,876)	-	(463,876)	(430,915)
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	(463,876)	-	(463,876)	(430,915)