

Annual Budget

School District No. 46 (Sunshine Coast)

June 30, 2027

School District No. 46 (Sunshine Coast)

June 30, 2027

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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 2026/2027 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 2026/2027.
3. The attached Statement 2 showing the estimated revenue and expense for the 2026/2027 fiscal year and the total budget bylaw amount of \$67,424,346 for the 2026/2027 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 2026/2027.

READ A FIRST TIME THE 13th DAY OF MAY, 2026;

READ A SECOND TIME THE 13th DAY OF MAY, 2026;

READ A THIRD TIME, PASSED AND ADOPTED THE 10th DAY OF JUNE, 2026;



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 2026/2027, adopted by the Board the 10th DAY OF JUNE, 2026.



Secretary Treasurer

School District No. 46 (Sunshine Coast)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2027

	2027	2026
	Annual Budget	Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	3,394,500	3,498,500
Adult	1,000	2,000
Total Ministry Operating Grant Funded FTE's	3,395,500	3,500,500
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	59,478,665	58,660,956
Other	105,000	105,000
Tuition	91,800	91,800
Other Revenue	1,658,197	1,558,196
Rentals and Leases	110,000	110,000
Investment Income	315,000	307,000
Amortization of Deferred Capital Revenue	2,609,407	2,520,045
Total Revenue	64,368,069	63,352,997
Expenses		
Instruction	53,235,250	51,968,835
District Administration	3,158,037	3,106,717
Operations and Maintenance	8,618,063	8,735,466
Transportation and Housing	2,412,996	2,293,044
Total Expense	67,424,346	66,104,062
Net Revenue (Expense)	(3,056,277)	(2,751,065)
Budgeted Allocation (Retirement) of Surplus (Deficit)	2,532,639	2,287,189
Budgeted Surplus (Deficit), for the year	(523,638)	(463,876)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(523,638)	(463,876)
Budgeted Surplus (Deficit), for the year	(523,638)	(463,876)


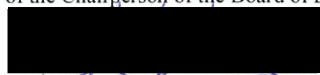
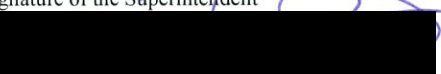
School District No. 46 (Sunshine Coast)

Annual Budget - Revenue and Expense

Year Ended June 30, 2027

	2027 Annual Budget	2026 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	56,012,682	55,574,972
Special Purpose Funds - Total Expense	8,278,619	7,545,169
Capital Fund - Total Expense	3,133,045	2,983,921
Total Budget Bylaw Amount	67,424,346	66,104,062

Approved by the Board

	June 10, 2026
Signature of the Chairperson of the Board of Education	Date Signed
	June 10, 2026
Signature of the Superintendent	Date Signed
	June 10, 2026
Signature of the Secretary Treasurer	Date Signed

School District No. 46 (Sunshine Coast)

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2027

	2027 Annual Budget \$	2026 Annual Budget \$
Surplus (Deficit) for the year	<u>(3,056,277)</u>	<u>(2,751,065)</u>
Effect of change in Tangible Capital Assets		
Amortization of Tangible Capital Assets	<u>3,133,045</u>	<u>2,983,921</u>
Total Effect of change in Tangible Capital Assets	<u>3,133,045</u>	<u>2,983,921</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>76,768</u></u>	<u><u>232,856</u></u>

School District No. 46 (Sunshine Coast)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2027

	2027	2026
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	52,190,046	51,997,787
Other	40,000	40,000
Tuition	91,800	91,800
Other Revenue	748,197	748,196
Rentals and Leases	110,000	110,000
Investment Income	300,000	300,000
Total Revenue	53,480,043	53,287,783
Expenses		
Instruction	45,264,379	44,731,414
District Administration	3,158,037	3,106,717
Operations and Maintenance	5,700,179	5,856,402
Transportation and Housing	1,890,087	1,880,439
Total Expense	56,012,682	55,574,972
Net Revenue (Expense)	(2,532,639)	(2,287,189)
Budgeted Prior Year Surplus Appropriation	2,532,639	2,287,189
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, 2027

	2027	2026
	Annual Budget	Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	51,142,504	51,096,806
Other Ministry of Education and Child Care Grants		
Pay Equity	510,381	510,381
Funding for Graduated Adults		1,439
Student Transportation Fund	380,465	380,465
Foundation Skills Assessment (FSA) Scorer Grant	8,696	8,696
Child Care Funding	118,800	
Indigenous Education Councils (IEC) Funding	29,200	
Total Provincial Grants - Ministry of Education and Child Care	52,190,046	51,997,787
Provincial Grants - Other	40,000	40,000
Tuition		
International and Out of Province Students	91,800	91,800
Total Tuition	91,800	91,800
Other Revenues		
Other School District/Education Authorities	673,601	673,600
Miscellaneous		
Miscellaneous	74,596	74,596
Total Other Revenue	748,197	748,196
Rentals and Leases	110,000	110,000
Investment Income	300,000	300,000
Total Operating Revenue	53,480,043	53,287,783

School District No. 46 (Sunshine Coast)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2027

	2027	2026
	Annual Budget	Annual Budget
	\$	\$
Salaries		
Teachers	20,324,620	20,175,086
Principals and Vice Principals	2,813,759	2,881,741
Educational Assistants	4,214,518	4,095,252
Support Staff	5,638,688	5,926,792
Other Professionals	2,228,087	2,205,821
Substitutes	2,980,520	2,592,290
Total Salaries	38,200,192	37,876,982
Employee Benefits	9,534,941	9,293,574
Total Salaries and Benefits	47,735,133	47,170,556
Services and Supplies		
Services	1,111,626	991,778
Student Transportation	1,796,489	1,812,784
Professional Development and Travel	199,550	189,769
Rentals and Leases	-	10,000
Dues and Fees	68,500	68,500
Insurance	136,000	121,000
Supplies	4,146,459	4,408,400
Utilities	818,925	802,185
Total Services and Supplies	8,277,549	8,404,416
Total Operating Expense	56,012,682	55,574,972

School District No. 46 (Sunshine Coast)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2027

	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	16,067,300	56,003		1,006,876	138,860	2,712,543	19,981,582
1.03 Career Programs	130,529					-	130,529
1.07 Library Services	355,250			21,477			376,727
1.08 Counselling	994,700			196,404			1,191,104
1.10 Inclusive Education	1,844,511	252,505	4,094,659	790,186	78,445	152,977	7,213,283
1.20 Early Learning and Child Care	89,880			74,604		70,000	234,484
1.30 English Language Learning	203,000						203,000
1.31 Indigenous Education	639,450	153,453	119,859	51,303		25,000	989,065
1.41 School Administration		2,351,798		478,230			2,830,028
1.62 International and Out of Province Students							-
1.64 Other				53,609			53,609
Total Function 1	20,324,620	2,813,759	4,214,518	2,672,689	217,305	2,960,520	33,203,411
4 District Administration							
4.11 Educational Administration					749,321		749,321
4.40 School District Governance					187,501		187,501
4.41 Business Administration				164,718	843,137	10,000	1,017,855
Total Function 4	-	-	-	164,718	1,779,959	10,000	1,954,677
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				58,477	201,824		260,301
5.50 Maintenance Operations				2,652,215			2,652,215
5.52 Maintenance of Grounds				76,918			76,918
5.56 Utilities							-
Total Function 5	-	-	-	2,787,610	201,824	-	2,989,434
7 Transportation and Housing							
7.41 Transportation and Housing Administration					28,999		28,999
7.70 Student Transportation				13,671		10,000	23,671
Total Function 7	-	-	-	13,671	28,999	10,000	52,670
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	20,324,620	2,813,759	4,214,518	5,638,688	2,228,087	2,980,520	38,200,192

School District No. 46 (Sunshine Coast)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2027

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2027 Annual Budget	2026 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	19,981,582	4,676,474	24,658,056	2,704,002	27,362,058	27,352,834
1.03 Career Programs	130,529	35,243	165,772	103,000	268,772	393,625
1.07 Library Services	376,727	102,146	478,873	60,500	539,373	620,755
1.08 Counselling	1,191,104	318,652	1,509,756	500	1,510,256	1,477,724
1.10 Inclusive Education	7,213,283	2,152,261	9,365,544	476,950	9,842,494	9,279,757
1.20 Early Learning and Child Care	234,484	55,868	290,352	107,465	397,817	440,424
1.30 English Language Learning	203,000	54,810	257,810	5,318	263,128	268,550
1.31 Indigenous Education	989,065	256,048	1,245,113	77,198	1,322,311	1,344,456
1.41 School Administration	2,830,028	644,636	3,474,664	90,850	3,565,514	3,358,987
1.62 International and Out of Province Students	-	-	-	10,000	10,000	10,000
1.64 Other	53,609	15,547	69,156	113,500	182,656	184,302
Total Function 1	33,203,411	8,311,685	41,515,096	3,749,283	45,264,379	44,731,414
4 District Administration						
4.11 Educational Administration	749,321	170,029	919,350	85,000	1,004,350	1,003,336
4.40 School District Governance	187,501	5,375	192,876	226,100	418,976	384,162
4.41 Business Administration	1,017,855	292,776	1,310,631	424,080	1,734,711	1,719,219
Total Function 4	1,954,677	468,180	2,422,857	735,180	3,158,037	3,106,717
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	260,301	74,363	334,664	153,000	487,664	471,504
5.50 Maintenance Operations	2,652,215	651,233	3,303,448	943,610	4,247,058	4,436,181
5.52 Maintenance of Grounds	76,918	19,614	96,532	50,000	146,532	146,532
5.56 Utilities	-	-	-	818,925	818,925	802,185
Total Function 5	2,989,434	745,210	3,734,644	1,965,535	5,700,179	5,856,402
7 Transportation and Housing						
7.41 Transportation and Housing Administration	28,999	6,380	35,379	-	35,379	35,089
7.70 Student Transportation	23,671	3,486	27,157	1,827,551	1,854,708	1,845,350
Total Function 7	52,670	9,866	62,536	1,827,551	1,890,087	1,880,439
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	38,200,192	9,534,941	47,735,133	8,277,549	56,012,682	55,574,972

School District No. 46 (Sunshine Coast)

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2027

	2027	2026
	<u>Annual Budget</u>	<u>Annual Budget</u>
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	7,288,619	6,663,169
Other	65,000	65,000
Other Revenue	910,000	810,000
Investment Income	15,000	7,000
Total Revenue	<u>8,278,619</u>	<u>7,545,169</u>
Expenses		
Instruction	7,970,871	7,237,421
Operations and Maintenance	307,748	307,748
Total Expense	<u>8,278,619</u>	<u>7,545,169</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 46 (Sunshine Coast)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2027

	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	177,132			204,000	24,500	15,235	558,396	220,369
Provincial Grants - Other									
Other			170,000	650,000					
Investment Income			15,000						
	196,625	177,132	185,000	650,000	204,000	24,500	15,235	558,396	220,369
Less: Allocated to Revenue	196,625	177,132	185,000	650,000	204,000	24,500	15,235	558,396	220,369
Deferred Revenue, end of year	-	-	-	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	196,625	177,132			204,000	24,500	15,235	558,396	220,369
Provincial Grants - Other									
Other Revenue			170,000	650,000					
Investment Income			15,000						
	196,625	177,132	185,000	650,000	204,000	24,500	15,235	558,396	220,369
Expenses									
Salaries									
Teachers									
Principals and Vice Principals								160,000	
Educational Assistants		137,132							
Support Staff	144,625				130,000			75,000	80,000
Other Professionals									20,000
Substitutes									90,000
	144,625	137,132	-	-	130,000	-	-	235,000	190,000
Employee Benefits	35,000	40,000			46,500			53,396	30,369
Services and Supplies	17,000		185,000	650,000	27,500	24,500	15,235	270,000	
	196,625	177,132	185,000	650,000	204,000	24,500	15,235	558,396	220,369
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 46 (Sunshine Coast)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2027

	Classroom Enhancement Fund - Staffing	Mental Health in Schools	Seamless Day Kindergarten	ECL Early Care & Learning	Feeding Futures Fund	Professional Learning Grant	Misc	MCFD	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year									-
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	4,877,712	55,000	255,000	175,000	489,748	39,902			7,288,619
Provincial Grants - Other								65,000	65,000
Other							90,000		910,000
Investment Income									15,000
	<u>4,877,712</u>	<u>55,000</u>	<u>255,000</u>	<u>175,000</u>	<u>489,748</u>	<u>39,902</u>	<u>90,000</u>	<u>65,000</u>	8,278,619
Less: Allocated to Revenue	4,877,712	55,000	255,000	175,000	489,748	39,902	90,000	65,000	8,278,619
Deferred Revenue, end of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues									
Provincial Grants - Ministry of Education and Child Care	4,877,712	55,000	255,000	175,000	489,748	39,902			7,288,619
Provincial Grants - Other								65,000	65,000
Other Revenue							90,000		910,000
Investment Income									15,000
	<u>4,877,712</u>	<u>55,000</u>	<u>255,000</u>	<u>175,000</u>	<u>489,748</u>	<u>39,902</u>	<u>90,000</u>	<u>65,000</u>	8,278,619
Expenses									
Salaries									
Teachers	3,700,000			65,000		33,000			3,798,000
Principals and Vice Principals									160,000
Educational Assistants									137,132
Support Staff			200,000					50,000	679,625
Other Professionals									20,000
Substitutes				75,000					165,000
	<u>3,700,000</u>	<u>-</u>	<u>200,000</u>	<u>140,000</u>	<u>-</u>	<u>33,000</u>	<u>-</u>	<u>50,000</u>	4,959,757
Employee Benefits	1,177,712		55,000	35,000		6,902		15,000	1,494,879
Services and Supplies		55,000			489,748		90,000		1,823,983
	<u>4,877,712</u>	<u>55,000</u>	<u>255,000</u>	<u>175,000</u>	<u>489,748</u>	<u>39,902</u>	<u>90,000</u>	<u>65,000</u>	8,278,619
Net Revenue (Expense)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

School District No. 46 (Sunshine Coast)

Annual Budget - Capital Revenue and Expense
 Year Ended June 30, 2027

	2027 Annual Budget			2026 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Amortization of Deferred Capital Revenue	2,609,407		2,609,407	2,520,045
Total Revenue	2,609,407	-	2,609,407	2,520,045
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	2,610,136		2,610,136	2,571,316
Transportation and Housing	522,909		522,909	412,605
Total Expense	3,133,045	-	3,133,045	2,983,921
Net Revenue (Expense)	(523,638)	-	(523,638)	(463,876)
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	(523,638)	-	(523,638)	(463,876)