

Annual Budget

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

June 30, 2021

# School District No. 46 (Sunshine Coast)

June 30, 2021

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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 2020/2021 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 2020/2021.
3. The attached Statement 2 showing the estimated revenue and expense for the 2020/2021 fiscal year and the total budget bylaw amount of \$50,748,521 for the 2020/2021 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 2020/2021.

READ A FIRST TIME THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 2020;

READ A SECOND TIME THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 2020;

READ A THIRD TIME, PASSED AND ADOPTED THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 2020;

( Corporate Seal )

\_\_\_\_\_  
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 2020/2021, adopted by the Board the \_\_\_\_\_ DAY OF \_\_\_\_\_, 2020.

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

# School District No. 46 (Sunshine Coast)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	3,295,000	3,270,000
Adult	-	3,500
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>3,295,000</b>	<b>3,273,500</b>
<b>Revenues</b>	\$	\$
Provincial Grants		
Ministry of Education	42,919,947	44,396,971
Other	35,000	35,000
Tuition	46,750	71,060
Other Revenue	3,070,898	1,819,720
Rentals and Leases	70,000	60,000
Investment Income	132,000	182,000
Amortization of Deferred Capital Revenue	1,774,599	1,746,852
<b>Total Revenue</b>	<b>48,049,194</b>	<b>48,311,603</b>
<b>Expenses</b>		
Instruction	39,234,205	41,252,900
District Administration	3,022,365	2,477,745
Operations and Maintenance	6,950,766	6,811,286
Transportation and Housing	1,541,185	1,586,335
<b>Total Expense</b>	<b>50,748,521</b>	<b>52,128,266</b>
<b>Net Revenue (Expense)</b>	<b>(2,699,327)</b>	<b>(3,816,663)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>2,238,691</b>	<b>3,353,871</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(460,636)</b>	<b>(462,792)</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(460,636)	(462,792)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(460,636)</b>	<b>(462,792)</b>

# School District No. 46 (Sunshine Coast)

Annual Budget - Revenue and Expense  
Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	43,549,032	44,588,051
Special Purpose Funds - Total Expense	4,964,254	5,330,571
Capital Fund - Total Expense	2,235,235	2,209,644
<b>Total Budget Bylaw Amount</b>	<u>50,748,521</u>	<u>52,128,266</u>

## Approved by the Board

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Signature of the Chairperson of the Board of Education Date Signed

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Signature of the Superintendent Date Signed

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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, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<u>(2,699,327)</u>	<u>(3,816,663)</u>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Deferred Capital Revenue	(1,994,766)	(1,474,766)
<b>Total Acquisition of Tangible Capital Assets</b>	<u>(1,994,766)</u>	<u>(1,474,766)</u>
Amortization of Tangible Capital Assets	2,235,235	2,209,644
<b>Total Effect of change in Tangible Capital Assets</b>	<u>240,469</u>	<u>734,878</u>
	-	-
	-	-
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<u><u>(2,458,858)</u></u>	<u><u>(3,081,785)</u></u>

# School District No. 46 (Sunshine Coast)

Annual Budget - Operating Revenue and Expense  
Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	39,053,554	40,095,059
Other	35,000	35,000
Tuition	46,750	71,060
Other Revenue	1,980,037	798,061
Rentals and Leases	70,000	60,000
Investment Income	125,000	175,000
<b>Total Revenue</b>	<b>41,310,341</b>	<b>41,234,180</b>
<b>Expenses</b>		
Instruction	34,466,539	36,118,917
District Administration	2,825,777	2,281,157
Operations and Maintenance	4,797,878	4,685,209
Transportation and Housing	1,458,838	1,502,768
<b>Total Expense</b>	<b>43,549,032</b>	<b>44,588,051</b>
<b>Net Revenue (Expense)</b>	<b>(2,238,691)</b>	<b>(3,353,871)</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>2,238,691</b>	<b>3,353,871</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

# School District No. 46 (Sunshine Coast)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source  
Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	39,399,500	38,864,316
ISC/LEA Recovery	(1,256,340)	
Other Ministry of Education Grants		
Pay Equity	510,381	510,381
Funding for Graduated Adults	10,852	5,966
Transportation Supplement	380,465	380,465
Carbon Tax Grant		15,000
Employer Health Tax Grant		310,235
FSA Scorer	8,696	8,696
<b>Total Provincial Grants - Ministry of Education</b>	<b>39,053,554</b>	<b>40,095,059</b>
<b>Provincial Grants - Other</b>	<b>35,000</b>	<b>35,000</b>
<b>Tuition</b>		
International and Out of Province Students	46,750	71,060
<b>Total Tuition</b>	<b>46,750</b>	<b>71,060</b>
<b>Other Revenues</b>		
Other School District/Education Authorities	558,125	632,489
Funding from First Nations	1,256,340	
Miscellaneous		
Miscellaneous	165,572	165,572
<b>Total Other Revenue</b>	<b>1,980,037</b>	<b>798,061</b>
<b>Rentals and Leases</b>	<b>70,000</b>	<b>60,000</b>
<b>Investment Income</b>	<b>125,000</b>	<b>175,000</b>
<b>Total Operating Revenue</b>	<b>41,310,341</b>	<b>41,234,180</b>

# School District No. 46 (Sunshine Coast)

Annual Budget - Schedule of Operating Expense by Object  
Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	15,718,693	15,413,095
Principals and Vice Principals	2,581,708	2,500,549
Educational Assistants	3,267,630	3,382,485
Support Staff	4,473,388	4,255,332
Other Professionals	1,352,342	1,282,229
Substitutes	2,361,269	2,614,436
<b>Total Salaries</b>	<b>29,755,030</b>	<b>29,448,126</b>
<b>Employee Benefits</b>	<b>7,113,388</b>	<b>7,187,124</b>
<b>Total Salaries and Benefits</b>	<b>36,868,418</b>	<b>36,635,250</b>
<b>Services and Supplies</b>		
Services	734,000	803,762
Student Transportation	1,384,789	1,390,216
Professional Development and Travel	188,950	180,575
Rentals and Leases	10,000	10,000
Dues and Fees	59,500	58,500
Insurance	88,000	88,000
Supplies	3,575,175	4,729,936
Utilities	640,200	691,812
<b>Total Services and Supplies</b>	<b>6,680,614</b>	<b>7,952,801</b>
<b>Total Operating Expense</b>	<b>43,549,032</b>	<b>44,588,051</b>

# School District No. 46 (Sunshine Coast)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2021

	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	12,888,572	324,919		728,378		2,133,838	16,075,707
1.03 Career Programs	96,513						96,513
1.07 Library Services	151,050			58,997			210,047
1.08 Counselling	795,000			162,752			957,752
1.10 Special Education	1,162,926	258,120	3,104,894	488,830	61,544	142,131	5,218,445
1.30 English Language Learning	127,200						127,200
1.31 Indigenous Education	497,432	136,221	162,736			9,000	805,389
1.41 School Administration		1,708,746		462,169			2,170,915
1.62 International and Out of Province Students							-
1.64 Other				45,898		50,000	95,898
<b>Total Function 1</b>	<b>15,718,693</b>	<b>2,428,006</b>	<b>3,267,630</b>	<b>1,947,024</b>	<b>61,544</b>	<b>2,334,969</b>	<b>25,757,866</b>
<b>4 District Administration</b>							
4.11 Educational Administration		153,702			313,405		467,107
4.40 School District Governance					132,569		132,569
4.41 Business Administration				129,821	644,353	26,300	800,474
<b>Total Function 4</b>	<b>-</b>	<b>153,702</b>	<b>-</b>	<b>129,821</b>	<b>1,090,327</b>	<b>26,300</b>	<b>1,400,150</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				49,722	176,307		226,029
5.50 Maintenance Operations				2,209,743			2,209,743
5.52 Maintenance of Grounds				125,549			125,549
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,385,014</b>	<b>176,307</b>	<b>-</b>	<b>2,561,321</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration					24,164		24,164
7.70 Student Transportation				11,529			11,529
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,529</b>	<b>24,164</b>	<b>-</b>	<b>35,693</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>15,718,693</b>	<b>2,581,708</b>	<b>3,267,630</b>	<b>4,473,388</b>	<b>1,352,342</b>	<b>2,361,269</b>	<b>29,755,030</b>

# School District No. 46 (Sunshine Coast)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2021

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	16,075,707	3,437,814	19,513,521	1,812,516	21,326,037	22,402,333
1.03 Career Programs	96,513	24,128	120,641	98,000	218,641	380,384
1.07 Library Services	210,047	54,282	264,329	57,776	322,105	222,854
1.08 Counselling	957,752	244,320	1,202,072	500	1,202,572	1,006,784
1.10 Special Education	5,218,445	1,595,854	6,814,299	381,937	7,196,236	7,725,535
1.30 English Language Learning	127,200	31,800	159,000	19,400	178,400	284,951
1.31 Indigenous Education	805,389	200,158	1,005,547	159,636	1,165,183	1,284,627
1.41 School Administration	2,170,915	477,151	2,648,066	77,050	2,725,116	2,652,135
1.62 International and Out of Province Students	-	-	-	10,000	10,000	33,000
1.64 Other	95,898	12,851	108,749	13,500	122,249	126,314
<b>Total Function 1</b>	<b>25,757,866</b>	<b>6,078,358</b>	<b>31,836,224</b>	<b>2,630,315</b>	<b>34,466,539</b>	<b>36,118,917</b>
<b>4 District Administration</b>						
4.11 Educational Administration	467,107	106,877	573,984	20,000	593,984	588,054
4.40 School District Governance	132,569	1,326	133,895	104,000	237,895	232,745
4.41 Business Administration	800,474	235,661	1,036,135	957,763	1,993,898	1,460,358
<b>Total Function 4</b>	<b>1,400,150</b>	<b>343,864</b>	<b>1,744,014</b>	<b>1,081,763</b>	<b>2,825,777</b>	<b>2,281,157</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	226,029	56,522	282,551	85,000	367,551	352,842
5.50 Maintenance Operations	2,209,743	591,188	2,800,931	778,493	3,579,424	3,431,077
5.52 Maintenance of Grounds	125,549	35,154	160,703	50,000	210,703	209,478
5.56 Utilities	-	-	-	640,200	640,200	691,812
<b>Total Function 5</b>	<b>2,561,321</b>	<b>682,864</b>	<b>3,244,185</b>	<b>1,553,693</b>	<b>4,797,878</b>	<b>4,685,209</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	24,164	5,074	29,238	-	29,238	28,114
7.70 Student Transportation	11,529	3,228	14,757	1,414,843	1,429,600	1,474,654
<b>Total Function 7</b>	<b>35,693</b>	<b>8,302</b>	<b>43,995</b>	<b>1,414,843</b>	<b>1,458,838</b>	<b>1,502,768</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>29,755,030</b>	<b>7,113,388</b>	<b>36,868,418</b>	<b>6,680,614</b>	<b>43,549,032</b>	<b>44,588,051</b>

# School District No. 46 (Sunshine Coast)

Annual Budget - Special Purpose Revenue and Expense  
Year Ended June 30, 2021

	<b>2021</b>	2020 Amended
	<b>Annual Budget</b>	Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	<b>3,866,393</b>	4,301,912
Other Revenue	<b>1,090,861</b>	1,021,659
Investment Income	<b>7,000</b>	7,000
<b>Total Revenue</b>	<b>4,964,254</b>	5,330,571
<b>Expenses</b>		
Instruction	<b>4,767,666</b>	5,133,983
District Administration	<b>196,588</b>	196,588
<b>Total Expense</b>	<b>4,964,254</b>	5,330,571
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	-

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

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2021

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$		\$	\$	\$
<b>Deferred Revenue, beginning of year</b>									
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	196,588	142,594			192,000	22,050	15,235	509,458	216,722
Other			70,000	900,000					
Investment Income			7,000						
	196,588	142,594	77,000	900,000	192,000	22,050	15,235	509,458	216,722
<b>Less:</b> Allocated to Revenue	196,588	142,594	77,000	900,000	192,000	22,050	15,235	509,458	216,722
<b>Deferred Revenue, end of year</b>	-	-	-	-	-	-	-	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education	196,588	142,594			192,000	22,050	15,235	509,458	216,722
Other Revenue			70,000	900,000					
Investment Income			7,000						
	196,588	142,594	77,000	900,000	192,000	22,050	15,235	509,458	216,722
<b>Expenses</b>									
Salaries									
Teachers									
Principals and Vice Principals								75,000	
Educational Assistants		110,000			130,000				
Support Staff	170,181							125,000	105,000
Other Professionals									10,000
Substitutes									64,698
	170,181	110,000	-	-	130,000	-	-	200,000	179,698
Employee Benefits	26,407	32,594			42,000			62,458	37,024
Services and Supplies			77,000	900,000	20,000	22,050	15,235	247,000	
	196,588	142,594	77,000	900,000	192,000	22,050	15,235	509,458	216,722
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

# School District No. 46 (Sunshine Coast)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2021

	<b>Classroom Enhancement Fund - Staffing</b>	<b>Other</b>	<b>TOTAL</b>
	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>			-
<b>Add:</b> Restricted Grants			
Provincial Grants - Ministry of Education	2,571,746		3,866,393
Other		120,861	1,090,861
Investment Income			7,000
	2,571,746	120,861	4,964,254
<b>Less:</b> Allocated to Revenue	2,571,746	120,861	4,964,254
<b>Deferred Revenue, end of year</b>	-	-	-
<b>Revenues</b>			
Provincial Grants - Ministry of Education	2,571,746		3,866,393
Other Revenue		120,861	1,090,861
Investment Income			7,000
	2,571,746	120,861	4,964,254
<b>Expenses</b>			
Salaries			
Teachers	2,057,380		2,057,380
Principals and Vice Principals			75,000
Educational Assistants			240,000
Support Staff			400,181
Other Professionals			10,000
Substitutes			64,698
	2,057,380	-	2,847,259
Employee Benefits	514,366		714,849
Services and Supplies		120,861	1,402,146
	2,571,746	120,861	4,964,254
<b>Net Revenue (Expense)</b>	-	-	-

# School District No. 46 (Sunshine Coast)

Annual Budget - Capital Revenue and Expense  
 Year Ended June 30, 2021

	2021 Annual Budget			2020 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Amortization of Deferred Capital Revenue	1,774,599		1,774,599	1,746,852
<b>Total Revenue</b>	<b>1,774,599</b>	-	<b>1,774,599</b>	1,746,852
<b>Expenses</b>				
Amortization of Tangible Capital Assets				
Operations and Maintenance	2,152,888		2,152,888	2,126,077
Transportation and Housing	82,347		82,347	83,567
<b>Total Expense</b>	<b>2,235,235</b>	-	<b>2,235,235</b>	2,209,644
<b>Net Revenue (Expense)</b>	<b>(460,636)</b>	-	<b>(460,636)</b>	(462,792)
<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>(460,636)</b>	-	<b>(460,636)</b>	(462,792)