

Annual Budget

School District No. 46 (Sunshine Coast)

June 30, 2025

School District No. 46 (Sunshine Coast)

June 30, 2025

Table of Contents

Bylaw	1
Annual Budget - Revenue and Expense - Statement 2	2
Annual Budget - Changes in Net Financial Assets (Debt) - Statement 4	4
Annual Budget - Operating Revenue and Expense - Schedule 2	5
Schedule 2A - Annual Budget - Schedule of Operating Revenue by Source	6
Schedule 2B - Annual Budget - Schedule of Operating Expense by Object	7
Schedule 2C - Annual Budget - Operating Expense by Function, Program and Object	8
Annual Budget - Special Purpose Revenue and Expense - Schedule 3	10
Schedule 3A - Annual Budget - Changes in Special Purpose Funds	11
Annual Budget - Capital Revenue and Expense - Schedule 4	14

*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 2024/2025 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 2024/2025.
3. The attached Statement 2 showing the estimated revenue and expense for the 2024/2025 fiscal year and the total budget bylaw amount of \$64,539,243 for the 2024/2025 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 2024/2025.

READ A FIRST TIME THE 8th DAY OF MAY, 2024;


READ A SECOND TIME THE 8th DAY OF MAY, 2024;

READ A THIRD TIME, PASSED AND ADOPTED THE 8th DAY OF MAY, 2024;


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 2024/2025, adopted by the Board the 8th DAY OF MAY, 2024.


Secretary Treasurer

School District No. 46 (Sunshine Coast)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2025

	2025 Annual Budget	2024 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	3,493,125	3,479,375
Adult	2,000	0,375
Total Ministry Operating Grant Funded FTE's	3,495,125	3,479,750
Revenues		
	\$	\$
Provincial Grants		
Ministry of Education and Child Care	57,184,592	56,348,340
Other	105,000	40,000
Tuition	81,600	81,600
Other Revenue	1,692,770	1,683,248
Rentals and Leases	110,000	90,000
Investment Income	307,000	307,000
Amortization of Deferred Capital Revenue	2,318,238	2,197,247
Total Revenue	61,799,200	60,747,435
Expenses		
Instruction	50,997,744	51,119,933
District Administration	3,049,189	3,024,945
Operations and Maintenance	8,459,861	8,388,654
Transportation and Housing	2,032,449	1,898,595
Total Expense	64,539,243	64,432,127
Net Revenue (Expense)	(2,740,043)	(3,684,692)
Budgeted Allocation (Retirement) of Surplus (Deficit)	2,309,128	3,204,617
Budgeted Surplus (Deficit), for the year	(430,915)	(480,075)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(430,915)	(480,075)
Budgeted Surplus (Deficit), for the year	(430,915)	(480,075)




School District No. 46 (Sunshine Coast)

Annual Budget - Revenue and Expense

Year Ended June 30, 2025

	2025 Annual Budget	2024 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	55,255,230	55,152,049
Special Purpose Funds - Total Expense	6,534,860	6,602,756
Capital Fund - Total Expense	2,749,153	2,677,322
Total Budget Bylaw Amount	64,539,243	64,432,127

Approved by the Board

	May 8, 2024
Signature of the Chairperson of the Board of Education	Date Signed
	May 8, 2024
Signature of the Superintendent	Date Signed
	May 8, 2024
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, 2025

	2025	2024 Amended
	Annual Budget	Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(2,740,043)</u>	<u>(3,684,692)</u>
Effect of change in Tangible Capital Assets		
Amortization of Tangible Capital Assets	<u>2,749,153</u>	<u>2,677,322</u>
Total Effect of change in Tangible Capital Assets	<u>2,749,153</u>	<u>2,677,322</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>9,110</u></u>	<u><u>(1,007,370)</u></u>

School District No. 46 (Sunshine Coast)

Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2025

	2025 Annual Budget	2024 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	51,531,732	50,562,584
Other	40,000	40,000
Tuition	81,600	81,600
Other Revenue	882,770	873,248
Rentals and Leases	110,000	90,000
Investment Income	300,000	300,000
Total Revenue	<u>52,946,102</u>	<u>51,947,432</u>
Expenses		
Instruction	44,770,632	44,818,802
District Administration	3,049,189	3,024,945
Operations and Maintenance	5,592,461	5,503,269
Transportation and Housing	1,842,948	1,805,033
Total Expense	<u>55,255,230</u>	<u>55,152,049</u>
Net Revenue (Expense)	<u>(2,309,128)</u>	<u>(3,204,617)</u>
Budgeted Prior Year Surplus Appropriation	<u>2,309,128</u>	<u>3,204,617</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 46 (Sunshine Coast)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2025

	2025 Annual Budget	2024 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	50,230,056	48,858,895
Other Ministry of Education and Child Care Grants		
Pay Equity	510,381	510,381
Funding for Graduated Adults	2,134	2,064
Student Transportation Fund	380,465	380,465
FSA Scorer Grant	8,696	8,696
Labour Settlement Funding	400,000	802,083
Total Provincial Grants - Ministry of Education and Child Care	51,531,732	50,562,584
Provincial Grants - Other	40,000	40,000
Tuition		
International and Out of Province Students	81,600	81,600
Total Tuition	81,600	81,600
Other Revenues		
Other School District/Education Authorities	736,351	726,829
Miscellaneous		
Miscellaneous	146,419	146,419
Total Other Revenue	882,770	873,248
Rentals and Leases	110,000	90,000
Investment Income	300,000	300,000
Total Operating Revenue	52,946,102	51,947,432

School District No. 46 (Sunshine Coast)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2025

	2025 Annual Budget	2024 Amended Annual Budget
	\$	\$
Salaries		
Teachers	20,328,240	19,972,363
Principals and Vice Principals	2,716,681	2,695,512
Educational Assistants	4,035,431	4,323,878
Support Staff	5,745,936	5,631,343
Other Professionals	2,166,634	2,067,015
Substitutes	2,949,511	2,966,403
Total Salaries	37,942,433	37,656,514
Employee Benefits	8,948,693	8,910,422
Total Salaries and Benefits	46,891,126	46,566,936
Services and Supplies		
Services	931,813	992,444
Student Transportation	1,765,293	1,731,912
Professional Development and Travel	174,000	175,908
Rentals and Leases	10,000	10,000
Dues and Fees	65,500	65,500
Insurance	121,000	121,000
Supplies	4,609,798	4,824,517
Utilities	686,700	663,832
Total Services and Supplies	8,364,104	8,585,113
Total Operating Expense	55,255,230	55,152,049

School District No. 46 (Sunshine Coast)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2025

	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	16,381,536	117,566		977,657	135,000	2,802,935	20,414,694
1.03 Career Programs	241,571						241,571
1.07 Library Services	395,520			62,085			457,605
1.08 Counselling	1,245,888			134,053			1,379,941
1.10 Inclusive Education	1,293,845	240,371	3,826,203	934,188	77,250	125,100	6,496,957
1.20 Early Learning and Child Care	39,552	100,006		89,388			228,946
1.30 English Language Learning	216,152			40,798		6,476	216,152
1.31 Indigenous Education	514,176	161,900	209,228	442,242			932,578
1.41 School Administration		2,096,838					2,539,080
1.62 International and Out of Province Students							-
1.64 Other				54,885			54,885
Total Function 1	20,328,240	2,716,681	4,035,431	2,735,296	212,250	2,934,511	32,962,409
4 District Administration							
4.11 Educational Administration					721,165		721,165
4.40 School District Governance					168,369		168,369
4.41 Business Administration				156,106	824,907	10,000	991,013
Total Function 4	-	-	-	156,106	1,714,441	10,000	1,880,547
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				58,477	210,944		269,421
5.50 Maintenance Operations				2,705,142			2,705,142
5.52 Maintenance of Grounds				76,918			76,918
5.56 Utilities							-
Total Function 5	-	-	-	2,840,537	210,944	-	3,051,481
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	20,328,240	2,716,681	4,035,431	5,745,936	2,166,634	2,949,511	37,942,433

School District No. 46 (Sunshine Coast)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2025

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2025 Annual Budget	2024 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	20,414,694	4,428,537	24,843,231	2,990,244	27,833,475	27,142,579
1.03 Career Programs	241,571	61,601	303,172	102,000	405,172	269,709
1.07 Library Services	457,605	116,689	574,294	65,261	639,555	639,106
1.08 Counselling	1,379,941	351,885	1,731,826	500	1,732,326	1,675,631
1.10 Inclusive Education	6,496,957	1,940,902	8,437,859	402,427	8,840,286	9,190,073
1.20 Early Learning and Child Care	228,946	42,347	271,293	227,015	498,308	428,986
1.30 English Language Learning	216,152	55,119	271,271	13,607	284,878	305,936
1.31 Indigenous Education	932,578	225,790	1,158,368	36,400	1,194,768	1,746,898
1.41 School Administration	2,539,080	512,565	3,051,645	94,838	3,146,483	3,233,246
1.62 International and Out of Province Students	-	-	-	10,000	10,000	10,000
1.64 Other	54,885	13,996	68,881	116,500	185,381	176,638
Total Function 1	32,962,409	7,749,431	40,711,840	4,058,792	44,770,632	44,818,802
4 District Administration						
4.11 Educational Administration	721,165	158,102	879,267	65,000	944,267	897,743
4.40 School District Governance	168,369	5,184	173,553	130,000	303,553	331,286
4.41 Business Administration	991,013	278,491	1,269,504	531,865	1,801,369	1,795,916
Total Function 4	1,880,547	441,777	2,322,324	726,865	3,049,189	3,024,945
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	269,421	63,482	332,903	148,000	480,903	436,221
5.50 Maintenance Operations	2,705,142	664,730	3,369,872	908,454	4,278,326	4,259,893
5.52 Maintenance of Grounds	76,918	19,614	96,532	50,000	146,532	143,322
5.56 Utilities	-	-	-	686,700	686,700	663,833
Total Function 5	3,051,481	747,826	3,799,307	1,793,154	5,592,461	5,503,269
7 Transportation and Housing						
7.41 Transportation and Housing Administration	28,999	6,090	35,089	-	35,089	34,066
7.70 Student Transportation	18,997	3,569	22,566	1,785,293	1,807,859	1,770,967
Total Function 7	47,996	9,659	57,655	1,785,293	1,842,948	1,805,033
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	37,942,433	8,948,693	46,891,126	8,364,104	55,255,230	55,152,049

School District No. 46 (Sunshine Coast)

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2025

	2025	2024 Amended
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	5,652,860	5,785,756
Other	65,000	
Other Revenue	810,000	810,000
Investment Income	7,000	7,000
Total Revenue	6,534,860	6,602,756
Expenses		
Instruction	6,227,112	6,301,131
Operations and Maintenance	307,748	301,625
Total Expense	6,534,860	6,602,756
Budgeted Surplus (Deficit), for the year	-	-

School District No. 46 (Sunshine Coast)

Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2025

	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	177,855			192,000	22,050	15,235	555,080	215,674
Provincial Grants - Other			70,000	650,000					
Other			7,000						
Investment Income									
Less: Allocated to Revenue									
Deferred Revenue, end of year									
Revenues									
Provincial Grants - Ministry of Education and Child Care	196,625	177,855			192,000	22,050	15,235	555,080	215,674
Provincial Grants - Other			70,000	650,000					
Other Revenue			7,000						
Investment Income									
Expenses									
Salaries									
Teachers									
Principals and Vice Principals								80,000	
Educational Assistants									
Support Staff	144,625	137,855			127,000			158,780	100,000
Other Professionals									90,000
Substitutes									190,000
Employee Benefits	35,000	40,000			45,000			55,000	25,674
Services and Supplies	17,000		77,000	650,000	20,000	22,050	15,235	261,300	
Net Revenue (Expense)									

School District No. 46 (Sunshine Coast)

Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2025

	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	Miscellaneous	MCFD
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year									
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	3,260,115	55,000	25,000	221,600	50,000	175,000	491,626		65,000
Provincial Grants - Other								90,000	
Investment Income									
Less: Allocated to Revenue									
Deferred Revenue, end of year	3,260,115	55,000	25,000	221,600	50,000	175,000	491,626	90,000	65,000
Revenues	3,260,115	55,000	25,000	221,600	50,000	175,000	491,626	90,000	65,000
Provincial Grants - Ministry of Education and Child Care									
Provincial Grants - Other									
Other Revenue								90,000	
Investment Income									
Expenses	2,620,115								
Salaries									
Teachers									
Principals and Vice Principals						145,833			10,000
Educational Assistants									
Support Staff				170,600	38,500				42,000
Other Professionals									
Substitutes									
Employee Benefits	2,620,115			170,600	38,500	145,833			52,000
Services and Supplies	640,000	55,000	25,000	51,000	11,500	29,167	491,626	90,000	13,000
Net Revenue (Expense)	3,260,115	55,000	25,000	221,600	50,000	175,000	491,626	90,000	65,000
	-	-	-	-	-	-	-	-	-

School District No. 46 (Sunshine Coast)

Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2025

	<u>TOTAL</u>
	\$ -
Deferred Revenue, beginning of year	
Add: Restricted Grants	
Provincial Grants - Ministry of Education and Child Care	5,652,860
Provincial Grants - Other	65,000
Other	810,000
Investment Income	7,000
	<u>6,534,860</u>
Less: Allocated to Revenue	6,534,860
Deferred Revenue, end of year	<u><u>-</u></u>
Revenues	
Provincial Grants - Ministry of Education and Child Care	5,652,860
Provincial Grants - Other	65,000
Other Revenue	810,000
Investment Income	7,000
	<u>6,534,860</u>
Expenses	
Salaries	
Teachers	2,630,115
Principals and Vice Principals	225,833
Educational Assistants	137,855
Support Staff	681,505
Other Professionals	100,000
Substitutes	90,000
	<u>3,865,308</u>
Employee Benefits	945,341
Services and Supplies	1,724,211
	<u>6,534,860</u>
Net Revenue (Expense)	<u><u>-</u></u>

School District No. 46 (Sunshine Coast)

Annual Budget - Capital Revenue and Expense
 Year Ended June 30, 2025

	2025 Annual Budget			2024 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Amortization of Deferred Capital Revenue	2,318,238		2,318,238	2,197,247
Total Revenue	2,318,238	-	2,318,238	2,197,247
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	2,559,652		2,559,652	2,583,760
Transportation and Housing	189,501		189,501	93,562
Total Expense	2,749,153	-	2,749,153	2,677,322
Net Revenue (Expense)	(430,915)	-	(430,915)	(480,075)
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	(430,915)	-	(430,915)	(480,075)