

Amended Annual Budget

School District No. 46 (Sunshine Coast)

June 30, 2022

School District No. 46 (Sunshine Coast)

June 30, 2022

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*NOTE - Statement 1, Statement 3, Statement 5 and Schedules 4A - 4D are used for Financial Statement reporting only.

AMENDED ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 46 (SUNSHINE COAST) (called the "Board") to adopt the Amended Annual Budget of the Board for the fiscal year 2021/2022 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 Amended Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 46 (Sunshine Coast) Amended Annual Budget Bylaw for fiscal year 2021/2022.
3. The attached Statement 2 showing the estimated revenue and expense for the 2021/2022 fiscal year and the total budget bylaw amount of \$56,914,491 for the 2021/2022 fiscal year was prepared in accordance with the *Act*.
4. Statement 2, 4 and Schedules 1 to 4 are adopted as the Amended Annual Budget of the Board for the fiscal year 2021/2022.

READ A FIRST TIME THE _____ DAY OF _____, 2022;

READ A SECOND TIME THE _____ DAY OF _____, 2022;

READ A THIRD TIME, PASSED AND ADOPTED THE _____ DAY OF _____, 2022;

Chairperson of the Board

(Corporate Seal)

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 46 (Sunshine Coast) Amended Annual Budget Bylaw 2021/2022, adopted by the Board the _____ DAY OF _____, 2022.

Secretary Treasurer

School District No. 46 (Sunshine Coast)

Statement 2

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2022

	2022 Amended Annual Budget	2021 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	3,355.125	3,215.563
Adult	2.000	2.625
Total Ministry Operating Grant Funded FTE's	3,357.125	3,218.188
Revenues	\$	\$
Provincial Grants		
Ministry of Education	47,923,295	47,050,720
Other	13,200	13,200
Tuition	172,040	18,700
Other Revenue	1,690,571	1,833,666
Rentals and Leases	90,000	70,000
Investment Income	107,000	132,000
Amortization of Deferred Capital Revenue	1,804,684	1,796,984
Total Revenue	51,800,790	50,915,270
Expenses		
Instruction	45,112,268	44,689,019
District Administration	2,379,159	2,389,039
Operations and Maintenance	7,852,690	7,386,651
Transportation and Housing	1,570,374	1,522,558
Total Expense	56,914,491	55,987,267
Net Revenue (Expense)	(5,113,701)	(5,071,997)
Budgeted Allocation (Retirement) of Surplus (Deficit)	4,657,134	4,615,745
Budgeted Surplus (Deficit), for the year	(456,567)	(456,252)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(456,567)	(456,252)
Budgeted Surplus (Deficit), for the year	(456,567)	(456,252)

School District No. 46 (Sunshine Coast)

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2022

	2022 Amended Annual Budget	2021 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	49,066,468	46,883,056
Special Purpose Funds - Total Expense	5,586,772	6,850,975
Capital Fund - Total Expense	2,261,251	2,253,236
Total Budget Bylaw Amount	56,914,491	55,987,267

Approved by the Board

Signature of the Chairperson of the Board of Education _____ Date Signed _____

Signature of the Superintendent _____ Date Signed _____

Signature of the Secretary Treasurer _____ Date Signed _____

School District No. 46 (Sunshine Coast)

Amended Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2022

	2022 Amended Annual Budget	2021 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(5,113,701)</u>	<u>(5,071,997)</u>
Effect of change in Tangible Capital Assets		
Amortization of Tangible Capital Assets	<u>2,261,251</u>	<u>2,253,236</u>
Total Effect of change in Tangible Capital Assets	<u>2,261,251</u>	<u>2,253,236</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>(2,852,450)</u></u>	<u><u>(2,818,761)</u></u>

School District No. 46 (Sunshine Coast)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2022

	Operating Fund	Special Purpose Fund	Capital Fund	2022 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	7,348,650		7,046,657	14,395,307
Changes for the year				
Net Revenue (Expense) for the year	(4,657,134)		(456,567)	(5,113,701)
Net Changes for the year	(4,657,134)	-	(456,567)	(5,113,701)
Budgeted Accumulated Surplus (Deficit), end of year	2,691,516	-	6,590,090	9,281,606

School District No. 46 (Sunshine Coast)

Amended Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2022

	2022 Amended Annual Budget	2021 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	43,184,384	41,272,606
Other	13,200	13,200
Tuition	172,040	18,700
Other Revenue	849,710	767,805
Rentals and Leases	90,000	70,000
Investment Income	100,000	125,000
Total Revenue	44,409,334	42,267,311
Expenses		
Instruction	39,839,133	38,214,632
District Administration	2,379,159	2,389,039
Operations and Maintenance	5,371,413	4,839,325
Transportation and Housing	1,476,763	1,440,060
Total Expense	49,066,468	46,883,056
Net Revenue (Expense)	(4,657,134)	(4,615,745)
Budgeted Prior Year Surplus Appropriation	4,657,134	4,615,745
Budgeted Surplus (Deficit), for the year	-	-

School District No. 46 (Sunshine Coast)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2022

	2022 Amended Annual Budget	2021 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	42,279,357	39,355,946
Other Ministry of Education Grants		
Pay Equity	510,381	510,381
Funding for Graduated Adults	3,144	5,426
Student Transportation Fund	380,465	380,465
Teachers' Labour Settlement Funding		934,351
Early Career Mentorship Funding		75,000
FSA Scorer Grant	8,696	8,696
ELF	2,341	2,341
Total Provincial Grants - Ministry of Education	43,184,384	41,272,606
Provincial Grants - Other	13,200	13,200
Tuition		
International and Out of Province Students	172,040	18,700
Total Tuition	172,040	18,700
Other Revenues		
Other School District/Education Authorities	688,127	618,750
Miscellaneous		
Miscellaneous	161,583	149,055
Total Other Revenue	849,710	767,805
Rentals and Leases	90,000	70,000
Investment Income	100,000	125,000
Total Operating Revenue	44,409,334	42,267,311

School District No. 46 (Sunshine Coast)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2022

	2022 Amended Annual Budget	2021 Amended Annual Budget
	\$	\$
Salaries		
Teachers	17,144,588	16,186,694
Principals and Vice Principals	2,655,720	2,615,925
Educational Assistants	3,642,638	3,588,876
Support Staff	5,081,346	4,512,883
Other Professionals	1,411,918	1,375,600
Substitutes	3,129,787	2,671,292
Total Salaries	33,065,997	30,951,270
Employee Benefits	7,662,307	7,348,430
Total Salaries and Benefits	40,728,304	38,299,700
Services and Supplies		
Services	850,967	906,579
Student Transportation	1,356,679	1,365,712
Professional Development and Travel	167,000	240,300
Rentals and Leases	10,000	10,000
Dues and Fees	59,500	59,500
Insurance	101,000	88,000
Supplies	5,148,318	5,271,065
Utilities	644,700	642,200
Total Services and Supplies	8,338,164	8,583,356
Total Operating Expense	49,066,468	46,883,056

School District No. 46 (Sunshine Coast)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2022

	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	13,452,627	254,141		812,635		2,834,571	17,353,974
1.03 Career Programs	84,600					58,200	142,800
1.07 Library Services	203,040			52,517			255,557
1.08 Counselling	1,023,660			202,869			1,226,529
1.10 Special Education	1,726,830	198,814	3,476,637	549,922	68,556	204,716	6,225,475
1.30 English Language Learning	135,360						135,360
1.31 Indigenous Education	518,471	140,308	166,001			6,000	830,780
1.41 School Administration		1,904,084		467,170			2,371,254
1.62 International and Out of Province Students							-
1.64 Other				40,954			40,954
Total Function 1	17,144,588	2,497,347	3,642,638	2,126,067	68,556	3,103,487	28,582,683
4 District Administration							
4.11 Educational Administration		158,373			317,568		475,941
4.40 School District Governance					135,220		135,220
4.41 Business Administration				133,526	680,812	26,300	840,638
Total Function 4	-	158,373	-	133,526	1,133,600	26,300	1,451,799
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				50,705	184,863		235,568
5.50 Maintenance Operations				2,693,724			2,693,724
5.52 Maintenance of Grounds				65,562			65,562
5.56 Utilities							-
Total Function 5	-	-	-	2,809,991	184,863	-	2,994,854
7 Transportation and Housing							
7.41 Transportation and Housing Administration					24,899		24,899
7.70 Student Transportation				11,762			11,762
Total Function 7	-	-	-	11,762	24,899	-	36,661
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	17,144,588	2,655,720	3,642,638	5,081,346	1,411,918	3,129,787	33,065,997

School District No. 46 (Sunshine Coast)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2022

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2022 Amended Annual Budget	2021 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	17,353,974	3,570,738	20,924,712	3,178,226	24,102,938	23,620,261
1.03 Career Programs	142,800	21,150	163,950	111,944	275,894	297,308
1.07 Library Services	255,557	64,414	319,971	65,528	385,499	348,740
1.08 Counselling	1,226,529	308,661	1,535,190	500	1,535,690	1,237,671
1.10 Special Education	6,225,475	1,838,107	8,063,582	563,748	8,627,330	8,072,832
1.30 English Language Learning	135,360	33,840	169,200	89,599	258,799	272,048
1.31 Indigenous Education	830,780	207,223	1,038,003	486,628	1,524,631	1,436,450
1.41 School Administration	2,371,254	509,596	2,880,850	89,900	2,970,750	2,754,417
1.62 International and Out of Province Students	-	-	-	10,000	10,000	10,000
1.64 Other	40,954	10,648	51,602	96,000	147,602	164,905
Total Function 1	28,582,683	6,564,377	35,147,060	4,692,073	39,839,133	38,214,632
4 District Administration						
4.11 Educational Administration	475,941	106,413	582,354	20,000	602,354	599,833
4.40 School District Governance	135,220	1,352	136,572	104,000	240,572	287,895
4.41 Business Administration	840,638	233,769	1,074,407	461,826	1,536,233	1,501,311
Total Function 4	1,451,799	341,534	1,793,333	585,826	2,379,159	2,389,039
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	235,568	56,268	291,836	93,000	384,836	369,782
5.50 Maintenance Operations	2,693,724	674,795	3,368,519	780,750	4,149,269	3,616,640
5.52 Maintenance of Grounds	65,562	17,046	82,608	110,000	192,608	210,703
5.56 Utilities	-	-	-	644,700	644,700	642,200
Total Function 5	2,994,854	748,109	3,742,963	1,628,450	5,371,413	4,839,325
7 Transportation and Housing						
7.41 Transportation and Housing Administration	24,899	5,229	30,128	-	30,128	29,536
7.70 Student Transportation	11,762	3,058	14,820	1,431,815	1,446,635	1,410,524
Total Function 7	36,661	8,287	44,948	1,431,815	1,476,763	1,440,060
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	33,065,997	7,662,307	40,728,304	8,338,164	49,066,468	46,883,056

School District No. 46 (Sunshine Coast)

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2022

	2022 Amended Annual Budget	2021 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	4,738,911	5,778,114
Other Revenue	840,861	1,065,861
Investment Income	7,000	7,000
Total Revenue	5,586,772	6,850,975
Expenses		
Instruction	5,273,135	6,474,387
Operations and Maintenance	313,637	376,588
Total Expense	5,586,772	6,850,975
Budgeted Surplus (Deficit), for the year	-	-

School District No. 46 (Sunshine Coast)
 Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2022

	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	142,659		633,280	556,181		19,656	5,878		
Add: Restricted Grants									
Provincial Grants - Ministry of Education	192,441	142,860			192,000	22,050	15,235	516,271	193,196
Other			70,000	650,000					
Investment Income			7,000						
	192,441	142,860	77,000	650,000	192,000	22,050	15,235	516,271	193,196
Less: Allocated to Revenue	192,441	142,860	77,000	650,000	192,000	22,050	15,235	516,271	193,196
Deferred Revenue, end of year	142,659	-	633,280	556,181	-	19,656	5,878	-	-
Revenues									
Provincial Grants - Ministry of Education	192,441	142,860			192,000	22,050	15,235	516,271	193,196
Other Revenue			70,000	650,000					
Investment Income			7,000						
	192,441	142,860	77,000	650,000	192,000	22,050	15,235	516,271	193,196
Expenses									
Salaries									
Teachers									
Principals and Vice Principals								86,271	
Educational Assistants		102,860			119,797				
Support Staff	132,195							125,000	87,216
Other Professionals									12,000
Substitutes									58,000
	132,195	102,860	-	-	119,797	-	-	211,271	157,216
Employee Benefits	35,000	40,000			47,203			55,000	35,980
Services and Supplies	25,246		77,000	650,000	25,000	22,050	15,235	250,000	
	192,441	142,860	77,000	650,000	192,000	22,050	15,235	516,271	193,196
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 46 (Sunshine Coast)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2022

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	Mental Health in Schools	Changing Results for Young Children	Safe Return to School / Restart: Health & Safety Grant	Seamless Day Kindergarten	Misc Other Grants	Just B4 Grant	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			464	20,610		31,009	154,843		1,564,580
Add: Restricted Grants									
Provincial Grants - Ministry of Education	3,065,375	85,263	129,932	25,000	99,288	35,000		25,000	4,738,911
Other							120,861		840,861
Investment Income									7,000
	3,065,375	85,263	129,932	25,000	99,288	35,000	120,861	25,000	5,586,772
Less: Allocated to Revenue	3,065,375	85,263	129,932	25,000	99,288	35,000	120,861	25,000	5,586,772
Deferred Revenue, end of year	-	-	464	20,610	-	31,009	154,843	-	1,564,580
Revenues									
Provincial Grants - Ministry of Education	3,065,375	85,263	129,932	25,000	99,288	35,000		25,000	4,738,911
Other Revenue							120,861		840,861
Investment Income									7,000
	3,065,375	85,263	129,932	25,000	99,288	35,000	120,861	25,000	5,586,772
Expenses									
Salaries									
Teachers	2,453,400								2,453,400
Principals and Vice Principals									86,271
Educational Assistants									222,657
Support Staff						26,925		20,000	391,336
Other Professionals									12,000
Substitutes		68,210	40,000						166,210
	2,453,400	68,210	40,000	-	-	26,925	-	20,000	3,331,874
Employee Benefits	611,975	17,053	8,000			8,075		5,000	863,286
Services and Supplies			81,932	25,000	99,288		120,861		1,391,612
	3,065,375	85,263	129,932	25,000	99,288	35,000	120,861	25,000	5,586,772
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 46 (Sunshine Coast)

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2022

	2022 Amended Annual Budget			2021 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Amortization of Deferred Capital Revenue	1,804,684		1,804,684	1,796,984
Total Revenue	1,804,684	-	1,804,684	1,796,984
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	2,167,640		2,167,640	2,170,738
Transportation and Housing	93,611		93,611	82,498
Total Expense	2,261,251	-	2,261,251	2,253,236
Net Revenue (Expense)	(456,567)	-	(456,567)	(456,252)
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	(456,567)	-	(456,567)	(456,252)