

Amended Annual Budget

School District No. 46 (Sunshine Coast)

June 30, 2019

School District No. 46 (Sunshine Coast)

June 30, 2019

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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 2018/2019 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 2018/2019.
3. The attached Statement 2 showing the estimated revenue and expense for the 2018/2019 fiscal year and the total budget bylaw amount of \$49,454,340 for the 2018/2019 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 2018/2019.

READ A FIRST TIME THE 13 DAY OF February, 2019;

READ A SECOND TIME THE 13 DAY OF February, 2019;

READ A THIRD TIME, PASSED AND ADOPTED THE 13 DAY OF February, 2019;

(Corporate Seal)



Chairperson of the Board



Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 46 (Sunshine Coast) Amended Annual Budget Bylaw 2018/2019, adopted by the Board the 13 DAY OF February, 2019.



Secretary Treasurer

School District No. 46 (Sunshine Coast)

Statement 2

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2019

	2019 Amended Annual Budget	2018 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	3,256.063	3,181.938
Adult	2.875	4.125
Total Ministry Operating Grant Funded FTE's	3,258.938	3,186.063
Revenues	\$	\$
Provincial Grants		
Ministry of Education	43,006,724	41,047,259
Other	35,000	35,000
Tuition	106,208	78,408
Other Revenue	1,845,876	1,840,700
Rentals and Leases	60,000	30,000
Investment Income	147,000	87,000
Amortization of Deferred Capital Revenue	1,710,105	1,635,441
Total Revenue	46,910,913	44,753,808
Expenses		
Instruction	38,781,644	36,134,310
District Administration	2,432,511	2,257,716
Operations and Maintenance	6,669,462	6,481,130
Transportation and Housing	1,570,723	1,916,295
Total Expense	49,454,340	46,789,451
Net Revenue (Expense)	(2,543,427)	(2,035,643)
Budgeted Allocation (Retirement) of Surplus (Deficit)	2,093,304	1,578,191
Budgeted Surplus (Deficit), for the year	(450,123)	(457,452)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(450,123)	(457,452)
Budgeted Surplus (Deficit), for the year	(450,123)	(457,452)

School District No. 46 (Sunshine Coast)

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2019

	2019 Amended Annual Budget	2018 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	42,036,535	39,454,418
Special Purpose Funds - Total Expense	5,257,577	5,242,140
Capital Fund - Total Expense	2,160,228	2,092,893
Total Budget Bylaw Amount	49,454,340	46,789,451

Approved by the Board

[Redacted Signature]

February 13, 2019

Signature of the Chairperson of the Board of Education

Date Signed

[Redacted Signature]

February 13, 2019

Signature of the Superintendent

Date Signed

[Redacted Signature]

February 13, 2019

Signature of the Secretary Treasurer

Date Signed

School District No. 46 (Sunshine Coast)

Statement 4

Amended Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2019

	2019 Amended Annual Budget	2018 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(2,543,427)</u>	<u>(2,035,643)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Deferred Capital Revenue	<u>(2,319,766)</u>	<u>(2,800,000)</u>
Total Acquisition of Tangible Capital Assets	<u>(2,319,766)</u>	<u>(2,800,000)</u>
Amortization of Tangible Capital Assets	<u>2,160,228</u>	<u>2,092,893</u>
Total Effect of change in Tangible Capital Assets	<u>(159,538)</u>	<u>(707,107)</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>(2,702,965)</u></u>	<u><u>(2,742,750)</u></u>

School District No. 46 (Sunshine Coast)

Schedule 1

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2019

	Operating Fund	Special Purpose Fund	Capital Fund	2019 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	4,551,145		7,589,840	12,140,985
Changes for the year				
Net Revenue (Expense) for the year	(2,093,304)		(450,123)	(2,543,427)
Net Changes for the year	(2,093,304)	-	(450,123)	(2,543,427)
Budgeted Accumulated Surplus (Deficit), end of year	2,457,841	-	7,139,717	9,597,558

School District No. 46 (Sunshine Coast)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2019

	2019 Amended Annual Budget	2018 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	38,816,147	36,872,119
Other	35,000	35,000
Tuition	106,208	78,408
Other Revenue	785,876	780,700
Rentals and Leases	60,000	30,000
Investment Income	140,000	80,000
Total Revenue	39,943,231	37,876,227
Expenses		
Instruction	33,723,637	31,088,758
District Administration	2,232,941	2,061,128
Operations and Maintenance	4,605,931	4,467,014
Transportation and Housing	1,474,026	1,837,518
Total Expense	42,036,535	39,454,418
Net Revenue (Expense)	(2,093,304)	(1,578,191)
Budgeted Prior Year Surplus Appropriation	2,093,304	1,578,191
Budgeted Surplus (Deficit), for the year	-	-

School District No. 46 (Sunshine Coast)

Amended Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2019

	2019 Amended Annual Budget	2018 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	37,891,322	35,762,423
Other Ministry of Education Grants		
Pay Equity	510,381	510,381
Funding for Graduated Adults	5,283	8,082
Transportation Supplement	380,465	380,465
Return of Administrative Savings		182,072
Carbon Tax Grant	20,000	20,000
FSA Scorer	8,696	8,696
Total Provincial Grants - Ministry of Education	38,816,147	36,872,119
Provincial Grants - Other	35,000	35,000
Tuition		
International and Out of Province Students	106,208	78,408
Total Tuition	106,208	78,408
Other Revenues		
Other School District/Education Authorities	583,000	575,000
Miscellaneous		
Miscellaneous	202,876	205,700
Total Other Revenue	785,876	780,700
Rentals and Leases	60,000	30,000
Investment Income	140,000	80,000
Total Operating Revenue	39,943,231	37,876,227

School District No. 46 (Sunshine Coast)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2019

	2019 Amended Annual Budget	2018 Amended Annual Budget
	\$	\$
Salaries		
Teachers	14,483,619	13,462,280
Principals and Vice Principals	2,106,352	2,105,257
Educational Assistants	3,297,498	3,146,264
Support Staff	4,201,060	3,792,263
Other Professionals	1,453,495	1,436,195
Substitutes	2,395,543	2,188,563
Total Salaries	27,937,567	26,130,822
Employee Benefits	6,862,729	6,511,255
Total Salaries and Benefits	34,800,296	32,642,077
Services and Supplies		
Services	809,990	666,337
Student Transportation	1,376,384	1,356,469
Professional Development and Travel	166,850	136,255
Rentals and Leases	40,200	40,200
Dues and Fees	56,500	56,500
Insurance	87,125	87,125
Supplies	4,015,304	3,764,969
Utilities	683,886	704,486
Total Services and Supplies	7,236,239	6,812,341
Total Operating Expense	42,036,535	39,454,418

School District No. 46 (Sunshine Coast)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2019

	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	11,809,791	284,815		698,277		2,181,695	14,974,578
1.03 Career Programs	94,692					80,000	174,692
1.07 Library Services	132,600			65,286			197,886
1.08 Counselling	338,520			128,369			466,889
1.10 Special Education	1,494,078	118,487	3,134,170	454,375	130,014	100,848	5,431,972
1.30 English Language Learning	156,000						156,000
1.31 Aboriginal Education	457,938	125,253	163,328			8,000	754,519
1.41 School Administration		1,577,797		445,398			2,023,195
1.62 International and Out of Province Students							-
1.64 Other				43,639			43,639
Total Function 1	14,483,619	2,106,352	3,297,498	1,835,344	130,014	2,370,543	24,223,370
4 District Administration							
4.11 Educational Administration					420,643		420,643
4.40 School District Governance					113,774		113,774
4.41 Business Administration				128,954	604,742	25,000	758,696
Total Function 4	-	-	-	128,954	1,139,159	25,000	1,293,113
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				47,047	162,104		209,151
5.50 Maintenance Operations				2,054,361			2,054,361
5.52 Maintenance of Grounds				123,656			123,656
5.56 Utilities							-
Total Function 5	-	-	-	2,225,064	162,104	-	2,387,168
7 Transportation and Housing							
7.41 Transportation and Housing Administration					22,218		22,218
7.70 Student Transportation				11,698			11,698
Total Function 7	-	-	-	11,698	22,218	-	33,916
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	14,483,619	2,106,352	3,297,498	4,201,060	1,453,495	2,395,543	27,937,567

School District No. 46 (Sunshine Coast)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2019

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2019 Amended Annual Budget	2018 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	14,974,578	3,275,521	18,250,099	2,722,678	20,972,777	18,832,086
1.03 Career Programs	174,692	24,620	199,312	20,750	220,062	312,763
1.07 Library Services	197,886	52,756	250,642	63,212	313,854	265,662
1.08 Counselling	466,889	123,958	590,847	500	591,347	573,459
1.10 Special Education	5,431,972	1,725,226	7,157,198	299,593	7,456,791	6,989,604
1.30 English Language Learning	156,000	40,560	196,560	112,158	308,718	268,800
1.31 Aboriginal Education	754,519	210,334	964,853	189,523	1,154,376	1,184,411
1.41 School Administration	2,023,195	453,559	2,476,754	71,600	2,548,354	2,489,163
1.62 International and Out of Province Students	-	-	-	33,000	33,000	29,747
1.64 Other	43,639	12,219	55,858	68,500	124,358	143,063
Total Function 1	24,223,370	5,918,753	30,142,123	3,581,514	33,723,637	31,088,758
4 District Administration						
4.11 Educational Administration	420,643	100,991	521,634	48,056	569,690	526,026
4.40 School District Governance	113,774	1,138	114,912	122,000	236,912	196,441
4.41 Business Administration	758,696	197,593	956,289	470,050	1,426,339	1,338,661
Total Function 4	1,293,113	299,722	1,592,835	640,106	2,232,941	2,061,128
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	209,151	53,675	262,826	85,000	347,826	346,683
5.50 Maintenance Operations	2,054,361	547,681	2,602,042	763,897	3,365,939	3,212,863
5.52 Maintenance of Grounds	123,656	34,624	158,280	50,000	208,280	202,982
5.56 Utilities	-	-	-	683,886	683,886	704,486
Total Function 5	2,387,168	635,980	3,023,148	1,582,783	4,605,931	4,467,014
7 Transportation and Housing						
7.41 Transportation and Housing Administration	22,218	4,999	27,217		27,217	27,217
7.70 Student Transportation	11,698	3,275	14,973	1,431,836	1,446,809	1,810,301
Total Function 7	33,916	8,274	42,190	1,431,836	1,474,026	1,837,518
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	27,937,567	6,862,729	34,800,296	7,236,239	42,036,535	39,454,418

School District No. 46 (Sunshine Coast)

Schedule 3

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2019

	2019 Amended Annual Budget	2018 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	4,190,577	4,175,140
Other Revenue	1,060,000	1,060,000
Investment Income	7,000	7,000
Total Revenue	5,257,577	5,242,140
Expenses		
Instruction	5,058,007	5,045,552
District Administration	199,570	196,588
Total Expense	5,257,577	5,242,140
Budgeted Surplus (Deficit), for the year	-	-

School District No. 46 (Sunshine Coast)
 Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2019

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	22,367		20,989	519,565	575,283			15,230	
Add: Restricted Grants									
Provincial Grants - Ministry of Education	199,570	140,534		70,000	900,000	192,000	22,050	5	496,707
Other				7,000					
Investment Income	199,570	140,534	-	77,000	900,000	192,000	22,050	5	496,707
Less: Allocated to Revenue	199,570	140,534	-	77,000	900,000	192,000	22,050	5	496,707
Deferred Revenue, end of year	<u>22,367</u>	<u>-</u>	<u>20,989</u>	<u>519,565</u>	<u>575,283</u>	<u>-</u>	<u>-</u>	<u>15,230</u>	<u>-</u>
Revenues									
Provincial Grants - Ministry of Education	199,570	140,534		70,000	900,000	192,000	22,050	5	496,707
Other Revenue				7,000					
Investment Income	199,570	140,534	-	77,000	900,000	192,000	22,050	5	496,707
Expenses									
Salaries									
Teachers									
Principals and Vice Principals						116,130			69,891
Educational Assistants		100,000							
Support Staff	125,798								124,672
Substitutes									
Employee Benefits	125,798	100,000				116,130			194,563
Services and Supplies	35,224	40,534				45,870			54,374
	38,548					30,000			247,770
	199,570	140,534	-	77,000	900,000	192,000	22,050	5	496,707
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)
 Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2019

	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing and Remedies	Coding and Curriculum Implementation	Other	TOTAL
	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year					
Add: Restricted Grants					
Provincial Grants - Ministry of Education	143,938	2,995,773	23,464	105,440	4,190,577
Other				90,000	1,060,000
Investment Income	143,938	2,995,773	-	90,000	5,257,577
Less: Allocated to Revenue	143,938	2,995,773	-	90,000	5,257,577
Deferred Revenue, end of year	-	-	23,464	105,440	1,282,338
Revenues	143,938	2,995,773			4,190,577
Provincial Grants - Ministry of Education					1,060,000
Other Revenue				90,000	7,000
Investment Income	143,938	2,995,773	-	90,000	5,257,577
Expenses					
Salaries					2,267,521
Teachers		2,267,521			69,891
Principals and Vice Principals					216,130
Educational Assistants	112,435				362,905
Support Staff		134,258			224,258
Substitutes	112,435	2,401,779	-	90,000	3,140,705
Employee Benefits	31,503	593,994			801,499
Services and Supplies	143,938	2,995,773	-	90,000	1,315,373
Net Revenue (Expense)	-	-	-	-	-

School District No. 46 (Sunshine Coast)

Amended Annual Budget - Capital Revenue and Expense
 Year Ended June 30, 2019

	2019 Amended Annual Budget			2018 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Amortization of Deferred Capital Revenue	1,710,105		1,710,105	1,635,441
Total Revenue	1,710,105	-	1,710,105	1,635,441
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	2,063,531		2,063,531	2,014,116
Transportation and Housing	96,697		96,697	78,777
Total Expense	2,160,228	-	2,160,228	2,092,893
Net Revenue (Expense)	(450,123)	-	(450,123)	(457,452)
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	(450,123)	-	(450,123)	(457,452)