

Annual Budget

School District No. 46 (Sunshine Coast)

June 30, 2020

School District No. 46 (Sunshine Coast)

June 30, 2020

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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 2019/2020 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 2019/2020.
3. The attached Statement 2 showing the estimated revenue and expense for the 2019/2020 fiscal year and the total budget bylaw amount of \$49,821,951 for the 2019/2020 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 2019/2020.

READ A FIRST TIME THE 12 DAY OF June, 2019;

READ A SECOND TIME THE 12 DAY OF June, 2019;

READ A THIRD TIME, PASSED AND ADOPTED THE 12 DAY OF June, 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) Annual Budget Bylaw 2019/2020, adopted by the Board the 12 DAY OF June, 2019.


Secretary Treasurer

School District No. 46 (Sunshine Coast)

Annual Budget - Revenue and Expense

Year Ended June 30, 2020




	2020 Annual Budget	2019 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	3,281,000	3,256,063
Adult	2,625	2,875
Total Ministry Operating Grant Funded FTE's	3,283,625	3,258,938
Revenues	\$	\$
Provincial Grants		
Ministry of Education	43,791,982	43,006,724
Other	35,000	35,000
Tuition	88,358	106,208
Other Revenue	1,771,694	1,845,876
Rentals and Leases	60,000	60,000
Investment Income	147,000	147,000
Amortization of Deferred Capital Revenue	1,751,936	1,710,105
Total Revenue	47,645,970	46,910,913
Expenses		
Instruction	39,304,299	38,781,644
District Administration	2,312,149	2,432,511
Operations and Maintenance	6,653,890	6,669,462
Transportation and Housing	1,551,613	1,570,723
Total Expense	49,821,951	49,454,340
Net Revenue (Expense)	(2,175,981)	(2,543,427)
Budgeted Allocation (Retirement) of Surplus (Deficit)	1,806,026	2,093,304
Budgeted Surplus (Deficit), for the year	(369,955)	(450,123)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(369,955)	(450,123)
Budgeted Surplus (Deficit), for the year	(369,955)	(450,123)

School District No. 46 (Sunshine Coast)

Annual Budget - Revenue and Expense
Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	42,779,875	42,036,535
Special Purpose Funds - Total Expense	4,920,185	5,257,577
Capital Fund - Total Expense	2,121,891	2,160,228
Total Budget Bylaw Amount	49,821,951	49,454,340

Approved by the Board

	June 12, 2019
Signature of the Chairperson of the Board of Education	Date Signed
	June 12, 2019
Signature of the Superintendent	Date Signed
	June 12, 2019
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, 2020

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(2,175,981)</u>	<u>(2,543,427)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Deferred Capital Revenue	<u>(1,474,766)</u>	<u>(2,319,766)</u>
Total Acquisition of Tangible Capital Assets	<u>(1,474,766)</u>	<u>(2,319,766)</u>
Amortization of Tangible Capital Assets	<u>2,121,891</u>	<u>2,160,228</u>
Total Effect of change in Tangible Capital Assets	<u>647,125</u>	<u>(159,538)</u>
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>(1,528,856)</u></u>	<u><u>(2,702,965)</u></u>

School District No. 46 (Sunshine Coast)

Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	39,934,046	38,816,147
Other	35,000	35,000
Tuition	88,358	106,208
Other Revenue	716,445	785,876
Rentals and Leases	60,000	60,000
Investment Income	140,000	140,000
Total Revenue	40,973,849	39,943,231
Expenses		
Instruction	34,472,867	33,723,637
District Administration	2,223,396	2,232,941
Operations and Maintenance	4,615,161	4,605,931
Transportation and Housing	1,468,451	1,474,026
Total Expense	42,779,875	42,036,535
Net Revenue (Expense)	(1,806,026)	(2,093,304)
Budgeted Prior Year Surplus Appropriation	1,806,026	2,093,304
Budgeted Surplus (Deficit), for the year	-	-

School District No. 46 (Sunshine Coast)

Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	38,704,496	37,891,322
Other Ministry of Education Grants		
Pay Equity	510,381	510,381
Funding for Graduated Adults	4,773	5,283
Transportation Supplement	380,465	380,465
Carbon Tax Grant	15,000	20,000
FSA	8,696	8,696
Employer Health Tax	310,235	
Total Provincial Grants - Ministry of Education	39,934,046	38,816,147
Provincial Grants - Other	35,000	35,000
Tuition		
International and Out of Province Students	88,358	106,208
Total Tuition	88,358	106,208
Other Revenues		
Other School District/Education Authorities	550,873	583,000
Miscellaneous		
Miscellaneous	165,572	202,876
Total Other Revenue	716,445	785,876
Rentals and Leases	60,000	60,000
Investment Income	140,000	140,000
Total Operating Revenue	40,973,849	39,943,231

School District No. 46 (Sunshine Coast)

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
Salaries		
Teachers	15,372,986	14,483,619
Principals and Vice Principals	2,209,435	2,106,352
Educational Assistants	2,906,455	3,297,498
Support Staff	4,164,422	4,201,060
Other Professionals	1,552,739	1,453,495
Substitutes	2,150,944	2,395,543
Total Salaries	28,356,981	27,937,567
Employee Benefits	6,772,256	6,862,729
Total Salaries and Benefits	35,129,237	34,800,296
Services and Supplies		
Services	688,700	809,990
Student Transportation	1,372,602	1,376,384
Professional Development and Travel	179,750	166,850
Rentals and Leases	40,200	40,200
Dues and Fees	56,500	56,500
Insurance	88,000	87,125
Supplies	4,541,069	4,015,304
Utilities	683,817	683,886
Total Services and Supplies	7,650,638	7,236,239
Total Operating Expense	42,779,875	42,036,535

School District No. 46 (Sunshine Coast)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2020

	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	12,571,458	313,331		677,693		1,928,511	15,490,993
1.03 Career Programs	96,513					80,000	176,513
1.07 Library Services	63,600			63,339			126,939
1.08 Counselling	651,900			110,720			762,620
1.10 Special Education	1,377,365	125,443	2,746,246	431,363	198,656	108,133	4,987,206
1.30 English Language Learning	151,050						151,050
1.31 Aboriginal Education	461,100	127,565	160,209			8,000	756,874
1.41 School Administration		1,643,096		443,286			2,086,382
1.62 International and Out of Province Students							-
1.64 Other				42,344			42,344
Total Function 1	15,372,986	2,209,435	2,906,455	1,768,745	198,656	2,124,644	24,580,921
4 District Administration							
4.11 Educational Administration					440,624		440,624
4.40 School District Governance					114,618		114,618
4.41 Business Administration				127,411	609,065	26,300	762,776
Total Function 4	-	-	-	127,411	1,164,307	26,300	1,318,018
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				47,793	166,541		214,334
5.50 Maintenance Operations				2,084,535			2,084,535
5.52 Maintenance of Grounds				124,592			124,592
5.56 Utilities							-
Total Function 5	-	-	-	2,256,920	166,541	-	2,423,461
7 Transportation and Housing							
7.41 Transportation and Housing Administration					23,235		23,235
7.70 Student Transportation				11,346			11,346
Total Function 7	-	-	-	11,346	23,235	-	34,581
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	15,372,986	2,209,435	2,906,455	4,164,422	1,552,739	2,150,944	28,356,981

School District No. 46 (Sunshine Coast)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2020

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	15,490,993	3,346,634	18,837,627	3,233,630	22,071,257	20,972,777
1.03 Career Programs	176,513	24,128	200,641	120,750	321,391	220,062
1.07 Library Services	126,939	33,635	160,574	58,212	218,786	313,854
1.08 Counselling	762,620	193,977	956,597	500	957,097	591,347
1.10 Special Education	4,987,206	1,527,571	6,514,777	280,759	6,795,536	7,456,791
1.30 English Language Learning	151,050	37,763	188,813	45,638	234,451	308,718
1.31 Aboriginal Education	756,874	199,909	956,783	159,973	1,116,756	1,154,376
1.41 School Administration	2,086,382	446,861	2,533,243	68,650	2,601,893	2,548,354
1.62 International and Out of Province Students	-	-	-	33,000	33,000	33,000
1.64 Other	42,344	11,856	54,200	68,500	122,700	124,358
Total Function 1	24,580,921	5,822,334	30,403,255	4,069,612	34,472,867	33,723,637
4 District Administration						
4.11 Educational Administration	440,624	100,796	541,420	26,000	567,420	569,690
4.40 School District Governance	114,618	1,146	115,764	102,000	217,764	236,912
4.41 Business Administration	762,776	195,400	958,176	480,036	1,438,212	1,426,339
Total Function 4	1,318,018	297,342	1,615,360	608,036	2,223,396	2,232,941
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	214,334	53,508	267,842	85,000	352,842	347,826
5.50 Maintenance Operations	2,084,535	556,130	2,640,665	728,359	3,369,024	3,365,939
5.52 Maintenance of Grounds	124,592	34,886	159,478	50,000	209,478	208,280
5.56 Utilities	-	-	-	683,817	683,817	683,886
Total Function 5	2,423,461	644,524	3,067,985	1,547,176	4,615,161	4,605,931
7 Transportation and Housing						
7.41 Transportation and Housing Administration	23,235	4,879	28,114	-	28,114	27,217
7.70 Student Transportation	11,346	3,177	14,523	1,425,814	1,440,337	1,446,809
Total Function 7	34,581	8,056	42,637	1,425,814	1,468,451	1,474,026
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	28,356,981	6,772,256	35,129,237	7,650,638	42,779,875	42,036,535

School District No. 46 (Sunshine Coast)

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2020

	2020	2019 Amended
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	3,857,936	4,190,577
Other Revenue	1,055,249	1,060,000
Investment Income	7,000	7,000
Total Revenue	4,920,185	5,257,577
Expenses		
Instruction	4,831,432	5,058,007
District Administration	88,753	199,570
Total Expense	4,920,185	5,257,577
Budgeted Surplus (Deficit), for the year	-	-

School District No. 46 (Sunshine Coast)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2020

	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	141,298		16,805	582,996	560,260				
Add: Restricted Grants									
Provincial Grants - Ministry of Education	196,588	145,285				192,000	22,050	10,000	499,917
Other				70,000	895,249				
Investment Income				7,000					
	196,588	145,285	-	77,000	895,249	192,000	22,050	10,000	499,917
Less: Allocated to Revenue	196,588	145,285	-	77,000	895,249	192,000	22,050	10,000	499,917
Deferred Revenue, end of year	141,298	-	16,805	582,996	560,260	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	196,588	145,285				192,000	22,050	10,000	499,917
Other Revenue				70,000	895,249				
Investment Income				7,000					
	196,588	145,285	-	77,000	895,249	192,000	22,050	10,000	499,917
Expenses									
Salaries									
Teachers									
Principals and Vice Principals									73,350
Educational Assistants		104,751				116,171			
Support Staff	127,795								126,698
Substitutes									
	127,795	104,751	-	-	-	116,171	-	-	200,048
Employee Benefits	35,783	40,534				45,829			52,146
Services and Supplies	33,010			77,000	895,249	30,000	22,050	10,000	247,723
	196,588	145,285	-	77,000	895,249	192,000	22,050	10,000	499,917
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 46 (Sunshine Coast)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2020

	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Other	Coding and Curriculum Implementation	TOTAL
	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			186,968	6,888	1,495,215
Add: Restricted Grants					
Provincial Grants - Ministry of Education	216,728	2,575,368			3,857,936
Other			90,000		1,055,249
Investment Income					7,000
	216,728	2,575,368	90,000	-	4,920,185
Less: Allocated to Revenue	216,728	2,575,368	90,000	-	4,920,185
Deferred Revenue, end of year	-	-	186,968	6,888	1,495,215
Revenues					
Provincial Grants - Ministry of Education	216,728	2,575,368			3,857,936
Other Revenue			90,000		1,055,249
Investment Income					7,000
	216,728	2,575,368	90,000	-	4,920,185
Expenses					
Salaries					
Teachers		2,060,108			2,060,108
Principals and Vice Principals					73,350
Educational Assistants					220,922
Support Staff	118,403				372,896
Substitutes	65,040		90,000		155,040
	183,443	2,060,108	90,000	-	2,882,316
Employee Benefits	33,285	515,260			722,837
Services and Supplies					1,315,032
	216,728	2,575,368	90,000	-	4,920,185
Net Revenue (Expense)	-	-	-	-	-

School District No. 46 (Sunshine Coast)

Annual Budget - Capital Revenue and Expense
 Year Ended June 30, 2020

	2020 Annual Budget			2019 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Amortization of Deferred Capital Revenue	1,751,936		1,751,936	1,710,105
Total Revenue	1,751,936	-	1,751,936	1,710,105
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	2,038,729		2,038,729	2,063,531
Transportation and Housing	83,162		83,162	96,697
Total Expense	2,121,891	-	2,121,891	2,160,228
Net Revenue (Expense)	(369,955)	-	(369,955)	(450,123)
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	(369,955)	-	(369,955)	(450,123)