

Amended 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 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 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").

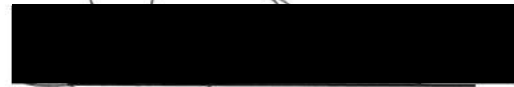
1. Board has complied with the provisions of the Act respecting the Amended Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 46 (Sunshine Coast) Amended Annual Budget Bylaw for fiscal year 2019/2020.
3. The attached Statement 2 showing the estimated revenue and expense for the 2019/2020 fiscal year and the total budget bylaw amount of \$52,128,266 for the 2019/2020 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 2019/2020.

READ A FIRST TIME THE 12 DAY OF FEBRUARY, 2020;

READ A SECOND TIME THE 12 DAY OF FEBRUARY, 2020;

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



Secretary Treasurer

School District No. 46 (Sunshine Coast)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2020

	2020 Amended Annual Budget	2019 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	3,270,000	3,256,063
Adult	3,500	2,875
Total Ministry Operating Grant Funded FTE's	3,273,500	3,258,938
Revenues	\$	\$
Provincial Grants		
Ministry of Education	44,396,971	43,006,724
Other	1,056,659	1,095,000
Tuition	71,060	106,208
Other Revenue	798,061	785,876
Rentals and Leases	60,000	60,000
Investment Income	182,000	147,000
Amortization of Deferred Capital Revenue	1,746,852	1,710,105
Total Revenue	48,311,603	46,910,913
Expenses		
Instruction	36,118,917	33,723,637
District Administration	2,281,157	2,232,941
Operations and Maintenance	11,945,269	11,727,469
Transportation and Housing	1,782,923	1,770,293
Total Expense	52,128,266	49,454,340
Net Revenue (Expense)	(3,816,663)	(2,543,427)
Budgeted Allocation (Retirement) of Surplus (Deficit)	3,353,871	2,093,304
Budgeted Surplus (Deficit), for the year	(462,792)	(450,123)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(462,792)	(450,123)
Budgeted Surplus (Deficit), for the year	(462,792)	(450,123)

School District No. 46 (Sunshine Coast)

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

	2020 Amended Annual Budget	2019 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	44,588,051	42,036,535
Special Purpose Funds - Total Expense	5,330,571	5,257,577
Capital Fund - Total Expense	2,209,644	2,160,228
Total Budget Bylaw Amount	52,128,266	49,454,340

Approved by the Board

[Redacted Signature]

Signature of the Chairperson of the Board of Education

February 12, 2020

Date Signed

[Redacted Signature]

Signature of the Superintendent

February 12, 2020

Date Signed

[Redacted Signature]

Signature of the Secretary Treasurer

February 12, 2020

Date Signed

School District No. 46 (Sunshine Coast)

Amended Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2020

	2020 Amended Annual Budget	2019 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	(3,816,663)	(2,543,427)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Deferred Capital Revenue	(1,474,766)	(2,319,766)
Total Acquisition of Tangible Capital Assets	(1,474,766)	(2,319,766)
Amortization of Tangible Capital Assets	2,209,644	2,160,228
Total Effect of change in Tangible Capital Assets	734,878	(159,538)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(3,081,785)	(2,702,965)

School District No. 46 (Sunshine Coast)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2020

	Operating Fund	Special Purpose Fund	Capital Fund	2020 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	5,773,403		7,308,687	13,082,090
Changes for the year				
Net Revenue (Expense) for the year	(3,353,871)		(462,792)	(3,816,663)
Net Changes for the year	(3,353,871)	-	(462,792)	(3,816,663)
Budgeted Accumulated Surplus (Deficit), end of year	2,419,532	-	6,845,895	9,265,427

School District No. 46 (Sunshine Coast)

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

	2020 Amended Annual Budget	2019 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	40,095,059	38,816,147
Other	35,000	35,000
Tuition	71,060	106,208
Other Revenue	798,061	785,876
Rentals and Leases	60,000	60,000
Investment Income	175,000	140,000
Total Revenue	41,234,180	39,943,231
Expenses		
Instruction	36,118,917	33,723,637
District Administration	2,281,157	2,232,941
Operations and Maintenance	4,685,209	4,605,931
Transportation and Housing	1,502,768	1,474,026
Total Expense	44,588,051	42,036,535
Net Revenue (Expense)	(3,353,871)	(2,093,304)
Budgeted Prior Year Surplus Appropriation	3,353,871	2,093,304
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, 2020

	2020 Amended Annual Budget	2019 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	38,864,316	37,891,322
Other Ministry of Education Grants		
Pay Equity	510,381	510,381
Funding for Graduated Adults	5,966	5,283
Transportation Supplement	380,465	380,465
Carbon Tax Grant	15,000	20,000
Employer Health Tax Grant	310,235	
FSA Scorer	8,696	8,696
Total Provincial Grants - Ministry of Education	40,095,059	38,816,147
Provincial Grants - Other	35,000	35,000
Tuition		
International and Out of Province Students	71,060	106,208
Total Tuition	71,060	106,208
Other Revenues		
Other School District/Education Authorities	632,489	583,000
Miscellaneous		
Miscellaneous	165,572	202,876
Total Other Revenue	798,061	785,876
Rentals and Leases	60,000	60,000
Investment Income	175,000	140,000
Total Operating Revenue	41,234,180	39,943,231

School District No. 46 (Sunshine Coast)

Schedule 2B

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

	2020 Amended Annual Budget	2019 Amended Annual Budget
	\$	\$
Salaries		
Teachers	15,413,095	14,483,619
Principals and Vice Principals	2,500,549	2,106,352
Educational Assistants	3,382,485	3,297,498
Support Staff	4,255,332	4,201,060
Other Professionals	1,282,229	1,453,495
Substitutes	2,614,436	2,395,543
Total Salaries	29,448,126	27,937,567
Employee Benefits	7,187,124	6,862,729
Total Salaries and Benefits	36,635,250	34,800,296
Services and Supplies		
Services	803,762	809,990
Student Transportation	1,390,216	1,376,384
Professional Development and Travel	180,575	166,850
Rentals and Leases	10,000	40,200
Dues and Fees	58,500	56,500
Insurance	88,000	87,125
Supplies	4,729,936	4,015,304
Utilities	691,812	683,886
Total Services and Supplies	7,952,801	7,236,239
Total Operating Expense	44,588,051	42,036,535

School District No. 46 (Sunshine Coast)

Amended 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	12,373,239	313,331		717,851		2,298,553	15,702,974
1.03 Career Programs	141,908					80,000	221,908
1.07 Library Services	63,600			63,339			126,939
1.08 Counselling	691,650			110,720			802,370
1.10 Special Education	1,538,498	254,736	3,222,276	455,905	45,422	145,583	5,662,420
1.30 English Language Learning	143,100						143,100
1.31 Indigenous Education	461,100	130,982	160,209			9,000	761,291
1.41 School Administration		1,659,622		449,094			2,108,716
1.62 International and Out of Province Students							-
1.64 Other				45,167		55,000	100,167
Total Function 1	15,413,095	2,358,671	3,382,485	1,842,076	45,422	2,588,136	25,629,885
4 District Administration							
4.11 Educational Administration		141,878			301,352		443,230
4.40 School District Governance					127,470		127,470
4.41 Business Administration				127,411	618,209	26,300	771,920
Total Function 4	-	141,878	-	127,411	1,047,031	26,300	1,342,620
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				47,793	166,541		214,334
5.50 Maintenance Operations				2,102,114			2,102,114
5.52 Maintenance of Grounds				124,592			124,592
5.56 Utilities							-
Total Function 5	-	-	-	2,274,499	166,541	-	2,441,040
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	15,413,095	2,500,549	3,382,485	4,255,332	1,282,229	2,614,436	29,448,126

School District No. 46 (Sunshine Coast)

Amended 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 Amended Annual Budget	2019 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	15,702,974	3,522,564	19,225,538	3,176,795	22,402,333	20,972,777
1.03 Career Programs	221,908	35,476	257,384	123,000	380,384	220,062
1.07 Library Services	126,939	33,635	160,574	62,280	222,854	313,854
1.08 Counselling	802,370	203,914	1,006,284	500	1,006,784	591,347
1.10 Special Education	5,662,420	1,705,300	7,367,720	357,815	7,725,535	7,456,791
1.30 English Language Learning	143,100	35,775	178,875	106,076	284,951	308,718
1.31 Indigenous Education	761,291	189,241	950,532	334,095	1,284,627	1,154,376
1.41 School Administration	2,108,716	460,169	2,568,885	83,250	2,652,135	2,548,354
1.62 International and Out of Province Students	-	-	-	33,000	33,000	33,000
1.64 Other	100,167	12,647	112,814	13,500	126,314	124,358
Total Function 1	25,629,885	6,198,721	31,828,606	4,290,311	36,118,917	33,723,637
4 District Administration						
4.11 Educational Administration	443,230	101,525	544,755	43,299	588,054	569,690
4.40 School District Governance	127,470	1,275	128,745	104,000	232,745	236,912
4.41 Business Administration	771,920	228,101	1,000,021	460,337	1,460,358	1,426,339
Total Function 4	1,342,620	330,901	1,673,521	607,636	2,281,157	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	2,102,114	561,052	2,663,166	767,911	3,431,077	3,365,939
5.52 Maintenance of Grounds	124,592	34,886	159,478	50,000	209,478	208,280
5.56 Utilities	-	-	-	691,812	691,812	683,886
Total Function 5	2,441,040	649,446	3,090,486	1,594,723	4,685,209	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	1,460,131	1,474,654	1,446,809
Total Function 7	34,581	8,056	42,637	1,460,131	1,502,768	1,474,026
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	29,448,126	7,187,124	36,635,250	7,952,801	44,588,051	42,036,535

School District No. 46 (Sunshine Coast)

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

	2020 Amended Annual Budget	2019 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	4,301,912	4,190,577
Other	1,021,659	1,060,000
Investment Income	7,000	7,000
Total Revenue	5,330,571	5,257,577
Expenses		
Operations and Maintenance	5,133,983	5,058,007
Transportation and Housing	196,588	199,570
Total Expense	5,330,571	5,257,577
Budgeted Surplus (Deficit), for the year	-	-

School District No. 46 (Sunshine Coast)

Amended 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	35,701		16,285	560,248	605,821			5,094	
Add: Restricted Grants									
Provincial Grants - Ministry of Education	196,588	145,285		70,000	900,000	192,000	22,050	15,235	499,917
Provincial Grants - Other				7,000					
Investment Income									
	196,588	145,285	-	77,000	900,000	192,000	22,050	15,235	499,917
Less: Allocated to Revenue	196,588	145,285	-	77,000	900,000	192,000	22,050	15,235	499,917
Deferred Revenue, end of year	35,701	-	16,285	560,248	605,821	-	-	5,094	-
Revenues									
Provincial Grants - Ministry of Education	196,588	145,285				192,000	22,050	15,235	499,917
Provincial Grants - Other				70,000	900,000				
Investment Income				7,000					
	196,588	145,285	-	77,000	900,000	192,000	22,050	15,235	499,917
Expenses									
Salaries									
Principals and Vice Principals									73,991
Support Staff	127,796	113,085				119,797			124,155
Other Professionals									
Substitutes									
	127,796	113,085	-	-	-	119,797	-	-	198,146
Employee Benefits	35,790	32,200				47,203			54,771
Services and Supplies	33,002			77,000	900,000	25,000	22,050	15,235	247,000
	196,588	145,285	-	77,000	900,000	192,000	22,050	15,235	499,917
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 46 (Sunshine Coast)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2020

	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	Mental Health in Schools	Changing Results for Young Children	Misc Other Grants	TOTAL
	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year						171,648	1,394,797
Add: Restricted Grants							
Provincial Grants - Ministry of Education	216,722	2,883,266	62,008	30,500	38,341		4,301,912
Provincial Grants - Other						51,659	1,021,659
Investment Income							7,000
	216,722	2,883,266	62,008	30,500	38,341	51,659	5,330,571
Less: Allocated to Revenue	216,722	2,883,266	62,008	30,500	38,341	51,659	5,330,571
Deferred Revenue, end of year	-	-	-	-	-	171,648	1,394,797
Revenues							
Provincial Grants - Ministry of Education	216,722	2,883,266	62,008	30,500	38,341		4,301,912
Provincial Grants - Other						51,659	1,021,659
Investment Income							7,000
	216,722	2,883,266	62,008	30,500	38,341	51,659	5,330,571
Expenses							
Salaries							
Principals and Vice Principals		2,306,613					2,380,604
Support Staff	98,872						583,705
Other Professionals	9,315						9,315
Substitutes	54,400		47,008	6,000	22,500		129,908
	162,587	2,306,613	47,008	6,000	22,500	-	3,103,532
Employee Benefits	54,135	576,653	15,000	2,000	7,500		825,252
Services and Supplies				22,500	8,341	51,659	1,401,787
	216,722	2,883,266	62,008	30,500	38,341	51,659	5,330,571
Net Revenue (Expense)	-	-	-	-	-	-	-

School District No. 46 (Sunshine Coast)

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

	2020 Amended Annual Budget			2019 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Amortization of Deferred Capital Revenue	1,746,852		1,746,852	1,710,105
Total Revenue	1,746,852	-	1,746,852	1,710,105
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	2,126,077		2,126,077	2,063,531
Transportation and Housing	83,567		83,567	96,697
Total Expense	2,209,644	-	2,209,644	2,160,228
Net Revenue (Expense)	(462,792)	-	(462,792)	(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	(462,792)	-	(462,792)	(450,123)