

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, 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 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 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 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 \$53,532,020 for the 2021/2022 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 2021/2022.

READ A FIRST TIME THE 12 DAY OF May, 2021;

READ A SECOND TIME THE 12 DAY OF May, 2021;

READ A THIRD TIME, PASSED AND ADOPTED THE 12 DAY OF May, 2021;

Signed copy on file

Chairperson of the Board

(Corporate Seal)

Signed copy on file

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 46 (Sunshine Coast) Annual Budget Bylaw 2021/2022, adopted by the Board the 12 DAY OF May, 2021.

Signed copy on file

Secretary Treasurer

School District No. 46 (Sunshine Coast)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	3,228,000	3,215,563
Adult		2,625
Total Ministry Operating Grant Funded FTE's	3,228,000	3,218,188
Revenues	\$	\$
Provincial Grants		
Ministry of Education	45,804,416	47,050,720
Other	13,200	13,200
Tuition	84,150	18,700
Other Revenue	1,822,444	1,833,666
Rentals and Leases	110,000	70,000
Investment Income	107,000	132,000
Amortization of Deferred Capital Revenue	1,818,993	1,796,984
Total Revenue	49,760,203	50,915,270
Expenses		
Instruction	41,792,042	44,689,019
District Administration	2,375,222	2,389,039
Operations and Maintenance	7,802,855	7,386,651
Transportation and Housing	1,561,901	1,522,558
Total Expense	53,532,020	55,987,267
Net Revenue (Expense)	(3,771,817)	(5,071,997)
Budgeted Allocation (Retirement) of Surplus (Deficit)	3,332,223	4,615,745
Budgeted Surplus (Deficit), for the year	(439,594)	(456,252)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(439,594)	(456,252)
Budgeted Surplus (Deficit), for the year	(439,594)	(456,252)

School District No. 46 (Sunshine Coast)

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

	2022	2021 Amended
	Annual Budget	Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	46,302,332	46,883,056
Special Purpose Funds - Total Expense	4,971,101	6,850,975
Capital Fund - Total Expense	2,258,587	2,253,236
Total Budget Bylaw Amount	53,532,020	55,987,267

Approved by the Board

Signed copy on file May 12, 2021

Signature of the Chairperson of the Board of Education Date Signed

Signed copy on file May 12, 2021

Signature of the Superintendent Date Signed

Signed copy on file May 12, 2021

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, 2022

	2022	2021 Amended
	Annual Budget	Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(3,771,817)</u>	<u>(5,071,997)</u>
Effect of change in Tangible Capital Assets		
Amortization of Tangible Capital Assets	<u>2,258,587</u>	<u>2,253,236</u>
Total Effect of change in Tangible Capital Assets	<u>2,258,587</u>	<u>2,253,236</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>(1,513,230)</u></u>	<u><u>(2,818,761)</u></u>

School District No. 46 (Sunshine Coast)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	41,931,176	41,272,606
Other	13,200	13,200
Tuition	84,150	18,700
Other Revenue	731,583	767,805
Rentals and Leases	110,000	70,000
Investment Income	100,000	125,000
Total Revenue	<u>42,970,109</u>	<u>42,267,311</u>
Expenses		
Instruction	37,135,529	38,214,632
District Administration	2,375,222	2,389,039
Operations and Maintenance	5,316,278	4,839,325
Transportation and Housing	1,475,303	1,440,060
Total Expense	<u>46,302,332</u>	<u>46,883,056</u>
Net Revenue (Expense)	<u>(3,332,223)</u>	<u>(4,615,745)</u>
Budgeted Prior Year Surplus Appropriation	<u>3,332,223</u>	<u>4,615,745</u>
Budgeted Surplus (Deficit), for the year	<u><u>-</u></u>	<u><u>-</u></u>

School District No. 46 (Sunshine Coast)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	41,031,634	39,355,946
Other Ministry of Education Grants		
Pay Equity	510,381	510,381
Funding for Graduated Adults		5,426
Student Transportation Fund	380,465	380,465
Teachers' Labour Settlement Funding		934,351
Early Career Mentorship Funding		75,000
FSA Scorer	8,696	8,696
ELF		2,341
Total Provincial Grants - Ministry of Education	41,931,176	41,272,606
Provincial Grants - Other	13,200	13,200
Tuition		
International and Out of Province Students	84,150	18,700
Total Tuition	84,150	18,700
Other Revenues		
Other School District/Education Authorities	570,000	618,750
Miscellaneous		
Miscellaneous	161,583	149,055
Total Other Revenue	731,583	767,805
Rentals and Leases	110,000	70,000
Investment Income	100,000	125,000
Total Operating Revenue	42,970,109	42,267,311

School District No. 46 (Sunshine Coast)

Schedule 2B

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

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
Salaries		
Teachers	16,518,836	16,186,694
Principals and Vice Principals	2,668,651	2,615,925
Educational Assistants	3,485,854	3,588,876
Support Staff	5,128,953	4,512,883
Other Professionals	1,405,047	1,375,600
Substitutes	2,331,292	2,671,292
Total Salaries	31,538,633	30,951,270
Employee Benefits	7,480,933	7,348,430
Total Salaries and Benefits	39,019,566	38,299,700
Services and Supplies		
Services	750,000	906,579
Student Transportation	1,354,925	1,365,712
Professional Development and Travel	172,500	240,300
Rentals and Leases	10,000	10,000
Dues and Fees	59,500	59,500
Insurance	101,000	88,000
Supplies	4,193,941	5,271,065
Utilities	640,900	642,200
Total Services and Supplies	7,282,766	8,583,356
Total Operating Expense	46,302,332	46,883,056

School District No. 46 (Sunshine Coast)

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	13,381,360	280,983		798,040		2,061,626	16,522,009
1.03 Career Programs	84,600						84,600
1.07 Library Services	194,580			51,423			246,003
1.08 Counselling	1,023,660			217,213			1,240,873
1.10 Special Education	1,174,756	273,744	3,319,853	601,274	66,633	187,366	5,623,626
1.30 English Language Learning	135,360						135,360
1.31 Indigenous Education	524,520	140,308	166,001			6,000	836,829
1.41 School Administration		1,813,690		464,770			2,278,460
1.62 International and Out of Province Students							-
1.64 Other				40,954		50,000	90,954
Total Function 1	16,518,836	2,508,725	3,485,854	2,173,674	66,633	2,304,992	27,058,714
4 District Administration							
4.11 Educational Administration		159,926			320,449		480,375
4.40 School District Governance					135,220		135,220
4.41 Business Administration				133,526	674,155	26,300	833,981
Total Function 4	-	159,926	-	133,526	1,129,824	26,300	1,449,576
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				50,705	183,447		234,152
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	183,447	-	2,993,438
7 Transportation and Housing							
7.41 Transportation and Housing Administration					25,143		25,143
7.70 Student Transportation				11,762			11,762
Total Function 7	-	-	-	11,762	25,143	-	36,905
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	16,518,836	2,668,651	3,485,854	5,128,953	1,405,047	2,331,292	31,538,633

School District No. 46 (Sunshine Coast)

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 Annual Budget	2021 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	16,522,009	3,555,500	20,077,509	2,823,930	22,901,439	23,620,261
1.03 Career Programs	84,600	21,150	105,750	75,200	180,950	297,308
1.07 Library Services	246,003	62,015	308,018	64,048	372,066	348,740
1.08 Counselling	1,240,873	312,390	1,553,263	500	1,553,763	1,237,671
1.10 Special Education	5,623,626	1,689,212	7,312,838	489,871	7,802,709	8,072,832
1.30 English Language Learning	135,360	33,840	169,200	9,075	178,275	272,048
1.31 Indigenous Education	836,829	208,735	1,045,564	102,288	1,147,852	1,436,450
1.41 School Administration	2,278,460	490,613	2,769,073	79,300	2,848,373	2,754,417
1.62 International and Out of Province Students	-	-	-	10,000	10,000	10,000
1.64 Other	90,954	10,648	101,602	38,500	140,102	164,905
Total Function 1	27,058,714	6,384,103	33,442,817	3,692,712	37,135,529	38,214,632
4 District Administration						
4.11 Educational Administration	480,375	107,410	587,785	20,000	607,785	599,833
4.40 School District Governance	135,220	1,352	136,572	104,000	240,572	287,895
4.41 Business Administration	833,981	232,038	1,066,019	460,846	1,526,865	1,501,311
Total Function 4	1,449,576	340,800	1,790,376	584,846	2,375,222	2,389,039
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	234,152	55,851	290,003	93,000	383,003	369,782
5.50 Maintenance Operations	2,693,724	674,795	3,368,519	731,248	4,099,767	3,616,640
5.52 Maintenance of Grounds	65,562	17,046	82,608	110,000	192,608	210,703
5.56 Utilities	-	-	-	640,900	640,900	642,200
Total Function 5	2,993,438	747,692	3,741,130	1,575,148	5,316,278	4,839,325
7 Transportation and Housing						
7.41 Transportation and Housing Administration	25,143	5,280	30,423	-	30,423	29,536
7.70 Student Transportation	11,762	3,058	14,820	1,430,060	1,444,880	1,410,524
Total Function 7	36,905	8,338	45,243	1,430,060	1,475,303	1,440,060
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	31,538,633	7,480,933	39,019,566	7,282,766	46,302,332	46,883,056

School District No. 46 (Sunshine Coast)

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

	2022	2021 Amended
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	3,873,240	5,778,114
Other Revenue	1,090,861	1,065,861
Investment Income	7,000	7,000
Total Revenue	4,971,101	6,850,975
Expenses		
Instruction	4,656,513	6,474,387
Operations and Maintenance	314,588	376,588
Total Expense	4,971,101	6,850,975
Budgeted Surplus (Deficit), for the year	-	-

School District No. 46 (Sunshine Coast)

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									
Add: Restricted Grants									
Provincial Grants - Ministry of Education	196,588	142,860			192,000	22,050	15,235	516,271	193,196
Other			70,000	900,000					
Investment Income			7,000						
	196,588	142,860	77,000	900,000	192,000	22,050	15,235	516,271	193,196
Less: Allocated to Revenue	196,588	142,860	77,000	900,000	192,000	22,050	15,235	516,271	193,196
Deferred Revenue, end of year	-	-	-	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	196,588	142,860			192,000	22,050	15,235	516,271	193,196
Other Revenue			70,000	900,000					
Investment Income			7,000						
	196,588	142,860	77,000	900,000	192,000	22,050	15,235	516,271	193,196
Expenses									
Salaries									
Teachers									
Principals and Vice Principals								78,813	
Educational Assistants		110,000			130,000				
Support Staff	144,402							125,000	93,652
Other Professionals									10,000
Substitutes									61,348
	144,402	110,000	-	-	130,000	-	-	203,813	165,000
Employee Benefits	37,544	32,860			42,000			62,458	28,196
Services and Supplies	14,642		77,000	900,000	20,000	22,050	15,235	250,000	
	196,588	142,860	77,000	900,000	192,000	22,050	15,235	516,271	193,196
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 46 (Sunshine Coast)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2022

	Classroom Enhancement Fund - Staffing	Miscellaneous	TOTAL
	\$	\$	\$
Deferred Revenue, beginning of year			-
Add: Restricted Grants			
Provincial Grants - Ministry of Education	2,595,040		3,873,240
Other		120,861	1,090,861
Investment Income			7,000
	2,595,040	120,861	4,971,101
Less: Allocated to Revenue	2,595,040	120,861	4,971,101
Deferred Revenue, end of year	-	-	-
Revenues			
Provincial Grants - Ministry of Education	2,595,040		3,873,240
Other Revenue		120,861	1,090,861
Investment Income			7,000
	2,595,040	120,861	4,971,101
Expenses			
Salaries			
Teachers	2,076,032		2,076,032
Principals and Vice Principals			78,813
Educational Assistants			240,000
Support Staff			363,054
Other Professionals			10,000
Substitutes			61,348
	2,076,032	-	2,829,247
Employee Benefits	519,008	120,861	842,927
Services and Supplies			1,298,927
	2,595,040	120,861	4,971,101
Net Revenue (Expense)	-	-	-

School District No. 46 (Sunshine Coast)

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

	2022 Annual Budget			2021 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Amortization of Deferred Capital Revenue	1,818,993		1,818,993	1,796,984
Total Revenue	1,818,993	-	1,818,993	1,796,984
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	2,171,989		2,171,989	2,170,738
Transportation and Housing	86,598		86,598	82,498
Total Expense	2,258,587	-	2,258,587	2,253,236
Net Revenue (Expense)	(439,594)	-	(439,594)	(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	(439,594)	-	(439,594)	(456,252)