

Amended Annual Budget

School District No. 69 (Qualicum)

June 30, 2022

School District No. 69 (Qualicum)

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. 69 (QUALICUM) (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. 69 (Qualicum) 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 \$62,064,316 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 25th DAY OF JANUARY, 2022;

READ A SECOND TIME THE 25th DAY OF JANUARY, 2022;

READ A THIRD TIME, PASSED AND ADOPTED THE 25th DAY OF JANUARY, 2022;

(Corporate Seal)



Chairperson of the Board



Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 69 (Qualicum)
Amended Annual Budget Bylaw 2021/2022, adopted by the Board the 25th DAY OF JANUARY, 2022.



Secretary Treasurer

School District No. 69 (Qualicum)

Statement 2

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

	2022 Amended Annual Budget	2022 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	4,428,063	4,427,000
Adult	2,750	4,125
Total Ministry Operating Grant Funded FTE's	4,430,813	4,431,125
Revenues	\$	\$
Provincial Grants		
Ministry of Education	53,322,713	52,497,665
Other	150,000	150,000
Tuition	3,000,000	2,500,000
Other Revenue	1,167,000	1,440,000
Rentals and Leases	600,000	600,000
Investment Income	120,000	190,000
Amortization of Deferred Capital Revenue	2,545,960	2,494,699
Total Revenue	60,905,673	59,872,364
Expenses		
Instruction	47,788,608	47,073,667
District Administration	2,373,985	2,241,464
Operations and Maintenance	9,123,022	9,115,662
Transportation and Housing	2,360,151	2,179,256
Total Expense	61,645,766	60,610,049
Net Revenue (Expense)	(740,093)	(737,685)
Budgeted Allocation (Retirement) of Surplus (Deficit)	805,375	814,047
Budgeted Surplus (Deficit), for the year	65,282	76,362
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	65,282	76,362
Budgeted Surplus (Deficit), for the year	65,282	76,362

School District No. 69 (Qualicum)

Statement 2

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

	2022 Amended Annual Budget	2022 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	51,601,619	51,517,585
Operating - Tangible Capital Assets Purchased	418,550	418,550
Special Purpose Funds - Total Expense	6,544,919	5,655,577
Capital Fund - Total Expense	3,499,228	3,436,887
Total Budget Bylaw Amount	62,064,316	61,028,599

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. 69 (Qualicum)

Statement 4

Amended Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$
Surplus (Deficit) for the year	(740,093)	(737,685)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(418,550)	(418,550)
Total Acquisition of Tangible Capital Assets	(418,550)	(418,550)
Amortization of Tangible Capital Assets	2,899,228	2,836,887
Total Effect of change in Tangible Capital Assets	2,480,678	2,418,337
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	1,740,585	1,680,652

School District No. 69 (Qualicum)

Schedule 1

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	2,501,160	-	17,702,706	20,203,866
Changes for the year				
Net Revenue (Expense) for the year	(386,825)		(353,268)	(740,093)
Interfund Transfers				
Tangible Capital Assets Purchased	(418,550)		418,550	-
Net Changes for the year	(805,375)	-	65,282	(740,093)
Budgeted Accumulated Surplus (Deficit), end of year	1,695,785	-	17,767,988	19,463,773

School District No. 69 (Qualicum)

Schedule 2

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

	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	47,204,794	47,542,088
Other	150,000	150,000
Tuition	3,000,000	2,500,000
Other Revenue	140,000	140,000
Rentals and Leases	600,000	600,000
Investment Income	120,000	190,000
Total Revenue	51,214,794	51,122,088
Expenses		
Instruction	41,546,302	41,619,047
District Administration	2,373,985	2,241,464
Operations and Maintenance	5,894,233	5,917,265
Transportation and Housing	1,787,099	1,739,809
Total Expense	51,601,619	51,517,585
Net Revenue (Expense)	(386,825)	(395,497)
Budgeted Prior Year Surplus Appropriation	805,375	814,047
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(418,550)	(418,550)
Total Net Transfers	(418,550)	(418,550)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 69 (Qualicum)

Schedule 2A

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

	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	45,792,277	46,179,571
Other Ministry of Education Grants		
Pay Equity	936,176	936,176
Student Transportation Fund	426,341	426,341
Support Staff Benefits Grant	32,384	
FSA Scorer Grant	8,187	
Equity Scan	9,429	
Total Provincial Grants - Ministry of Education	47,204,794	47,542,088
Provincial Grants - Other	150,000	150,000
Tuition		
International and Out of Province Students	3,000,000	2,500,000
Total Tuition	3,000,000	2,500,000
Other Revenues		
Miscellaneous		
Transportation Revenue	50,000	50,000
Miscellaneous	90,000	90,000
Total Other Revenue	140,000	140,000
Rentals and Leases	600,000	600,000
Investment Income	120,000	190,000
Total Operating Revenue	51,214,794	51,122,088

School District No. 69 (Qualicum)

Schedule 2B

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

	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$
Salaries		
Teachers	20,030,108	20,117,193
Principals and Vice Principals	3,495,970	3,464,495
Educational Assistants	3,804,695	3,870,328
Support Staff	5,313,964	5,439,319
Other Professionals	1,786,335	1,710,140
Substitutes	1,725,708	1,750,277
Total Salaries	36,156,780	36,351,752
Employee Benefits	9,365,834	9,361,828
Total Salaries and Benefits	45,522,614	45,713,580
Services and Supplies		
Services	2,684,268	2,483,268
Student Transportation		1,000
Professional Development and Travel	543,085	543,085
Rentals and Leases	5,000	5,000
Dues and Fees	66,000	71,000
Insurance	164,000	164,000
Supplies	1,655,652	1,600,652
Utilities	961,000	936,000
Total Services and Supplies	6,079,005	5,804,005
Total Operating Expense	51,601,619	51,517,585

School District No. 69 (Qualicum)

Amended Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2022

Schedule 2C

	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	16,625,156	1,101,625		6,396		869,520	18,602,697
1.03 Career Programs	87,042			42,352			129,394
1.07 Library Services	547,723	35,974		264,253			847,950
1.08 Counselling	818,918						818,918
1.10 Special Education	1,561,240	168,006	3,515,414	25,580	69,483	368,811	5,708,534
1.30 English Language Learning	76,297						76,297
1.31 Indigenous Education	89,048	136,700	289,281	25,580			540,609
1.41 School Administration		1,769,654		1,131,626		76,739	2,978,019
1.62 International and Out of Province Students	224,684	140,361		28,070	247,103		640,218
1.64 Other					40,872		40,872
Total Function 1	20,030,108	3,352,320	3,804,695	1,523,857	357,458	1,315,070	30,383,508
4 District Administration							
4.11 Educational Administration		143,650		11,375	388,542		543,567
4.40 School District Governance					113,044		113,044
4.41 Business Administration				312,127	623,278	3,000	938,405
Total Function 4	-	143,650	-	323,502	1,124,864	3,000	1,595,016
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				59,803	242,392	500	302,695
5.50 Maintenance Operations				2,265,077		326,823	2,591,900
5.52 Maintenance of Grounds				176,560			176,560
5.56 Utilities							-
Total Function 5	-	-	-	2,501,440	242,392	327,323	3,071,155
7 Transportation and Housing							
7.41 Transportation and Housing Administration				55,506	61,621	500	117,627
7.70 Student Transportation				909,659		79,815	989,474
7.73 Housing							-
Total Function 7	-	-	-	965,165	61,621	80,315	1,107,101
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	20,030,108	3,495,970	3,804,695	5,313,964	1,786,335	1,725,708	36,156,780

School District No. 69 (Qualicum)

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 \$	2022 Annual Budget \$
1 Instruction						
1.02 Regular Instruction	18,602,697	4,766,716	23,369,413	839,485	24,208,898	24,500,720
1.03 Career Programs	129,394	32,355	161,749	423,130	584,879	706,372
1.07 Library Services	847,950	214,805	1,062,755	28,700	1,091,455	1,175,858
1.08 Counselling	818,918	208,013	1,026,931	-	1,026,931	1,004,717
1.10 Special Education	5,708,534	1,608,276	7,316,810	71,000	7,387,810	7,257,128
1.30 English Language Learning	76,297	20,153	96,450	-	96,450	90,321
1.31 Indigenous Education	540,609	139,284	679,893	84,168	764,061	765,166
1.41 School Administration	2,978,019	738,774	3,716,793	107,800	3,824,593	3,895,957
1.62 International and Out of Province Students	640,218	166,350	806,568	1,703,800	2,510,368	2,171,892
1.64 Other	40,872	9,985	50,857	-	50,857	50,916
Total Function 1	30,383,508	7,904,711	38,288,219	3,258,083	41,546,302	41,619,047
4 District Administration						
4.11 Educational Administration	543,567	111,673	655,240	72,000	727,240	659,303
4.40 School District Governance	113,044	14,164	127,208	90,340	217,548	215,666
4.41 Business Administration	938,405	219,092	1,157,497	271,700	1,429,197	1,366,495
Total Function 4	1,595,016	344,929	1,939,945	434,040	2,373,985	2,241,464
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	302,695	64,307	367,002	209,800	576,802	673,440
5.50 Maintenance Operations	2,591,900	671,749	3,263,649	659,482	3,923,131	3,858,909
5.52 Maintenance of Grounds	176,560	48,740	225,300	103,000	328,300	328,916
5.56 Utilities	-	-	-	1,066,000	1,066,000	1,056,000
Total Function 5	3,071,155	784,796	3,855,951	2,038,282	5,894,233	5,917,265
7 Transportation and Housing						
7.41 Transportation and Housing Administration	117,627	27,411	145,038	18,100	163,138	177,994
7.70 Student Transportation	989,474	303,987	1,293,461	312,500	1,605,961	1,543,815
7.73 Housing	-	-	-	18,000	18,000	18,000
Total Function 7	1,107,101	331,398	1,438,499	348,600	1,787,099	1,739,809
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	36,156,780	9,365,834	45,522,614	6,079,005	51,601,619	51,517,585

School District No. 69 (Qualicum)

Schedule 3

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

	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	5,517,919	4,355,577
Other Revenue	1,027,000	1,300,000
Total Revenue	6,544,919	5,655,577
Expenses		
Instruction	6,242,306	5,454,620
Operations and Maintenance	195,141	199,346
Transportation and Housing	107,472	1,611
Total Expense	6,544,919	5,655,577
Budgeted Surplus (Deficit), for the year	-	-

School District No. 69 (Qualicum)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2022

Schedule 3A

	Annual Facility Grant	Learning Improvement Fund	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing
	\$	\$	\$	\$		\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	627,371	-	-	-	-	-	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education	195,141	160,784	1,000,000	96,000	19,600	97,565	391,995	400,019	3,556,907
Other	195,141	160,784	1,000,000	96,000	19,600	97,565	391,995	400,019	3,556,907
Less: Allocated to Revenue	195,141	160,784	1,027,000	96,000	19,600	97,565	391,995	400,019	3,556,907
Deferred Revenue, end of year	-	-	600,371	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	195,141	160,784	1,027,000	96,000	19,600	97,565	391,995	400,019	3,556,907
Other Revenue	195,141	160,784	1,027,000	96,000	19,600	97,565	391,995	400,019	3,556,907
Expenses									
Salaries									
Teachers									
Principals and Vice Principals				35,974					2,845,600
Educational Assistants	151,610	127,000					215,565	175,000	
Support Staff								145,000	
Other Professionals	151,610	127,000	-	-	-	35,974	40,872	320,000	2,845,600
Employee Benefits	34,540	33,784				7,242	68,583	80,019	711,307
Services and Supplies	8,991		1,027,000	96,000	19,600	54,349	66,975		
	195,141	160,784	1,027,000	96,000	19,600	97,565	391,995	400,019	3,556,907
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 69 (Qualicum)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2022

Deferred Revenue, beginning of year

Add: Restricted Grants
Provincial Grants - Ministry of Education
Other

Less: Allocated to Revenue
Deferred Revenue, end of year

Revenues
Provincial Grants - Ministry of Education
Other Revenue

Expenses

Salaries
Teachers
Principals and Vice Principals
Educational Assistants
Support Staff
Other Professionals

Employee Benefits
Services and Supplies

Net Revenue (Expense)

Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Safe Return to School / Restart: Health & Safety Grant	Seamless Day Kindergarten	TOTAL
\$	\$	\$	\$	\$	\$	\$
-	102,465	58,520	9,676	-	46,000	844,032
114,585	5,007	55,000	4,200	186,677	50,000	5,333,480
114,585	5,007	55,000	4,200	186,677	50,000	1,000,000
114,585	107,472	113,520	13,876	186,677	63,778	6,544,919
-	-	-	-	-	32,222	632,593
114,585	107,472	113,520	13,876	186,677	63,778	5,517,919
114,585	107,472	113,520	13,876	186,677	63,778	1,027,000
92,000		75,498				6,544,919
						3,013,098
						35,974
	87,659			123,228	41,737	559,302
					5,000	512,497
92,000	87,659	75,498	-	123,228	46,737	40,872
						4,161,743
22,585	19,813	20,502		63,449	17,041	1,078,865
		17,520	13,876			1,304,311
114,585	107,472	113,520	13,876	186,677	63,778	6,544,919
-	-	-	-	-	-	-

School District No. 69 (Qualicum)

Schedule 4

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

	2022 Amended Annual Budget			2022 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education	600,000		600,000	600,000
Amortization of Deferred Capital Revenue	2,545,960		2,545,960	2,494,699
Total Revenue	3,145,960	-	3,145,960	3,094,699
Expenses				
Operations and Maintenance	600,000		600,000	600,000
Amortization of Tangible Capital Assets				
Operations and Maintenance	2,433,648		2,433,648	2,399,051
Transportation and Housing	465,580		465,580	437,836
Total Expense	3,499,228	-	3,499,228	3,436,887
Net Revenue (Expense)	(353,268)	-	(353,268)	(342,188)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	418,550		418,550	418,550
Total Net Transfers	418,550	-	418,550	418,550
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	-
Budgeted Surplus (Deficit), for the year	65,282	-	65,282	76,362