Annual Budget

School District No. 69 (Qualicum)

June 30, 2022

Version: 9757-9011-7029
April 29, 2021 8:57

School District No. 69 (Qualicum)

June 30, 2022

Table of Contents

*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. 69 (QUALICUM) (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. 69 (Qualicum) 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 $61,028,599 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 27th DAY OF APRIL, 2021;

READ A SECOND TIME THE 27th DAY OF APRIL, 2021;

READ A THIRD TIME, PASSED AND ADOPTED THE 27th DAY OF APRIL, 2021;

Chairperson of the Board

(Corporate Seal)

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 69 (Qualicum) Annual Budget Bylaw 2021/2022, adopted by the Board the 27th DAY OF APRIL, 2021.

Secretary Treasurer

Version: 9757-9011-7029
April 29, 2021 8:57

School District No. 69 (Qualicum)

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	**4,427.000**	4,382.813
Adult	**4.125**	4.125
Total Ministry Operating Grant Funded FTE's	**4,431.125**	4,386.938
Revenues	**$**	$
Provincial Grants		
Ministry of Education	**52,497,665**	53,192,803
Other	**150,000**	110,000
Tuition	**2,500,000**	1,000,000
Other Revenue	**1,440,000**	1,490,000
Rentals and Leases	**600,000**	550,000
Investment Income	**190,000**	190,000
Amortization of Deferred Capital Revenue	**2,494,699**	2,440,024
Total Revenue	**59,872,364**	58,972,827
Expenses		
Instruction	**47,073,667**	45,897,676
District Administration	**2,241,464**	2,223,574
Operations and Maintenance	**9,115,662**	8,639,718
Transportation and Housing	**2,179,256**	2,129,082
Total Expense	**60,610,049**	58,890,050
Net Revenue (Expense)	**(737,685)**	82,777
Budgeted Allocation (Retirement) of Surplus (Deficit)	**814,047**	
Budgeted Surplus (Deficit), for the year	**76,362**	82,777
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	**76,362**	82,777
Budgeted Surplus (Deficit), for the year	**76,362**	82,777

School District No. 69 (Qualicum)

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

	2022 Annual Budget	2021 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	**51,517,585**	48,401,402
Operating - Tangible Capital Assets Purchased	**418,550**	418,550
Special Purpose Funds - Total Expense	**5,655,577**	7,262,851
Capital Fund - Total Expense	**3,436,887**	3,225,797
Total Budget Bylaw Amount	**61,028,599**	59,308,600

Approved by the Board

Signature of the Chairperson of the Board of Education	May 3, 2021 Date Signed
Signature of the Superintendent	May 3, 2021 Date Signed
Signature of the Secretary Treasurer	April 30, 2021 Date Signed

School District No. 69 (Qualicum)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
	$	$
Surplus (Deficit) for the year	**(737,685)**	82,777
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	**2,836,887**	2,775,797
Total Effect of change in Tangible Capital Assets	**2,418,337**	2,357,247
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	**1,680,652**	2,440,024

School District No. 69 (Qualicum)

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

	2022 Annual Budget	2021 Amended Annual Budget
	$	$
Revenues		
Provincial Grants		
Ministry of Education	**47,542,088**	46,829,952
Other	**150,000**	110,000
Tuition	**2,500,000**	1,000,000
Other Revenue	**140,000**	140,000
Rentals and Leases	**600,000**	550,000
Investment Income	**190,000**	190,000
Total Revenue	**51,122,088**	48,819,952
Expenses		
Instruction	**41,619,047**	38,835,782
District Administration	**2,241,464**	2,223,574
Operations and Maintenance	**5,917,265**	5,623,056
Transportation and Housing	**1,739,809**	1,718,990
Total Expense	**51,517,585**	48,401,402
Net Revenue (Expense)	**(395,497)**	418,550
Budgeted Prior Year Surplus Appropriation	**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)

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	**46,179,571**	44,146,379
Other Ministry of Education Grants		
Pay Equity	**936,176**	936,176
Student Transportation Fund	**426,341**	426,341
Support Staff Benefits Grant		68,245
Teachers' Labour Settlement Funding		1,156,463
Early Career Mentorship Funding		95,000
Early Learning Framework		1,348
Total Provincial Grants - Ministry of Education	**47,542,088**	46,829,952
Provincial Grants - Other	**150,000**	110,000
Tuition		
International and Out of Province Students	**2,500,000**	1,000,000
Total Tuition	**2,500,000**	1,000,000
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**	550,000
Investment Income	**190,000**	190,000
Total Operating Revenue	**51,122,088**	48,819,952

School District No. 69 (Qualicum)

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

	2022 Annual Budget	2021 Amended Annual Budget
	$	$
Salaries		
Teachers	**20,117,193**	18,681,515
Principals and Vice Principals	**3,464,495**	3,530,584
Educational Assistants	**3,870,328**	3,694,131
Support Staff	**5,439,319**	5,091,281
Other Professionals	**1,710,140**	1,578,493
Substitutes	**1,750,277**	1,739,942
Total Salaries	**36,351,752**	34,315,946
Employee Benefits	**9,361,828**	9,149,589
Total Salaries and Benefits	**45,713,580**	43,465,535
Services and Supplies		
Services	**2,483,268**	1,774,130
Student Transportation	**1,000**	1,000
Professional Development and Travel	**543,085**	419,085
Rentals and Leases	**5,000**	5,000
Dues and Fees	**71,000**	71,000
Insurance	**164,000**	164,000
Supplies	**1,600,652**	1,565,652
Utilities	**936,000**	936,000
Total Services and Supplies	**5,804,005**	4,935,867
Total Operating Expense	**51,517,585**	48,401,402

School District No. 69 (Qualicum)

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	16,716,821	960,638		13,731		1,210,117	**18,901,307**
1.03 Career Programs	181,241			42,352			**223,593**
1.07 Library Services	609,631	35,974		266,820			**912,425**
1.08 Counselling	798,800						**798,800**
1.10 Special Education	1,419,635	241,970	3,575,517	40,679	69,483	255,596	**5,602,880**
1.30 English Language Learning	70,697						**70,697**
1.31 Indigenous Education	124,077	126,335	294,811				**545,223**
1.41 School Administration		1,824,105		1,211,981			**3,036,086**
1.62 International and Out of Province Students	196,291	136,700		28,070	163,891		**524,952**
1.64 Other					40,872		**40,872**
Total Function 1	**20,117,193**	**3,325,722**	**3,870,328**	**1,603,633**	**274,246**	**1,465,713**	**30,656,835**
4 District Administration							
4.11 Educational Administration		75,605			388,542		**464,147**
4.40 School District Governance					111,330		**111,330**
4.41 Business Administration				284,800	623,278	3,000	**911,078**
Total Function 4	**-**	**75,605**	**-**	**284,800**	**1,123,150**	**3,000**	**1,486,555**
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration		63,168		78,984	238,798	500	**381,450**
5.50 Maintenance Operations				2,442,448		173,728	**2,616,176**
5.52 Maintenance of Grounds				176,560			**176,560**
5.56 Utilities							**-**
Total Function 5	**-**	**63,168**	**-**	**2,697,992**	**238,798**	**174,228**	**3,174,186**
7 Transportation and Housing							
7.41 Transportation and Housing Administration				55,506	73,946	500	**129,952**
7.70 Student Transportation				797,388		106,836	**904,224**
7.73 Housing							**-**
Total Function 7	**-**	**-**	**-**	**852,894**	**73,946**	**107,336**	**1,034,176**
9 Debt Services							
Total Function 9	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Functions 1 - 9	**20,117,193**	**3,464,495**	**3,870,328**	**5,439,319**	**1,710,140**	**1,750,277**	**36,351,752**

School District No. 69 (Qualicum)

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	**18,901,307**	4,756,428	**23,657,735**	842,985	**24,500,720**	22,908,913
1.03 Career Programs	**223,593**	54,649	**278,242**	428,130	**706,372**	703,483
1.07 Library Services	**912,425**	234,733	**1,147,158**	28,700	**1,175,858**	1,158,336
1.08 Counselling	**798,800**	205,917	**1,004,717**		**1,004,717**	981,330
1.10 Special Education	**5,602,880**	1,583,248	**7,186,128**	71,000	**7,257,128**	7,030,196
1.30 English Language Learning	**70,697**	19,624	**90,321**		**90,321**	87,889
1.31 Indigenous Education	**545,223**	144,275	**689,498**	75,668	**765,166**	731,778
1.41 School Administration	**3,036,086**	752,071	**3,788,157**	107,800	**3,895,957**	3,885,671
1.62 International and Out of Province Students	**524,952**	143,140	**668,092**	1,503,800	**2,171,892**	1,297,919
1.64 Other	**40,872**	10,044	**50,916**		**50,916**	50,267
Total Function 1	**30,656,835**	**7,904,129**	**38,560,964**	**3,058,083**	**41,619,047**	38,835,782
4 District Administration						
4.11 Educational Administration	**464,147**	93,156	**557,303**	102,000	**659,303**	656,975
4.40 School District Governance	**111,330**	13,996	**125,326**	90,340	**215,666**	215,358
4.41 Business Administration	**911,078**	213,717	**1,124,795**	241,700	**1,366,495**	1,351,241
Total Function 4	**1,486,555**	**320,869**	**1,807,424**	**434,040**	**2,241,464**	2,223,574
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	**381,450**	82,190	**463,640**	209,800	**673,440**	606,444
5.50 Maintenance Operations	**2,616,176**	693,251	**3,309,427**	549,482	**3,858,909**	3,634,692
5.52 Maintenance of Grounds	**176,560**	49,356	**225,916**	103,000	**328,916**	325,920
5.56 Utilities	**-**		**-**	1,056,000	**1,056,000**	1,056,000
Total Function 5	**3,174,186**	**824,797**	**3,998,983**	**1,918,282**	**5,917,265**	5,623,056
7 Transportation and Housing						
7.41 Transportation and Housing Administration	**129,952**	29,942	**159,894**	18,100	**177,994**	160,594
7.70 Student Transportation	**904,224**	282,091	**1,186,315**	357,500	**1,543,815**	1,540,396
7.73 Housing	**-**		**-**	18,000	**18,000**	18,000
Total Function 7	**1,034,176**	**312,033**	**1,346,209**	**393,600**	**1,739,809**	1,718,990
9 Debt Services						
Total Function 9	**-**	**-**	**-**	**-**	**-**	-
Total Functions 1 - 9	**36,351,752**	**9,361,828**	**45,713,580**	**5,804,005**	**51,517,585**	48,401,402

School District No. 69 (Qualicum)

Schedule 3

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

	2022 Annual Budget	2021 Amended Annual Budget
	$	$
Revenues		
Provincial Grants		
Ministry of Education	**4,355,577**	5,912,851
Other Revenue	**1,300,000**	1,350,000
Total Revenue	**5,655,577**	7,262,851
Expenses		
Instruction	**5,454,620**	7,061,894
Operations and Maintenance	**199,346**	199,346
Transportation and Housing	**1,611**	1,611
Total Expense	**5,655,577**	7,262,851
Budgeted Surplus (Deficit), for the year	**-**	-

School District No. 69 (Qualicum)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2022

	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			575,191			16,964			
Add: Restricted Grants									
Provincial Grants - Ministry of Education	199,346	160,784		96,000	19,600	97,565	391,995	400,019	2,948,506
Other			1,350,000						
	199,346	160,784	1,350,000	96,000	19,600	97,565	391,995	400,019	2,948,506
Less: Allocated to Revenue	199,346	160,784	1,300,000	96,000	19,600	114,529	391,995	400,019	2,948,506
Deferred Revenue, end of year	-	-	**625,191**	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	199,346	160,784		96,000	19,600	114,529	391,995	400,019	2,948,506
Other Revenue			1,300,000						
	199,346	160,784	1,300,000	96,000	19,600	114,529	391,995	400,019	2,948,506
Expenses									
Salaries									
Teachers									2,300,000
Principals and Vice Principals						35,000			
Educational Assistants		127,000					240,000	200,000	
Support Staff	150,000							150,000	
Other Professionals							40,000		
	150,000	127,000	-	-	-	35,000	280,000	350,000	2,300,000
Employee Benefits	40,000	33,784				8,500	66,673	50,019	648,506
Services and Supplies	9,346		1,300,000	96,000	19,600	71,029	45,322		
	199,346	160,784	1,300,000	96,000	19,600	114,529	391,995	400,019	2,948,506
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 69 (Qualicum)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2022

	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	TOTAL
	$	$	$	$
Deferred Revenue, beginning of year	1,611	16,578	6,609	**616,953**
Add: Restricted Grants				
Provincial Grants - Ministry of Education				**4,313,815**
Other				**1,350,000**
	-	-	-	**5,663,815**
Less: Allocated to Revenue	1,611	16,578	6,609	**5,655,577**
Deferred Revenue, end of year	-	-	-	**625,191**
Revenues				
Provincial Grants - Ministry of Education	1,611	16,578	6,609	**4,355,577**
Other Revenue				**1,300,000**
	1,611	16,578	6,609	**5,655,577**
Expenses				
Salaries				
Teachers				**2,300,000**
Principals and Vice Principals				**35,000**
Educational Assistants				**567,000**
Support Staff				**300,000**
Other Professionals				**40,000**
	-	-	-	**3,242,000**
Employee Benefits				**847,482**
Services and Supplies	1,611	16,578	6,609	**1,566,095**
	1,611	16,578	6,609	**5,655,577**
Net Revenue (Expense)	-	-	-	-

School District No. 69 (Qualicum)

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

	2022 Annual Budget			
	Invested in Tangible Capital Assets	**Local Capital**	**Fund Balance**	2021 Amended Annual Budget
	$	$	$	$
Revenues				
Provincial Grants				
Ministry of Education	600,000		**600,000**	450,000
Amortization of Deferred Capital Revenue	2,494,699		**2,494,699**	2,440,024
Total Revenue	**3,094,699**	-	**3,094,699**	2,890,024
Expenses				
Operations and Maintenance	600,000		**600,000**	450,000
Amortization of Tangible Capital Assets				
Operations and Maintenance	2,399,051		**2,399,051**	2,367,316
Transportation and Housing	437,836		**437,836**	408,481
Total Expense	**3,436,887**	-	**3,436,887**	3,225,797
Net Revenue (Expense)	**(342,188)**	-	**(342,188)**	(335,773)
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	**76,362**	-	**76,362**	82,777