Amended Annual Budget

School District No. 69 (Qualicum)

June 30, 2023

Version: 3759-3013-1031
March 01, 2023 8:07

School District No. 69 (Qualicum)

June 30, 2023

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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 2022/2023 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. The Board has complied with the provisions of the *Act*, Ministerial Orders, and Ministry of Education and Child Care Policies 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 2022/2023.

3. The attached Statement 2 showing the estimated revenue and expense for the 2022/2023 fiscal year and the total budget bylaw amount of $66,127,785 for the 2022/2023 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 2022/2023.

READ A FIRST TIME THE 28th DAY OF FEBRUARY, 2023;

READ A SECOND TIME THE 28th DAY OF FEBRUARY, 2023;

READ A THIRD TIME, PASSED AND ADOPTED THE 28th DAY OF FEBRUARY, 2023;

Chairperson of the Board

(Corporate Seal)

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 69 (Qualicum)
Amended Annual Budget Bylaw 2022/2023, adopted by the Board the 28th DAY OF FEBRUARY, 2023.

Secretary Treasurer

Version: 3759-3013-1031
March 01, 2023 8:07

School District No. 69 (Qualicum)

Statement 2

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2023

	2023 Amended Annual Budget	2022 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	**4,450.000**	4,428.063
Adult	**2.000**	2.750
Total Ministry Operating Grant Funded FTE's	**4,452.000**	4,430.813
Revenues	**$**	$
Provincial Grants		
Ministry of Education and Child Care	**56,740,437**	53,322,713
Other	**2,759,673**	2,695,960
Tuition	**3,800,000**	3,000,000
Other Revenue	**1,465,000**	1,167,000
Rentals and Leases	**600,000**	600,000
Investment Income	**420,000**	120,000
Total Revenue	**65,785,110**	60,905,673
Expenses		
Instruction	**50,727,267**	47,788,608
District Administration	**2,712,518**	2,373,985
Operations and Maintenance	**9,950,371**	9,123,022
Transportation and Housing	**2,537,629**	2,360,151
Total Expense	**65,927,785**	61,645,766
Net Revenue (Expense)	**(142,675)**	(740,093)
Budgeted Allocation (Retirement) of Surplus (Deficit)		805,375
Budgeted Surplus (Deficit), for the year	**(142,675)**	65,282
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	**(142,675)**	65,282
Budgeted Surplus (Deficit), for the year	**(142,675)**	65,282

School District No. 69 (Qualicum)

Statement 2

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2023

	2023 Amended Annual Budget	2022 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	**54,776,532**	51,601,619
Operating - Tangible Capital Assets Purchased	**200,000**	418,550
Special Purpose Funds - Total Expense	**7,598,905**	6,544,919
Capital Fund - Total Expense	**3,552,348**	3,499,228
Total Budget Bylaw Amount	**66,127,785**	62,064,316

Approved by the Board

Signature of the Chairperson of the Board of Education — Date Signed: March 1, 2023

Signature of the Superintendent — Date Signed: March 1/2023

Signature of the Secretary Treasurer — Date Signed: March 1, 2023

School District No. 69 (Qualicum)

Statement 4

Amended Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2023

	2023 Amended Annual Budget	2022 Amended Annual Budget
	$	$
Surplus (Deficit) for the year	**(142,675)**	(740,093)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	**(200,000)**	(418,550)
Total Acquisition of Tangible Capital Assets	**(200,000)**	(418,550)
Amortization of Tangible Capital Assets	**2,952,348**	2,899,228
Total Effect of change in Tangible Capital Assets	**2,752,348**	2,480,678
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	**2,609,673**	1,740,585

School District No. 69 (Qualicum)

Schedule 1

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2023

	Operating Fund	Special Purpose Fund	Capital Fund	2023 Amended Annual Budget
	$	$	$	$
Accumulated Surplus (Deficit), beginning of year	1,374,472	-	17,322,867	**18,697,339**
Changes for the year				
Net Revenue (Expense) for the year	200,000		(342,675)	**(142,675)**
Interfund Transfers				
Tangible Capital Assets Purchased	(200,000)		200,000	-
Net Changes for the year	-	-	(142,675)	**(142,675)**
Budgeted Accumulated Surplus (Deficit), end of year	**1,374,472**	**-**	**17,180,192**	**18,554,664**

School District No. 69 (Qualicum)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2023

	2023 Amended Annual Budget	2022 Amended Annual Budget
	$	$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	**49,866,532**	47,204,794
Other	**150,000**	150,000
Tuition	**3,800,000**	3,000,000
Other Revenue	**140,000**	140,000
Rentals and Leases	**600,000**	600,000
Investment Income	**420,000**	120,000
Total Revenue	**54,976,532**	51,214,794
Expenses		
Instruction	**43,437,495**	41,546,302
District Administration	**2,712,518**	2,373,985
Operations and Maintenance	**6,664,045**	5,894,233
Transportation and Housing	**1,962,474**	1,787,099
Total Expense	**54,776,532**	51,601,619
Net Revenue (Expense)	**200,000**	(386,825)
Budgeted Prior Year Surplus Appropriation		805,375
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	**(200,000)**	(418,550)
Total Net Transfers	**(200,000)**	(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, 2023

	2023 Amended Annual Budget	2022 Amended Annual Budget
	$	$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	**46,708,130**	45,792,277
Other Ministry of Education and Child Care Grants		
Pay Equity	**936,176**	936,176
Funding for Graduated Adults	**3,143**	
Student Transportation Fund	**426,341**	426,341
Support Staff Benefits Grant		32,384
FSA Scorer Grant	**8,187**	8,187
Early Learning Framework (ELF) Implementation	**670**	
Equity Scan	**8,810**	9,429
Labour Settlement funds	**1,775,075**	
Total Provincial Grants - Ministry of Education and Child Care	**49,866,532**	47,204,794
Provincial Grants - Other	**150,000**	150,000
Tuition		
International and Out of Province Students	**3,800,000**	3,000,000
Total Tuition	**3,800,000**	3,000,000
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**	600,000
Investment Income	**420,000**	120,000
Total Operating Revenue	**54,976,532**	51,214,794

School District No. 69 (Qualicum)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2023

	2023 Amended Annual Budget	2022 Amended Annual Budget
	$	$
Salaries		
Teachers	**20,557,366**	20,030,108
Principals and Vice Principals	**3,606,337**	3,495,970
Educational Assistants	**3,743,872**	3,804,695
Support Staff	**5,699,870**	5,313,964
Other Professionals	**1,893,638**	1,786,335
Substitutes	**2,078,572**	1,725,708
Total Salaries	**37,579,655**	36,156,780
Employee Benefits	**9,660,259**	9,365,834
Total Salaries and Benefits	**47,239,914**	45,522,614
Services and Supplies		
Services	**3,437,968**	2,684,268
Professional Development and Travel	**481,500**	543,085
Rentals and Leases	**5,000**	5,000
Dues and Fees	**68,000**	66,000
Insurance	**185,000**	164,000
Supplies	**2,197,540**	1,655,652
Utilities	**1,161,610**	961,000
Total Services and Supplies	**7,536,618**	6,079,005
Total Operating Expense	**54,776,532**	51,601,619

School District No. 69 (Qualicum)

Schedule 2C

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

Year Ended June 30, 2023

	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	16,763,414	1,160,076		15,572		989,943	**18,929,005**
1.03 Career Programs	93,817			44,093			**137,910**
1.07 Library Services	508,478	37,772		259,048			**805,298**
1.08 Counselling	890,619						**890,619**
1.10 Special Education	1,848,583	176,407	3,349,576	26,629	85,904	471,124	**5,958,223**
1.30 English Language Learning	131,212						**131,212**
1.31 Indigenous Education	92,382	143,535	345,511	26,629			**608,057**
1.41 School Administration		1,786,366		1,133,417		159,771	**3,079,554**
1.62 International and Out of Province Students	228,861	147,379	48,785	29,224	203,165		**657,414**
1.64 Other					40,804		**40,804**
Total Function 1	**20,557,366**	**3,451,535**	**3,743,872**	**1,534,612**	**329,873**	**1,620,838**	**31,238,096**
4 District Administration							
4.11 Educational Administration		154,802		45,960	436,279		**637,041**
4.40 School District Governance					113,059		**113,059**
4.41 Business Administration				355,739	671,563	3,000	**1,030,302**
Total Function 4	**-**	**154,802**	**-**	**401,699**	**1,220,901**	**3,000**	**1,780,402**
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				58,430	275,573	500	**334,503**
5.50 Maintenance Operations				2,476,698		403,734	**2,880,432**
5.52 Maintenance of Grounds				184,850			**184,850**
5.56 Utilities							**-**
Total Function 5	**-**	**-**	**-**	**2,719,978**	**275,573**	**404,234**	**3,399,785**
7 Transportation and Housing							
7.41 Transportation and Housing Administration				53,257	67,291	500	**121,048**
7.70 Student Transportation				990,324		50,000	**1,040,324**
7.73 Housing							**-**
Total Function 7	**-**	**-**	**-**	**1,043,581**	**67,291**	**50,500**	**1,161,372**
9 Debt Services							
Total Function 9	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Functions 1 - 9	**20,557,366**	**3,606,337**	**3,743,872**	**5,699,870**	**1,893,638**	**2,078,572**	**37,579,655**

School District No. 69 (Qualicum)

Schedule 2C

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

Year Ended June 30, 2023

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2023 Amended Annual Budget	2022 Amended Annual Budget
	$	$	$	$	$	$
1 Instruction						
1.02 Regular Instruction	**18,929,005**	4,815,592	**23,744,597**	1,437,400	**25,181,997**	24,208,898
1.03 Career Programs	**137,910**	33,730	**171,640**	297,500	**469,140**	584,879
1.07 Library Services	**805,298**	207,369	**1,012,667**	28,700	**1,041,367**	1,091,455
1.08 Counselling	**890,619**	218,960	**1,109,579**		**1,109,579**	1,026,931
1.10 Special Education	**5,958,223**	1,721,998	**7,680,221**	71,000	**7,751,221**	7,387,810
1.30 English Language Learning	**131,212**	35,198	**166,410**		**166,410**	96,450
1.31 Indigenous Education	**608,057**	154,963	**763,020**	95,668	**858,688**	764,061
1.41 School Administration	**3,079,554**	771,170	**3,850,724**	97,800	**3,948,524**	3,824,593
1.62 International and Out of Province Students	**657,414**	168,399	**825,813**	2,033,800	**2,859,613**	2,510,368
1.64 Other	**40,804**	10,152	**50,956**		**50,956**	50,857
Total Function 1	**31,238,096**	**8,137,531**	**39,375,627**	**4,061,868**	**43,437,495**	41,546,302
4 District Administration						
4.11 Educational Administration	**637,041**	126,749	**763,790**	87,000	**850,790**	727,240
4.40 School District Governance	**113,059**	14,192	**127,251**	145,340	**272,591**	217,548
4.41 Business Administration	**1,030,302**	235,835	**1,266,137**	323,000	**1,589,137**	1,429,197
Total Function 4	**1,780,402**	**376,776**	**2,157,178**	**555,340**	**2,712,518**	2,373,985
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	**334,503**	75,031	**409,534**	273,300	**682,834**	576,802
5.50 Maintenance Operations	**2,880,432**	695,579	**3,576,011**	830,610	**4,406,621**	3,923,131
5.52 Maintenance of Grounds	**184,850**	50,240	**235,090**	103,500	**338,590**	328,300
5.56 Utilities	**-**		**-**	1,236,000	**1,236,000**	1,066,000
Total Function 5	**3,399,785**	**820,850**	**4,220,635**	**2,443,410**	**6,664,045**	5,894,233
7 Transportation and Housing						
7.41 Transportation and Housing Administration	**121,048**	27,799	**148,847**	17,500	**166,347**	163,138
7.70 Student Transportation	**1,040,324**	297,303	**1,337,627**	418,500	**1,756,127**	1,605,961
7.73 Housing	**-**		**-**	40,000	**40,000**	18,000
Total Function 7	**1,161,372**	**325,102**	**1,486,474**	**476,000**	**1,962,474**	1,787,099
9 Debt Services						
Total Function 9	**-**	**-**	**-**	**-**	**-**	**-**
Total Functions 1 - 9	**37,579,655**	**9,660,259**	**47,239,914**	**7,536,618**	**54,776,532**	51,601,619

School District No. 69 (Qualicum)

Schedule 3

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2023

	2023 Amended Annual Budget	2022 Amended Annual Budget
	$	$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	**6,273,905**	5,517,919
Other Revenue	**1,325,000**	1,027,000
Total Revenue	**7,598,905**	6,544,919
Expenses		
Instruction	**7,289,772**	6,242,306
Operations and Maintenance	**199,383**	195,141
Transportation and Housing	**109,750**	107,472
Total Expense	**7,598,905**	6,544,919
Budgeted Surplus (Deficit), for the year	-	-

School District No. 69 (Qualicum)

Schedule 3A

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2023

	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			647,950						
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	199,383	160,937		96,000	19,600	149,176	405,387	414,980	3,811,998
Other			1,250,000						
	199,383	160,937	1,250,000	96,000	19,600	149,176	405,387	414,980	3,811,998
Less: Allocated to Revenue	199,383	160,937	1,325,000	96,000	19,600	149,176	405,387	414,980	3,811,998
Deferred Revenue, end of year	-	-	**572,950**	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	199,383	160,937		96,000	19,600	149,176	405,387	414,980	3,811,998
Other Revenue			1,325,000						
	199,383	160,937	1,325,000	96,000	19,600	149,176	405,387	414,980	3,811,998
Expenses									
Salaries									
Teachers									3,244,325
Principals and Vice Principals						37,772			
Educational Assistants		128,358					242,584	189,503	
Support Staff	158,888							113,774	
Other Professionals							40,804		
	158,888	128,358	-	-	-	37,772	283,388	303,277	3,244,325
Employee Benefits	40,495	32,579				7,489	71,115	111,703	567,673
Services and Supplies			1,325,000	96,000	19,600	103,915	50,884		
	199,383	160,937	1,325,000	96,000	19,600	149,176	405,387	414,980	3,811,998
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 69 (Qualicum)

Schedule 3A

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2023

	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Federal Safe Return to Class / Ventilation Fund	Seamless Day Kindergarten	Student & Family Affordability	ECL Early Care & Learning	TOTAL
	$	$	$	$	$	$	$	$	$
Deferred Revenue, beginning of year		7,472			41,955	36,575			**733,952**
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	112,902	112,736	55,000	6,000		55,400	448,693	175,000	**6,223,197**
Other									**1,250,000**
	112,902	112,736	55,000	6,000	-	55,400	448,698	175,000	**7,473,197**
Less: Allocated to Revenue	112,902	109,750	55,000	6,000	41,955	91,975	448,698	150,164	**7,598,905**
Deferred Revenue, end of year	-	**10,458**	-	-	-	-	-	**24,836**	**608,244**
Revenues									
Provincial Grants - Ministry of Education and Child Care	112,902	109,750	55,000	6,000	41,955	91,975	448,698	150,164	**6,273,905**
Other Revenue									**1,325,000**
	112,902	109,750	55,000	6,000	41,955	91,975	448,698	150,164	**7,598,905**
Expenses									
Salaries									
Teachers	96,501		40,482						**3,381,308**
Principals and Vice Principals								91,768	**129,540**
Educational Assistants						75,805			**636,250**
Support Staff		84,450							**357,112**
Other Professionals									**40,804**
	96,501	84,450	40,482	-	-	75,805	-	91,768	**4,545,014**
Employee Benefits	16,401	17,530	9,029			16,170		22,742	**912,926**
Services and Supplies		7,770	5,489	6,000	41,955		448,698	35,654	**2,140,965**
	112,902	109,750	55,000	6,000	41,955	91,975	448,698	150,164	**7,598,905**
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 69 (Qualicum)

Schedule 4

Amended Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2023

	2023 Amended Annual Budget			
	Invested in Tangible Capital Assets	**Local Capital**	**Fund Balance**	2022 Amended Annual Budget
	$	$	$	$
Revenues				
Provincial Grants				
Ministry of Education and Child Care	600,000		**600,000**	600,000
Other	2,609,673		**2,609,673**	2,545,960
Total Revenue	**3,209,673**	-	**3,209,673**	3,145,960
Expenses				
Operations and Maintenance	600,000		**600,000**	600,000
Amortization of Tangible Capital Assets				
Operations and Maintenance	2,486,943		**2,486,943**	2,433,648
Transportation and Housing	465,405		**465,405**	465,580
Total Expense	**3,552,348**	-	**3,552,348**	3,499,228
Net Revenue (Expense)	**(342,675)**	-	**(342,675)**	(353,268)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	200,000		**200,000**	418,550
Total Net Transfers	**200,000**	-	**200,000**	418,550
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	
Budgeted Surplus (Deficit), for the year	**(142,675)**	-	**(142,675)**	65,282