

Annual Budget

School District No. 69 (Qualicum)

June 30, 2023

School District No. 69 (Qualicum)

June 30, 2023

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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. 69 (QUALICUM)
(called the "Board") to adopt the 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").

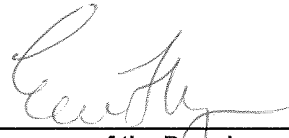
1. The Board has complied with the provisions of the *Act*, Ministerial Orders, and Ministry of Education Policies respecting the Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 69 (Qualicum)
Annual Budget Bylaw for fiscal year 2022/2023.
3. The attached Statement 2 showing the estimated revenue and expense for the
2022/2023 fiscal year and the total budget bylaw amount of \$61,749,067 for the 2022/2023 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 2022/2023.

READ A FIRST TIME THE 26th DAY OF APRIL, 2022;

READ A SECOND TIME THE 26th DAY OF APRIL, 2022;

READ A THIRD TIME, PASSED AND ADOPTED THE 24th DAY OF MAY, 2022;

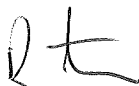
(Corporate Seal)



Chairperson of the Board

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 69 (Qualicum)
Annual Budget Bylaw 2022/2023, adopted by the Board the 24th DAY OF MAY, 2022.



Secretary Treasurer

School District No. 69 (Qualicum)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	4,379,000	4,428,063
Adult	3,000	2,750
Total Ministry Operating Grant Funded FTE's	4,382,000	4,430,813
Revenues	\$	\$
Provincial Grants		
Ministry of Education	52,738,643	53,322,713
Other	150,000	150,000
Tuition	3,700,000	3,000,000
Other Revenue	1,090,000	1,167,000
Rentals and Leases	600,000	600,000
Investment Income	120,000	120,000
Amortization of Deferred Capital Revenue	2,521,802	2,545,960
Total Revenue	60,920,445	60,905,673
Expenses		
Instruction	46,984,423	47,788,608
District Administration	2,474,055	2,373,985
Operations and Maintenance	9,491,358	9,123,022
Transportation and Housing	2,380,681	2,360,151
Total Expense	61,330,517	61,645,766
Net Revenue (Expense)	(410,072)	(740,093)
Budgeted Allocation (Retirement) of Surplus (Deficit)	400,551	805,375
Budgeted Surplus (Deficit), for the year	(9,521)	65,282
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(9,521)	65,282
Budgeted Surplus (Deficit), for the year	(9,521)	65,282

School District No. 69 (Qualicum)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	51,632,019	51,601,619
Operating - Tangible Capital Assets Purchased	418,550	418,550
Special Purpose Funds - Total Expense	5,998,625	6,544,919
Capital Fund - Total Expense	3,699,873	3,499,228
Total Budget Bylaw Amount	61,749,067	62,064,316

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

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

	2023 Annual Budget \$	2022 Amended Annual Budget \$
Surplus (Deficit) for the year	(410,072)	(740,093)
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	2,949,873	2,899,228
Total Effect of change in Tangible Capital Assets	2,531,323	2,480,678
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	2,121,251	1,740,585

School District No. 69 (Qualicum)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	46,940,018	47,204,794
Other	150,000	150,000
Tuition	3,700,000	3,000,000
Other Revenue	140,000	140,000
Rentals and Leases	600,000	600,000
Investment Income	120,000	120,000
Total Revenue	51,650,018	51,214,794
Expenses		
Instruction	41,284,981	41,546,302
District Administration	2,474,055	2,373,985
Operations and Maintenance	6,057,507	5,894,233
Transportation and Housing	1,815,476	1,787,099
Total Expense	51,632,019	51,601,619
Net Revenue (Expense)	17,999	(386,825)
Budgeted Prior Year Surplus Appropriation	400,551	805,375
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

Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	45,577,501	45,792,277
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	46,940,018	47,204,794
Provincial Grants - Other	150,000	150,000
Tuition		
International and Out of Province Students	3,700,000	3,000,000
Total Tuition	3,700,000	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	120,000	120,000
Total Operating Revenue	51,650,018	51,214,794

School District No. 69 (Qualicum)

Schedule 2B

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

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
Salaries		
Teachers	19,551,359	20,030,108
Principals and Vice Principals	3,495,967	3,495,970
Educational Assistants	3,630,690	3,804,695
Support Staff	5,444,412	5,313,964
Other Professionals	1,790,244	1,786,335
Substitutes	1,765,662	1,725,708
Total Salaries	35,678,334	36,156,780
Employee Benefits	9,341,930	9,365,834
Total Salaries and Benefits	45,020,264	45,522,614
Services and Supplies		
Services	3,140,268	2,684,268
Student Transportation		-
Professional Development and Travel	543,085	543,085
Rentals and Leases	5,000	5,000
Dues and Fees	71,000	66,000
Insurance	164,000	164,000
Supplies	1,702,402	1,655,652
Utilities	986,000	961,000
Total Services and Supplies	6,611,755	6,079,005
Total Operating Expense	51,632,019	51,601,619

School District No. 69 (Qualicum)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2023

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	16,160,777	1,101,622		6,396		909,518	18,178,313
1.03 Career Programs	87,042			42,356			129,398
1.07 Library Services	547,713	35,974		264,234			847,921
1.08 Counselling	818,921						818,921
1.10 Special Education	1,546,877	168,006	3,341,405	25,580	69,483	368,808	5,520,159
1.30 English Language Learning	76,297						76,297
1.31 Indigenous Education	89,048	136,700	289,285	25,580			540,613
1.41 School Administration		1,769,654		1,188,237		76,739	3,034,630
1.62 International and Out of Province Students	224,684	140,361		28,070	247,110		640,225
1.64 Other					40,873		40,873
Total Function 1	19,551,359	3,352,317	3,630,690	1,580,453	357,466	1,355,065	29,827,350
4 District Administration							
4.11 Educational Administration		143,650		11,375	388,542		543,567
4.40 School District Governance					112,014		112,014
4.41 Business Administration				314,434	623,280	3,000	940,714
Total Function 4	-	143,650	-	325,809	1,123,836	3,000	1,596,295
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				59,789	244,856	500	305,145
5.50 Maintenance Operations				2,333,673		326,782	2,660,455
5.52 Maintenance of Grounds				176,530			176,530
5.56 Utilities							-
Total Function 5	-	-	-	2,569,992	244,856	327,282	3,142,130
7 Transportation and Housing							
7.41 Transportation and Housing Administration				55,510	64,086	500	120,096
7.70 Student Transportation				912,648		79,815	992,463
7.73 Housing							-
Total Function 7	-	-	-	968,158	64,086	80,315	1,112,559
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	19,551,359	3,495,967	3,630,690	5,444,412	1,790,244	1,765,662	35,678,334

School District No. 69 (Qualicum)

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 Annual Budget \$	2022 Amended Annual Budget \$
1 Instruction						
1.02 Regular Instruction	18,178,313	4,677,753	22,856,066	1,032,485	23,888,551	24,208,898
1.03 Career Programs	129,398	32,355	161,753	339,880	501,633	584,879
1.07 Library Services	847,921	214,799	1,062,720	28,700	1,091,420	1,091,455
1.08 Counseling	818,921	208,013	1,026,934		1,026,934	1,026,931
1.10 Special Education	5,520,159	1,617,666	7,137,825	71,000	7,208,825	7,387,810
1.30 English Language Learning	76,297	20,153	96,450		96,450	96,450
1.31 Indigenous Education	540,613	139,285	679,898	84,168	764,066	764,061
1.41 School Administration	3,034,630	753,437	3,788,067	107,800	3,895,867	3,824,593
1.62 International and Out of Province Students	640,225	166,352	806,577	1,953,800	2,760,377	2,510,368
1.64 Other	40,873	9,985	50,858		50,858	50,857
Total Function 1	29,827,350	7,839,798	37,667,148	3,617,833	41,284,981	41,546,302
4 District Administration						
4.11 Educational Administration	543,567	111,673	655,240	72,000	727,240	727,240
4.40 School District Governance	112,014	14,051	126,065	145,340	271,405	217,548
4.41 Business Administration	940,714	219,496	1,160,210	315,200	1,475,410	1,429,197
Total Function 4	1,596,295	345,220	1,941,515	532,540	2,474,055	2,373,985
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	305,145	72,898	378,043	242,300	620,343	576,802
5.50 Maintenance Operations	2,660,455	702,963	3,363,418	679,482	4,042,900	3,923,131
5.52 Maintenance of Grounds	176,530	48,734	225,264	103,000	328,264	328,300
5.56 Utilities	-		-	1,066,000	1,066,000	1,066,000
Total Function 5	3,142,130	824,595	3,966,725	2,090,782	6,057,507	5,894,233
7 Transportation and Housing						
7.41 Transportation and Housing Administration	120,096	27,710	147,806	18,100	165,906	163,138
7.70 Student Transportation	992,463	304,607	1,297,070	312,500	1,609,570	1,605,961
7.73 Housing	-		-	40,000	40,000	18,000
Total Function 7	1,112,559	332,317	1,444,876	370,600	1,815,476	1,787,099
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	35,678,334	9,341,930	45,020,264	6,611,755	51,632,019	51,601,619

School District No. 69 (Qualicum)

Schedule 3

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

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	5,048,625	5,517,919
Other Revenue	950,000	1,027,000
Total Revenue	5,998,625	6,544,919
Expenses		
Instruction	5,699,442	6,242,306
Operations and Maintenance	199,383	195,141
Transportation and Housing	99,800	107,472
Total Expense	5,998,625	6,544,919
Budgeted Surplus (Deficit), for the year	-	-

School District No. 69 (Qualicum)
Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2023

Schedule 3A

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)									

School District No. 69 (Qualicum)
Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2023

Schedule 3A

Deferred Revenue, beginning of year				
Add: Restricted Grants				
Provincial Grants - Ministry of Education	99,800		32,222	632,593
Other	99,800	-	-	5,016,403
	99,800	32,222		1,000,000
	-	-		6,016,403
Less: Allocated to Revenue				
Deferred Revenue, end of year				
				5,998,625
				650,371
Revenues				
Provincial Grants - Ministry of Education	99,800	32,222		5,048,625
Other Revenue	99,800	32,222		950,000
				5,998,625
Expenses				
Salaries				
Teachers				2,845,600
Principals and Vice Principals				35,974
Educational Assistants		23,500		538,565
Support Staff	84,345			391,520
Other Professionals	84,345	23,500		40,872
				3,852,531
Employee Benefits	15,455	8,722		959,170
Services and Supplies	99,800	32,222		1,186,924
				5,998,625
Net Revenue (Expense)				
	-	-		-

School District No. 69 (Qualicum)

Schedule 4

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2023

	2023 Annual Budget			2022 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education	750,000		750,000	600,000
Amortization of Deferred Capital Revenue	2,521,802		2,521,802	2,545,960
Total Revenue	3,271,802	-	3,271,802	3,145,960
Expenses				
Operations and Maintenance	750,000		750,000	600,000
Amortization of Tangible Capital Assets				
Operations and Maintenance	2,484,468		2,484,468	2,433,648
Transportation and Housing	465,405		465,405	465,580
Total Expense	3,699,873	-	3,699,873	3,499,228
Net Revenue (Expense)	(428,071)	-	(428,071)	(353,268)
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	(9,521)	-	(9,521)	65,282