

Amended Annual Budget

School District No. 69 (Qualicum)

June 30, 2024

School District No. 69 (Qualicum)

June 30, 2024

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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 2023/2024 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 2023/2024.
3. The attached Statement 2 showing the estimated revenue and expense for the 2023/2024 fiscal year and the total budget bylaw amount of \$70,574,667 for the 2023/2024 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 2023/2024.

READ A FIRST TIME THE 23rd DAY OF JANUARY, 2024;

READ A SECOND TIME THE 23rd DAY OF JANUARY, 2024;

READ A THIRD TIME, PASSED AND ADOPTED THE 23rd DAY OF JANUARY, 2024;

(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 2023/2024, adopted by the Board the 23rd DAY OF JANUARY, 2024.

Secretary Treasurer

School District No. 69 (Qualicum)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2024

	2024 Amended Annual Budget	2024 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	4,416,625	4,335,000
Adult	0.188	1.000
Total Ministry Operating Grant Funded FTE's	4,416.813	4,336.000
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	60,606,613	58,455,125
Other	2,755,016	2,746,731
Tuition	3,900,000	3,900,000
Other Revenue	1,675,000	1,440,000
Rentals and Leases	700,000	700,000
Investment Income	600,000	520,000
Total Revenue	70,236,629	67,761,856
Expenses		
Instruction	53,915,688	52,087,808
District Administration	2,904,700	2,770,552
Operations and Maintenance	10,512,485	10,150,175
Transportation and Housing	2,741,794	2,586,623
Total Expense	70,074,667	67,595,158
Budgeted Surplus (Deficit), for the year	161,962	166,698
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	161,962	166,698
Budgeted Surplus (Deficit), for the year	161,962	166,698

School District No. 69 (Qualicum)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2024

	2024 Amended Annual Budget	2024 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	58,317,916	56,238,701
Operating - Tangible Capital Assets Purchased	500,000	500,000
Special Purpose Funds - Total Expense	8,113,697	7,726,424
Capital Fund - Total Expense	3,643,054	3,630,033
Total Budget Bylaw Amount	70,574,667	68,095,158

Approved by the Board

Signature of the Chairperson of the Board of Education	Date Signed
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Signature of the Superintendent	Date Signed
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Signature of the Secretary Treasurer	Date Signed
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School District No. 69 (Qualicum)

Statement 4

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

Year Ended June 30, 2024

	2024 Amended Annual Budget	2024 Annual Budget
	\$	\$
Surplus (Deficit) for the year	161,962	166,698
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(500,000)	(500,000)
Total Acquisition of Tangible Capital Assets	(500,000)	(500,000)
Amortization of Tangible Capital Assets	2,943,054	2,930,033
Total Effect of change in Tangible Capital Assets	2,443,054	2,430,033
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	2,605,016	2,596,731

School District No. 69 (Qualicum)

Schedule 1

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2024

	Operating Fund	Special Purpose Fund	Capital Fund	2024 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year				-
Changes for the year				
Net Revenue (Expense) for the year	500,000		(338,038)	161,962
Interfund Transfers				
Tangible Capital Assets Purchased	(500,000)		500,000	-
Net Changes for the year	-	-	161,962	161,962
Budgeted Accumulated Surplus (Deficit), end of year	-	-	161,962	161,962

School District No. 69 (Qualicum)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2024

	2024 Amended Annual Budget	2024 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	53,242,916	51,328,701
Other	150,000	150,000
Tuition	3,900,000	3,900,000
Other Revenue	225,000	140,000
Rentals and Leases	700,000	700,000
Investment Income	600,000	520,000
Total Revenue	58,817,916	56,738,701
Expenses		
Instruction	46,136,699	44,679,225
District Administration	2,904,700	2,770,552
Operations and Maintenance	7,102,369	6,745,459
Transportation and Housing	2,174,148	2,043,465
Total Expense	58,317,916	56,238,701
Net Revenue (Expense)	500,000	500,000
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(500,000)	(500,000)
Total Net Transfers	(500,000)	(500,000)
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, 2024

	2024 Amended Annual Budget	2024 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	50,999,401	49,966,184
Other Ministry of Education and Child Care Grants		
Pay Equity	936,176	936,176
Student Transportation Fund	426,341	426,341
FSA Scorer Grant	4,094	
Labour Settlement Funding	851,904	
Health Career dual credit	25,000	
Total Provincial Grants - Ministry of Education and Child Care	53,242,916	51,328,701
Provincial Grants - Other	150,000	150,000
Tuition		
International and Out of Province Students	3,900,000	3,900,000
Total Tuition	3,900,000	3,900,000
Other Revenues		
Miscellaneous		
Transportation revenue	50,000	50,000
Miscellaneous	110,000	90,000
Childcare fees	65,000	
Total Other Revenue	225,000	140,000
Rentals and Leases	700,000	700,000
Investment Income	600,000	520,000
Total Operating Revenue	58,817,916	56,738,701

School District No. 69 (Qualicum)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2024

	2024 Amended Annual Budget	2024 Annual Budget
	\$	\$
Salaries		
Teachers	21,820,531	21,378,073
Principals and Vice Principals	3,736,662	3,767,595
Educational Assistants	3,966,849	3,859,480
Support Staff	6,151,122	6,088,743
Other Professionals	2,045,763	2,006,577
Substitutes	2,296,853	2,086,182
Total Salaries	40,017,780	39,186,650
Employee Benefits	10,665,333	10,203,433
Total Salaries and Benefits	50,683,113	49,390,083
Services and Supplies		
Services	3,261,968	3,217,968
Professional Development and Travel	391,500	391,500
Rentals and Leases	50,000	5,000
Dues and Fees	68,000	68,000
Insurance	195,000	185,000
Supplies	2,487,335	1,800,150
Utilities	1,181,000	1,181,000
Total Services and Supplies	7,634,803	6,848,618
Total Operating Expense	58,317,916	56,238,701

School District No. 69 (Qualicum)

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

Year Ended June 30, 2024

	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	17,521,795	777,331		8,516		1,455,150	19,762,792
1.03 Career Programs	108,341			46,908			155,249
1.07 Library Services	592,203	40,285		281,779			914,267
1.08 Counselling	1,055,153						1,055,153
1.10 Special Education	2,059,241	161,285	3,568,583	56,835	91,703	278,944	6,216,591
1.20 Early Learning and Child Care				112,005			112,005
1.30 English Language Learning	142,551						142,551
1.31 Indigenous Education	90,000	148,983	398,266			45,000	682,249
1.41 School Administration		2,124,205		1,169,856		29,230	3,323,291
1.62 International and Out of Province Students	251,247	314,368		83,325	216,880		865,820
1.64 Other					44,425		44,425
Total Function 1	21,820,531	3,566,457	3,966,849	1,759,224	353,008	1,808,324	33,274,393
4 District Administration							
4.11 Educational Administration		170,205		62,881	471,193		704,279
4.40 School District Governance					130,025		130,025
4.41 Business Administration				380,687	717,451	3,000	1,101,138
Total Function 4	-	170,205	-	443,568	1,318,669	3,000	1,935,442
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				62,881	300,424	500	363,805
5.50 Maintenance Operations				2,590,720		369,009	2,959,729
5.52 Maintenance of Grounds				216,154			216,154
5.56 Utilities							-
Total Function 5	-	-	-	2,869,755	300,424	369,509	3,539,688
7 Transportation and Housing							
7.41 Transportation and Housing Administration				56,835	73,662	500	130,997
7.70 Student Transportation				1,021,740		115,520	1,137,260
7.73 Housing							-
Total Function 7	-	-	-	1,078,575	73,662	116,020	1,268,257
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	21,820,531	3,736,662	3,966,849	6,151,122	2,045,763	2,296,853	40,017,780

School District No. 69 (Qualicum)

Schedule 2C

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

Year Ended June 30, 2024

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2024 Amended Annual Budget	2024 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	19,762,792	5,260,868	25,023,660	1,332,400	26,356,060	25,861,629
1.03 Career Programs	155,249	38,753	194,002	297,500	491,502	479,486
1.07 Library Services	914,267	239,250	1,153,517	28,700	1,182,217	1,103,656
1.08 Counselling	1,055,153	272,675	1,327,828		1,327,828	1,176,895
1.10 Special Education	6,216,591	1,817,263	8,033,854	71,000	8,104,854	7,886,688
1.20 Early Learning and Child Care	112,005	31,212	143,217		143,217	67,426
1.30 English Language Learning	142,551	37,024	179,575		179,575	176,621
1.31 Indigenous Education	682,249	152,540	834,789	95,668	930,457	902,789
1.41 School Administration	3,323,291	826,355	4,149,646	97,800	4,247,446	3,874,416
1.62 International and Out of Province Students	865,820	218,424	1,084,244	2,033,800	3,118,044	3,095,712
1.64 Other	44,425	11,074	55,499		55,499	53,907
Total Function 1	33,274,393	8,905,438	42,179,831	3,956,868	46,136,699	44,679,225
4 District Administration						
4.11 Educational Administration	704,279	142,249	846,528	87,000	933,528	894,197
4.40 School District Governance	130,025	17,208	147,233	105,340	252,573	234,759
4.41 Business Administration	1,101,138	257,461	1,358,599	360,000	1,718,599	1,641,596
Total Function 4	1,935,442	416,918	2,352,360	552,340	2,904,700	2,770,552
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	363,805	79,429	443,234	283,300	726,534	712,059
5.50 Maintenance Operations	2,959,729	811,622	3,771,351	990,610	4,761,961	4,422,631
5.52 Maintenance of Grounds	216,154	58,220	274,374	103,500	377,874	374,769
5.56 Utilities	-	-	-	1,236,000	1,236,000	1,236,000
Total Function 5	3,539,688	949,271	4,488,959	2,613,410	7,102,369	6,745,459
7 Transportation and Housing						
7.41 Transportation and Housing Administration	130,997	30,396	161,393	17,500	178,893	174,796
7.70 Student Transportation	1,137,260	363,310	1,500,570	454,685	1,955,255	1,828,669
7.73 Housing	-	-	-	40,000	40,000	40,000
Total Function 7	1,268,257	393,706	1,661,963	512,185	2,174,148	2,043,465
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	40,017,780	10,665,333	50,683,113	7,634,803	58,317,916	56,238,701

School District No. 69 (Qualicum)

Schedule 3

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2024

	2024 Amended Annual Budget	2024 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	6,663,697	6,426,424
Other Revenue	1,450,000	1,300,000
Total Revenue	8,113,697	7,726,424
Expenses		
Instruction	7,778,989	7,408,583
Operations and Maintenance	199,383	199,383
Transportation and Housing	135,325	118,458
Total Expense	8,113,697	7,726,424
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, 2024

	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			679,104			13,900			
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	199,383	189,129		96,000	19,600	139,648	430,461	437,804	4,100,744
Other			1,450,000						
	199,383	189,129	1,450,000	96,000	19,600	139,648	430,461	437,804	4,100,744
Less: Allocated to Revenue	199,383	189,129	1,450,000	96,000	19,600	153,548	430,461	437,804	4,100,744
Deferred Revenue, end of year	-	-	679,104	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	199,383	189,129		96,000	19,600	153,548	430,461	437,804	4,100,744
Other Revenue			1,450,000						
	199,383	189,129	1,450,000	96,000	19,600	153,548	430,461	437,804	4,100,744
Expenses									
Salaries									
Teachers									3,316,812
Principals and Vice Principals						67,142			
Educational Assistants		146,722					290,343	265,237	
Support Staff	143,633							95,356	
Other Professionals							44,425		
	143,633	146,722	-	-	-	67,142	334,768	360,593	3,316,812
Employee Benefits	38,781	42,407				13,890	85,736	77,211	783,932
Services and Supplies	16,969		1,450,000	96,000	19,600	72,516	9,957		
	199,383	189,129	1,450,000	96,000	19,600	153,548	430,461	437,804	4,100,744
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 69 (Qualicum)

Schedule 3A

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2024

	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Seamless Day Kindergarten	Student & Family Affordability	SEY2KT (Early Years to Kindergarten)	ECL Early Care & Learning	Feeding Futures Fund
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		7,916				89,319		88,431	
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	110,350	127,409	55,000	6,000	55,400		19,000	175,000	519,738
Other	110,350	127,409	55,000	6,000	55,400	-	19,000	175,000	519,738
Less: Allocated to Revenue	110,350	135,325	55,000	6,000	55,400	89,319	19,000	124,316	442,318
Deferred Revenue, end of year	-	-	-	-	-	-	-	139,115	77,420
Revenues									
Provincial Grants - Ministry of Education and Child Care	110,350	135,325	55,000	6,000	55,400	89,319	19,000	124,316	442,318
Other Revenue	110,350	135,325	55,000	6,000	55,400	89,319	19,000	124,316	442,318
Expenses									
Salaries									
Teachers	85,373		43,336						
Principals and Vice Principals								91,850	61,233
Educational Assistants									71,830
Support Staff		91,547			49,081				
Other Professionals									
	85,373	91,547	43,336	-	49,081	-	-	91,850	133,063
Employee Benefits	24,977	26,567	11,664	6,000	6,319			18,966	34,255
Services and Supplies		17,211				89,319	19,000	13,500	275,000
	110,350	135,325	55,000	6,000	55,400	89,319	19,000	124,316	442,318
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 69 (Qualicum)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2024

	<u>TOTAL</u>
	\$
Deferred Revenue, beginning of year	878,670
Add: Restricted Grants	
Provincial Grants - Ministry of Education and Child Care	6,680,666
Other	1,450,000
	<u>8,130,666</u>
Less: Allocated to Revenue	<u>8,113,697</u>
Deferred Revenue, end of year	<u><u>895,639</u></u>
Revenues	
Provincial Grants - Ministry of Education and Child Care	6,663,697
Other Revenue	1,450,000
	<u>8,113,697</u>
Expenses	
Salaries	
Teachers	3,445,521
Principals and Vice Principals	220,225
Educational Assistants	774,132
Support Staff	379,617
Other Professionals	44,425
	<u>4,863,920</u>
Employee Benefits	1,170,705
Services and Supplies	2,079,072
	<u>8,113,697</u>
Net Revenue (Expense)	<u><u>-</u></u>

School District No. 69 (Qualicum)

Schedule 4

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2024

	2024 Amended Annual Budget			2024 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education and Child Care	700,000		700,000	700,000
Other	2,605,016		2,605,016	2,596,731
Total Revenue	3,305,016	-	3,305,016	3,296,731
Expenses				
Operations and Maintenance	700,000		700,000	700,000
Amortization of Tangible Capital Assets				
Operations and Maintenance	2,510,733		2,510,733	2,505,333
Transportation and Housing	432,321		432,321	424,700
Total Expense	3,643,054	-	3,643,054	3,630,033
Net Revenue (Expense)	(338,038)	-	(338,038)	(333,302)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	500,000		500,000	500,000
Total Net Transfers	500,000	-	500,000	500,000
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	
Budgeted Surplus (Deficit), for the year	161,962	-	161,962	166,698