

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, 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 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*").

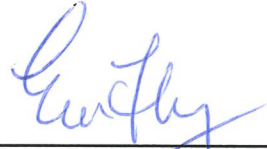
1. The Board has complied with the provisions of the *Act*, Ministerial Orders, and Ministry of Education and Child Care Policies respecting the Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 69 (Qualicum) Annual Budget Bylaw for fiscal year 2023/2024.
3. The attached Statement 2 showing the estimated revenue and expense for the 2023/2024 fiscal year and the total budget bylaw amount of \$68,095,158 for the 2023/2024 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 2023/2024.

READ A FIRST TIME THE 25th DAY OF APRIL, 2023;

READ A SECOND TIME THE 25th DAY OF APRIL, 2023;

READ A THIRD TIME, PASSED AND ADOPTED THE 27th DAY OF APRIL, 2023;

(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 2023/2024, adopted by the Board the 27th DAY OF APRIL, 2023.



Secretary Treasurer

School District No. 69 (Qualicum)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2024

	2024 Annual Budget	2023 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	4,335,000	4,450,000
Adult	1,000	2,000
Total Ministry Operating Grant Funded FTE's	4,336,000	4,452,000
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	58,455,125	56,740,437
Other	2,746,731	2,759,673
Tuition	3,900,000	3,800,000
Other Revenue	1,440,000	1,465,000
Rentals and Leases	700,000	600,000
Investment Income	520,000	420,000
Total Revenue	67,761,856	65,785,110
Expenses		
Instruction	52,087,808	50,727,267
District Administration	2,770,552	2,712,518
Operations and Maintenance	10,150,175	9,950,371
Transportation and Housing	2,586,623	2,537,629
Total Expense	67,595,158	65,927,785
Budgeted Surplus (Deficit), for the year	166,698	(142,675)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	166,698	(142,675)
Budgeted Surplus (Deficit), for the year	166,698	(142,675)

School District No. 69 (Qualicum)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2024

	2024 Annual Budget	2023 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	56,238,701	54,776,532
Operating - Tangible Capital Assets Purchased	500,000	200,000
Special Purpose Funds - Total Expense	7,726,424	7,598,905
Capital Fund - Total Expense	3,630,033	3,552,348
Total Budget Bylaw Amount	68,095,158	66,127,785

Approved by the Board

Signature of the Chairperson of the Board of Education

April 28, 2023
Date Signed

Signature of the Superintendent

May 1, 2023
Date Signed

Signature of the Secretary Treasurer

April 28, 2023
Date Signed

School District No. 69 (Qualicum)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2024

	2024 Annual Budget \$	2023 Amended Annual Budget \$
Surplus (Deficit) for the year	166,698	(142,675)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(500,000)	(200,000)
Total Acquisition of Tangible Capital Assets	(500,000)	(200,000)
Amortization of Tangible Capital Assets	2,930,033	2,952,348
Total Effect of change in Tangible Capital Assets	2,430,033	2,752,348
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	2,596,731	2,609,673

School District No. 69 (Qualicum)

Schedule 2

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

	2024 Annual Budget \$	2023 Amended Annual Budget \$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	51,328,701	49,866,532
Other	150,000	150,000
Tuition	3,900,000	3,800,000
Other Revenue	140,000	140,000
Rentals and Leases	700,000	600,000
Investment Income	520,000	420,000
Total Revenue	56,738,701	54,976,532
Expenses		
Instruction	44,679,225	43,437,495
District Administration	2,770,552	2,712,518
Operations and Maintenance	6,745,459	6,664,045
Transportation and Housing	2,043,465	1,962,474
Total Expense	56,238,701	54,776,532
Net Revenue (Expense)	500,000	200,000
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(500,000)	(200,000)
Total Net Transfers	(500,000)	(200,000)
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, 2024

	2024 Annual Budget \$	2023 Amended Annual Budget \$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	49,966,184	46,708,130
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
FSA Scorer Grant		8,187
Early Learning Framework (ELF) Implementation		670
Equity Scann		8,810
Labour Settlement Funds		1,775,075
Total Provincial Grants - Ministry of Education and Child Care	51,328,701	49,866,532
Provincial Grants - Other	150,000	150,000
Tuition		
International and Out of Province Students	3,900,000	3,800,000
Total Tuition	3,900,000	3,800,000
Other Revenues		
Miscellaneous		
Transportation revenue	50,000	50,000
Miscellaneous	90,000	90,000
Total Other Revenue	140,000	140,000
Rentals and Leases	700,000	600,000
Investment Income	520,000	420,000
Total Operating Revenue	56,738,701	54,976,532

School District No. 69 (Qualicum)

Schedule 2B

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

	2024 Annual Budget	2023 Amended Annual Budget
	\$	\$
Salaries		
Teachers	21,378,073	20,557,366
Principals and Vice Principals	3,767,595	3,606,337
Educational Assistants	3,859,480	3,743,872
Support Staff	6,088,743	5,699,870
Other Professionals	2,006,577	1,893,638
Substitutes	2,086,182	2,078,572
Total Salaries	39,186,650	37,579,655
Employee Benefits	10,203,433	9,660,259
Total Salaries and Benefits	49,390,083	47,239,914
Services and Supplies		
Services	3,217,968	3,437,968
Professional Development and Travel	391,500	481,500
Rentals and Leases	5,000	5,000
Dues and Fees	68,000	68,000
Insurance	185,000	185,000
Supplies	1,800,150	2,197,540
Utilities	1,181,000	1,161,610
Total Services and Supplies	6,848,618	7,536,618
Total Operating Expense	56,238,701	54,776,532

School District No. 69 (Qualicum)
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	17,472,917	1,223,575		16,426		1,202,813	19,915,731
1.03 Career Programs	98,977			46,521			145,498
1.07 Library Services	536,445	39,813		274,462			850,720
1.08 Counseling	939,603						939,603
1.10 Special Education	1,852,792	185,939	3,390,354	28,089	90,629	491,514	6,039,317
1.20 Early Learning and Child Care			53,442				53,442
1.30 English Language Learning	138,428						138,428
1.31 Indigenous Education	97,463	151,291	364,242	28,089			641,085
1.41 School Administration		1,692,974		1,198,867		112,355	3,004,196
1.62 International and Out of Province Students	241,448	310,687	51,442	30,834	214,339		848,750
1.64 Other					43,012		43,012
Total Function 1	21,378,073	3,604,279	3,859,480	1,623,288	347,980	1,806,682	32,619,782
4 District Administration							
4.11 Educational Administration		163,316		48,480	460,274		672,070
4.40 School District Governance					123,141		123,141
4.41 Business Administration				330,934	708,499	3,000	1,042,433
Total Function 4	-	163,316	-	379,414	1,291,914	3,000	1,837,644
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				61,635	295,692	500	357,827
5.50 Maintenance Operations				2,709,407		225,500	2,934,907
5.52 Maintenance of Grounds				214,722			214,722
5.56 Utilities							-
Total Function 5	-	-	-	2,985,764	295,692	226,000	3,507,456
7 Transportation and Housing							
7.41 Transportation and Housing Administration				56,177	70,991	500	127,668
7.70 Student Transportation				1,044,100		50,000	1,094,100
7.73 Housing							-
Total Function 7	-	-	-	1,100,277	70,991	50,500	1,221,768
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	21,378,073	3,767,595	3,859,480	6,088,743	2,006,577	2,086,182	39,186,650

School District No. 69 (Qualicum)
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 Annual Budget	2023 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	19,915,731	5,123,498	25,039,229	822,400	25,861,629	25,181,997
1.03 Career Programs	145,498	36,488	181,986	297,500	479,486	469,140
1.07 Library Services	850,720	224,236	1,074,956	28,700	1,103,656	1,041,367
1.08 Counselling	939,603	237,292	1,176,895		1,176,895	1,109,579
1.10 Special Education	6,039,317	1,776,371	7,815,688	71,000	7,886,688	7,751,221
1.20 Early Learning and Child Care	53,442	13,984	67,426		67,426	-
1.30 English Language Learning	138,428	38,193	176,621		176,621	166,410
1.31 Indigenous Education	641,085	166,036	807,121	95,668	902,789	858,688
1.41 School Administration	3,004,196	772,420	3,776,616	97,800	3,874,416	3,948,524
1.62 International and Out of Province Students	848,750	213,162	1,061,912	2,033,800	3,095,712	2,859,613
1.64 Other	43,012	10,895	53,907		53,907	50,956
Total Function 1	32,619,782	8,612,575	41,232,357	3,446,868	44,679,225	43,437,495
4 District Administration						
4.11 Educational Administration	672,070	135,127	807,197	87,000	894,197	850,790
4.40 School District Governance	123,141	16,278	139,419	95,340	234,759	272,591
4.41 Business Administration	1,042,433	239,163	1,281,596	360,000	1,641,596	1,589,137
Total Function 4	1,837,644	390,568	2,228,212	542,340	2,770,552	2,712,518
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	357,827	80,932	438,759	273,300	712,059	682,834
5.50 Maintenance Operations	2,934,907	717,114	3,652,021	770,610	4,422,631	4,406,621
5.52 Maintenance of Grounds	214,722	56,547	271,269	103,500	374,769	338,590
5.56 Utilities	-	-	-	1,236,000	1,236,000	1,236,000
Total Function 5	3,507,456	854,593	4,362,049	2,383,410	6,745,459	6,664,045
7 Transportation and Housing						
7.41 Transportation and Housing Administration	127,668	29,628	157,296	17,500	174,796	166,347
7.70 Student Transportation	1,094,100	316,069	1,410,169	418,500	1,828,669	1,756,127
7.73 Housing	-	-	-	40,000	40,000	40,000
Total Function 7	1,221,768	345,697	1,567,465	476,000	2,043,465	1,962,474
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	39,186,650	10,203,433	49,390,083	6,848,618	56,238,701	54,776,532

School District No. 69 (Qualicum)

Schedule 3

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

	2024 Annual Budget \$	2023 Amended Annual Budget \$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	6,426,424	6,273,905
Other Revenue	1,300,000	1,325,000
Total Revenue	7,726,424	7,598,905
Expenses		
Instruction	7,408,583	7,289,772
Operations and Maintenance	199,383	199,383
Transportation and Housing	118,458	109,750
Total Expense	7,726,424	7,598,905
Budgeted Surplus (Deficit), for the year	-	-

School District No. 69 (Qualicum)

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

Schedule 3A

Deferred Revenue, beginning of year

Add: Restricted Grants
Provincial Grants - Ministry of Education and Child Care
Other

Less: Allocated to Revenue
Deferred Revenue, end of year

Revenues

Provincial Grants - Ministry of Education and Child Care
Other Revenue

Expenses

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

Employee Benefits
Services and Supplies

Net Revenue (Expense)

Annual Facility Grant	Learning Improvement Fund	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing
\$	\$	\$	\$	\$	\$	\$	\$	\$
199,383	189,129	572,950	96,000	19,600	101,000	425,818	437,804	4,021,658
199,383	189,129	1,250,000	96,000	19,600	101,000	425,818	437,804	4,021,658
199,383	189,129	1,300,000	96,000	19,600	101,000	425,818	437,804	4,021,658
-	-	522,950	-	-	-	-	-	-
199,383	189,129	1,300,000	96,000	19,600	101,000	425,818	437,804	4,021,658
199,383	189,129	1,300,000	96,000	19,600	101,000	425,818	437,804	4,021,658
157,158	147,569	-	-	-	39,813	43,012	351,964	3,254,450
42,225	41,560	1,300,000	96,000	19,600	8,160	86,018	85,840	767,208
199,383	189,129	1,300,000	96,000	19,600	53,027	12,500	437,804	4,021,658
-	-	-	-	-	-	-	-	-

School District No. 69 (Qualicum)
Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2024

Deferred Revenue, beginning of year

First Nation Student Transportation	Student & Family Affordability	ECL Early Care & Learning	Feeding Futures Fund	TOTAL
\$	\$	\$	\$	\$
10,458	98,000	24,836		706,244

Add: Restricted Grants

Provincial Grants - Ministry of Education and Child Care
Other

108,000		175,000	519,738	6,293,130
	-	175,000	519,738	1,250,000

Less: Allocated to Revenue

Deferred Revenue, end of year

118,458	98,000	199,836	519,738	7,726,424
-	-	-	-	522,950

Revenues

Provincial Grants - Ministry of Education and Child Care
Other Revenue

118,458	98,000	199,836	519,738	6,426,424
118,458	98,000	199,836	519,738	1,300,000
				7,726,424

Expenses

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

		113,468	76,280	3,297,159
89,450				153,281
				621,428
				442,572
				43,012
89,450	-	113,468	76,280	4,557,452

Employee Benefits
Services and Supplies

18,560		23,205	22,303	1,095,079
10,448	98,000	63,163	421,155	2,073,893
118,458	98,000	199,836	519,738	7,726,424

Net Revenue (Expense)

-	-	-	-	-
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School District No. 69 (Qualicum)

Schedule 4

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2024

	2024 Annual Budget			2023 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education and Child Care	700,000		700,000	600,000
Other	2,596,731		2,596,731	2,609,673
Total Revenue	3,296,731	-	3,296,731	3,209,673
Expenses				
Operations and Maintenance	700,000		700,000	600,000
Amortization of Tangible Capital Assets				
Operations and Maintenance	2,505,333		2,505,333	2,486,943
Transportation and Housing	424,700		424,700	465,405
Total Expense	3,630,033	-	3,630,033	3,552,348
Net Revenue (Expense)	(333,302)	-	(333,302)	(342,675)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	500,000		500,000	200,000
Total Net Transfers	500,000	-	500,000	200,000
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	-
Budgeted Surplus (Deficit), for the year	166,698	-	166,698	(142,675)