Annual Budget

School District No. 69 (Qualicum)

June 30, 2025

Version: 1029-9283-7301
April 30, 2024 8:03

School District No. 69 (Qualicum)

June 30, 2025

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 2024/2025 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 2024/2025.

3. The attached Statement 2 showing the estimated revenue and expense for the 2024/2025 fiscal year and the total budget bylaw amount of $72,497,275 for the 2024/2025 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 2024/2025.

READ A FIRST TIME THE 29th DAY OF APRIL, 2024;

READ A SECOND TIME THE 29th DAY OF APRIL, 2024;

READ A THIRD TIME, PASSED AND ADOPTED THE 29th DAY OF APRIL, 2024;

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 2024/2025, adopted by the Board the 29th DAY OF APRIL, 2024.

Secretary Treasurer

Version: 1029-9283-7301
April 30, 2024 8:03

School District No. 69 (Qualicum)

Annual Budget - Revenue and Expense
Year Ended June 30, 2025

	2025 Annual Budget	2024 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	**4,417.000**	4,416.625
Adult		0.188
Total Ministry Operating Grant Funded FTE's	**4,417.000**	4,416.813
Revenues	**$**	$
Provincial Grants		
Ministry of Education and Child Care	**62,641,128**	60,606,613
Other	**2,781,359**	2,755,016
Tuition	**3,900,000**	3,900,000
Other Revenue	**1,485,000**	1,675,000
Rentals and Leases	**750,000**	700,000
Investment Income	**600,000**	600,000
Total Revenue	**72,157,487**	70,236,629
Expenses		
Instruction	**55,004,452**	53,915,688
District Administration	**2,997,381**	2,904,700
Operations and Maintenance	**11,205,865**	10,512,485
Transportation and Housing	**2,789,577**	2,741,794
Total Expense	**71,997,275**	70,074,667
Budgeted Surplus (Deficit), for the year	**160,212**	161,962
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	**160,212**	161,962
Budgeted Surplus (Deficit), for the year	**160,212**	161,962

School District No. 69 (Qualicum)

Annual Budget - Revenue and Expense
Year Ended June 30, 2025

	2025 Annual Budget	2024 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	**59,835,263**	58,317,916
Operating - Tangible Capital Assets Purchased	**500,000**	500,000
Special Purpose Funds - Total Expense	**8,175,865**	8,113,697
Capital Fund - Total Expense	**3,986,147**	3,643,054
Total Budget Bylaw Amount	**72,497,275**	70,574,667

Approved by the Board

Signature of the Chairperson of the Board of Education — Date Signed: May 2, 2024

Signature of the Superintendent — Date Signed: April 30, 2024

Signature of the Secretary Treasurer — Date Signed: April 30, 2024

School District No. 69 (Qualicum)

Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2025

	2025 Annual Budget	2024 Amended Annual Budget
	$	$
Surplus (Deficit) for the year	**160,212**	161,962
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	**2,971,147**	2,943,054
Total Effect of change in Tangible Capital Assets	**2,471,147**	2,443,054
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	**2,631,359**	2,605,016

School District No. 69 (Qualicum)

Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2025

	2025 Annual Budget	2024 Amended Annual Budget
	$	$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	**54,650,263**	53,242,916
Other	**150,000**	150,000
Tuition	**3,900,000**	3,900,000
Other Revenue	**285,000**	225,000
Rentals and Leases	**750,000**	700,000
Investment Income	**600,000**	600,000
Total Revenue	**60,335,263**	58,817,916
Expenses		
Instruction	**47,151,030**	46,136,699
District Administration	**2,997,381**	2,904,700
Operations and Maintenance	**7,453,268**	7,102,369
Transportation and Housing	**2,233,584**	2,174,148
Total Expense	**59,835,263**	58,317,916
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)

Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2025

	2025 Annual Budget	2024 Amended Annual Budget
	$	$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	**53,217,746**	50,999,401
Other Ministry of Education and Child Care Grants		
Pay Equity	**936,176**	936,176
Student Transportation Fund	**426,341**	426,341
Support Staff Benefits Grant	**70,000**	
FSA Scorer Grant		4,094
Labour Settlement Funding		851,904
Miscellaneous		25,000
Total Provincial Grants - Ministry of Education and Child Care	**54,650,263**	53,242,916
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**	110,000
Childcare fees	**125,000**	65,000
Total Other Revenue	**285,000**	225,000
Rentals and Leases	**750,000**	700,000
Investment Income	**600,000**	600,000
Total Operating Revenue	**60,335,263**	58,817,916

School District No. 69 (Qualicum)

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2025

	2025 Annual Budget	2024 Amended Annual Budget
	$	$
Salaries		
Teachers	**22,440,874**	21,820,531
Principals and Vice Principals	**3,847,948**	3,736,662
Educational Assistants	**3,979,229**	3,966,849
Support Staff	**6,161,898**	6,151,122
Other Professionals	**2,075,812**	2,045,763
Substitutes	**2,408,129**	2,296,853
Total Salaries	**40,913,890**	40,017,780
Employee Benefits	**11,327,755**	10,665,333
Total Salaries and Benefits	**52,241,645**	50,683,113
Services and Supplies		
Services	**3,311,968**	3,261,968
Professional Development and Travel	**391,500**	391,500
Rentals and Leases	**50,000**	50,000
Dues and Fees	**68,000**	68,000
Insurance	**230,000**	195,000
Supplies	**2,361,150**	2,487,335
Utilities	**1,181,000**	1,181,000
Total Services and Supplies	**7,593,618**	7,634,803
Total Operating Expense	**59,835,263**	58,317,916

School District No. 69 (Qualicum)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2025

	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	18,079,866	727,331		8,687		1,453,471	**20,269,355**
1.03 Career Programs	110,508			47,847			**158,355**
1.07 Library Services	604,047	40,285		287,413			**931,745**
1.08 Counselling	1,076,255						**1,076,255**
1.10 Inclusive Education	2,131,024	161,285	3,458,753	32,971	93,537	237,123	**6,114,693**
1.20 Early Learning and Child Care			114,245				**114,245**
1.30 English Language Learning	145,402						**145,402**
1.31 Indigenous Education	37,500	148,983	406,231	25,000		90,000	**707,714**
1.41 School Administration		2,285,491		1,173,252		49,815	**3,508,558**
1.62 International and Out of Province Students	256,272	314,368		84,991	221,218		**876,849**
1.64 Other					45,314		**45,314**
Total Function 1	**22,440,874**	**3,677,743**	**3,979,229**	**1,660,161**	**360,069**	**1,830,409**	**33,948,485**
4 District Administration							
4.11 Educational Administration		170,205		64,139	471,781		**706,125**
4.40 School District Governance					130,595		**130,595**
4.41 Business Administration				388,301	731,800	3,000	**1,123,101**
Total Function 4	-	**170,205**	-	**452,440**	**1,334,176**	**3,000**	**1,959,821**
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				64,139	306,432	500	**371,071**
5.50 Maintenance Operations				2,664,536		455,890	**3,120,426**
5.52 Maintenance of Grounds				220,477			**220,477**
5.56 Utilities							-
Total Function 5	-	-	-	**2,949,152**	**306,432**	**456,390**	**3,711,974**
7 Transportation and Housing							
7.41 Transportation and Housing Administration				57,971	75,135	500	**133,606**
7.70 Student Transportation				1,042,174		117,830	**1,160,004**
7.73 Housing							-
Total Function 7	-	-	-	**1,100,145**	**75,135**	**118,330**	**1,293,610**
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	**22,440,874**	**3,847,948**	**3,979,229**	**6,161,898**	**2,075,812**	**2,408,129**	**40,913,890**

School District No. 69 (Qualicum)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2025

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2025 Annual Budget	2024 Amended Annual Budget
	$	$	$	$	$	$
1 Instruction						
1.02 Regular Instruction	20,269,355	5,499,272	25,768,627	1,222,400	26,991,027	26,356,060
1.03 Career Programs	158,355	41,159	199,514	297,500	497,014	491,502
1.07 Library Services	931,745	255,289	1,187,034	28,700	1,215,734	1,182,217
1.08 Counselling	1,076,255	288,552	1,364,807		1,364,807	1,327,828
1.10 Inclusive Education	6,114,693	1,947,235	8,061,928	71,000	8,132,928	8,104,854
1.20 Early Learning and Child Care	114,245	33,639	147,884		147,884	143,217
1.30 English Language Learning	145,402	39,273	184,675		184,675	179,575
1.31 Indigenous Education	707,714	161,722	869,436	95,668	965,104	930,457
1.41 School Administration	3,508,558	898,270	4,406,828	97,800	4,504,628	4,247,446
1.62 International and Out of Province Students	876,849	229,612	1,106,461	1,983,800	3,090,261	3,118,044
1.64 Other	45,314	11,654	56,968		56,968	55,499
Total Function 1	33,948,485	9,405,677	43,354,162	3,796,868	47,151,030	46,136,699
4 District Administration						
4.11 Educational Administration	706,125	146,128	852,253	87,000	939,253	933,528
4.40 School District Governance	130,595	17,696	148,291	105,340	253,631	252,573
4.41 Business Administration	1,123,101	271,396	1,394,497	410,000	1,804,497	1,718,599
Total Function 4	1,959,821	435,220	2,395,041	602,340	2,997,381	2,904,700
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	371,071	83,390	454,461	343,300	797,761	726,534
5.50 Maintenance Operations	3,120,426	917,262	4,037,688	995,610	5,033,298	4,761,961
5.52 Maintenance of Grounds	220,477	62,232	282,709	103,500	386,209	377,874
5.56 Utilities	-		-	1,236,000	1,236,000	1,236,000
Total Function 5	3,711,974	1,062,884	4,774,858	2,678,410	7,453,268	7,102,369
7 Transportation and Housing						
7.41 Transportation and Housing Administration	133,606	32,102	165,708	17,500	183,208	178,893
7.70 Student Transportation	1,160,004	391,872	1,551,876	458,500	2,010,376	1,955,255
7.73 Housing	-		-	40,000	40,000	40,000
Total Function 7	1,293,610	423,974	1,717,584	516,000	2,233,584	2,174,148
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	40,913,890	11,327,755	52,241,645	7,593,618	59,835,263	58,317,916

School District No. 69 (Qualicum)

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2025

	2025 Annual Budget	2024 Amended Annual Budget
	$	$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	**6,975,865**	6,663,697
Other Revenue	**1,200,000**	1,450,000
Total Revenue	**8,175,865**	8,113,697
Expenses		
Instruction	**7,853,422**	7,778,989
Operations and Maintenance	**199,383**	199,383
Transportation and Housing	**123,060**	135,325
Total Expense	**8,175,865**	8,113,697
Budgeted Surplus (Deficit), for the year	**-**	-

School District No. 69 (Qualicum)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2025

	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						
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	199,383	188,434		96,000	19,600	99,648	438,392	446,560	4,182,759
Other			1,250,000						
	199,383	188,434	1,250,000	96,000	19,600	99,648	438,392	446,560	4,182,759
Less: Allocated to Revenue	199,383	188,434	1,200,000	96,000	19,600	99,648	438,392	446,560	4,182,759
Deferred Revenue, end of year	-	-	**729,104**	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	199,383	188,434		96,000	19,600	99,648	438,392	446,560	4,182,759
Other Revenue			1,200,000						
	199,383	188,434	1,200,000	96,000	19,600	99,648	438,392	446,560	4,182,759
Expenses									
Salaries									
Teachers							43,658		3,333,149
Principals and Vice Principals						41,643			
Educational Assistants		144,658					272,892	225,654	
Support Staff	155,162							128,458	
Other Professionals							45,314		
	155,162	144,658	-	-	-	41,643	361,864	354,112	3,333,149
Employee Benefits	44,221	43,776				10,563	76,528	92,448	849,610
Services and Supplies			1,200,000	96,000	19,600	47,442			
	199,383	188,434	1,200,000	96,000	19,600	99,648	438,392	446,560	4,182,759
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 69 (Qualicum)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2025

	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Seamless Day Kindergarten	Early Childhood Education Dual Credit Program	Student & Family Affordability	SEY2KT (Early Years to Kindergarten)	ECL Early Care & Learning	Feeding Futures Fund
	$	$	$	$	$	$	$	$	$
Deferred Revenue, beginning of year						138,000		139,115	77,420
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	123,060	55,000	6,000	55,400	40,000		19,000	175,000	517,809
Other									
	123,060	55,000	6,000	55,400	40,000	-	19,000	175,000	517,809
Less: Allocated to Revenue	123,060	55,000	6,000	55,400	40,000	138,000	19,000	248,400	595,229
Deferred Revenue, end of year	-	-	-	-	-	-	-	65,715	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	123,060	55,000	6,000	55,400	40,000	138,000	19,000	248,400	595,229
Other Revenue									
	123,060	55,000	6,000	55,400	40,000	138,000	19,000	248,400	595,229
Expenses									
Salaries									
Teachers		44,203							
Principals and Vice Principals								76,500	54,600
Educational Assistants								123,400	123,000
Support Staff	98,816			45,200					
Other Professionals									
	98,816	44,203	-	45,200	-	-	-	199,900	177,600
Employee Benefits	24,244	10,797		10,200				48,500	41,500
Services and Supplies			6,000		40,000	138,000	19,000		376,129
	123,060	55,000	6,000	55,400	40,000	138,000	19,000	248,400	595,229
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 69 (Qualicum)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2025

	Health Career Dual Credit Expansion	TOTAL
	$	$
Deferred Revenue, beginning of year		1,033,639
Add: Restricted Grants		
Provincial Grants - Ministry of Education and Child Care	25,000	6,687,045
Other		1,250,000
	25,000	7,937,045
Less: Allocated to Revenue	25,000	8,175,865
Deferred Revenue, end of year	-	794,819
Revenues		
Provincial Grants - Ministry of Education and Child Care	25,000	6,975,865
Other Revenue		1,200,000
	25,000	8,175,865
Expenses		
Salaries		
Teachers		3,421,010
Principals and Vice Principals		172,743
Educational Assistants		889,604
Support Staff		427,636
Other Professionals		45,314
	-	4,956,307
Employee Benefits		1,252,387
Services and Supplies	25,000	1,967,171
	25,000	8,175,865
Net Revenue (Expense)	-	-

School District No. 69 (Qualicum)

Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2025

	2025 Annual Budget			
	Invested in Tangible Capital Assets	**Local Capital**	**Fund Balance**	2024 Amended Annual Budget
	$	$	$	$
Revenues				
Provincial Grants				
Ministry of Education and Child Care	1,015,000		**1,015,000**	700,000
Other	2,631,359		**2,631,359**	2,605,016
Total Revenue	**3,646,359**	-	**3,646,359**	3,305,016
Expenses				
Operations and Maintenance	1,015,000		**1,015,000**	700,000
Amortization of Tangible Capital Assets				
Operations and Maintenance	2,538,214		**2,538,214**	2,510,733
Transportation and Housing	432,933		**432,933**	432,321
Total Expense	**3,986,147**	-	**3,986,147**	3,643,054
Net Revenue (Expense)	**(339,788)**	-	**(339,788)**	(338,038)
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	**160,212**	-	**160,212**	161,962