

Amended Annual Budget

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

June 30, 2017

# School District No. 69 (Qualicum)

June 30, 2017

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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 2016/2017 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. Board has complied with the provisions of the Act 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 2016/2017.
3. The attached Statement 2 showing the estimated revenue and expense for the 2016/2017 fiscal year and the total budget bylaw amount of \$50,681,867 for the 2016/2017 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 2016/2017.

READ A FIRST TIME THE 24th DAY OF JANUARY, 2017;

READ A SECOND TIME THE 24th DAY OF JANUARY, 2017;

READ A THIRD TIME, PASSED AND ADOPTED THE 24th DAY OF JANUARY, 2017;

( 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 2016/2017, adopted by the Board the 24th DAY OF JANUARY, 2017.

  
Secretary Treasurer

# School District No. 69 (Qualicum)

Statement 2

Amended Annual Budget - Revenue and Expense  
Year Ended June 30, 2017

	2017 Amended Annual Budget	2017 Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	4,152,813	4,126,125
Adult	13,125	10,000
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>4,165,938</b>	<b>4,136,125</b>
<b>Revenues</b>	<b>\$</b>	<b>\$</b>
Provincial Grants		
Ministry of Education	42,556,564	41,037,722
Other	101,450	101,450
Tuition	3,500,000	3,200,000
Other Revenue	1,485,000	1,475,000
Rentals and Leases	450,000	450,000
Investment Income	125,000	125,000
Amortization of Deferred Capital Revenue	2,168,494	2,103,955
<b>Total Revenue</b>	<b>50,386,508</b>	<b>48,493,127</b>
<b>Expenses</b>		
Instruction	39,168,494	38,289,897
District Administration	1,837,756	1,803,510
Operations and Maintenance	7,486,296	7,080,511
Transportation and Housing	1,851,401	1,615,085
Debt Services	1,624	
<b>Total Expense</b>	<b>50,345,571</b>	<b>48,789,003</b>
<b>Net Revenue (Expense)</b>	<b>40,937</b>	<b>(295,876)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>		338,121
<b>Budgeted Surplus (Deficit), for the year</b>	<b>40,937</b>	<b>42,245</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	40,937	42,245
<b>Budgeted Surplus (Deficit), for the year</b>	<b>40,937</b>	<b>42,245</b>

# School District No. 69 (Qualicum)

Statement 2

Amended Annual Budget - Revenue and Expense  
Year Ended June 30, 2017

	2017 Amended Annual Budget	2017 Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	44,557,858	43,469,807
Operating - Tangible Capital Assets Purchased	336,296	368,550
Special Purpose Funds - Total Expense	2,966,606	2,888,936
Capital Fund - Total Expense	2,821,107	2,430,260
<b>Total Budget Bylaw Amount</b>	<b>50,681,867</b>	<b>49,157,553</b>

## Approved by the Board

Signature of the Chairperson of the Board of Education

Jun 25, 2017  
Date Signed

Signature of the Superintendent

Jun 28/17  
Date Signed

Signature of the Secretary Treasurer

Jun 25 /17  
Date Signed

# School District No. 69 (Qualicum)

Statement 4

Amended Annual Budget - Changes in Net Financial Assets (Debt)  
Year Ended June 30, 2017

	2017 Amended Annual Budget	2017 Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<u>40,937</u>	<u>(295,876)</u>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(336,296)	(368,550)
From Deferred Capital Revenue	<u>(755,111)</u>	<u>(755,111)</u>
<b>Total Acquisition of Tangible Capital Assets</b>	<u>(1,091,407)</u>	<u>(1,123,661)</u>
Amortization of Tangible Capital Assets	<u>2,494,483</u>	<u>2,430,260</u>
<b>Total Effect of change in Tangible Capital Assets</b>	<u>1,403,076</u>	<u>1,306,599</u>
	<u>-</u>	<u>-</u>
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<u>1,444,013</u>	<u>1,010,723</u>

# School District No. 69 (Qualicum)

Schedule 1

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund  
 Year Ended June 30, 2017

	Operating Fund	Special Purpose Fund	Capital Fund	2017 Amended Annual Budget
	\$	\$	\$	\$
<b>Accumulated Surplus (Deficit), beginning of year</b>				-
<b>Changes for the year</b>				
Net Revenue (Expense) for the year	368,550		(327,613)	40,937
Interfund Transfers				
Tangible Capital Assets Purchased	(336,296)		336,296	-
Other	(32,254)		32,254	-
<b>Net Changes for the year</b>	-	-	40,937	40,937
<b>Budgeted Accumulated Surplus (Deficit), end of year</b>	-	-	40,937	40,937

# School District No. 69 (Qualicum)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense  
Year Ended June 30, 2017

	2017 Amended Annual Budget	2017 Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	40,614,958	39,448,786
Other	101,450	101,450
Tuition	3,500,000	3,200,000
Other Revenue	135,000	175,000
Rentals and Leases	450,000	450,000
Investment Income	125,000	125,000
<b>Total Revenue</b>	<b>44,926,408</b>	<b>43,500,236</b>
<b>Expenses</b>		
Instruction	36,418,203	35,617,276
District Administration	1,837,756	1,803,510
Operations and Maintenance	4,645,498	4,433,936
Transportation and Housing	1,656,401	1,615,085
<b>Total Expense</b>	<b>44,557,858</b>	<b>43,469,807</b>
<b>Net Revenue (Expense)</b>	<b>368,550</b>	<b>30,429</b>
<b>Budgeted Prior Year Surplus Appropriation</b>		<b>338,121</b>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(336,296)	(368,550)
Other	(32,254)	
<b>Total Net Transfers</b>	<b>(368,550)</b>	<b>(368,550)</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>



# School District No. 69 (Qualicum)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source  
Year Ended June 30, 2017

	2017 Amended Annual Budget	2017 Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	38,995,178	38,312,506
Other Ministry of Education Grants		
Pay Equity	936,176	936,176
Transportation Supplemental	426,341	
Return of Administrative Savings	197,263	
Additional Supplement Distribution		100,104
Miscellaneous	60,000	100,000
<b>Total Provincial Grants - Ministry of Education</b>	<b>40,614,958</b>	<b>39,448,786</b>
<b>Provincial Grants - Other</b>	<b>101,450</b>	<b>101,450</b>
<b>Tuition</b>		
International and Out of Province Students	3,500,000	3,200,000
<b>Total Tuition</b>	<b>3,500,000</b>	<b>3,200,000</b>
<b>Other Revenues</b>		
Miscellaneous		
Transportation Revenue	121,000	161,000
Miscellaneous	10,000	10,000
P-Card Rebate	4,000	4,000
<b>Total Other Revenue</b>	<b>135,000</b>	<b>175,000</b>
<b>Rentals and Leases</b>	<b>450,000</b>	<b>450,000</b>
<b>Investment Income</b>	<b>125,000</b>	<b>125,000</b>
<b>Total Operating Revenue</b>	<b>44,926,408</b>	<b>43,500,236</b>

# School District No. 69 (Qualicum)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Source  
Year Ended June 30, 2017

	2017 Amended Annual Budget	2017 Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	17,667,238	17,518,412
Principals and Vice Principals	2,599,983	2,511,273
Educational Assistants	3,228,237	3,182,805
Support Staff	4,448,981	4,425,267
Other Professionals	1,283,347	1,222,636
Substitutes	1,242,713	1,212,433
<b>Total Salaries</b>	<b>30,470,499</b>	<b>30,072,826</b>
<b>Employee Benefits</b>	<b>8,152,811</b>	<b>7,926,835</b>
<b>Total Salaries and Benefits</b>	<b>38,623,310</b>	<b>37,999,661</b>
<b>Services and Supplies</b>		
Services	2,594,558	2,130,156
Student Transportation	1,000	1,000
Professional Development and Travel	427,338	427,338
Rentals and Leases	5,000	5,000
Dues and Fees	50,450	50,450
Insurance	174,000	174,000
Interest		-
Supplies	1,690,702	1,690,702
Utilities	991,500	991,500
<b>Total Services and Supplies</b>	<b>5,934,548</b>	<b>5,470,146</b>
<b>Total Operating Expense</b>	<b>44,557,858</b>	<b>43,469,807</b>

# School District No. 69 (Qualicum)

Schedule 2C

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

Year Ended June 30, 2017

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	14,454,099	530,308		10,866		874,767	15,870,040
1.03 Career Programs	179,341			38,811			218,152
1.07 Library Services	396,882			225,624			622,506
1.08 Counselling	401,993	50,441					452,434
1.10 Special Education	1,762,782	133,005	3,013,270	41,080		167,418	5,117,555
1.30 English Language Learning	141,215						141,215
1.31 Aboriginal Education	34,211	104,700	214,967	6,849			360,727
1.41 School Administration		1,563,929		970,290		22,863	2,557,082
1.60 Summer School							-
1.61 Continuing Education	21,772						21,772
1.62 International and Out of Province Students	274,943	217,600		25,139	106,639		624,321
1.64 Other					32,824		32,824
<b>Total Function 1</b>	<b>17,667,238</b>	<b>2,599,983</b>	<b>3,228,237</b>	<b>1,318,659</b>	<b>139,463</b>	<b>1,065,048</b>	<b>26,018,628</b>
<b>4 District Administration</b>							
4.11 Educational Administration					347,709		347,709
4.40 School District Governance					85,284		85,284
4.41 Business Administration				284,137	460,370	3,000	747,507
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>284,137</b>	<b>893,363</b>	<b>3,000</b>	<b>1,180,500</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				50,464	203,453	500	254,417
5.50 Maintenance Operations				1,842,225		98,665	1,940,890
5.52 Maintenance of Grounds				106,264			106,264
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,998,953</b>	<b>203,453</b>	<b>99,165</b>	<b>2,301,571</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				49,606	47,068	500	97,174
7.70 Student Transportation				797,626		75,000	872,626
7.73 Housing							-
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>847,232</b>	<b>47,068</b>	<b>75,500</b>	<b>969,800</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>17,667,238</b>	<b>2,599,983</b>	<b>3,228,237</b>	<b>4,448,981</b>	<b>1,283,347</b>	<b>1,242,713</b>	<b>30,470,499</b>

# School District No. 69 (Qualicum)

Amended Annual Budget - Operating Expense by Function, Program and Object  
Year Ended June 30, 2017

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2017 Amended Annual Budget	2017 Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	15,870,040	4,073,293	19,943,333	804,388	20,747,721	20,472,150
1.03 Career Programs	218,152	58,489	276,641	423,130	699,771	701,504
1.07 Library Services	622,506	175,834	798,340	23,700	822,040	811,339
1.08 Counselling	452,434	119,215	571,649		571,649	535,097
1.10 Special Education	5,117,555	1,581,110	6,698,665	104,302	6,802,967	6,747,545
1.30 English Language Learning	141,215	33,623	174,838		174,838	159,733
1.31 Aboriginal Education	360,727	89,583	450,310	88,156	538,466	515,045
1.41 School Administration	2,557,082	675,356	3,232,438	107,800	3,340,238	3,256,096
1.60 Summer School	-	-	-	-	-	-
1.61 Continuing Education	21,772	5,304	27,076		27,076	17,532
1.62 International and Out of Province Students	624,321	154,178	778,499	1,873,200	2,651,699	2,359,861
1.64 Other	32,824	8,914	41,738		41,738	41,374
<b>Total Function 1</b>	<b>26,018,628</b>	<b>6,974,899</b>	<b>32,993,527</b>	<b>3,424,676</b>	<b>36,418,203</b>	<b>35,617,276</b>
<b>4 District Administration</b>						
4.11 Educational Administration	347,709	78,775	426,484	73,000	499,484	483,296
4.40 School District Governance	85,284	8,244	93,528	85,340	178,868	177,889
4.41 Business Administration	747,507	175,197	922,704	236,700	1,159,404	1,142,325
<b>Total Function 4</b>	<b>1,180,500</b>	<b>262,216</b>	<b>1,442,716</b>	<b>395,040</b>	<b>1,837,756</b>	<b>1,803,510</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	254,417	51,975	306,392	175,200	481,592	475,098
5.50 Maintenance Operations	1,940,890	525,683	2,466,573	338,282	2,804,855	2,745,979
5.52 Maintenance of Grounds	106,264	32,237	138,501	79,050	217,551	221,359
5.56 Utilities	-	-	-	1,141,500	1,141,500	991,500
<b>Total Function 5</b>	<b>2,301,571</b>	<b>609,895</b>	<b>2,911,466</b>	<b>1,734,032</b>	<b>4,645,498</b>	<b>4,433,936</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	97,174	23,530	120,704	28,100	148,804	147,995
7.70 Student Transportation	872,626	282,271	1,154,897	328,700	1,483,597	1,443,090
7.73 Housing	-	-	-	24,000	24,000	24,000
<b>Total Function 7</b>	<b>969,800</b>	<b>305,801</b>	<b>1,275,601</b>	<b>380,800</b>	<b>1,656,401</b>	<b>1,615,085</b>
<b>9 Debt Services</b>						
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>30,470,499</b>	<b>8,152,811</b>	<b>38,623,310</b>	<b>5,934,548</b>	<b>44,557,858</b>	<b>43,469,807</b>

# School District No. 69 (Qualicum)

Schedule 3

Amended Annual Budget - Special Purpose Revenue and Expense  
Year Ended June 30, 2017

	<u>2017 Amended Annual Budget</u>	<u>2017 Annual Budget</u>
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	1,616,606	1,588,936
Other Revenue	1,350,000	1,300,000
<b>Total Revenue</b>	<u>2,966,606</u>	<u>2,888,936</u>
<b>Expenses</b>		
Instruction	2,750,291	2,672,621
Operations and Maintenance	216,315	216,315
<b>Total Expense</b>	<u>2,966,606</u>	<u>2,888,936</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u>-</u>	<u>-</u>

**School District No. 69 (Qualicum)**  
 Amended Annual Budget - Changes in Special Purpose Funds  
 Year Ended June 30, 2017

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Service Delivery Transformation	Special Education Technology	School Generated Funds	Related Entities	Strong Start	Ready, Set, Learn
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	-	25,000	-	584,645	-	-	-
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	216,315	788,994	-	-	-	1,300,000	-	96,000	19,600
Other	216,315	788,994	-	-	-	1,300,000	-	96,000	19,600
<b>Less:</b> Allocated to Revenue	216,315	788,994	-	-	-	1,350,000	-	96,000	19,600
<b>Deferred Revenue, end of year</b>	-	-	-	<b>25,000</b>	-	<b>534,645</b>	-	-	-
<b>Revenues</b>	216,315	788,994	-	-	-	1,350,000	-	96,000	19,600
Provincial Grants - Ministry of Education	216,315	788,994	-	-	-	1,350,000	-	96,000	19,600
Other Revenue	-	-	-	-	-	-	-	-	-
<b>Expenses</b>	75,000	505,000	126,400	-	-	-	-	-	-
Salaries	75,000	631,400	-	-	-	-	-	-	-
Teachers	-	505,000	-	-	-	-	-	-	-
Principals and Vice Principals	-	126,400	-	-	-	-	-	-	-
Educational Assistants	-	-	-	-	-	-	-	-	-
Support Staff	-	-	-	-	-	-	-	-	-
Employee Benefits	15,000	157,594	-	-	-	-	-	-	-
Services and Supplies	126,315	788,994	-	-	-	1,350,000	-	96,000	19,600
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

**School District No. 69 (Qualicum)**  
 Amended Annual Budget - Changes in Special Purpose Funds  
 Year Ended June 30, 2017

	OLEP	CommunityLINK	Coding and Curriculum Implementation	TOTAL
	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	-	-	-	609,645
<b>Add: Restricted Grants</b>				
Provincial Grants - Ministry of Education	101,323	364,874	54,941	1,642,047
Other	101,323	364,874	54,941	2,942,047
<b>Less: Allocated to Revenue</b>	101,323	364,874	29,500	2,966,606
<b>Deferred Revenue, end of year</b>	-	-	25,441	585,086
<b>Revenues</b>				
Provincial Grants - Ministry of Education	101,323	364,874	29,500	1,616,606
Other Revenue	101,323	364,874	29,500	1,350,000
<b>Expenses</b>				
Salaries				
Teachers	5,000	15,000		525,000
Principals and Vice Principals	25,000			25,000
Educational Assistants		255,000		381,400
Support Staff	30,000	270,000		75,000
Employee Benefits	7,500	65,000		245,094
Services and Supplies	63,823	29,874	29,500	1,715,112
	101,323	364,874	29,500	2,966,606
<b>Net Revenue (Expense)</b>	-	-	-	-

# School District No. 69 (Qualicum)

Schedule 4

Amended Annual Budget - Capital Revenue and Expense  
Year Ended June 30, 2017

	2017 Amended Annual Budget			2017 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Provincial Grants				
Ministry of Education	325,000		325,000	
Amortization of Deferred Capital Revenue	2,168,494		2,168,494	2,103,955
<b>Total Revenue</b>	<b>2,493,494</b>	<b>-</b>	<b>2,493,494</b>	<b>2,103,955</b>
<b>Expenses</b>				
Operations and Maintenance	325,000		325,000	
Amortization of Tangible Capital Assets				
Operations and Maintenance	2,299,483		2,299,483	2,430,260
Transportation and Housing	195,000		195,000	
Debt Services				
Capital Lease Interest		1,624	1,624	
<b>Total Expense</b>	<b>2,819,483</b>	<b>1,624</b>	<b>2,821,107</b>	<b>2,430,260</b>
<b>Net Revenue (Expense)</b>	<b>(325,989)</b>	<b>(1,624)</b>	<b>(327,613)</b>	<b>(326,305)</b>
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	336,296		336,296	368,550
Capital Lease Payment		32,254	32,254	
<b>Total Net Transfers</b>	<b>336,296</b>	<b>32,254</b>	<b>368,550</b>	<b>368,550</b>
<b>Other Adjustments to Fund Balances</b>				
Principal Payment				
Capital Lease	30,630	(30,630)	-	
<b>Total Other Adjustments to Fund Balances</b>	<b>30,630</b>	<b>(30,630)</b>	<b>-</b>	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>40,937</b>	<b>-</b>	<b>40,937</b>	<b>42,245</b>