

Amended Annual Budget

School District No. 69 (Qualicum)

June 30, 2019

School District No. 69 (Qualicum)

June 30, 2019

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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 2018/2019 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 2018/2019.
3. The attached Statement 2 showing the estimated revenue and expense for the 2018/2019 fiscal year and the total budget bylaw amount of \$57,010,198 for the 2018/2019 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 2018/2019.

READ A FIRST TIME THE 22nd DAY OF JANUARY, 2019;

READ A SECOND TIME THE 22nd DAY OF JANUARY, 2019;

READ A THIRD TIME, PASSED AND ADOPTED THE 22nd DAY OF JANUARY, 2019;

(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 2018/2019, adopted by the Board the 22nd DAY OF JANUARY, 2019.

Secretary Treasurer

School District No. 69 (Qualicum)

Statement 2

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2019

	2019 Amended Annual Budget	2019 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	4,252.125	4,195.125
Adult	5.625	5.750
Total Ministry Operating Grant Funded FTE's	4,257.750	4,200.875
Revenues	\$	\$
Provincial Grants		
Ministry of Education	47,431,362	45,853,920
Other	101,450	101,450
Tuition	4,100,000	3,900,000
Other Revenue	1,500,000	1,655,000
Rentals and Leases	650,000	600,000
Investment Income	300,000	175,000
Amortization of Deferred Capital Revenue	2,277,436	2,274,155
Total Revenue	56,360,248	54,559,525
Expenses		
Instruction	44,360,275	42,719,862
District Administration	2,298,251	2,131,659
Operations and Maintenance	7,927,273	7,906,027
Transportation and Housing	2,005,849	1,978,942
Total Expense	56,591,648	54,736,490
Net Revenue (Expense)	(231,400)	(176,965)
Budgeted Allocation (Retirement) of Surplus (Deficit)	333,077	292,619
Budgeted Surplus (Deficit), for the year	101,677	115,654
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	101,677	115,654
Budgeted Surplus (Deficit), for the year	101,677	115,654

School District No. 69 (Qualicum)

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2019

	2019 Amended Annual Budget	2019 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	47,848,514	47,299,263
Operating - Tangible Capital Assets Purchased	418,550	418,550
Special Purpose Funds - Total Expense	5,898,825	4,560,176
Capital Fund - Total Expense	2,844,309	2,877,051
Total Budget Bylaw Amount	57,010,198	55,155,040

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)

Amended Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2019

	2019 Amended Annual Budget	2019 Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(231,400)</u>	<u>(176,965)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(418,550)	(418,550)
From Deferred Capital Revenue	<u>(2,336,272)</u>	<u>(2,437,719)</u>
Total Acquisition of Tangible Capital Assets	<u>(2,754,822)</u>	<u>(2,856,269)</u>
Amortization of Tangible Capital Assets	<u>2,594,309</u>	<u>2,577,051</u>
Total Effect of change in Tangible Capital Assets	<u>(160,513)</u>	<u>(279,218)</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>(391,913)</u></u>	<u><u>(456,183)</u></u>

School District No. 69 (Qualicum)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2019

	Operating Fund	Special Purpose Fund	Capital Fund	2019 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	2,133,654	-	18,330,368	20,464,022
Changes for the year				
Net Revenue (Expense) for the year	85,473		(316,873)	(231,400)
Interfund Transfers				
Tangible Capital Assets Purchased	(418,550)		418,550	-
Net Changes for the year	<u>(333,077)</u>	-	<u>101,677</u>	(231,400)
Budgeted Accumulated Surplus (Deficit), end of year	<u>1,800,577</u>	-	<u>18,432,045</u>	<u>20,232,622</u>

School District No. 69 (Qualicum)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2019

	2019 Amended Annual Budget	2019 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	42,632,537	42,498,744
Other	101,450	101,450
Tuition	4,100,000	3,900,000
Other Revenue	150,000	150,000
Rentals and Leases	650,000	600,000
Investment Income	300,000	175,000
Total Revenue	47,933,987	47,425,194
Expenses		
Instruction	38,660,796	38,359,032
District Administration	2,298,251	2,131,659
Operations and Maintenance	5,184,118	5,129,545
Transportation and Housing	1,705,349	1,679,027
Total Expense	47,848,514	47,299,263
Net Revenue (Expense)	85,473	125,931
Budgeted Prior Year Surplus Appropriation	333,077	292,619
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

Amended Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2019

	2019 Amended Annual Budget	2019 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	41,210,020	41,076,227
Other Ministry of Education Grants		
Pay Equity	936,176	936,176
Transportation Supplement	426,341	426,341
Carbon Tax Grant	60,000	60,000
Total Provincial Grants - Ministry of Education	42,632,537	42,498,744
Provincial Grants - Other	101,450	101,450
Tuition		
International and Out of Province Students	4,100,000	3,900,000
Total Tuition	4,100,000	3,900,000
Other Revenues		
Miscellaneous		
Transportation Revenue	50,000	50,000
Miscellaneous	100,000	100,000
Total Other Revenue	150,000	150,000
Rentals and Leases	650,000	600,000
Investment Income	300,000	175,000
Total Operating Revenue	47,933,987	47,425,194

School District No. 69 (Qualicum)

Amended Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2019

	2019 Amended Annual Budget	2019 Annual Budget
	\$	\$
Salaries		
Teachers	18,033,301	18,292,873
Principals and Vice Principals	2,982,403	2,773,721
Educational Assistants	3,594,542	3,437,868
Support Staff	4,836,586	4,744,560
Other Professionals	1,630,241	1,584,275
Substitutes	1,386,855	1,403,867
Total Salaries	32,463,928	32,237,164
Employee Benefits	8,654,667	8,613,031
Total Salaries and Benefits	41,118,595	40,850,195
Services and Supplies		
Services	2,965,330	2,845,330
Student Transportation	1,000	1,000
Professional Development and Travel	549,085	549,086
Rentals and Leases	5,000	5,000
Dues and Fees	71,000	71,000
Insurance	164,000	164,000
Supplies	1,958,504	1,797,652
Utilities	1,016,000	1,016,000
Total Services and Supplies	6,729,919	6,449,068
Total Operating Expense	47,848,514	47,299,263

School District No. 69 (Qualicum)

Amended Annual Budget - Operating Expense by Function, Program and Object
 Year Ended June 30, 2019

	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	14,836,859	494,306		12,254		895,014	16,238,433
1.03 Career Programs	179,012			39,083			218,095
1.07 Library Services	583,449	31,225		229,058			843,732
1.08 Counselling	760,057						760,057
1.10 Special Education	1,376,354	215,236	3,351,564	42,555	59,975	220,273	5,265,957
1.30 English Language Learning	60,550						60,550
1.31 Aboriginal Education	44,111	115,865	242,978	7,095			410,049
1.41 School Administration		1,875,029		983,603		47,376	2,906,008
1.62 International and Out of Province Students	192,909	250,742		68,945	172,527		685,123
1.64 Other					37,485		37,485
Total Function 1	18,033,301	2,982,403	3,594,542	1,382,593	269,987	1,162,663	27,425,489
4 District Administration							
4.11 Educational Administration					397,996		397,996
4.40 School District Governance					94,626		94,626
4.41 Business Administration				283,538	579,376	3,000	865,914
Total Function 4	-	-	-	283,538	1,071,998	3,000	1,358,536
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				52,271	234,567	500	287,338
5.50 Maintenance Operations				2,114,390		96,176	2,210,566
5.52 Maintenance of Grounds				163,550			163,550
5.56 Utilities							-
Total Function 5	-	-	-	2,330,211	234,567	96,676	2,661,454
7 Transportation and Housing							
7.41 Transportation and Housing Administration				51,415	53,689	500	105,604
7.70 Student Transportation				788,829		124,016	912,845
7.73 Housing							-
Total Function 7	-	-	-	840,244	53,689	124,516	1,018,449
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	18,033,301	2,982,403	3,594,542	4,836,586	1,630,241	1,386,855	32,463,928

School District No. 69 (Qualicum)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2019

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2019 Amended Annual Budget	2019 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	16,238,433	4,299,066	20,537,499	1,036,037	21,573,536	21,579,740
1.03 Career Programs	218,095	59,364	277,459	448,130	725,589	763,380
1.07 Library Services	843,732	224,668	1,068,400	28,700	1,097,100	828,405
1.08 Counselling	760,057	189,289	949,346		949,346	1,004,258
1.10 Special Education	5,265,957	1,564,022	6,829,979	71,000	6,900,979	6,997,688
1.30 English Language Learning	60,550	16,643	77,193		77,193	74,346
1.31 Aboriginal Education	410,049	99,269	509,318	60,530	569,848	590,142
1.41 School Administration	2,906,008	729,404	3,635,412	107,800	3,743,212	3,467,269
1.62 International and Out of Province Students	685,123	173,805	858,928	2,118,300	2,977,228	3,010,777
1.64 Other	37,485	9,280	46,765		46,765	43,027
Total Function 1	27,425,489	7,364,810	34,790,299	3,870,497	38,660,796	38,359,032
4 District Administration						
4.11 Educational Administration	397,996	83,954	481,950	103,000	584,950	570,016
4.40 School District Governance	94,626	8,877	103,503	140,340	243,843	234,706
4.41 Business Administration	865,914	191,844	1,057,758	411,700	1,469,458	1,326,937
Total Function 4	1,358,536	284,675	1,643,211	655,040	2,298,251	2,131,659
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	287,338	54,576	341,914	195,800	537,714	513,975
5.50 Maintenance Operations	2,210,566	595,167	2,805,733	413,982	3,219,715	3,188,881
5.52 Maintenance of Grounds	163,550	47,139	210,689	80,000	290,689	290,689
5.56 Utilities	-	-	-	1,136,000	1,136,000	1,136,000
Total Function 5	2,661,454	696,882	3,358,336	1,825,782	5,184,118	5,129,545
7 Transportation and Housing						
7.41 Transportation and Housing Administration	105,604	24,166	129,770	28,100	157,870	151,791
7.70 Student Transportation	912,845	284,134	1,196,979	332,500	1,529,479	1,509,236
7.73 Housing	-	-	-	18,000	18,000	18,000
Total Function 7	1,018,449	308,300	1,326,749	378,600	1,705,349	1,679,027
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	32,463,928	8,654,667	41,118,595	6,729,919	47,848,514	47,299,263

School District No. 69 (Qualicum)

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2019

	<u>2019 Amended Annual Budget</u>	<u>2019 Annual Budget</u>
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	4,548,825	3,055,176
Other Revenue	1,350,000	1,505,000
Total Revenue	<u>5,898,825</u>	<u>4,560,176</u>
Expenses		
Instruction	5,699,479	4,360,830
Operations and Maintenance	199,346	199,346
Total Expense	<u>5,898,825</u>	<u>4,560,176</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 69 (Qualicum)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2019

	Annual Facility Grant	Learning Improvement Fund	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing and Remedies
	\$	\$	\$	\$		\$	\$	\$	\$
Deferred Revenue, beginning of year			531,030						14,591
Add: Restricted Grants									
Provincial Grants - Ministry of Education	199,346	159,201		96,000	19,600	101,323	372,025	449,716	3,107,023
Other			1,300,000						
	199,346	159,201	1,300,000	96,000	19,600	101,323	372,025	449,716	3,107,023
Less: Allocated to Revenue	199,346	159,201	1,350,000	96,000	19,600	101,323	372,025	449,716	3,121,614
Deferred Revenue, end of year	-	-	481,030	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	199,346	159,201		96,000	19,600	101,323	372,025	449,716	3,121,614
Other Revenue			1,350,000						
	199,346	159,201	1,350,000	96,000	19,600	101,323	372,025	449,716	3,121,614
Expenses									
Salaries									
Teachers							31,343		2,565,724
Principals and Vice Principals						32,041			
Educational Assistants		125,988					123,216	131,123	
Support Staff	106,023							203,023	
Other Professionals							37,485		
	106,023	125,988	-	-	-	32,041	192,044	334,146	2,565,724
Employee Benefits	26,691	33,213				11,172	48,204	85,570	555,890
Services and Supplies	66,632		1,350,000	96,000	19,600	58,110	131,777	30,000	
	199,346	159,201	1,350,000	96,000	19,600	101,323	372,025	449,716	3,121,614
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 69 (Qualicum)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2019

	Service Delivery Transformation	Coding and Curriculum Implementation	TOTAL
	\$	\$	\$
Deferred Revenue, beginning of year	25,000	5,000	575,621
Add: Restricted Grants			
Provincial Grants - Ministry of Education			4,504,234
Other			1,300,000
	-	-	5,804,234
Less: Allocated to Revenue	25,000	5,000	5,898,825
Deferred Revenue, end of year	-	-	481,030
Revenues			
Provincial Grants - Ministry of Education	25,000	5,000	4,548,825
Other Revenue			1,350,000
	25,000	5,000	5,898,825
Expenses			
Salaries			
Teachers			2,597,067
Principals and Vice Principals			32,041
Educational Assistants			380,327
Support Staff			309,046
Other Professionals	21,000		58,485
	21,000	-	3,376,966
Employee Benefits	4,000		764,740
Services and Supplies		5,000	1,757,119
	25,000	5,000	5,898,825
Net Revenue (Expense)	-	-	-

School District No. 69 (Qualicum)

Amended Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2019

	2019 Amended Annual Budget			2019 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education	250,000		250,000	300,000
Amortization of Deferred Capital Revenue	2,277,436		2,277,436	2,274,155
Total Revenue	2,527,436	-	2,527,436	2,574,155
Expenses				
Operations and Maintenance	250,000		250,000	300,000
Amortization of Tangible Capital Assets				
Operations and Maintenance	2,293,809		2,293,809	2,277,136
Transportation and Housing	300,500		300,500	299,915
Total Expense	2,844,309	-	2,844,309	2,877,051
Net Revenue (Expense)	(316,873)	-	(316,873)	(302,896)
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	101,677	-	101,677	115,654