

Annual Budget

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

June 30, 2018

# School District No. 69 (Qualicum)

June 30, 2018

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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 2017/2018 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 Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 69 (Qualicum) Annual Budget Bylaw for fiscal year 2017/2018.
3. The attached Statement 2 showing the estimated revenue and expense for the 2017/2018 fiscal year and the total budget bylaw amount of \$52,791,058 for the 2017/2018 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 2017/2018.

READ A FIRST TIME THE 23rd DAY OF MAY, 2017;

READ A SECOND TIME THE 23rd DAY OF MAY, 2017;

READ A THIRD TIME, PASSED AND ADOPTED THE 23rd DAY OF MAY, 2017;

( Corporate Seal )



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Chairperson of the Board



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Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 69 (Qualicum) Annual Budget Bylaw 2017/2018, adopted by the Board the 23rd DAY OF MAY, 2017.



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Secretary Treasurer

# School District No. 69 (Qualicum)

Annual Budget - Revenue and Expense  
Year Ended June 30, 2018

	2018 Annual Budget	2017 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	4,185.875	4,152.813
Adult	9.000	13.125
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>4,194.875</b>	<b>4,165.938</b>
<b>Revenues</b>	<b>\$</b>	<b>\$</b>
Provincial Grants		
Ministry of Education	44,419,236	42,556,564
Other	101,450	101,450
Tuition	3,500,000	3,500,000
Other Revenue	1,435,000	1,485,000
Rentals and Leases	450,000	450,000
Investment Income	125,000	125,000
Amortization of Deferred Capital Revenue	2,202,152	2,168,494
<b>Total Revenue</b>	<b>52,232,838</b>	<b>50,386,508</b>
<b>Expenses</b>		
Instruction	40,930,190	39,168,494
District Administration	1,881,964	1,837,756
Operations and Maintenance	7,735,343	7,486,296
Transportation and Housing	1,905,641	1,851,401
Debt Services	1,624	1,624
<b>Total Expense</b>	<b>52,454,762</b>	<b>50,345,571</b>
<b>Net Revenue (Expense)</b>	<b>(221,924)</b>	<b>40,937</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>280,958</b>	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>59,034</b>	<b>40,937</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	59,034	40,937
<b>Budgeted Surplus (Deficit), for the year</b>	<b>59,034</b>	<b>40,937</b>

# School District No. 69 (Qualicum)

Annual Budget - Revenue and Expense

Year Ended June 30, 2018

	2018 Annual Budget	2017 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	45,480,282	44,557,858
Operating - Tangible Capital Assets Purchased	336,296	336,296
Special Purpose Funds - Total Expense	4,062,812	2,966,606
Capital Fund - Total Expense	2,911,668	2,821,107
<b>Total Budget Bylaw Amount</b>	<b>52,791,058</b>	<b>50,681,867</b>

Approved by the Board

Signature of the Chairperson of the Board of Education

May 26, 2017  
Date Signed

Signature of the Superintendent

May 26/17  
Date Signed

Signature of the Secretary Treasurer

May 26/17  
Date Signed

**School District No. 69 (Qualicum)**  
 Annual Budget - Changes in Net Financial Assets (Debt)  
 Year Ended June 30, 2018

Statement 4

	2018 Annual Budget	2017 Amended Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<u>(221,924)</u>	<u>40,937</u>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(336,296)	(336,296)
From Deferred Capital Revenue	(1,486,165)	(755,111)
<b>Total Acquisition of Tangible Capital Assets</b>	<u>(1,822,461)</u>	<u>(1,091,407)</u>
Amortization of Tangible Capital Assets	<u>2,510,044</u>	<u>2,494,483</u>
<b>Total Effect of change in Tangible Capital Assets</b>	<u>687,583</u>	<u>1,403,076</u>
	<u>-</u>	<u>-</u>
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<u><u>465,659</u></u>	<u><u>1,444,013</u></u>

# School District No. 69 (Qualicum)

Annual Budget - Operating Revenue and Expense  
Year Ended June 30, 2018

	2018 Annual Budget	2017 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	41,256,424	40,614,958
Other	101,450	101,450
Tuition	3,500,000	3,500,000
Other Revenue	135,000	135,000
Rentals and Leases	450,000	450,000
Investment Income	125,000	125,000
<b>Total Revenue</b>	<b>45,567,874</b>	<b>44,926,408</b>
<b>Expenses</b>		
Instruction	37,066,724	36,418,203
District Administration	1,881,964	1,837,756
Operations and Maintenance	4,857,523	4,645,498
Transportation and Housing	1,674,071	1,656,401
<b>Total Expense</b>	<b>45,480,282</b>	<b>44,557,858</b>
<b>Net Revenue (Expense)</b>	<b>87,592</b>	<b>368,550</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>280,958</b>	
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(336,296)	(336,296)
Other	(32,254)	(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)**  
 Annual Budget - Schedule of Operating Revenue by Source  
 Year Ended June 30, 2018

Schedule 2A

	2018 Annual Budget	2017 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	39,636,644	38,995,178
Other Ministry of Education Grants		
Pay Equity	936,176	936,176
Transportation Supplement	426,341	426,341
Carbon Tax Grant	60,000	60,000
Return of Administrative Savings	197,263	197,263
<b>Total Provincial Grants - Ministry of Education</b>	<u>41,256,424</u>	<u>40,614,958</u>
<b>Provincial Grants - Other</b>	<u>101,450</u>	<u>101,450</u>
<b>Tuition</b>		
International and Out of Province Students	3,500,000	3,500,000
<b>Total Tuition</b>	<u>3,500,000</u>	<u>3,500,000</u>
<b>Other Revenues</b>		
Miscellaneous		
Transportation Revenue	121,000	121,000
Miscellaneous	10,000	10,000
P-Card Rebate	4,000	4,000
<b>Total Other Revenue</b>	<u>135,000</u>	<u>135,000</u>
<b>Rentals and Leases</b>	<u>450,000</u>	<u>450,000</u>
<b>Investment Income</b>	<u>125,000</u>	<u>125,000</u>
<b>Total Operating Revenue</b>	<u><u>45,567,874</u></u>	<u><u>44,926,408</u></u>



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

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object  
Year Ended June 30, 2018

	2018 Annual Budget	2017 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	17,844,555	17,667,238
Principals and Vice Principals	2,698,685	2,599,983
Educational Assistants	3,377,631	3,228,237
Support Staff	4,612,380	4,448,981
Other Professionals	1,370,496	1,283,347
Substitutes	1,294,282	1,242,713
<b>Total Salaries</b>	<b>31,198,029</b>	<b>30,470,499</b>
<b>Employee Benefits</b>	<b>8,292,705</b>	<b>8,152,811</b>
<b>Total Salaries and Benefits</b>	<b>39,490,734</b>	<b>38,623,310</b>
<b>Services and Supplies</b>		
Services	2,594,558	2,594,558
Student Transportation	1,000	1,000
Professional Development and Travel	472,338	427,338
Rentals and Leases	5,000	5,000
Dues and Fees	50,450	50,450
Insurance	174,000	174,000
Interest	-	-
Supplies	1,700,702	1,690,702
Utilities	991,500	991,500
<b>Total Services and Supplies</b>	<b>5,989,548</b>	<b>5,934,548</b>
<b>Total Operating Expense</b>	<b>45,480,282</b>	<b>44,557,858</b>

# School District No. 69 (Qualicum)

Schedule 2C

Annual Budget - Operating Expense by Function, Program and Object  
Year Ended June 30, 2018

	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	14,702,637	503,081				921,582	16,127,300
1.03 Career Programs	180,825			39,534			220,359
1.07 Library Services	393,379			229,439			622,818
1.08 Counselling	405,422	55,700					461,122
1.10 Special Education	1,716,212	138,758	3,159,036	41,759		193,562	5,249,327
1.30 English Language Learning	142,417						142,417
1.31 Aboriginal Education	34,502	107,005	218,595	6,962			367,064
1.41 School Administration		1,663,239		963,674			2,626,913
1.60 Summer School							-
1.61 Continuing Education	21,958						21,958
1.62 International and Out of Province Students	247,203	230,902		25,567	156,857		660,529
1.64 Other					32,824		32,824
<b>Total Function 1</b>	<b>17,844,555</b>	<b>2,698,685</b>	<b>3,377,631</b>	<b>1,306,935</b>	<b>189,681</b>	<b>1,115,144</b>	<b>26,532,631</b>
<b>4 District Administration</b>							
4.11 Educational Administration					364,507		364,507
4.40 School District Governance					85,284		85,284
4.41 Business Administration				288,913	480,503	3,000	772,416
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>288,913</b>	<b>930,294</b>	<b>3,000</b>	<b>1,222,207</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				51,307	203,453	500	255,260
5.50 Maintenance Operations				1,941,506		100,138	2,041,644
5.52 Maintenance of Grounds				161,537			161,537
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,154,350</b>	<b>203,453</b>	<b>100,638</b>	<b>2,458,441</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				50,450	47,068	500	98,018
7.70 Student Transportation				811,732		75,000	886,732
7.73 Housing							-
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>862,182</b>	<b>47,068</b>	<b>75,500</b>	<b>984,750</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>17,844,555</b>	<b>2,698,685</b>	<b>3,377,631</b>	<b>4,612,380</b>	<b>1,370,496</b>	<b>1,294,282</b>	<b>31,198,029</b>

# School District No. 69 (Qualicum)

Annual Budget - Operating Expense by Function, Program and Object  
Year Ended June 30, 2018

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2018 Annual Budget	2017 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	16,127,300	4,142,321	20,269,621	835,478	21,105,099	20,747,721
1.03 Career Programs	220,359	58,849	279,208	423,130	702,338	699,771
1.07 Library Services	622,818	176,432	799,250	23,700	822,950	822,040
1.08 Counselling	461,122	120,526	581,648		581,648	571,649
1.10 Special Education	5,249,327	1,595,004	6,844,331	69,900	6,914,231	6,802,967
1.30 English Language Learning	142,417	33,804	176,221		176,221	174,838
1.31 Aboriginal Education	367,064	90,716	457,780	85,168	542,948	538,466
1.41 School Administration	2,626,913	680,544	3,307,457	107,800	3,415,257	3,340,238
1.60 Summer School	-	-	-	-	-	-
1.61 Continuing Education	21,958	5,331	27,289		27,289	27,076
1.62 International and Out of Province Students	660,529	161,976	822,505	1,914,500	2,737,005	2,651,699
1.64 Other	32,824	8,914	41,738		41,738	41,738
<b>Total Function 1</b>	<b>26,532,631</b>	<b>7,074,417</b>	<b>33,607,048</b>	<b>3,459,676</b>	<b>37,066,724</b>	<b>36,418,203</b>
<b>4 District Administration</b>						
4.11 Educational Administration	364,507	79,774	444,281	73,000	517,281	499,484
4.40 School District Governance	85,284	8,244	93,528	85,340	178,868	178,868
4.41 Business Administration	772,416	176,699	949,115	236,700	1,185,815	1,159,404
<b>Total Function 4</b>	<b>1,222,207</b>	<b>264,717</b>	<b>1,486,924</b>	<b>395,040</b>	<b>1,881,964</b>	<b>1,837,756</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	255,260	52,120	307,380	195,200	502,580	481,592
5.50 Maintenance Operations	2,041,644	546,054	2,587,698	338,282	2,925,980	2,804,855
5.52 Maintenance of Grounds	161,537	46,876	208,413	79,050	287,463	217,551
5.56 Utilities	-	-	-	1,141,500	1,141,500	1,141,500
<b>Total Function 5</b>	<b>2,458,441</b>	<b>645,050</b>	<b>3,103,491</b>	<b>1,754,032</b>	<b>4,857,523</b>	<b>4,645,498</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	98,018	23,674	121,692	28,100	149,792	148,804
7.70 Student Transportation	886,732	284,847	1,171,579	328,700	1,500,279	1,483,597
7.73 Housing	-	-	-	24,000	24,000	24,000
<b>Total Function 7</b>	<b>984,750</b>	<b>308,521</b>	<b>1,293,271</b>	<b>380,800</b>	<b>1,674,071</b>	<b>1,656,401</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>31,198,029</b>	<b>8,292,705</b>	<b>39,490,734</b>	<b>5,989,548</b>	<b>45,480,282</b>	<b>44,557,858</b>

# School District No. 69 (Qualicum)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense  
Year Ended June 30, 2018

	<u>2018</u> <u>Annual Budget</u>	<u>2017 Amended</u> <u>Annual Budget</u>
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	2,762,812	1,616,606
Other Revenue	1,300,000	1,350,000
<b>Total Revenue</b>	<u>4,062,812</u>	<u>2,966,606</u>
<b>Expenses</b>		
Instruction	3,863,466	2,750,291
Operations and Maintenance	199,346	216,315
<b>Total Expense</b>	<u>4,062,812</u>	<u>2,966,606</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u>-</u>	<u>-</u>

**School District No. 69 (Qualicum)**  
 Annual Budget - Changes in Special Purpose Funds  
 Year Ended June 30, 2018

	Annual Facility Grant	Learning Improvement Fund	Service Delivery Transformation	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Coding and Curriculum Implementation
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>			25,000	534,645					25,441
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	199,346	158,866		1,300,000	96,000	19,600	101,323		368,340
Other	199,346	158,866	-	1,300,000	96,000	19,600	101,323		368,340
<b>Less: Allocated to Revenue</b>	199,346	158,866	25,000	1,300,000	96,000	19,600	101,323		368,340
<b>Deferred Revenue, end of year</b>	-	-	-	<b>534,645</b>	-	-	-	-	<b>25,441</b>
<b>Revenues</b>	199,346	158,866	25,000	1,300,000	96,000	19,600	101,323		368,340
Provincial Grants - Ministry of Education	199,346	158,866	25,000	1,300,000	96,000	19,600	101,323		368,340
Other Revenue									
<b>Expenses</b>									
Salaries									
Teachers									
Principals and Vice Principals							30,000		15,000
Educational Assistants		130,000							
Support Staff	75,000		20,000						255,000
Other Professionals									
Substitutes									
Employee Benefits	75,000	130,000	20,000				30,000		270,000
Services and Supplies	15,000	28,866	5,000						68,466
	109,346			1,300,000	96,000	19,600	63,823		29,874
	199,346	158,866	25,000	1,300,000	96,000	19,600	101,323		368,340
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

**School District No. 69 (Qualicum)**  
 Annual Budget - Changes in Special Purpose Funds  
 Year Ended June 30, 2018

	Classroom Enhancement Fund	TOTAL
	\$	\$
<b>Deferred Revenue, beginning of year</b>		<b>585,086</b>
<b>Add:</b> Restricted Grants		
Provincial Grants - Ministry of Education	1,768,896	2,712,371
Other	1,300,000	1,300,000
	1,768,896	4,012,371
<b>Less:</b> Allocated to Revenue	1,768,896	4,062,812
<b>Deferred Revenue, end of year</b>	<b>-</b>	<b>534,645</b>
<b>Revenues</b>		
Provincial Grants - Ministry of Education	1,768,896	2,762,812
Other Revenue	1,300,000	1,300,000
	1,768,896	4,062,812
<b>Expenses</b>		
Salaries		
Teachers	1,171,093	1,186,093
Principals and Vice Principals	20,254	50,254
Educational Assistants	130,000	130,000
Support Staff	172,549	502,549
Other Professionals	20,000	20,000
Substitutes	52,966	52,966
	1,416,862	1,941,862
Employee Benefits	352,034	476,866
Services and Supplies	1,644,084	1,644,084
	1,768,896	4,062,812
<b>Net Revenue (Expense)</b>	<b>-</b>	<b>-</b>

# School District No. 69 (Qualicum)

Schedule 4

Annual Budget - Capital Revenue and Expense  
Year Ended June 30, 2018

	2018 Annual Budget			2017 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Provincial Grants				
Ministry of Education	400,000		400,000	325,000
Amortization of Deferred Capital Revenue	2,202,152		2,202,152	2,168,494
<b>Total Revenue</b>	<b>2,602,152</b>	<b>-</b>	<b>2,602,152</b>	<b>2,493,494</b>
<b>Expenses</b>				
Operations and Maintenance	400,000		400,000	325,000
Amortization of Tangible Capital Assets				
Operations and Maintenance	2,278,474		2,278,474	2,299,483
Transportation and Housing	231,570		231,570	195,000
Debt Services				
Capital Lease Interest		1,624	1,624	1,624
<b>Total Expense</b>	<b>2,910,044</b>	<b>1,624</b>	<b>2,911,668</b>	<b>2,821,107</b>
<b>Net Revenue (Expense)</b>	<b>(307,892)</b>	<b>(1,624)</b>	<b>(309,516)</b>	<b>(327,613)</b>
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	336,296		336,296	336,296
Capital Lease Payment		32,254	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>59,034</b>	<b>-</b>	<b>59,034</b>	<b>40,937</b>