

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, 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 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 Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 69 (Qualicum) 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 \$55,155,040 for the 2018/2019 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 2018/2019.

READ A FIRST TIME THE 24th DAY OF APRIL, 2018;

READ A SECOND TIME THE 24th DAY OF APRIL, 2018;

READ A THIRD TIME, PASSED AND ADOPTED THE 24th DAY OF APRIL, 2018;

(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 2018/2019, adopted by the Board the 24th DAY OF APRIL, 2018.



Secretary Treasurer

School District No. 69 (Qualicum)

Statement 2

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

| | 2019 Annual Budget | 2018 Amended Annual Budget |
|---|-----------------------|-------------------------------|
| Ministry Operating Grant Funded FTE's | | |
| School-Age | 4,195.125 | 4,202.000 |
| Adult | 5.750 | 6.750 |
| Total Ministry Operating Grant Funded FTE's | 4,200.875 | 4,208.750 |
| Revenues | \$ | \$ |
| Provincial Grants | | |
| Ministry of Education | 45,853,920 | 46,617,301 |
| Other | 101,450 | 101,450 |
| Tuition | 3,900,000 | 3,900,000 |
| Other Revenue | 1,655,000 | 1,640,000 |
| Rentals and Leases | 600,000 | 450,000 |
| Investment Income | 175,000 | 125,000 |
| Gain (Loss) on Disposal of Tangible Capital Assets | | 419,200 |
| Amortization of Deferred Capital Revenue | 2,274,155 | 2,207,106 |
| Total Revenue | 54,559,525 | 55,460,057 |
| Expenses | | |
| Instruction | 42,719,862 | 43,078,384 |
| District Administration | 2,131,659 | 1,897,758 |
| Operations and Maintenance | 7,906,027 | 8,202,454 |
| Transportation and Housing | 1,978,942 | 1,939,601 |
| Total Expense | 54,736,490 | 55,118,197 |
| Net Revenue (Expense) | (176,965) | 341,860 |
| Budgeted Allocation (Retirement) of Surplus (Deficit) | 292,619 | |
| Budgeted Surplus (Deficit), for the year | 115,654 | 341,860 |
| Budgeted Surplus (Deficit), for the year comprised of: | | |
| Operating Fund Surplus (Deficit) | | |
| Special Purpose Fund Surplus (Deficit) | | |
| Capital Fund Surplus (Deficit) | 115,654 | 341,860 |
| Budgeted Surplus (Deficit), for the year | 115,654 | 341,860 |

School District No. 69 (Qualicum)

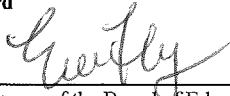
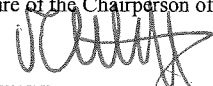
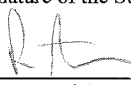
Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2019

| | 2019 Annual Budget | 2018 Amended Annual Budget |
|---|-----------------------|-------------------------------|
| Budget Bylaw Amount | | |
| Operating - Total Expense | 47,299,263 | 46,233,490 |
| Operating - Tangible Capital Assets Purchased | 418,550 | 368,550 |
| Special Purpose Funds - Total Expense | 4,560,176 | 5,731,711 |
| Capital Fund - Total Expense | 2,877,051 | 3,152,996 |
| Total Budget Bylaw Amount | 55,155,040 | 55,486,747 |

Approved by the Board

| | |
|---|----------------------------|
|  Signature of the Chairperson of the Board of Education | May 1, 2018 Date Signed |
|  Signature of the Superintendent | April 30/18 Date Signed |
|  Signature of the Secretary Treasurer | Apr 30 / 18 Date Signed |

School District No. 69 (Qualicum)

Statement 4

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

| | 2019 Annual Budget | 2018 Amended Annual Budget |
|---|-----------------------|-------------------------------|
| | \$ | \$ |
| Surplus (Deficit) for the year | <u>(176,965)</u> | <u>341,860</u> |
| Effect of change in Tangible Capital Assets | | |
| Acquisition of Tangible Capital Assets | | |
| From Operating and Special Purpose Funds | (418,550) | (368,550) |
| From Deferred Capital Revenue | (2,437,719) | (1,486,165) |
| Total Acquisition of Tangible Capital Assets | <u>(2,856,269)</u> | <u>(1,854,715)</u> |
| Amortization of Tangible Capital Assets | <u>2,577,051</u> | <u>2,512,996</u> |
| Total Effect of change in Tangible Capital Assets | <u>(279,218)</u> | <u>658,281</u> |
| | <u>-</u> | <u>-</u> |
| (Increase) Decrease in Net Financial Assets (Debt) | <u>(456,183)</u> | <u>1,000,141</u> |

School District No. 69 (Qualicum)

Schedule 2

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

| | 2019 Annual Budget | 2018 Amended Annual Budget |
|--|-----------------------|-------------------------------|
| | \$ | \$ |
| Revenues | | |
| Provincial Grants | | |
| Ministry of Education | 42,498,744 | 41,890,590 |
| Other | 101,450 | 101,450 |
| Tuition | 3,900,000 | 3,900,000 |
| Other Revenue | 150,000 | 135,000 |
| Rentals and Leases | 600,000 | 450,000 |
| Investment Income | 175,000 | 125,000 |
| Total Revenue | <u>47,425,194</u> | <u>46,602,040</u> |
| Expenses | | |
| Instruction | 38,359,032 | 37,546,019 |
| District Administration | 2,131,659 | 1,897,758 |
| Operations and Maintenance | 5,129,545 | 5,081,682 |
| Transportation and Housing | 1,679,027 | 1,708,031 |
| Total Expense | <u>47,299,263</u> | <u>46,233,490</u> |
| Net Revenue (Expense) | <u>125,931</u> | <u>368,550</u> |
| Budgeted Prior Year Surplus Appropriation | <u>292,619</u> | |
| Net Transfers (to) from other funds | | |
| Tangible Capital Assets Purchased | (418,550) | (368,550) |
| Total Net Transfers | <u>(418,550)</u> | <u>(368,550)</u> |
| Budgeted Surplus (Deficit), for the year | <u>-</u> | <u>-</u> |

School District No. 69 (Qualicum)

Schedule 2A

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

| | 2019 Annual Budget | 2018 Amended Annual Budget |
|--|-----------------------|-------------------------------|
| | \$ | \$ |
| Provincial Grants - Ministry of Education | | |
| Operating Grant, Ministry of Education | 41,076,227 | 40,270,810 |
| Other Ministry of Education Grants | | |
| Pay Equity | 936,176 | 936,176 |
| Transportation Supplement | 426,341 | 426,341 |
| Return of Administrative Savings | | 197,263 |
| Carbon Tax Grant | 60,000 | 60,000 |
| Total Provincial Grants - Ministry of Education | 42,498,744 | 41,890,590 |
| Provincial Grants - Other | 101,450 | 101,450 |
| 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 | 100,000 | 85,000 |
| Total Other Revenue | 150,000 | 135,000 |
| Rentals and Leases | 600,000 | 450,000 |
| Investment Income | 175,000 | 125,000 |
| Total Operating Revenue | 47,425,194 | 46,602,040 |

School District No. 69 (Qualicum)
 Annual Budget - Schedule of Operating Expense by Object
 Year Ended June 30, 2019

Schedule 2B

| | 2019 Annual Budget | 2018 Amended Annual Budget |
|-------------------------------------|-----------------------|-------------------------------|
| | \$ | \$ |
| Salaries | | |
| Teachers | 18,292,873 | 17,861,732 |
| Principals and Vice Principals | 2,773,721 | 2,721,611 |
| Educational Assistants | 3,437,868 | 3,397,323 |
| Support Staff | 4,744,560 | 4,700,989 |
| Other Professionals | 1,584,275 | 1,396,784 |
| Substitutes | 1,403,867 | 1,393,576 |
| Total Salaries | <u>32,237,164</u> | <u>31,472,015</u> |
| Employee Benefits | <u>8,613,031</u> | <u>8,369,427</u> |
| Total Salaries and Benefits | <u>40,850,195</u> | <u>39,841,442</u> |
| Services and Supplies | | |
| Services | 2,845,330 | 2,897,058 |
| Student Transportation | 1,000 | 1,000 |
| Professional Development and Travel | 549,086 | 472,338 |
| Rentals and Leases | 5,000 | 5,000 |
| Dues and Fees | 71,000 | 50,450 |
| Insurance | 164,000 | 174,000 |
| Supplies | 1,797,652 | 1,800,702 |
| Utilities | 1,016,000 | 991,500 |
| Total Services and Supplies | <u>6,449,068</u> | <u>6,392,048</u> |
| Total Operating Expense | <u>47,299,263</u> | <u>46,233,490</u> |

School District No. 69 (Qualicum)

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 | 15,002,342 | 455,883 | | 15,148 | | 879,242 | 16,352,615 |
| 1.03 Career Programs | 209,906 | | | 39,083 | | | 248,989 |
| 1.07 Library Services | 388,015 | | | 239,146 | | | 627,161 |
| 1.08 Counselling | 725,066 | 78,134 | | | | | 803,200 |
| 1.10 Special Education | 1,622,467 | 226,114 | 3,208,388 | 42,555 | 52,723 | 226,617 | 5,378,864 |
| 1.30 English Language Learning | 58,089 | | | | | | 58,089 |
| 1.31 Aboriginal Education | 37,047 | 110,074 | 229,480 | 7,095 | | | 383,696 |
| 1.41 School Administration | | 1,668,319 | | 952,791 | | 52,416 | 2,673,526 |
| 1.62 International and Out of Province Students | 249,941 | 235,197 | | 26,056 | 197,475 | | 708,669 |
| 1.64 Other | | | | | 34,150 | | 34,150 |
| Total Function 1 | 18,292,873 | 2,773,721 | 3,437,868 | 1,321,874 | 284,348 | 1,158,275 | 27,268,959 |
| 4 District Administration | | | | | | | |
| 4.11 Educational Administration | | | | | 384,946 | | 384,946 |
| 4.40 School District Governance | | | | | 86,193 | | 86,193 |
| 4.41 Business Administration | | | | 297,607 | 567,371 | 3,000 | 867,978 |
| Total Function 4 | - | - | - | 297,607 | 1,038,510 | 3,000 | 1,339,117 |
| 5 Operations and Maintenance | | | | | | | |
| 5.41 Operations and Maintenance Administration | | | | 52,271 | 213,201 | 500 | 265,972 |
| 5.50 Maintenance Operations | | | | 2,055,481 | | 139,020 | 2,194,501 |
| 5.52 Maintenance of Grounds | | | | 163,550 | | | 163,550 |
| 5.56 Utilities | | | | | | | - |
| Total Function 5 | - | - | - | 2,271,302 | 213,201 | 139,520 | 2,624,023 |
| 7 Transportation and Housing | | | | | | | |
| 7.41 Transportation and Housing Administration | | | | 51,415 | 48,216 | 500 | 100,131 |
| 7.70 Student Transportation | | | | 802,362 | | 102,572 | 904,934 |
| 7.73 Housing | | | | | | | - |
| Total Function 7 | - | - | - | 853,777 | 48,216 | 103,072 | 1,005,065 |
| 9 Debt Services | | | | | | | |
| Total Function 9 | - | - | - | - | - | - | - |
| Total Functions 1 - 9 | 18,292,873 | 2,773,721 | 3,437,868 | 4,744,560 | 1,584,275 | 1,403,867 | 32,237,164 |

School District No. 69 (Qualicum)

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 Annual Budget | 2018 Amended Annual Budget |
|---|-------------------|-------------------|-----------------------------|-----------------------|--------------------|----------------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| 1 Instruction | | | | | | |
| 1.02 Regular Instruction | 16,352,615 | 4,374,139 | 20,726,754 | 852,986 | 21,579,740 | 21,024,264 |
| 1.03 Career Programs | 248,989 | 66,261 | 315,250 | 448,130 | 763,380 | 733,108 |
| 1.07 Library Services | 627,161 | 172,544 | 799,705 | 28,700 | 828,405 | 809,678 |
| 1.08 Counselling | 803,200 | 201,058 | 1,004,258 | | 1,004,258 | 986,822 |
| 1.10 Special Education | 5,378,864 | 1,547,824 | 6,926,688 | 71,000 | 6,997,688 | 6,897,994 |
| 1.30 English Language Learning | 58,089 | 16,257 | 74,346 | | 74,346 | 73,087 |
| 1.31 Aboriginal Education | 383,696 | 93,716 | 477,412 | 112,730 | 590,142 | 579,590 |
| 1.41 School Administration | 2,673,526 | 685,943 | 3,359,469 | 107,800 | 3,467,269 | 3,407,391 |
| 1.62 International and Out of Province Students | 708,669 | 183,808 | 892,477 | 2,118,300 | 3,010,777 | 2,992,230 |
| 1.64 Other | 34,150 | 8,877 | 43,027 | | 43,027 | 41,855 |
| Total Function 1 | 27,268,959 | 7,350,427 | 34,619,386 | 3,739,646 | 38,359,032 | 37,546,019 |
| 4 District Administration | | | | | | |
| 4.11 Educational Administration | 384,946 | 82,070 | 467,016 | 103,000 | 570,016 | 520,015 |
| 4.40 School District Governance | 86,193 | 8,173 | 94,366 | 140,340 | 234,706 | 179,706 |
| 4.41 Business Administration | 867,978 | 197,259 | 1,065,237 | 261,700 | 1,326,937 | 1,198,037 |
| Total Function 4 | 1,339,117 | 287,502 | 1,626,619 | 505,040 | 2,131,659 | 1,897,758 |
| 5 Operations and Maintenance | | | | | | |
| 5.41 Operations and Maintenance Administration | 265,972 | 52,203 | 318,175 | 195,800 | 513,975 | 511,531 |
| 5.50 Maintenance Operations | 2,194,501 | 580,398 | 2,774,899 | 413,982 | 3,188,881 | 3,142,488 |
| 5.52 Maintenance of Grounds | 163,550 | 47,139 | 210,689 | 80,000 | 290,689 | 286,163 |
| 5.56 Utilities | - | - | - | 1,136,000 | 1,136,000 | 1,141,500 |
| Total Function 5 | 2,624,023 | 679,740 | 3,303,763 | 1,825,782 | 5,129,545 | 5,081,682 |
| 7 Transportation and Housing | | | | | | |
| 7.41 Transportation and Housing Administration | 100,131 | 23,560 | 123,691 | 28,100 | 151,791 | 152,746 |
| 7.70 Student Transportation | 904,934 | 271,802 | 1,176,736 | 332,500 | 1,509,236 | 1,531,285 |
| 7.73 Housing | - | - | - | 18,000 | 18,000 | 24,000 |
| Total Function 7 | 1,005,065 | 295,362 | 1,300,427 | 378,600 | 1,679,027 | 1,708,031 |
| 9 Debt Services | | | | | | |
| Total Function 9 | - | - | - | - | - | - |
| Total Functions 1 - 9 | 32,237,164 | 8,613,031 | 40,850,195 | 6,449,068 | 47,299,263 | 46,233,490 |

School District No. 69 (Qualicum)

Schedule 3

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

| | 2019 Annual Budget | 2018 Amended Annual Budget |
|---|-----------------------|-------------------------------|
| | \$ | \$ |
| Revenues | | |
| Provincial Grants | | |
| Ministry of Education | 3,055,176 | 4,226,711 |
| Other Revenue | 1,505,000 | 1,505,000 |
| Total Revenue | <u>4,560,176</u> | <u>5,731,711</u> |
| Expenses | | |
| Instruction | 4,360,830 | 5,532,365 |
| Operations and Maintenance | 199,346 | 199,346 |
| Total Expense | <u>4,560,176</u> | <u>5,731,711</u> |
| Budgeted Surplus (Deficit), for the year | <u>-</u> | <u>-</u> |

School District No. 69 (Qualicum)
 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 | OLJP | CommunityLINK | Classroom Enhancement Fund - Staffing | TOTAL |
|--|-----------------------|---------------------------|------------------------|--------------|-------------------|---------|---------------|---------------------------------------|-----------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Deferred Revenue, beginning of year | | | 557,489 | | | | | | 557,489 |
| Add: Restricted Grants | | | | | | | | | |
| Provincial Grants - Ministry of Education | 199,346 | 159,201 | 1,500,000 | 96,000 | 19,600 | 101,322 | 372,025 | 2,107,682 | 3,055,176 |
| Other | 199,346 | 159,201 | 1,500,000 | 96,000 | 19,600 | 101,322 | 372,025 | 2,107,682 | 4,555,176 |
| Less: Allocated to Revenue | | | | | | | | | |
| Deferred Revenue, end of year | - | - | 552,489 | 96,000 | 19,600 | 101,322 | 372,025 | 2,107,682 | 4,560,176 |
| Revenues | | | | | | | | | |
| Provincial Grants - Ministry of Education | 199,346 | 159,201 | 1,505,000 | 96,000 | 19,600 | 101,322 | 372,025 | 2,107,682 | 3,055,176 |
| Other Revenue | 199,346 | 159,201 | 1,505,000 | 96,000 | 19,600 | 101,322 | 372,025 | 2,107,682 | 4,560,176 |
| Expenses | | | | | | | | | |
| Salaries | | | | | | | | | |
| Teachers | | | | | | | | | |
| Principals and Vice Principals | | | | 31,000 | | | | 1,659,592 | 1,659,592 |
| Educational Assistants | 101,560 | 134,000 | | | | | 230,000 | 364,000 | 31,000 |
| Support Staff | 101,560 | 134,000 | | | | | | 101,560 | 364,000 |
| Employee Benefits | 33,501 | 25,201 | | | | | | 448,090 | 569,292 |
| Services and Supplies | 64,285 | | 1,505,000 | 96,000 | 19,600 | 62,822 | 87,025 | | 1,834,732 |
| | 199,346 | 159,201 | 1,505,000 | 96,000 | 19,600 | 101,322 | 372,025 | 2,107,682 | 4,560,176 |
| Net Revenue (Expense) | | | | | | | | | |

School District No. 69 (Qualicum)

Schedule 4

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

| | 2019 Annual Budget | | | 2018 Amended Annual Budget |
|--|--|------------------|------------------|-------------------------------|
| | Invested in Tangible Capital Assets | Local Capital | Fund Balance | |
| | \$ | \$ | \$ | \$ |
| Revenues | | | | |
| Provincial Grants | | | | |
| Ministry of Education | 300,000 | | 300,000 | 500,000 |
| Gain (Loss) on Disposal of Tangible Capital Assets | | | - | 419,200 |
| Amortization of Deferred Capital Revenue | 2,274,155 | | 2,274,155 | 2,207,106 |
| Total Revenue | 2,574,155 | - | 2,574,155 | 3,126,306 |
| Expenses | | | | |
| Operations and Maintenance | 300,000 | | 300,000 | 640,000 |
| Amortization of Tangible Capital Assets | | | | |
| Operations and Maintenance | 2,277,136 | | 2,277,136 | 2,281,426 |
| Transportation and Housing | 299,915 | | 299,915 | 231,570 |
| Total Expense | 2,877,051 | - | 2,877,051 | 3,152,996 |
| Net Revenue (Expense) | (302,896) | - | (302,896) | (26,690) |
| Net Transfers (to) from other funds | | | | |
| Tangible Capital Assets Purchased | 418,550 | | 418,550 | 368,550 |
| Total Net Transfers | 418,550 | - | 418,550 | 368,550 |
| Other Adjustments to Fund Balances | | | | |
| Total Other Adjustments to Fund Balances | - | - | - | |
| Budgeted Surplus (Deficit), for the year | 115,654 | - | 115,654 | 341,860 |