

Annual Budget

School District No. 69 (Qualicum)

June 30, 2020

School District No. 69 (Qualicum)

June 30, 2020

Table of Contents

Bylaw	1
Annual Budget - Revenue and Expense - Statement 2	2
Annual Budget - Changes in Net Financial Assets (Debt) - Statement 4	4
Annual Budget - Operating Revenue and Expense - Schedule 2	5
Schedule 2A - Annual Budget - Schedule of Operating Revenue by Source	6
Schedule 2B - Annual Budget - Schedule of Operating Expense by Object	7
Schedule 2C - Annual Budget - Operating Expense by Function, Program and Object	8
Annual Budget - Special Purpose Revenue and Expense - Schedule 3	10
Schedule 3A - Annual Budget - Changes in Special Purpose Funds	11
Annual Budget - Capital Revenue and Expense - Schedule 4	13

*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 2019/2020 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 2019/2020.
3. The attached Statement 2 showing the estimated revenue and expense for the 2019/2020 fiscal year and the total budget bylaw amount of \$57,911,281 for the 2019/2020 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 2019/2020.

READ A FIRST TIME THE 23rd DAY OF APRIL, 2019;

READ A SECOND TIME THE 23rd DAY OF APRIL, 2019;

READ A THIRD TIME, PASSED AND ADOPTED THE 23rd DAY OF APRIL, 2019;

(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 2019/2020, adopted by the Board the 23rd DAY OF APRIL, 2019.



Secretary Treasurer

School District No. 69 (Qualicum)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	4,251,000	4,252,125
Adult	5,500	5,625
Total Ministry Operating Grant Funded FTE's	4,256,500	4,257,750
Revenues	\$	\$
Provincial Grants		
Ministry of Education	48,254,967	47,431,362
Other	101,450	101,450
Tuition	4,100,000	4,100,000
Other Revenue	1,520,000	1,500,000
Rentals and Leases	650,000	650,000
Investment Income	300,000	300,000
Amortization of Deferred Capital Revenue	2,331,384	2,277,436
Total Revenue	57,257,801	56,360,248
Expenses		
Instruction	44,769,402	44,360,275
District Administration	2,162,686	2,298,251
Operations and Maintenance	8,492,802	7,927,273
Transportation and Housing	2,067,841	2,005,849
Total Expense	57,492,731	56,591,648
Net Revenue (Expense)	(234,930)	(231,400)
Budgeted Allocation (Retirement) of Surplus (Deficit)	335,746	333,077
Budgeted Surplus (Deficit), for the year	100,816	101,677
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	100,816	101,677
Budgeted Surplus (Deficit), for the year	100,816	101,677

School District No. 69 (Qualicum)


Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	48,870,804	47,848,514
Operating - Tangible Capital Assets Purchased	418,550	418,550
Special Purpose Funds - Total Expense	5,522,809	5,898,825
Capital Fund - Total Expense	3,099,118	2,844,309
Total Budget Bylaw Amount	<u>57,911,281</u>	<u>57,010,198</u>


Approved by the Board



 Signature of the Chairperson of the Board of Education

May 13, 2019

 Date Signed



 Signature of the Superintendent

May 1, 2019

 Date Signed



 Signature of the Secretary Treasurer

May 1, 2019

 Date Signed

School District No. 69 (Qualicum)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(234,930)</u>	<u>(231,400)</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>(2,025,456)</u>	<u>(2,336,272)</u>
Total Acquisition of Tangible Capital Assets	<u>(2,444,006)</u>	<u>(2,754,822)</u>
Amortization of Tangible Capital Assets	<u>2,649,118</u>	<u>2,594,309</u>
Total Effect of change in Tangible Capital Assets	<u>205,112</u>	<u>(160,513)</u>
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>(29,818)</u></u>	<u><u>(391,913)</u></u>

School District No. 69 (Qualicum)

Schedule 2

Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	43,652,158	42,632,537
Other	101,450	101,450
Tuition	4,100,000	4,100,000
Other Revenue	150,000	150,000
Rentals and Leases	650,000	650,000
Investment Income	300,000	300,000
Total Revenue	48,953,608	47,933,987
Expenses		
Instruction	39,445,939	38,660,796
District Administration	2,162,686	2,298,251
Operations and Maintenance	5,536,532	5,184,118
Transportation and Housing	1,725,647	1,705,349
Total Expense	48,870,804	47,848,514
Net Revenue (Expense)	82,804	85,473
Budgeted Prior Year Surplus Appropriation	335,746	333,077
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

Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	41,871,867	41,210,020
Other Ministry of Education Grants		
Pay Equity	936,176	936,176
Transportation Supplement	426,341	426,341
Carbon Tax Grant	60,000	60,000
Employer Health Tax Grant	357,774	
Total Provincial Grants - Ministry of Education	43,652,158	42,632,537
Provincial Grants - Other	101,450	101,450
Tuition		
International and Out of Province Students	4,100,000	4,100,000
Total Tuition	4,100,000	4,100,000
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	650,000
Investment Income	300,000	300,000
Total Operating Revenue	48,953,608	47,933,987

School District No. 69 (Qualicum)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
Salaries		
Teachers	18,520,319	18,033,301
Principals and Vice Principals	2,929,877	2,982,403
Educational Assistants	3,737,695	3,594,542
Support Staff	4,934,216	4,836,586
Other Professionals	1,767,784	1,630,241
Substitutes	1,397,532	1,386,855
Total Salaries	33,287,423	32,463,928
Employee Benefits	8,874,014	8,654,667
Total Salaries and Benefits	42,161,437	41,118,595
Services and Supplies		
Services	2,899,630	2,965,330
Student Transportation	1,000	1,000
Professional Development and Travel	579,085	549,085
Rentals and Leases	5,000	5,000
Dues and Fees	71,000	71,000
Insurance	164,000	164,000
Supplies	1,973,652	1,958,504
Utilities	1,016,000	1,016,000
Total Services and Supplies	6,709,367	6,729,919
Total Operating Expense	48,870,804	47,848,514

School District No. 69 (Qualicum)

Schedule 2C

Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2020

	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	14,981,996	442,497		12,499		900,141	16,337,133
1.03 Career Programs	182,592			39,865			222,457
1.07 Library Services	595,118	31,849		233,639			860,606
1.08 Counselling	775,258						775,258
1.10 Special Education	1,681,833	219,540	3,489,857	43,406	61,176	222,178	5,717,990
1.30 English Language Learning	61,761						61,761
1.31 Aboriginal Education	44,993	118,182	247,838	7,237			418,250
1.41 School Administration		1,862,052		1,003,275	70,726	48,324	2,984,377
1.62 International and Out of Province Students	196,768	255,757		70,323	175,978		698,826
1.64 Other				38,235			38,235
Total Function 1	18,520,319	2,929,877	3,737,695	1,410,244	346,115	1,170,643	28,114,893
4 District Administration							
4.11 Educational Administration					414,584		414,584
4.40 School District Governance					94,888		94,888
4.41 Business Administration				289,209	618,177	3,000	910,386
Total Function 4	-	-	-	289,209	1,127,649	3,000	1,419,858
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				53,317	239,258	500	293,075
5.50 Maintenance Operations				2,156,677		97,893	2,254,570
5.52 Maintenance of Grounds				166,821			166,821
5.56 Utilities							-
Total Function 5	-	-	-	2,376,815	239,258	98,393	2,714,466
7 Transportation and Housing							
7.41 Transportation and Housing Administration				52,443	54,762	500	107,705
7.70 Student Transportation				805,505		124,996	930,501
7.73 Housing							-
Total Function 7	-	-	-	857,948	54,762	125,496	1,038,206
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	18,520,319	2,929,877	3,737,695	4,934,216	1,767,784	1,397,532	33,287,423

School District No. 69 (Qualicum)

Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2020

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	16,337,133	4,499,162	20,836,295	857,985	21,694,280	21,573,536
1.03 Career Programs	222,457	57,778	280,235	448,130	728,365	725,589
1.07 Library Services	860,606	220,418	1,081,024	28,700	1,109,724	1,097,100
1.08 Counselling	775,258	183,956	959,214	959,214	959,214	949,346
1.10 Special Education	5,717,990	1,591,417	7,309,407	71,000	7,380,407	6,900,979
1.30 English Language Learning	61,761	16,445	78,206	78,206	78,206	77,193
1.31 Aboriginal Education	418,250	148,382	566,632	100,530	667,162	569,848
1.41 School Administration	2,984,377	703,777	3,688,154	107,800	3,795,954	3,743,212
1.62 International and Out of Province Students	698,826	168,223	867,049	2,118,300	2,985,349	2,977,228
1.64 Other	38,235	9,043	47,278	47,278	47,278	46,765
Total Function 1	28,114,893	7,598,601	35,713,494	3,732,445	39,445,939	38,660,796
4 District Administration						
4.11 Educational Administration	414,584	77,949	492,533	103,000	595,533	584,950
4.40 School District Governance	94,888	8,898	103,786	90,340	194,126	243,843
4.41 Business Administration	910,386	190,941	1,101,327	271,700	1,373,027	1,469,458
Total Function 4	1,419,858	277,788	1,697,646	465,040	2,162,686	2,298,251
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	293,075	53,067	346,142	195,800	541,942	537,714
5.50 Maintenance Operations	2,254,570	589,245	2,843,815	721,482	3,565,297	3,219,715
5.52 Maintenance of Grounds	166,821	46,472	213,293	80,000	293,293	290,689
5.56 Utilities	-	-	-	1,136,000	1,136,000	1,136,000
Total Function 5	2,714,466	688,784	3,403,250	2,133,282	5,536,532	5,184,118
7 Transportation and Housing						
7.41 Transportation and Housing Administration	107,705	23,718	131,423	28,100	159,523	157,870
7.70 Student Transportation	930,501	285,123	1,215,624	332,500	1,548,124	1,529,479
7.73 Housing	-	-	-	18,000	18,000	18,000
Total Function 7	1,038,206	308,841	1,347,047	378,600	1,725,647	1,705,349
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	33,287,423	8,874,014	42,161,437	6,709,367	48,870,804	47,848,514

School District No. 69 (Qualicum)
 Annual Budget - Special Purpose Revenue and Expense
 Year Ended June 30, 2020

Schedule 3

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	4,152,809	4,548,825
Other Revenue	1,370,000	1,350,000
Total Revenue	5,522,809	5,898,825
Expenses		
Instruction	5,323,463	5,699,479
Operations and Maintenance	199,346	199,346
Total Expense	5,522,809	5,898,825
Budgeted Surplus (Deficit), for the year	-	-

School District No. 69 (Qualicum)
 Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2020

	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			530,000						
Add: Restricted Grants									
Provincial Grants - Ministry of Education	199,346	157,126		96,000	19,600	101,323	375,902	449,716	2,753,796
Other	199,346	157,126	1,300,000	96,000	19,600	101,323	375,902	449,716	2,753,796
Less: Allocated to Revenue	199,346	157,126	1,370,000	96,000	19,600	101,323	375,902	449,716	2,753,796
Deferred Revenue, end of year	-	-	460,000	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	199,346	157,126	1,370,000	96,000	19,600	101,323	375,902	449,716	2,753,796
Other Revenue	199,346	157,126	1,370,000	96,000	19,600	101,323	375,902	449,716	2,753,796
Expenses									
Salaries									
Teachers							31,970		2,285,356
Principals and Vice Principals						32,655			
Educational Assistants	106,023	127,691					125,681	131,233	
Support Staff								223,023	
Other Professionals							38,235		
Employee Benefits	106,023	127,691				32,655	195,886	354,256	2,285,356
Services and Supplies	26,691	29,435					47,203	95,460	468,440
	66,632		1,370,000	96,000	19,600	58,110	132,813		
	199,346	157,126	1,370,000	96,000	19,600	101,323	375,902	449,716	2,753,796
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 69 (Qualicum)
 Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2020

	<u>TOTAL</u>
	\$ 530,000
Deferred Revenue, beginning of year	
Add: Restricted Grants	
Provincial Grants - Ministry of Education	4,152,809
Other	<u>1,300,000</u>
	5,452,809
Less: Allocated to Revenue	5,522,809
Deferred Revenue, end of year	<u><u>460,000</u></u>
Revenues	
Provincial Grants - Ministry of Education	4,152,809
Other Revenue	<u>1,370,000</u>
	5,522,809
Expenses	
Salaries	
Teachers	2,317,326
Principals and Vice Principals	32,655
Educational Assistants	384,605
Support Staff	329,046
Other Professionals	<u>38,235</u>
	3,101,867
Employee Benefits	677,787
Services and Supplies	<u>1,743,155</u>
	5,522,809
Net Revenue (Expense)	<u><u>-</u></u>

School District No. 69 (Qualicum)

Schedule 4

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2020

	2020 Annual Budget			2019 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education	450,000		450,000	250,000
Amortization of Deferred Capital Revenue	2,331,384		2,331,384	2,277,436
Total Revenue	2,781,384	-	2,781,384	2,527,436
Expenses				
Operations and Maintenance	450,000		450,000	250,000
Amortization of Tangible Capital Assets				
Operations and Maintenance	2,306,924		2,306,924	2,293,809
Transportation and Housing	342,194		342,194	300,500
Total Expense	3,099,118	-	3,099,118	2,844,309
Net Revenue (Expense)	(317,734)	-	(317,734)	(316,873)
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	100,816	-	100,816	101,677