



# QUALICUM SCHOOL DISTRICT

## SPECIAL BUDGET BOARD MEETING AGENDA

MONDAY, APRIL 29, 2024

6:00 PM

VIA VIDEO CONFERENCING

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Meeting ID: 290 674 144 605

Passcode: HeZZAW

1. CALL TO ORDER AND INTRODUCTIONS

2. ACKNOWLEDGEMENT OF TRADITIONAL TERRITORY

3. ACTION ITEMS

a. 2024/2025 Annual Budget Bylaw

p 1-25

*Recommendations:*

**THAT** the Board of Education of School District No. 69 (Qualicum) give all three readings to approve the Annual Budget Bylaw for the 2024-2025 fiscal year at its Special Budget Board Meeting of April 29, 2024.

**MOTION MUST BE CARRIED UNANIMOUSLY**

**THAT** the Board of Education of School District No. 69 (Qualicum) give first reading to adopt the School District No. 69 (Qualicum) Annual Budget Bylaw in the amount of \$72,497,275 for the 2024-2025 fiscal year.

**THAT** the Board of Education of School District No. 69 (Qualicum) give second reading to adopt the School District No. 69 (Qualicum) Annual Budget Bylaw in the amount of \$72,497,275 for the 2024-2025 fiscal year.

**THAT** the Board of Education of School District No. 69 (Qualicum) give third and final reading to adopt the School District No. 69 (Qualicum) Annual Budget Bylaw in the amount of \$72,497,275 for the 2024-2025 fiscal year.

4. ADJOURNMENT



# QUALICUM SCHOOL DISTRICT SECRETARY TREASURER

Yath ísum  
Always growing  
Grandissons ensemble

## Briefing Note

**Date:** April 23, 2024  
**To:** Board of Education  
**From:** Ron Amos, Secretary Treasurer  
**RE:** **2024-2025 Preliminary Annual Budget**

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### **Background:**

Pursuant to section 156 of the *School Act* (Accounting Practices), Boards of Education (the “Boards”) are required to prepare and submit budgets to the Minister on an annual basis. The annual budget of the Board of a school district must be in the form specified by the Minister and must be adopted by bylaw on or before June 30, 2024.

In preparing for this budget, the Board undertook a Budget planning process that began in January with enrolment projections and staffing plans, and followed over the next three months with a series of meetings with Senior leadership, Partner groups and the public. Included in the public consultation was a public survey (open for 2 months) that allowed individuals to respond to a series of questions regarding operations, transportation, learning resources and programs offered in the Schools.

### **Discussion**

The 2024/25 Preliminary Annual Budget, which is substantially complete, has been created by taking the 2023/24 Amended Annual Budget that was presented and approved by the Board in January and adjusting it for the coming year. This process includes updating the estimated student enrolments, the revenues that those enrolments generate, making assumptions and estimates on the total revenues and expenses applicable to the coming fiscal year, and updating salary and benefit costs to account for general wage increases.

The most notable changes for 2024/25 include:

- The Ministry of Education and Child Care Operating Grant has been updated per projected student enrolment.
- Any one-time Grants have been removed, along with their associated expenditures.
- Rental, Lease, and Miscellaneous income levels have been adjusted to 2024-25 estimates.
- International Student Program has been adjusted per anticipated enrolment for 2024-25
- General Wage Increases have been incorporated for a confirmed 2% in 24/25 (a 1% Cost of Living Adjustment that was confirmed but not yet funded will be adjusted in the Amended budget).
- Average Teacher Salaries have also been increased per estimated incremental costs in 24/25
- Adjustments to account for estimated benefit and replacement cost have been incorporated.
- All staffing has been adjusted to add the staffing necessary to support the anticipated number of students in 2024/25.
- Contractual obligations, inflationary cost pressures, and other miscellaneous expenses and revenues have been adjusted where necessary.

As a reminder to the Board, the district is required to estimate enrolment in advance of the school year in order to allow the Ministry of Education and Child Care to use those estimates to calculate our preliminary Operating Grant. The total estimated change in student enrolment, as compared to the enrolment recorded on September 2023 which our current 2023-24 Amended Annual Budgeted is resourced on, is 5.38 funded student FTE. Our 2024/25 Preliminary Operating Grant has therefore been increased by the 5.38 FTE, as well as by the per student funding amounts, and supplemental funding categories.

Qualicum SD - 2024/25 Projected Annual Operating Grant vs. 2023/24 Amended Annual Budget:

	2023/24	2024/25	2023/24	2024/25	2023/24	2024/25	
	Actual	Projected	Actual	Revised	Budgeted	Projected	
	Enrolment	Enrolment	per pupil	per pupil	Funding	Funding	Change
<b>Student Base Allocation:</b>							
Standard (Regular) Schools	4,219,875	4,225,000	8,625	8,915	36,396,422	37,665,875	1,269,453
Continuing Education	-	-	8,625	8,915	-	-	-
Alternate Schools	49,000	50,000	8,625	8,915	422,625	445,750	23,125
Online Learning	77,750	77,000	6,960	7,200	541,140	554,400	13,260
Home Schooling			250	250	6,500	6,250	(250)
Course Challenges			270	279	270	-	(270)
<b>Total Enrolment Based Funding</b>	<b>4,346,625</b>	<b>4,352,000</b>			<b>37,366,957</b>	<b>38,672,275</b>	<b>1,305,318</b>
		5.38					
<b>Supplemental Funding</b>							
Level 1 Special Needs	2,000	2,000	49,070	50,730	98,140	101,460	3,320
Level 2 Special Needs	203,000	197,000	23,280	24,070	4,725,840	4,741,790	15,950
Level 3 Special Needs	109,000	125,000	11,760	12,160	1,281,840	1,520,000	238,160
English Language Learning	65,000	65,000	1,735	1,795	112,775	116,675	3,900
Indigenous Education	544,000	544,000	1,710	1,770	930,240	962,880	32,640
Adult Education	0.188	-	5,505	5,690	1,032	-	-
Equity of Opportunity Supplement					199,468	212,839	13,371
Salary Differential					784,102	780,202	(3,900)
Unique Geographic Factors					4,973,152	5,532,568	559,416
<b>Total Supplemental Funding</b>					<b>13,106,589</b>	<b>13,968,414</b>	<b>862,857</b>
Curriculum & Learning Support Fund					38,655	39,000	345
Indigenous Education Councils						69,408	69,408
<b>September Operating Grant</b>					<b>50,512,201</b>	<b>52,749,097</b>	<b>2,237,928</b>
February Enrolment Count	40,000	35,000	6,960	7,200	278,400	252,000	(26,400)
May Enrolment Count	30,000	30,000	6,960	7,200	208,800	216,000	7,200
<b>Full Year Operating Grant Total</b>					<b>50,999,401</b>	<b>53,217,097</b>	<b>2,218,728</b>
Special Grant for Labour Settlement funds					880,998	0	(880,998)
					<b>51,880,399</b>	<b>53,217,097</b>	<b>1,337,730</b>

Although the Full Year Operating Grant increased by \$2.2 million it's important to note that in 2023/24 the Ministry provided funding for the General Wage Increase (5.5% + 1.25% Cost of Living Adjustment) via a special Grant, it was not included in the Operating Grant. For 2024/25 the previous cost of the general wage increase has been "rolled into the block" above, via the increase in the per pupil funding rates. The financial impact (see table) shows that there is an overall increase to operating revenue of \$1.34 million.

Included with this report, is the summary of changes required and requested to provide that Board with a balanced Budget for submission to the Ministry.

Overall, on a very preliminary basis the district is in a favorable Budget position for the coming 2024/25 school year. Although funding covered the districts basic operational and obligatory inflationary costs, it did not provide additional resources to address departmental cost pressures which means allocations have only slightly been adjusted for the coming year, and budget managers will need to realign their resources and be fiscally prudent. Finally, although the budget is balanced and the district is not faced with making substantial reductions to controls costs, there is only minimal opportunity to reinvest or to reduce the capital burden for some unsupported facilities.

**Recommendation:**  
For information

**24/25 Budget considerations**

	Total	Notes	
23/24 Operating Grant (Recalculated)	50,967,384		
23/24 Labour Settlement grant	880,998		
Total 23/24 Operating grants	<u>51,848,382</u>		
Estimated 24/25 Operating grant	53,217,746	includes 2% for Teachers/Support staff/Non educator exempt	
Increase in Operating grant	<u><u>1,369,364</u></u>	before escalations and requests	
Estimated wage costs for 2% plus stat benefits	950,000	remaining 1% distributed as Special grant	
Estimated additional benefits	470,000 *	escalating costs for WCB/EHB/Dental	
Estimated replacement cost increase	100,000 *	escalating costs for Subs/TTOC	
Insurance increases	35,000		
Recruitment/Legal fees	50,000		
Increase in committed costs	<u>1,605,000</u>		
<b>Funding surplus (shortfall)</b>	<b>(235,636)</b>		
<b><u>Additional requests</u></b>	<b><u>FTE</u></b>		
Staffing	0.5	52,500	requested for pressures and supports
NRT staffing	2.00	<u>210,000</u>	requested to support NRT work
<b>Shortfall after all escalations and requests</b>		<b><u><u>(498,136)</u></u> **</b>	
<b><u>Response/Reductions</u></b>	<b><u>FTE</u></b>		
Summer works crew (O&M)	2.00	150,000 (-)	may be scaled down prg, if alt funds found (AFG)
Learning services (EA/CYCW Hours)	1.60	107,000 (-)	(56.00) hrs/wk, rebalancing for student needs
School administrative asst	0.37	35,000 (-)	13.00 hrs/wk, rebalancing alloc to schools
District Supply account		100,000 (-)	used for classroom/LR equip replacements
International program		50,000 (-)	supplies/services
Revenue - miscellaneous		60,000 (+)	add'l rental revenues
<b>Total of reductions (or additions)</b>		<b><u><u>502,000</u></u></b>	
		<b><u><u>3,864</u></u></b>	

SCHOOL DISTRICT NO. 69 (QUALICUM)  
2023-24 Financial Summary

4/9/2024

	2022/23				2023/24		
	Amended Budget	YTD Mar-23	% of Budget	Actual	Amended Budget	YTD Mar-24	% of Budget
<b>REVENUE</b>							
<b>PROVINCIAL GRANTS</b>							
Operating Grant	47,983,205	34,582,664	72.1%	48,169,524	50,999,401	36,953,136	72.5%
Other MOE Grants-Transportation fund	426,341		0.0%	426,341	426,341		0.0%
Other MOE Grants-Pay Equity	936,176		0.0%	936,176	936,176		0.0%
Other MOE Grants-Misc	20,810		0.0%	96,484	880,998	0	0.0%
<b>TOTAL MINISTRY OF ED GRANTS</b>	<b>49,366,532</b>	<b>34,582,664</b>	<b>70.1%</b>	<b>49,628,525</b>	<b>53,242,916</b>	<b>36,953,136</b>	<b>69.4%</b>
<b>OTHER REVENUES</b>							
Other Provincial Revenues	150,000	122,362	81.6%	140,016	150,000	107,167	71.4%
Offshore Tuition	3,800,000	3,199,032	84.2%	3,917,837	3,900,000	3,077,015	78.9%
Miscellaneous	140,000	121,574	86.8%	251,920	225,000	205,983	91.5%
Rental and Leases	600,000	727,377	121.2%	726,127	700,000	746,679	106.7%
Investment Income	420,000	364,754	86.8%	453,311	600,000	517,398	86.2%
<b>TOTAL OTHER REVENUE</b>	<b>5,110,000</b>	<b>4,535,099</b>	<b>88.7%</b>	<b>5,489,211</b>	<b>5,575,000</b>	<b>4,654,242</b>	<b>83.5%</b>
<b>TOTAL REVENUES</b>	<b>54,476,532</b>	<b>39,117,763</b>	<b>71.8%</b>	<b>55,117,736</b>	<b>58,817,916</b>	<b>41,607,378</b>	<b>70.7%</b>
<b>EXPENDITURES</b>							
<b>SALARIES AND BENEFITS</b>							
Teachers	20,557,366	14,549,251	70.8%	20,570,559	21,820,531	15,658,743	71.8%
Principals and Vice Principals	3,606,337	2,678,357	74.3%	3,562,573	3,736,662	2,914,919	78.0%
Educational Assistants	3,743,872	2,533,327	67.7%	3,495,924	3,966,849	2,686,989	67.7%
Support Staff	5,699,870	4,225,928	74.1%	5,880,870	6,151,122	4,752,877	77.3%
Other Professionals	1,893,638	1,415,632	74.8%	1,879,734	2,045,763	1,541,907	75.4%
Substitutes	2,078,572	1,512,404	72.8%	2,137,250	2,296,853	1,747,445	76.1%
Benefits	9,660,259	6,832,038	70.7%	9,637,421	10,665,333	7,763,770	72.8%
<b>TOTAL SALARIES AND BENEFITS</b>	<b>47,239,914</b>	<b>33,746,937</b>	<b>71.4%</b>	<b>47,164,331</b>	<b>50,683,113</b>	<b>37,066,650</b>	<b>73.1%</b>
Benefits as a % of Total Salaries	25.7%	25.4%		25.7%	26.7%	26.5%	
<b>SUPPLIES AND SERVICES</b>							
Services	3,237,968	2,508,891	77.5%	3,162,224	3,261,968	2,412,741	74.0%
Training and Travel	481,500	257,580	53.5%	437,405	391,500	256,774	65.6%
Rental and Leases	5,000	13,826	276.5%	29,979	50,000	19,112	38.2%
Dues and Fees	68,000	73,718	108.4%	88,083	68,000	69,519	102.2%
Insurance	185,000	175,300	94.8%	180,765	195,000	194,489	99.7%
Supplies	2,097,540	1,961,717	93.5%	2,651,895	2,637,335	2,288,373	86.8%
Utilities	1,161,610	795,905	68.5%	1,143,342	1,181,000	829,669	70.3%
Local Capital					350,000		
<b>TOTAL SUPPLIES AND SERVICES</b>	<b>7,236,618</b>	<b>5,786,937</b>	<b>80.0%</b>	<b>7,693,693</b>	<b>8,134,803</b>	<b>6,070,677</b>	<b>74.6%</b>
<b>TOTAL EXPENDITURES</b>	<b>54,476,532</b>	<b>39,533,874</b>	<b>72.6%</b>	<b>54,858,024</b>	<b>58,817,916</b>	<b>43,137,327</b>	<b>73.3%</b>
<b>NET REVENUE (EXPENDITURE)</b>	<b>0</b>	<b>-416,111</b>		<b>259,712</b>	<b>0</b>	<b>-1,529,949</b>	
Budgeted Use of Surplus (Transfer to Loc)	0	0					
<b>Surplus (Deficit), for the Year</b>	<b>0</b>	<b>-416,111</b>		<b>259,712</b>	<b>0</b>	<b>-1,529,949</b>	

SCHOOL DISTRICT NO. 69 (QUALICUM)  
2023-24 Financial Summary

4/9/2024

	2022/23				2023/24		
	Amended Budget	YTD Mar-23	% of Budget	Actual	Amended Budget	YTD Mar-24	% of Budget
<b>INSTRUCTION</b>	0						
Regular Instruction	24,681,997	17,833,360	72.3%	25,162,780	26,006,060	18,816,625	72.4%
Career Programs	469,140	334,455	71.3%	504,498	491,502	426,853	86.8%
Library Services	1,041,367	715,617	68.7%	1,047,892	1,182,217	787,792	66.6%
Counselling	1,109,579	816,400	73.6%	1,190,495	1,327,828	943,396	71.0%
Special Education	7,751,221	5,282,538	68.2%	7,307,706	8,104,854	5,962,198	73.6%
Early Learning and Childcare					143,217	78,401	54.7%
English as a Second Language	166,410	103,192	62.0%	153,770	179,575	127,966	71.3%
Aboriginal Education	858,688	565,378	65.8%	866,587	930,457	495,037	53.2%
School Administration	3,948,524	2,671,661	67.7%	3,703,153	4,247,446	3,066,650	72.2%
Continuing Education	0	0	0.0%			0	0.0%
Off Shore Students	2,859,613	2,187,928	76.5%	2,983,505	3,118,044	2,260,278	72.5%
Other	50,956	39,118	76.8%	53,775	55,499	40,427	72.8%
<b>Function 1 - Instruction</b>	<b>42,937,495</b>	<b>30,549,647</b>	<b>71.1%</b>	<b>42,974,161</b>	<b>45,786,699</b>	<b>33,005,623</b>	<b>72.1%</b>
<b>DISTRICT ADMINISTRATION</b>							
Educational Administration	850,790	640,389	75.3%	833,714	933,528	694,398	74.4%
School District Governance	272,591	225,549	82.7%	281,241	252,573	177,001	70.1%
Business Administration	1,589,137	1,269,579	79.9%	1,640,880	1,718,599	1,389,693	80.9%
<b>Function 4 - District Administration</b>	<b>2,712,518</b>	<b>2,135,517</b>	<b>78.7%</b>	<b>2,755,835</b>	<b>2,904,700</b>	<b>2,261,092</b>	<b>77.8%</b>
<b>OPERATIONS AND MAINTENANCE</b>							
Operations and Maintenance Admin	682,834	516,493	75.6%	643,402	726,534	687,564	94.6%
Maintenance Operations	4,606,621	3,747,541	81.4%	4,885,942	5,261,961	4,443,201	84.4%
Maintenance of Grounds	338,590	370,996	109.6%	496,760	377,874	314,206	83.2%
Utilities	1,236,000	912,611	73.8%	1,260,048	1,236,000	829,669	67.1%
Capital Equipment					350,000		
<b>Function 5 - Operations and Maint</b>	<b>6,864,045</b>	<b>5,547,641</b>	<b>80.8%</b>	<b>7,286,152</b>	<b>7,952,369</b>	<b>6,274,640</b>	<b>78.9%</b>
<b>TRANSPORTATION AND HOUSING</b>							
Transportation and Housing Admin	166,347	159,541	95.9%	180,600	178,893	176,492	98.7%
Student Transportation	1,756,127	1,122,287	63.9%	1,612,822	1,955,255	1,383,818	70.8%
Housing/Boarding	40,000	19,240	48.1%	48,454	40,000	35,662	89.2%
<b>Function 7 - Transportation and Housing</b>	<b>1,962,474</b>	<b>1,301,068</b>	<b>66.3%</b>	<b>1,841,876</b>	<b>2,174,148</b>	<b>1,595,972</b>	<b>73.4%</b>
<b>TOTAL FUNCTION 1-7</b>	<b>54,476,532</b>	<b>39,533,873</b>	<b>72.6%</b>	<b>54,858,024</b>	<b>58,817,916</b>	<b>43,137,327</b>	<b>73.3%</b>

<b>Special Purpose Fund (SPF) Budget</b>							
Annual Facility Grant	199,383	50,172	25.2%	199,383	199,383	85,570	42.9%
Classroom Enhancement Fund	4,339,880	2,646,000	61.0%	4,339,880	4,648,898	2,884,887	62.1%
Learning Improvement Fund	160,937	94,725	58.9%	160,937	189,129	101,930	53.9%
Community Link	405,387	154,918	38.2%	405,387	430,461	205,385	47.7%
Provincial Safe Return/CR4YC	0	0	0.0%		0		0.0%
Federal Safe Return	41,955	52,331	124.7%	41,995	0	0	0.0%
Family Affordability Fund	448,698	203,814	45.4%	359,379	89,319	26,911	30.1%
Strong Start	96,000	58,912	61.4%	96,000	96,000	43,876	45.7%
Ready, Set, Learn	19,600	17,256	88.0%	19,600	19,600	-46	-0.2%
French Funds	134,648	63,796	47.4%	120,748	153,548	65,576	42.7%
Seamless DC	91,975	65,361	71.1%	91,975	55,400	45,213	81.6%
Mental Health	55,000	33,349	60.6%	55,000	55,000	38,465	69.9%
FN Transportation	120,208	49,111	40.9%	112,292	135,325	48,877	36.1%
ECL Scan	175,000	45,131	25.8%	86,569	263,431	82,771	31.4%
CR4YC/SEY2KT	6,000			6,000	25,000	0	0.0%
Feeding Futures Funds		0	0.0%		519,738	218,599	42.1%
<b>Special Purpose Funds-Total</b>	<b>6,294,671</b>	<b>3,534,876</b>	<b>56.2%</b>	<b>6,095,145</b>	<b>6,880,232</b>	<b>3,848,014</b>	<b>55.9%</b>

Annual Budget

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

June 30, 2025

# School District No. 69 (Qualicum)

June 30, 2025

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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 2024/2025 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. The Board has complied with the provisions of the *Act*, Ministerial Orders, and Ministry of Education and Child Care Policies 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 2024/2025.
3. The attached Statement 2 showing the estimated revenue and expense for the 2024/2025 fiscal year and the total budget bylaw amount of \$72,497,275 for the 2024/2025 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 2024/2025.

READ A FIRST TIME THE 29th DAY OF APRIL, 2024;

READ A SECOND TIME THE 29th DAY OF APRIL, 2024;

READ A THIRD TIME, PASSED AND ADOPTED THE 29th DAY OF APRIL, 2024;

( 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 2024/2025, adopted by the Board the 29th DAY OF APRIL, 2024.

\_\_\_\_\_  
Secretary Treasurer

# School District No. 69 (Qualicum)

Annual Budget - Revenue and Expense  
Year Ended June 30, 2025

	2025 Annual Budget	2024 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	4,417.000	4,416.625
Adult		0.188
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>4,417.000</b>	<b>4,416.813</b>
<b>Revenues</b>	<b>\$</b>	<b>\$</b>
Provincial Grants		
Ministry of Education and Child Care	62,641,128	60,606,613
Other	2,781,359	2,755,016
Tuition	3,900,000	3,900,000
Other Revenue	1,485,000	1,675,000
Rentals and Leases	750,000	700,000
Investment Income	600,000	600,000
<b>Total Revenue</b>	<b>72,157,487</b>	<b>70,236,629</b>
<b>Expenses</b>		
Instruction	55,004,452	53,915,688
District Administration	2,997,381	2,904,700
Operations and Maintenance	11,205,865	10,512,485
Transportation and Housing	2,789,577	2,741,794
<b>Total Expense</b>	<b>71,997,275</b>	<b>70,074,667</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>160,212</b>	<b>161,962</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	160,212	161,962
<b>Budgeted Surplus (Deficit), for the year</b>	<b>160,212</b>	<b>161,962</b>

# School District No. 69 (Qualicum)

Annual Budget - Revenue and Expense  
 Year Ended June 30, 2025

	2025 Annual Budget	2024 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	59,835,263	58,317,916
Operating - Tangible Capital Assets Purchased	500,000	500,000
Special Purpose Funds - Total Expense	8,175,865	8,113,697
Capital Fund - Total Expense	3,986,147	3,643,054
<b>Total Budget Bylaw Amount</b>	<u>72,497,275</u>	<u>70,574,667</u>

**Approved by the Board**

Signature of the Chairperson of the Board of Education	Date Signed
<b>DRAFT</b>	
Signature of the Superintendent	Date Signed
Signature of the Secretary/Treasurer	Date Signed

# School District No. 69 (Qualicum)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)  
Year Ended June 30, 2025

	2025 Annual Budget	2024 Amended Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<u>160,212</u>	<u>161,962</u>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	<u>(500,000)</u>	<u>(500,000)</u>
<b>Total Acquisition of Tangible Capital Assets</b>	<u>(500,000)</u>	<u>(500,000)</u>
Amortization of Tangible Capital Assets	<u>2,971,147</u>	<u>2,943,054</u>
<b>Total Effect of change in Tangible Capital Assets</b>	<u>2,471,147</u>	<u>2,443,054</u>
	<u>-</u>	<u>-</u>
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<u><u>2,631,359</u></u>	<u><u>2,605,016</u></u>

# School District No. 69 (Qualicum)

Schedule 2

Annual Budget - Operating Revenue and Expense  
Year Ended June 30, 2025

	2025 Annual Budget	2024 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education and Child Care	54,650,263	53,242,916
Other	150,000	150,000
Tuition	3,900,000	3,900,000
Other Revenue	285,000	225,000
Rentals and Leases	750,000	700,000
Investment Income	600,000	600,000
<b>Total Revenue</b>	<b>60,335,263</b>	<b>58,817,916</b>
<b>Expenses</b>		
Instruction	47,151,030	46,136,699
District Administration	2,997,381	2,904,700
Operations and Maintenance	7,453,268	7,102,369
Transportation and Housing	2,233,584	2,174,148
<b>Total Expense</b>	<b>59,835,263</b>	<b>58,317,916</b>
<b>Net Revenue (Expense)</b>	<b>500,000</b>	<b>500,000</b>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(500,000)	(500,000)
<b>Total Net Transfers</b>	<b>(500,000)</b>	<b>(500,000)</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

# School District No. 69 (Qualicum)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source  
Year Ended June 30, 2025

	2025 Annual Budget	2024 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education and Child Care</b>		
Operating Grant, Ministry of Education and Child Care	53,217,746	50,999,401
Other Ministry of Education and Child Care Grants		
Pay Equity	936,176	936,176
Student Transportation Fund	426,341	426,341
Support Staff Benefits Grant	70,000	
FSA Scorer Grant		4,094
Labour Settlement Funding		851,904
Miscellaneous		25,000
<b>Total Provincial Grants - Ministry of Education and Child Care</b>	<b>54,650,263</b>	<b>53,242,916</b>
<b>Provincial Grants - Other</b>	<b>150,000</b>	<b>150,000</b>
<b>Tuition</b>		
International and Out of Province Students	3,900,000	3,900,000
<b>Total Tuition</b>	<b>3,900,000</b>	<b>3,900,000</b>
<b>Other Revenues</b>		
Miscellaneous		
Transportation revenue	50,000	50,000
Miscellaneous	110,000	110,000
Childcare fees	125,000	65,000
<b>Total Other Revenue</b>	<b>285,000</b>	<b>225,000</b>
<b>Rentals and Leases</b>	<b>750,000</b>	<b>700,000</b>
<b>Investment Income</b>	<b>600,000</b>	<b>600,000</b>
<b>Total Operating Revenue</b>	<b>60,335,263</b>	<b>58,817,916</b>

# School District No. 69 (Qualicum)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object  
Year Ended June 30, 2025

	2025 Annual Budget	2024 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	22,440,874	21,820,531
Principals and Vice Principals	3,847,948	3,736,662
Educational Assistants	3,979,229	3,966,849
Support Staff	6,161,898	6,151,122
Other Professionals	2,075,812	2,045,763
Substitutes	2,408,129	2,296,853
<b>Total Salaries</b>	<u>40,913,890</u>	<u>40,017,780</u>
<b>Employee Benefits</b>	<u>11,327,755</u>	<u>10,665,333</u>
<b>Total Salaries and Benefits</b>	<u>52,241,645</u>	<u>50,683,113</u>
<b>Services and Supplies</b>		
Services	3,311,968	3,261,968
Professional Development and Travel	391,500	391,500
Rentals and Leases	50,000	50,000
Dues and Fees	68,000	68,000
Insurance	230,000	195,000
Supplies	2,361,150	2,487,335
Utilities	1,181,000	1,181,000
<b>Total Services and Supplies</b>	<u>7,593,618</u>	<u>7,634,803</u>
<b>Total Operating Expense</b>	<u>59,835,263</u>	<u>58,317,916</u>

**School District No. 69 (Qualicum)**  
 Annual Budget - Operating Expense by Function, Program and Object  
 Year Ended June 30, 2025

	Teachers Salaries	Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	18,079,866	727,331		8,687		1,453,471	20,269,355
1.03 Career Programs	110,508			47,847			158,355
1.07 Library Services	604,047	40,285		287,413			931,745
1.08 Counselling	1,076,255						1,076,255
1.10 Inclusive Education	2,131,024	161,285	3,458,753	32,971	93,537	237,123	6,114,693
1.20 Early Learning and Child Care			114,245				114,245
1.30 English Language Learning	145,402						145,402
1.31 Indigenous Education	37,500	148,983	406,231	25,000		90,000	707,714
1.41 School Administration		2,285,491		1,173,252		49,815	3,508,558
1.62 International and Out of Province Students	256,272	314,368		84,991	221,218		876,849
1.64 Other					45,314		45,314
<b>Total Function 1</b>	<b>22,440,874</b>	<b>3,677,743</b>	<b>3,979,229</b>	<b>1,660,161</b>	<b>360,069</b>	<b>1,830,409</b>	<b>33,948,485</b>
<b>4 District Administration</b>							
4.11 Educational Administration		170,205		64,139	471,781		706,125
4.40 School District Governance					130,595		130,595
4.41 Business Administration				388,301	731,800	3,000	1,123,101
<b>Total Function 4</b>	<b>-</b>	<b>170,205</b>	<b>-</b>	<b>452,440</b>	<b>1,334,176</b>	<b>3,000</b>	<b>1,959,821</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				64,139	306,432	500	371,071
5.50 Maintenance Operations				2,664,536		455,890	3,120,426
5.52 Maintenance of Grounds				220,477			220,477
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,949,152</b>	<b>306,432</b>	<b>456,390</b>	<b>3,711,974</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				57,971	75,135	500	133,606
7.70 Student Transportation				1,042,174		117,830	1,160,004
7.73 Housing							-
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,100,145</b>	<b>75,135</b>	<b>118,330</b>	<b>1,293,610</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>22,440,874</b>	<b>3,847,948</b>	<b>3,979,229</b>	<b>6,161,898</b>	<b>2,075,812</b>	<b>2,408,129</b>	<b>40,913,890</b>



**School District No. 69 (Qualicum)**  
 Annual Budget - Operating Expense by Function, Program and Object  
 Year Ended June 30, 2025

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2025 Annual Budget	2024 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	20,269,355	5,499,272	25,768,627	1,222,400	26,991,027	26,356,060
1.03 Career Programs	158,355	41,159	199,514	297,500	497,014	491,502
1.07 Library Services	931,745	255,289	1,187,034	28,700	1,215,734	1,182,217
1.08 Counselling	1,076,255	288,552	1,364,807		1,364,807	1,327,828
1.10 Inclusive Education	6,114,693	1,947,235	8,061,928	71,000	8,132,928	8,104,854
1.20 Early Learning and Child Care	114,245	33,639	147,884		147,884	143,217
1.30 English Language Learning	145,402	39,273	184,675		184,675	179,575
1.31 Indigenous Education	707,714	161,722	869,436	95,668	965,104	930,457
1.41 School Administration	3,508,558	898,270	4,406,828	97,800	4,504,628	4,247,446
1.62 International and Out of Province Students	876,849	229,612	1,106,461	1,983,800	3,090,261	3,118,044
1.64 Other	45,314	11,654	56,968		56,968	55,499
<b>Total Function 1</b>	<b>33,948,485</b>	<b>9,405,677</b>	<b>43,354,162</b>	<b>3,796,868</b>	<b>47,151,030</b>	<b>46,136,699</b>
<b>4 District Administration</b>						
4.11 Educational Administration	706,125	146,128	852,253	87,000	939,253	933,528
4.40 School District Governance	130,595	17,696	148,291	105,340	253,631	252,573
4.41 Business Administration	1,123,101	271,396	1,394,497	410,000	1,804,497	1,718,599
<b>Total Function 4</b>	<b>1,959,821</b>	<b>435,220</b>	<b>2,395,041</b>	<b>602,340</b>	<b>2,997,381</b>	<b>2,904,700</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	371,071	83,390	454,461	343,300	797,761	726,534
5.50 Maintenance Operations	3,120,426	917,262	4,037,688	995,610	5,033,298	4,761,961
5.52 Maintenance of Grounds	220,477	62,232	282,709	103,500	386,209	377,874
5.56 Utilities	-	-	-	1,236,000	1,236,000	1,236,000
<b>Total Function 5</b>	<b>3,711,974</b>	<b>1,062,884</b>	<b>4,774,858</b>	<b>2,678,410</b>	<b>7,453,268</b>	<b>7,102,369</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	133,606	32,102	165,708	17,500	183,208	178,893
7.70 Student Transportation	1,160,004	391,872	1,551,876	458,500	2,010,376	1,955,255
7.73 Housing	-	-	-	40,000	40,000	40,000
<b>Total Function 7</b>	<b>1,293,610</b>	<b>423,974</b>	<b>1,717,584</b>	<b>516,000</b>	<b>2,233,584</b>	<b>2,174,148</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>40,913,890</b>	<b>11,327,755</b>	<b>52,241,645</b>	<b>7,593,618</b>	<b>59,835,263</b>	<b>58,317,916</b>

# School District No. 69 (Qualicum)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense  
Year Ended June 30, 2025

	2025 Annual Budget	2024 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education and Child Care	6,975,865	6,663,697
Other Revenue	1,200,000	1,450,000
<b>Total Revenue</b>	<u>8,175,865</u>	<u>8,113,697</u>
<b>Expenses</b>		
Instruction	7,853,422	7,778,989
Operations and Maintenance	199,383	199,383
Transportation and Housing	123,060	135,325
<b>Total Expense</b>	<u>8,175,865</u>	<u>8,113,697</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, 2025

	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	-	-	679,104	-	-	-	-	-	-
<b>Add:</b> Restricted Grants	199,383	188,434	1,250,000	96,000	19,600	99,648	438,392	446,560	4,182,759
Provincial Grants - Ministry of Education and Child Care			1,250,000						
Other	199,383	188,434	1,250,000	96,000	19,600	99,648	438,392	446,560	4,182,759
<b>Less:</b> Allocated to Revenue	199,383	188,434	1,200,000	96,000	19,600	99,648	438,392	446,560	4,182,759
<b>Deferred Revenue, end of year</b>	-	-	729,104	-	-	-	-	-	-
<b>Revenues</b>	199,383	188,434	1,200,000	96,000	19,600	99,648	438,392	446,560	4,182,759
Provincial Grants - Ministry of Education and Child Care			1,200,000						
Other Revenue	199,383	188,434	1,200,000	96,000	19,600	99,648	438,392	446,560	4,182,759
<b>Expenses</b>									
Salaries									
Teachers							43,658		3,333,149
Principals and Vice Principals						41,643			
Educational Assistants		144,658					272,892	225,654	
Support Staff	155,162							128,458	
Other Professionals	155,162	144,658	-	-	-	41,643	361,864	354,112	3,333,149
Employee Benefits	44,221	43,776	1,200,000	96,000	19,600	10,563	76,528	92,448	849,610
Services and Supplies	199,383	188,434	1,200,000	96,000	19,600	99,648	438,392	446,560	4,182,759
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

**School District No. 69 (Qualicum)**  
 Annual Budget - Changes in Special Purpose Funds  
 Year Ended June 30, 2025

	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Seamless Day Kindergarten	Early Childhood Education Dual Credit Program	Student & Family Affordability	SEY2KT (Early Years to Kindergarten)	ECL Early Care & Learning	Feeding Futures Fund
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year						138,000		139,115	77,420
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	123,060	55,000	6,000	55,400	40,000		19,000	175,000	517,809
Other	123,060	55,000	6,000	55,400	40,000	-	19,000	175,000	517,809
Less: Allocated to Revenue	123,060	55,000	6,000	55,400	40,000	138,000	19,000	248,400	595,229
<b>Deferred Revenue, end of year</b>	-	-	-	-	-	-	-	<b>65,715</b>	-
<b>Revenues</b>	123,060	55,000	6,000	55,400	40,000	138,000	19,000	248,400	595,229
Provincial Grants - Ministry of Education and Child Care	123,060	55,000	6,000	55,400	40,000	138,000	19,000	248,400	595,229
Other Revenue									
<b>Expenses</b>									
Salaries									
Teachers		44,203							
Principals and Vice Principals								76,500	54,600
Educational Assistants								123,400	123,000
Support Staff	98,816			45,200					
Other Professionals	98,816	44,203	-	45,200	-	-	-	199,900	177,600
Employee Benefits	24,244	10,797	6,000	10,200	40,000	138,000	19,000	48,500	41,500
Services and Supplies	123,060	55,000	6,000	55,400	40,000	138,000	19,000	248,400	376,129
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

**School District No. 69 (Qualicum)**  
 Annual Budget - Changes in Special Purpose Funds  
 Year Ended June 30, 2025

	Health Career Dual Credit Expansion	TOTAL
	\$	\$
<b>Deferred Revenue, beginning of year</b>		1,033,639
<b>Add:</b>		
Restricted Grants	25,000	6,687,045
Provincial Grants - Ministry of Education and Child Care		1,250,000
Other	25,000	7,937,045
<b>Less: Allocated to Revenue</b>	25,000	8,175,865
<b>Deferred Revenue, end of year</b>	-	<u>794,819</u>
<b>Revenues</b>		
Provincial Grants - Ministry of Education and Child Care	25,000	6,975,865
Other Revenue	25,000	1,200,000
		<u>8,175,865</u>
<b>Expenses</b>		
Salaries		
Teachers		3,421,010
Principals and Vice Principals		172,743
Educational Assistants		889,604
Support Staff		427,636
Other Professionals		45,314
		<u>4,956,307</u>
Employee Benefits	1,252,387	
Services and Supplies	25,000	1,967,171
	25,000	8,175,865
		<u>-</u>
<b>Net Revenue (Expense)</b>		<u>-</u>

# School District No. 69 (Qualicum)

Schedule 4

Annual Budget - Capital Revenue and Expense  
Year Ended June 30, 2025

	2025 Annual Budget			2024 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Provincial Grants				
Ministry of Education and Child Care	1,015,000		1,015,000	700,000
Other	2,631,359		2,631,359	2,605,016
<b>Total Revenue</b>	<b>3,646,359</b>	<b>-</b>	<b>3,646,359</b>	<b>3,305,016</b>
<b>Expenses</b>				
Operations and Maintenance	1,015,000		1,015,000	700,000
Amortization of Tangible Capital Assets				
Operations and Maintenance	2,538,214		2,538,214	2,510,733
Transportation and Housing	432,933		432,933	432,321
<b>Total Expense</b>	<b>3,986,147</b>	<b>-</b>	<b>3,986,147</b>	<b>3,643,054</b>
<b>Net Revenue (Expense)</b>	<b>(339,788)</b>	<b>-</b>	<b>(339,788)</b>	<b>(338,038)</b>
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	500,000		500,000	500,000
<b>Total Net Transfers</b>	<b>500,000</b>	<b>-</b>	<b>500,000</b>	<b>500,000</b>
<b>Other Adjustments to Fund Balances</b>				
<b>Total Other Adjustments to Fund Balances</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>160,212</b>	<b>-</b>	<b>160,212</b>	<b>161,962</b>