

Amended Annual Budget

## **School District No. 68 (Nanaimo-Ladysmith)**

June 30, 2017

# School District No. 68 (Nanaimo-Ladysmith)

June 30, 2017

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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. 68 (NANAIMO-LADYSMITH) (called the "Board") to adopt the Amended Annual Budget of the Board for the fiscal year 2016/2017 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. 68 (Nanaimo-Ladysmith) Amended Annual Budget Bylaw for fiscal year 2016/2017.
3. The attached Statement 2 showing the estimated revenue and expense for the 2016/2017 fiscal year and the total budget bylaw amount of \$141,300,791 for the 2016/2017 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 2016/2017.

READ A FIRST TIME THE 22 DAY OF Feb, 2017;

READ A SECOND TIME THE 22 DAY OF Feb, 2017;


READ A THIRD TIME, PASSED AND ADOPTED THE 22 DAY OF Feb., 2017;

  
\_\_\_\_\_  
Chairperson of the Board

( Corporate Seal )

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

I HEREBY CERTIFY this to be a true original of School District No. 68 (Nanaimo-Ladysmith) Amended Annual Budget Bylaw 2016/2017, adopted by the Board the 22 DAY OF Feb, 2017.

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

# School District No. 68 (Nanaimo-Ladysmith)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2017

	2017 Amended Annual Budget	2017 Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	13,633.875	13,142.000
Adult	59.375	16.000
<b>Total Ministry Operating Grant Funded FTE's</b>	<u>13,693.250</u>	<u>13,158.000</u>
<b>Revenues</b>	<b>\$</b>	<b>\$</b>
Provincial Grants		
Ministry of Education	123,672,237	120,328,676
Other	170,000	170,000
Tuition	3,782,272	3,402,375
Other Revenue	5,007,052	5,007,052
Rentals and Leases	535,000	550,000
Investment Income	236,000	236,000
Amortization of Deferred Capital Revenue	5,045,000	5,045,000
<b>Total Revenue</b>	<u>138,447,561</u>	<u>134,739,103</u>
<b>Expenses</b>		
Instruction	111,654,686	108,464,286
District Administration	4,764,324	4,496,439
Operations and Maintenance	22,455,886	21,819,121
Transportation and Housing	1,647,795	1,649,057
Debt Services	18,100	18,100
<b>Total Expense</b>	<u>140,540,791</u>	<u>136,447,003</u>
<b>Net Revenue (Expense)</b>	<u>(2,093,230)</u>	<u>(1,707,900)</u>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	1,475,330	890,000
<b>Budgeted Surplus (Deficit), for the year</b>	<u>(617,900)</u>	<u>(817,900)</u>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(617,900)	(817,900)
<b>Budgeted Surplus (Deficit), for the year</b>	<u>(617,900)</u>	<u>(817,900)</u>

# School District No. 68 (Nanaimo-Ladysmith)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2017

	2017 Amended Annual Budget	2017 Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	124,616,042	120,980,102
Special Purpose Funds - Total Expense	8,902,649	8,444,801
Special Purpose Funds - Tangible Capital Assets Purchased		50,000
Capital Fund - Total Expense	7,022,100	7,022,100
Capital Fund - Tangible Capital Assets Purchased from Local Capital	760,000	
<b>Total Budget Bylaw Amount</b>	<b>141,300,791</b>	<b>136,497,003</b>

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. 68 (Nanaimo-Ladysmith)**

Statement 4

Amended Annual Budget - Changes in Net Financial Assets (Debt)  
Year Ended June 30, 2017

	2017 Amended Annual Budget	2017 Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<b>(2,093,230)</b>	<b>(1,707,900)</b>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds		(50,000)
From Local Capital	(760,000)	
<b>Total Acquisition of Tangible Capital Assets</b>	<b>(760,000)</b>	<b>(50,000)</b>
Amortization of Tangible Capital Assets	7,004,000	7,004,000
<b>Total Effect of change in Tangible Capital Assets</b>	<b>6,244,000</b>	<b>6,954,000</b>
	-	-
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<b>4,150,770</b>	<b>5,246,100</b>

# School District No. 68 (Nanaimo-Ladysmith)

Schedule 1

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund  
Year Ended June 30, 2017

	Operating Fund	Special Purpose Fund	Capital Fund	2017 Amended Annual Budget
	\$	\$	\$	\$
<b>Accumulated Surplus (Deficit), beginning of year</b>	5,224,350		5,712,939	<b>10,937,289</b>
<b>Changes for the year</b>				
Net Revenue (Expense) for the year	(161,130)		(1,932,100)	<b>(2,093,230)</b>
Interfund Transfers				
Local Capital	(1,314,200)		1,314,200	-
<b>Net Changes for the year</b>	<b>(1,475,330)</b>	-	<b>(617,900)</b>	<b>(2,093,230)</b>
<b>Budgeted Accumulated Surplus (Deficit), end of year</b>	<b>3,749,020</b>	-	<b>5,095,039</b>	<b>8,844,059</b>

# School District No. 68 (Nanaimo-Ladysmith)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense  
Year Ended June 30, 2017

	2017 Amended Annual Budget	2017 Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	117,425,588	114,489,875
Other	170,000	170,000
Tuition	3,782,272	3,402,375
Other Revenue	2,367,052	2,367,052
Rentals and Leases	535,000	550,000
Investment Income	175,000	175,000
<b>Total Revenue</b>	<b>124,454,912</b>	<b>121,154,302</b>
<b>Expenses</b>		
Instruction	103,433,991	100,622,424
District Administration	4,764,324	4,496,439
Operations and Maintenance	14,769,932	14,212,182
Transportation and Housing	1,647,795	1,649,057
<b>Total Expense</b>	<b>124,616,042</b>	<b>120,980,102</b>
<b>Net Revenue (Expense)</b>	<b>(161,130)</b>	<b>174,200</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>1,475,330</b>	<b>890,000</b>
<b>Net Transfers (to) from other funds</b>		
Local Capital	(1,314,200)	(1,064,200)
<b>Total Net Transfers</b>	<b>(1,314,200)</b>	<b>(1,064,200)</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>



# School District No. 68 (Nanaimo-Ladysmith)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source  
Year Ended June 30, 2017

	2017 Amended Annual Budget	2017 Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	117,314,264	114,840,253
INAC/LEA Recovery	(1,346,950)	(1,346,950)
Other Ministry of Education Grants		
Pay Equity	160,000	160,000
Transportation Supplemental	244,630	
Return of Administrative Savings	593,079	
Carbon Tax Rebate	135,000	135,000
Additional Supplemental Grant	325,565	701,572
<b>Total Provincial Grants - Ministry of Education</b>	<u>117,425,588</u>	<u>114,489,875</u>
<b>Provincial Grants - Other</b>	<u>170,000</u>	<u>170,000</u>
<b>Tuition</b>		
International and Out of Province Students	3,782,272	3,402,375
<b>Total Tuition</b>	<u>3,782,272</u>	<u>3,402,375</u>
<b>Other Revenues</b>		
Other School District/Education Authorities	528,436	528,436
LEA/Direct Funding from First Nations	1,346,950	1,346,950
Miscellaneous		
Cafateria revenue	205,000	205,000
BC Hydro/Fortis BC Grants	98,198	98,198
Other	188,468	188,468
<b>Total Other Revenue</b>	<u>2,367,052</u>	<u>2,367,052</u>
<b>Rentals and Leases</b>	<u>535,000</u>	<u>550,000</u>
<b>Investment Income</b>	<u>175,000</u>	<u>175,000</u>
<b>Total Operating Revenue</b>	<u><u>124,454,912</u></u>	<u><u>121,154,302</u></u>

**School District No. 68 (Nanaimo-Ladysmith)**

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Source  
Year Ended June 30, 2017

	<b>2017 Amended Annual Budget</b>	<b>2017 Annual Budget</b>
	\$	\$
<b>Salaries</b>		
Teachers	<b>56,637,353</b>	55,808,702
Principals and Vice Principals	<b>5,927,565</b>	5,697,561
Educational Assistants	<b>8,301,664</b>	7,926,023
Support Staff	<b>10,522,056</b>	10,152,522
Other Professionals	<b>3,214,316</b>	2,997,168
Substitutes	<b>3,764,363</b>	3,702,462
<b>Total Salaries</b>	<b>88,367,317</b>	86,284,438
<b>Employee Benefits</b>	<b>22,854,763</b>	22,392,401
<b>Total Salaries and Benefits</b>	<b>111,222,080</b>	108,676,839
<b>Services and Supplies</b>		
Services	<b>3,292,238</b>	2,721,864
Student Transportation	<b>119,776</b>	118,140
Professional Development and Travel	<b>826,632</b>	819,626
Rentals and Leases	<b>18,338</b>	18,338
Dues and Fees	<b>498,835</b>	498,835
Insurance	<b>330,750</b>	330,750
Supplies	<b>5,822,433</b>	5,335,910
Utilities	<b>2,484,960</b>	2,459,800
<b>Total Services and Supplies</b>	<b>13,393,962</b>	12,303,263
<b>Total Operating Expense</b>	<b>124,616,042</b>	120,980,102

# School District No. 68 (Nanaimo-Ladysmith)

Amended Annual Budget - Operating Expense by Function, Program and Object  
Year Ended June 30, 2017

	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	47,588,564	1,121,561	715,290	92,219	197,425	2,543,796	52,258,855
1.03 Career Programs	66,927		125,360			9,517	201,804
1.07 Library Services	1,487,710			252,200		74,720	1,814,630
1.08 Counselling	769,704					34,483	804,187
1.10 Special Education	5,367,981	104,471	6,687,099			574,378	12,733,929
1.30 English Language Learning	345,649					15,725	361,374
1.31 Aboriginal Education	806,440	104,471	736,415	58,286	42,932	64,911	1,813,455
1.41 School Administration	46,331	4,479,901		2,363,803		152,850	7,042,885
1.62 International and Out of Province Students	158,047	117,161		72,090	118,606	5,683	471,587
1.64 Other							
<b>Total Function 1</b>	<b>56,637,353</b>	<b>5,927,565</b>	<b>8,264,164</b>	<b>2,838,598</b>	<b>358,963</b>	<b>3,476,063</b>	<b>77,502,706</b>
<b>4 District Administration</b>							
4.11 Educational Administration				172,801	810,269	6,775	989,845
4.40 School District Governance				46,155	289,170	1,477	336,802
4.41 Business Administration				626,328	1,132,474	48,602	1,807,404
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>845,284</b>	<b>2,231,913</b>	<b>56,854</b>	<b>3,134,051</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration			37,500	537,219	359,179	34,554	968,452
5.50 Maintenance Operations				4,883,905	177,908	167,539	5,229,352
5.52 Maintenance of Grounds				492,030		1,777	493,807
5.56 Utilities				91,599		258	91,857
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>37,500</b>	<b>6,004,753</b>	<b>537,087</b>	<b>204,128</b>	<b>6,783,468</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				44,685	86,353	1,385	132,423
7.70 Student Transportation				788,736		25,933	814,669
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>833,421</b>	<b>86,353</b>	<b>27,318</b>	<b>947,092</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>56,637,353</b>	<b>5,927,565</b>	<b>8,301,664</b>	<b>10,522,056</b>	<b>3,214,316</b>	<b>3,764,363</b>	<b>88,367,317</b>

# School District No. 68 (Nanaimo-Ladysmith)

Amended Annual Budget - Operating Expense by Function, Program and Object  
Year Ended June 30, 2017

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2017 Amended Annual Budget	2017 Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	52,258,855	13,221,736	65,480,591	4,060,486	69,541,077	68,063,285
1.03 Career Programs	201,804	54,327	256,131	207,500	463,631	447,095
1.07 Library Services	1,814,630	473,042	2,287,672	77,378	2,365,050	2,317,374
1.08 Counselling	804,187	207,709	1,011,896	2,900	1,014,796	1,098,419
1.10 Special Education	12,733,929	3,487,248	16,221,177	234,744	16,455,921	15,957,321
1.30 English Language Learning	361,374	93,275	454,649	5,576	460,225	441,334
1.31 Aboriginal Education	1,813,455	479,799	2,293,254	507,055	2,800,309	2,456,921
1.41 School Administration	7,042,885	1,813,541	8,856,426	140,713	8,997,139	8,567,726
1.62 International and Out of Province Students	471,587	116,799	588,386	645,014	1,233,400	1,242,949
1.64 Other	-	-	-	102,443	102,443	30,000
<b>Total Function 1</b>	<b>77,502,706</b>	<b>19,947,476</b>	<b>97,450,182</b>	<b>5,983,809</b>	<b>103,433,991</b>	<b>100,622,424</b>
<b>4 District Administration</b>						
4.11 Educational Administration	989,845	227,555	1,217,400	64,044	1,281,444	1,261,029
4.40 School District Governance	336,802	63,924	400,726	188,508	589,234	530,874
4.41 Business Administration	1,807,404	399,503	2,206,907	686,739	2,893,646	2,704,536
<b>Total Function 4</b>	<b>3,134,051</b>	<b>690,982</b>	<b>3,825,033</b>	<b>939,291</b>	<b>4,764,324</b>	<b>4,496,439</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	968,452	246,515	1,214,967	602,701	1,817,668	1,436,931
5.50 Maintenance Operations	5,229,352	1,552,551	6,781,903	2,608,483	9,390,386	9,238,533
5.52 Maintenance of Grounds	493,807	136,685	630,492	189,408	819,900	819,900
5.56 Utilities	91,857	25,261	117,118	2,624,860	2,741,978	2,716,818
<b>Total Function 5</b>	<b>6,783,468</b>	<b>1,961,012</b>	<b>8,744,480</b>	<b>6,025,452</b>	<b>14,769,932</b>	<b>14,212,182</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	132,423	31,667	164,090	81,000	245,090	244,544
7.70 Student Transportation	814,669	223,626	1,038,295	364,410	1,402,705	1,404,513
<b>Total Function 7</b>	<b>947,092</b>	<b>255,293</b>	<b>1,202,385</b>	<b>445,410</b>	<b>1,647,795</b>	<b>1,649,057</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>88,367,317</b>	<b>22,854,763</b>	<b>111,222,080</b>	<b>13,393,962</b>	<b>124,616,042</b>	<b>120,980,102</b>

# School District No. 68 (Nanaimo-Ladysmith)

Schedule 3

Amended Annual Budget - Special Purpose Revenue and Expense  
Year Ended June 30, 2017

	<b>2017 Amended Annual Budget</b>	<b>2017 Annual Budget</b>
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	6,246,649	5,838,801
Other Revenue	2,640,000	2,640,000
Investment Income	16,000	16,000
<b>Total Revenue</b>	<b>8,902,649</b>	<b>8,494,801</b>
<b>Expenses</b>		
Instruction	8,220,695	7,841,862
Operations and Maintenance	681,954	602,939
<b>Total Expense</b>	<b>8,902,649</b>	<b>8,444,801</b>
<b>Net Revenue (Expense)</b>	<b>-</b>	<b>50,000</b>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased		(50,000)
<b>Total Net Transfers</b>	<b>-</b>	<b>(50,000)</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

**School District No. 68 (Nanaimo-Ladysmith)**

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2017

	Annual Facility Grant	Learning Improvement Fund	Aboriginal Education Technology	Special Education Equipment	Service Delivery Transformation	School Generated Funds	Strong Staff	Ready, Set, Learn	OLEP
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	79,015		41,533	115,396	66,481	1,260,000		85,656	
<b>Add: Restricted Grants</b>									
Provincial Grants - Ministry of Education	602,939	2,372,315				2,640,000	256,000	71,050	202,584
Other Investment Income	602,939	2,372,315				16,000			
						2,656,000	256,000	71,050	202,584
<b>Less: Allocated to Revenue</b>	681,954	2,372,315	41,533	28,000	66,481	2,656,000	256,000	156,706	202,584
<b>Deferred Revenue, end of year</b>	-	-	-	<b>87,396</b>	-	<b>1,260,000</b>	-	-	-
<b>Revenues</b>	681,954	2,372,315	41,533	28,000	66,481	2,640,000	256,000	156,706	202,584
Provincial Grants - Ministry of Education									
Other Revenue						2,640,000			
Investment Income						16,000			
<b>Expenses</b>	681,954	2,372,315	41,533	28,000	66,481	2,656,000	256,000	156,706	202,584
Salaries									
Teachers		1,434,566							33,074
Principals and Vice Principals							21,871		
Educational Assistants		434,574					176,100		
Support Staff									
Other Professionals		52,553			14,358		383	7,462	
Substitutes		1,921,693			14,358	24,450	198,354	7,462	33,074
Employee Benefits		405,048			3,159	5,550	53,816	1,638	8,599
Services and Supplies	681,954	45,574	41,533	28,000	48,964	2,626,000	3,830	147,606	160,911
	681,954	2,372,315	41,533	28,000	66,481	2,656,000	256,000	156,706	202,584
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

**School District No. 68 (Nanaimo-Ladysmith)**

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2017

	CommunityLINK	Coding and Curriculum Implementation	District Entered	TOTAL
	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	84,530		45,058	1,777,669
<b>Add:</b> Restricted Grants				
Provincial Grants - Ministry of Education	2,205,911	105,577		5,816,376
Other Investment Income	2,205,911	105,577	-	8,472,376
<b>Less: Allocated to Revenue</b>	2,290,441	105,577	45,058	8,902,649
<b>Deferred Revenue, end of year</b>	-	-	-	1,347,396
<b>Revenues</b>	2,290,441	105,577	45,058	6,246,649
Provincial Grants - Ministry of Education				2,640,000
Other Revenue				16,000
Investment Income	2,290,441	105,577	45,058	8,902,649
<b>Expenses</b>				
Salaries				
Teachers	125,617			1,593,257
Principals and Vice Principals				21,871
Educational Assistants	1,400,087			2,010,761
Support Staff	11,686			11,686
Other Professionals	21,854	39,000		14,358
Substitutes	1,559,244	39,000	-	145,702
Employee Benefits	424,750	11,000		913,560
Services and Supplies	306,447	55,577	45,058	4,191,454
	2,290,441	105,577	45,058	8,902,649
<b>Net Revenue (Expense)</b>	-	-	-	-

# School District No. 68 (Nanaimo-Ladysmith)

Amended Annual Budget - Capital Revenue and Expense  
 Year Ended June 30, 2017

	2017 Amended Annual Budget			2017 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Investment Income		45,000	45,000	45,000
Amortization of Deferred Capital Revenue	5,045,000		5,045,000	5,045,000
<b>Total Revenue</b>	<b>5,045,000</b>	<b>45,000</b>	<b>5,090,000</b>	<b>5,090,000</b>
<b>Expenses</b>				
Amortization of Tangible Capital Assets				
Operations and Maintenance	7,004,000		7,004,000	7,004,000
Debt Services				
Capital Lease Interest		18,100	18,100	18,100
<b>Total Expense</b>	<b>7,004,000</b>	<b>18,100</b>	<b>7,022,100</b>	<b>7,022,100</b>
<b>Net Revenue (Expense)</b>	<b>(1,959,000)</b>	<b>26,900</b>	<b>(1,932,100)</b>	<b>(1,932,100)</b>
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased			-	50,000
Local Capital		1,314,200	1,314,200	1,064,200
<b>Total Net Transfers</b>	<b>-</b>	<b>1,314,200</b>	<b>1,314,200</b>	<b>1,114,200</b>
<b>Other Adjustments to Fund Balances</b>				
Tangible Capital Assets Purchased from Local Capital	760,000	(760,000)	-	
Principal Payment				
Capital Lease	529,000	(529,000)	-	
<b>Total Other Adjustments to Fund Balances</b>	<b>1,289,000</b>	<b>(1,289,000)</b>	<b>-</b>	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(670,000)</b>	<b>52,100</b>	<b>(617,900)</b>	<b>(817,900)</b>