

Amended Annual Budget

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

June 30, 2019

# School District No. 68 (Nanaimo-Ladysmith)

June 30, 2019

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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 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 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 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 \$163,413,778 for the 2018/2019 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 2018/2019.

READ A FIRST TIME THE 27th DAY OF FEBRUARY, 2019;

READ A SECOND TIME THE 27th DAY OF FEBRUARY, 2019;

READ A THIRD TIME, PASSED AND ADOPTED THE 27th DAY OF FEBRUARY, 2019;

( Corporate Seal )

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

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

I HEREBY CERTIFY this to be a true original of School District No. 68 (Nanaimo-Ladysmith) Amended Annual Budget Bylaw 2018/2019, adopted by the Board the 27th DAY OF FEBRUARY, 2019.

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

# School District No. 68 (Nanaimo-Ladysmith)

Statement 2

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


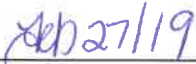

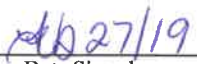
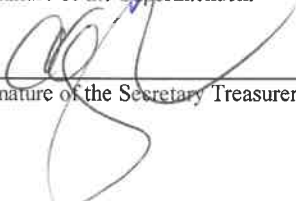
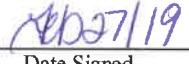
	2019 Amended Annual Budget	2019 Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	14,259,012	14,112,529
Adult	38,000	32,750
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>14,297,012</b>	<b>14,145,279</b>
<b>Revenues</b>	<b>\$</b>	<b>\$</b>
Provincial Grants		
Ministry of Education	142,171,544	139,024,486
Other	515,634	266,416
Tuition	4,073,000	4,154,000
Other Revenue	5,186,692	4,952,518
Rentals and Leases	560,000	497,000
Investment Income	616,000	311,000
Amortization of Deferred Capital Revenue	5,697,500	5,450,000
<b>Total Revenue</b>	<b>158,820,370</b>	<b>154,655,420</b>
<b>Expenses</b>		
Instruction	127,545,460	123,272,031
District Administration	6,607,828	6,350,206
Operations and Maintenance	25,950,903	24,066,830
Transportation and Housing	1,748,562	1,695,921
Debt Services	1,025	1,025
<b>Total Expense</b>	<b>161,853,778</b>	<b>155,386,013</b>
<b>Net Revenue (Expense)</b>	<b>(3,033,408)</b>	<b>(730,593)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>4,554,883</b>	<b>238,568</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>1,521,475</b>	<b>(492,025)</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	1,521,475	(492,025)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>1,521,475</b>	<b>(492,025)</b>

# School District No. 68 (Nanaimo-Ladysmith)

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

	2019 Amended Annual Budget	2019 Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	134,154,236	129,966,789
Special Purpose Funds - Total Expense	19,088,517	17,631,199
Capital Fund - Total Expense	8,611,025	7,788,025
Capital Fund - Tangible Capital Assets Purchased from Local Capital	1,560,000	1,641,000
<b>Total Budget Bylaw Amount</b>	<b>163,413,778</b>	<b>157,027,013</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)

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

	2019 Amended Annual Budget	2019 Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<u>(3,033,408)</u>	<u>(730,593)</u>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Local Capital	<u>(1,560,000)</u>	<u>(1,641,000)</u>
<b>Total Acquisition of Tangible Capital Assets</b>	<u>(1,560,000)</u>	<u>(1,641,000)</u>
Amortization of Tangible Capital Assets	<u>8,610,000</u>	<u>7,787,000</u>
<b>Total Effect of change in Tangible Capital Assets</b>	<u>7,050,000</u>	<u>6,146,000</u>
	<u>-</u>	<u>-</u>
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<u>4,016,592</u>	<u>5,415,407</u>

# School District No. 68 (Nanaimo-Ladysmith)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund  
Year Ended June 30, 2019

	<b>Operating Fund</b>	<b>Special Purpose Fund</b>	<b>Capital Fund</b>	<b>2019 Amended Annual Budget</b>
	\$	\$	\$	\$
<b>Accumulated Surplus (Deficit), beginning of year</b>	7,181,685		5,703,205	12,884,890
<b>Changes for the year</b>				
Net Revenue (Expense) for the year	(219,883)		(2,813,525)	(3,033,408)
Interfund Transfers				
Local Capital	(4,335,000)		4,335,000	-
<b>Net Changes for the year</b>	<u>(4,554,883)</u>	-	<u>1,521,475</u>	<u>(3,033,408)</u>
<b>Budgeted Accumulated Surplus (Deficit), end of year</b>	<u><u>2,626,802</u></u>	-	<u><u>7,224,680</u></u>	<u><u>9,851,482</u></u>

# School District No. 68 (Nanaimo-Ladysmith)

Schedule 2

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

	2019 Amended Annual Budget	2019 Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	126,024,245	124,115,287
Other	230,416	200,416
Tuition	4,073,000	4,154,000
Other Revenue	2,546,692	2,312,518
Rentals and Leases	560,000	497,000
Investment Income	500,000	250,000
<b>Total Revenue</b>	<b>133,934,353</b>	<b>131,529,221</b>
<b>Expenses</b>		
Instruction	109,077,148	106,196,474
District Administration	6,607,828	6,350,206
Operations and Maintenance	16,720,698	15,724,188
Transportation and Housing	1,748,562	1,695,921
<b>Total Expense</b>	<b>134,154,236</b>	<b>129,966,789</b>
<b>Net Revenue (Expense)</b>	<b>(219,883)</b>	<b>1,562,432</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>4,554,883</b>	<b>238,568</b>
<b>Net Transfers (to) from other funds</b>		
Local Capital	(4,335,000)	(1,801,000)
<b>Total Net Transfers</b>	<b>(4,335,000)</b>	<b>(1,801,000)</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, 2019

	2019 Amended Annual Budget	2019 Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	127,040,756	125,031,075
DISC/LEA Recovery	(1,674,754)	(1,471,111)
Other Ministry of Education Grants		
Pay Equity	160,000	160,000
Transportation Supplement	244,630	244,630
Carbon Tax Grant	135,000	135,000
Other	118,613	15,693
<b>Total Provincial Grants - Ministry of Education</b>	<b>126,024,245</b>	<b>124,115,287</b>
<b>Provincial Grants - Other</b>	<b>230,416</b>	<b>200,416</b>
<b>Tuition</b>		
International and Out of Province Students	4,073,000	4,154,000
<b>Total Tuition</b>	<b>4,073,000</b>	<b>4,154,000</b>
<b>Other Revenues</b>		
Other School District/Education Authorities	494,538	469,307
LEA/Direct Funding from First Nations	1,674,754	1,471,111
Miscellaneous		
Cafeteria Revenue	205,000	205,000
BC Hydro Energy Manager Grant	50,000	50,000
Other	122,400	117,100
<b>Total Other Revenue</b>	<b>2,546,692</b>	<b>2,312,518</b>
<b>Rentals and Leases</b>	<b>560,000</b>	<b>497,000</b>
<b>Investment Income</b>	<b>500,000</b>	<b>250,000</b>
<b>Total Operating Revenue</b>	<b>133,934,353</b>	<b>131,529,221</b>

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

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Object  
Year Ended June 30, 2019

	2019 Amended Annual Budget	2019 Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	58,364,600	57,906,102
Principals and Vice Principals	7,808,713	7,443,588
Educational Assistants	9,528,039	8,881,154
Support Staff	11,450,631	11,025,245
Other Professionals	3,800,847	3,833,643
Substitutes	4,090,001	4,015,858
<b>Total Salaries</b>	<b>95,042,831</b>	<b>93,105,590</b>
<b>Employee Benefits</b>	<b>23,956,138</b>	<b>23,227,541</b>
<b>Total Salaries and Benefits</b>	<b>118,998,969</b>	<b>116,333,131</b>
<b>Services and Supplies</b>		
Services	4,556,991	3,358,841
Student Transportation	134,441	123,151
Professional Development and Travel	840,160	908,018
Rentals and Leases	18,338	18,338
Dues and Fees	513,362	508,362
Insurance	323,800	327,750
Supplies	6,351,375	5,972,398
Utilities	2,416,800	2,416,800
<b>Total Services and Supplies</b>	<b>15,155,267</b>	<b>13,633,658</b>
<b>Total Operating Expense</b>	<b>134,154,236</b>	<b>129,966,789</b>

# School District No. 68 (Nanaimo-Ladysmith)

Amended 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
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	46,263,013	1,236,411	615,867	48,048		2,555,808	50,719,147
1.03 Career Programs	37,060		182,625			11,157	230,842
1.07 Library Services	1,644,637			262,608		82,083	1,989,328
1.08 Counselling	1,999,652					89,584	2,089,236
1.10 Special Education	6,648,833	112,920	7,556,722			682,537	15,001,012
1.30 English Language Learning	336,217		37,455			15,255	388,927
1.31 Aboriginal Education	1,208,298	210,434	908,905	56,682		78,138	2,462,457
1.41 School Administration	46,331	5,998,207		2,553,243		252,011	8,849,792
1.62 International and Out of Province Students	180,559	122,012		75,046	134,484	6,807	518,908
1.64 Other			188,965				188,965
<b>Total Function 1</b>	<b>58,364,600</b>	<b>7,679,984</b>	<b>9,490,539</b>	<b>2,995,627</b>	<b>134,484</b>	<b>3,773,380</b>	<b>82,438,614</b>
<b>4 District Administration</b>							
4.11 Educational Administration				262,431	1,015,485	9,643	1,287,559
4.40 School District Governance				48,048	333,311	1,537	382,896
4.41 Business Administration		128,729		653,079	1,585,304	53,481	2,420,593
<b>Total Function 4</b>	<b>-</b>	<b>128,729</b>	<b>-</b>	<b>963,558</b>	<b>2,934,100</b>	<b>64,661</b>	<b>4,091,048</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration			37,500	504,852	385,452	43,061	970,865
5.50 Maintenance Operations				5,465,356	256,722	179,027	5,901,105
5.52 Maintenance of Grounds				530,451		2,022	532,473
5.56 Utilities				66,747		267	67,014
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>37,500</b>	<b>6,567,406</b>	<b>642,174</b>	<b>224,377</b>	<b>7,471,457</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				46,518	90,089	1,442	138,049
7.70 Student Transportation				877,522		26,141	903,663
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>924,040</b>	<b>90,089</b>	<b>27,583</b>	<b>1,041,712</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>58,364,600</b>	<b>7,808,713</b>	<b>9,528,039</b>	<b>11,450,631</b>	<b>3,800,847</b>	<b>4,090,001</b>	<b>95,042,831</b>

# School District No. 68 (Nanaimo-Ladysmith)

Amended 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 Amended Annual Budget	2019 Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	50,719,147	12,692,279	63,411,426	3,841,708	67,253,134	67,301,586
1.03 Career Programs	230,842	60,147	290,989	207,500	498,489	521,457
1.07 Library Services	1,989,328	502,252	2,491,580	79,579	2,571,159	1,918,116
1.08 Counseling	2,089,236	524,173	2,613,409	2,900	2,616,309	1,317,045
1.10 Special Education	15,001,012	3,931,135	18,932,147	437,000	19,369,147	19,362,347
1.30 English Language Learning	388,927	98,013	486,940	5,576	492,516	392,649
1.31 Aboriginal Education	2,462,457	621,319	3,083,776	398,785	3,482,561	2,891,966
1.41 School Administration	8,849,792	2,074,572	10,924,364	144,205	11,068,569	10,754,348
1.62 International and Out of Province Students	518,908	121,953	640,861	844,835	1,485,696	1,497,391
1.64 Other	188,965	49,603	238,568	1,000	239,568	239,569
<b>Total Function 1</b>	<b>82,438,614</b>	<b>20,675,446</b>	<b>103,114,060</b>	<b>5,963,088</b>	<b>109,077,148</b>	<b>106,196,474</b>
<b>4 District Administration</b>						
4.11 Educational Administration	1,287,559	284,599	1,572,158	143,044	1,715,202	1,558,452
4.40 School District Governance	382,896	77,965	460,861	383,508	844,369	764,547
4.41 Business Administration	2,420,593	608,221	3,028,814	1,019,443	4,048,257	4,027,207
<b>Total Function 4</b>	<b>4,091,048</b>	<b>970,785</b>	<b>5,061,833</b>	<b>1,545,995</b>	<b>6,607,828</b>	<b>6,350,206</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	970,865	234,861	1,205,726	1,002,330	2,208,056	2,096,282
5.50 Maintenance Operations	5,901,105	1,648,401	7,549,506	3,399,413	10,948,919	10,042,552
5.52 Maintenance of Grounds	532,473	140,537	673,010	249,408	922,418	944,049
5.56 Utilities	67,014	17,591	84,605	2,556,700	2,641,305	2,641,305
<b>Total Function 5</b>	<b>7,471,457</b>	<b>2,041,390</b>	<b>9,512,847</b>	<b>7,207,851</b>	<b>16,720,698</b>	<b>15,724,188</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	138,049	31,508	169,557	51,000	220,557	218,126
7.70 Student Transportation	903,663	237,009	1,140,672	387,333	1,528,005	1,477,795
<b>Total Function 7</b>	<b>1,041,712</b>	<b>268,517</b>	<b>1,310,229</b>	<b>438,333</b>	<b>1,748,562</b>	<b>1,695,921</b>
<b>9 Debt Services</b>						
<b>Total Function 9</b>	-	-	-	-	-	-
<b>Total Functions 1 - 9</b>	<b>95,042,831</b>	<b>23,956,138</b>	<b>118,998,969</b>	<b>15,155,267</b>	<b>134,154,236</b>	<b>129,966,789</b>

# School District No. 68 (Nanaimo-Ladysmith)

Schedule 3

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

	<u>2019 Amended Annual Budget</u>	<u>2019 Annual Budget</u>
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	16,147,299	14,909,199
Other	285,218	66,000
Other Revenue	2,640,000	2,640,000
Investment Income	16,000	16,000
<b>Total Revenue</b>	<u>19,088,517</u>	<u>17,631,199</u>
<b>Expenses</b>		
Instruction	18,468,312	17,075,557
Operations and Maintenance	620,205	555,642
<b>Total Expense</b>	<u>19,088,517</u>	<u>17,631,199</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u>-</u>	<u>-</u>

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

Amended 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	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing and Remedies
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	64,563				17,184		22,339		
<b>Add: Restricted Grants</b>									
Provincial Grants - Ministry of Education	555,642	484,588		256,000	61,250	202,584	2,243,848	1,574,133	10,665,168
Provincial Grants - Other			2,640,000						
Other			16,000						
Investment Income									
<b>Less: Allocated to Revenue</b>									
<b>Deferred Revenue, end of year</b>	620,205	484,588	2,656,000	256,000	78,434	202,584	2,266,187	1,574,133	10,665,168
<b>Revenues</b>	620,205	484,588	2,656,000	256,000	78,434	202,584	2,266,187	1,574,133	10,665,168
Provincial Grants - Ministry of Education									
Provincial Grants - Other			2,640,000						
Other Revenue			16,000						
Investment Income									
<b>Expenses</b>	620,205	484,588	2,656,000	256,000	78,434	202,584	2,266,187	1,574,133	10,665,168
Salaries									
Teachers									
Principals and Vice Principals									
Educational Assistants									
Support Staff		362,363		183,322		1,275,003		125,371	7,909,051
Other Professionals		15,176							
Substitutes		377,539	24,450	183,322	7,175	33,380	93,724	80,664	
Employee Benefits		99,104	5,550	48,122	1,575	8,429	63,495	401,378	708,912
Services and Supplies	620,205	7,945	2,626,000	24,556	69,684	160,775	1,717,074	1,037,206	8,617,963
	620,205	484,588	2,656,000	256,000	78,434	202,584	2,266,187	1,574,133	10,665,168
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

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

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2019

	Other Educational Programs \$	TOTAL \$
<b>Deferred Revenue, beginning of year</b>	247,901	351,987
<b>Add: Restricted Grants</b>		
Provincial Grants - Ministry of Education	37,317	16,043,213
Provincial Grants - Other		37,317
Other		2,640,000
Investment Income	37,317	16,000
	18,736,530	
<b>Less: Allocated to Revenue</b>	285,218	19,088,517
<b>Deferred Revenue, end of year</b>	-	-
<b>Revenues</b>		
Provincial Grants - Ministry of Education	16,147,299	
Provincial Grants - Other	285,218	285,218
Other Revenue		2,640,000
Investment Income	16,000	
	285,218	19,088,517
<b>Expenses</b>		
Salaries		
Teachers	8,227,283	
Principals and Vice Principals	125,371	
Educational Assistants	1,874,195	
Support Staff	376,286	
Other Professionals	174,388	
Substitutes	1,220,586	
	-	11,998,109
Employee Benefits	2,830,485	
Services and Supplies	285,218	4,259,923
	285,218	19,088,517
<b>Net Revenue (Expense)</b>	-	-

# School District No. 68 (Nanaimo-Ladysmith)

Schedule 4

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

	2019 Amended Annual Budget			2019 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Investment Income		100,000	100,000	45,000
Amortization of Deferred Capital Revenue	5,697,500		5,697,500	5,450,000
<b>Total Revenue</b>	<b>5,697,500</b>	<b>100,000</b>	<b>5,797,500</b>	<b>5,495,000</b>
<b>Expenses</b>				
Amortization of Tangible Capital Assets				
Operations and Maintenance	8,610,000		8,610,000	7,787,000
Debt Services				
Capital Loan Interest		1,025	1,025	1,025
<b>Total Expense</b>	<b>8,610,000</b>	<b>1,025</b>	<b>8,611,025</b>	<b>7,788,025</b>
<b>Net Revenue (Expense)</b>	<b>(2,912,500)</b>	<b>98,975</b>	<b>(2,813,525)</b>	<b>(2,293,025)</b>
<b>Net Transfers (to) from other funds</b>				
Local Capital		4,335,000	4,335,000	1,801,000
<b>Total Net Transfers</b>	<b>-</b>	<b>4,335,000</b>	<b>4,335,000</b>	<b>1,801,000</b>
<b>Other Adjustments to Fund Balances</b>				
Tangible Capital Assets Purchased from Local Capital	1,560,000	(1,560,000)	-	
Principal Payment				
Capital Lease	160,000	(160,000)	-	
<b>Total Other Adjustments to Fund Balances</b>	<b>1,720,000</b>	<b>(1,720,000)</b>	<b>-</b>	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(1,192,500)</b>	<b>2,713,975</b>	<b>1,521,475</b>	<b>(492,025)</b>