

Amended Annual Budget

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

June 30, 2018

# School District No. 68 (Nanaimo-Ladysmith)

June 30, 2018

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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 2017/2018 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 2017/2018.
3. The attached Statement 2 showing the estimated revenue and expense for the 2017/2018 fiscal year and the total budget bylaw amount of \$156,435,450 for the 2017/2018 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 2017/2018.

READ A FIRST TIME THE 21st DAY OF FEBRUARY, 2018;

READ A SECOND TIME THE 21st DAY OF FEBRUARY, 2018;

READ A THIRD TIME, PASSED AND ADOPTED THE 21st DAY OF FEBRUARY, 2018;

( Corporate Seal )

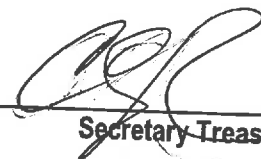


Chairperson of the Board



Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 68 (Nanaimo-Ladysmith) Amended Annual Budget Bylaw 2017/2018, adopted by the Board the 21st DAY OF FEBRUARY, 2018.



Secretary Treasurer

# School District No. 68 (Nanaimo-Ladysmith)

Amended Annual Budget - Revenue and Expense  
Year Ended June 30, 2018

Statement 2

	2018 Amended Annual Budget	2018 Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age		
Adult	13,956.762	13,808.254
<b>Total Ministry Operating Grant Funded FTE's</b>	<u>32.750</u>	<u>36.875</u>
	<u>13,989.512</u>	<u>13,845.129</u>
<b>Revenues</b>		
Provincial Grants	\$	\$
Ministry of Education	138,755,550	132,743,189
Other	200,416	170,000
Tuition	4,154,000	3,531,875
Other Revenue	5,027,647	4,981,354
Rentals and Leases	531,235	531,235
Investment Income	236,000	236,000
Gain (Loss) on Disposal of Tangible Capital Assets	4,839,918	
Amortization of Deferred Capital Revenue	5,450,000	5,045,000
<b>Total Revenue</b>	<u>159,194,766</u>	<u>147,238,653</u>
<b>Expenses</b>		
Instruction	124,424,306	118,929,347
District Administration	5,403,345	5,378,676
Operations and Maintenance	23,778,522	22,062,988
Transportation and Housing	1,632,777	1,671,642
Debt Services	4,500	13,000
<b>Total Expense</b>	<u>155,243,450</u>	<u>148,055,653</u>
<b>Net Revenue (Expense)</b>	<u>3,951,316</u>	<u>(817,000)</u>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	2,084,464	500,000
<b>Budgeted Surplus (Deficit), for the year</b>	<u>6,035,780</u>	<u>(317,000)</u>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	6,035,780	(317,000)
<b>Budgeted Surplus (Deficit), for the year</b>	<u>6,035,780</u>	<u>(317,000)</u>

# School District No. 68 (Nanaimo-Ladysmith)

Statement 2

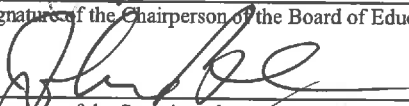
Amended Annual Budget - Revenue and Expense  
Year Ended June 30, 2018

	2018 Amended Annual Budget	2018 Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	127,347,442	125,771,213
Special Purpose Funds - Total Expense	20,104,508	15,267,440
Capital Fund - Total Expense	7,791,500	7,017,000
Capital Fund - Tangible Capital Assets Purchased from Local Capital	1,192,000	1,283,000
<b>Total Budget Bylaw Amount</b>	<b>156,435,450</b>	<b>149,338,653</b>

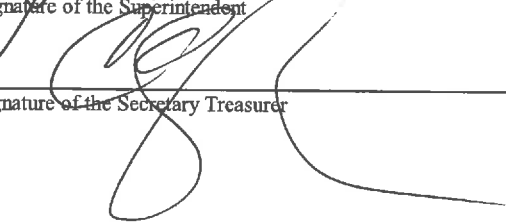
Approved by the Board

  
\_\_\_\_\_  
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, 2018

	2018 Amended Annual Budget	2018 Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<b>3,951,316</b>	<b>(817,000)</b>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Local Capital	(1,192,000)	(1,283,000)
<b>Total Acquisition of Tangible Capital Assets</b>	<b>(1,192,000)</b>	<b>(1,283,000)</b>
Amortization of Tangible Capital Assets	7,787,000	7,004,000
Net carrying value of Tangible Capital Assets disposed of	10,082	
<b>Total Effect of change in Tangible Capital Assets</b>	<b>6,605,082</b>	<b>5,721,000</b>
	-	-
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<b>10,556,398</b>	<b>4,904,000</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, 2018

	Operating Fund	Special Purpose Fund	Capital Fund	2018 Amended Annual Budget
	\$	\$	\$	\$
<b>Accumulated Surplus (Deficit), beginning of year</b>	5,364,699		6,022,487	<b>11,387,186</b>
<b>Changes for the year</b>				
Net Revenue (Expense) for the year	1,407,898		2,543,418	<b>3,951,316</b>
Interfund Transfers				
Local Capital	(3,492,362)		3,492,362	-
<b>Net Changes for the year</b>	<u>(2,084,464)</u>	-	<u>6,035,780</u>	<b><u>3,951,316</u></b>
<b>Budgeted Accumulated Surplus (Deficit), end of year</b>	<u><b>3,280,235</b></u>	-	<u><b>12,058,267</b></u>	<u><b>15,338,502</b></u>

# School District No. 68 (Nanaimo-Ladysmith)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense  
Year Ended June 30, 2018

	2018 Amended Annual Budget	2018 Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	121,307,042	120,131,749
Other	200,416	170,000
Tuition	4,154,000	3,531,875
Other Revenue	2,387,647	2,341,354
Rentals and Leases	531,235	531,235
Investment Income	175,000	175,000
<b>Total Revenue</b>	<b>128,755,340</b>	<b>126,881,213</b>
<b>Expenses</b>		
Instruction	104,939,999	104,217,549
District Administration	5,403,345	5,378,676
Operations and Maintenance	15,371,321	14,503,346
Transportation and Housing	1,632,777	1,671,642
<b>Total Expense</b>	<b>127,347,442</b>	<b>125,771,213</b>
<b>Net Revenue (Expense)</b>	<b>1,407,898</b>	<b>1,110,000</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>2,084,464</b>	<b>500,000</b>
<b>Net Transfers (to) from other funds</b>		
Local Capital	(3,492,362)	(1,610,000)
<b>Total Net Transfers</b>	<b>(3,492,362)</b>	<b>(1,610,000)</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>



**School District No. 68 (Nanaimo-Ladysmith)**  
 Amended Annual Budget - Schedule of Operating Revenue by Source  
 Year Ended June 30, 2018

Schedule 2A

	2018 Amended Annual Budget	2018 Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	121,629,751	119,660,827
INAC/LEA Recovery	(1,471,111)	(1,346,950)
Other Ministry of Education Grants		
Pay Equity	160,000	160,000
Transportation Supplement	244,630	244,630
Return of Administrative Savings	593,079	593,079
Carbon Tax Grant	135,000	135,000
Student Learning Grant		685,163
Other	15,693	
<b>Total Provincial Grants - Ministry of Education</b>	<b>121,307,042</b>	<b>120,131,749</b>
<b>Provincial Grants - Other</b>	<b>200,416</b>	<b>170,000</b>
<b>Tuition</b>		
International and Out of Province Students	4,154,000	3,531,875
<b>Total Tuition</b>	<b>4,154,000</b>	<b>3,531,875</b>
<b>Other Revenues</b>		
Other School District/Education Authorities	528,436	528,436
LEA/Direct Funding from First Nations	1,471,111	1,346,950
Miscellaneous		
Other Grants	12,500	
Cafeteria	205,000	205,000
BC Hydro Energy Grant	50,000	50,000
Other	120,600	210,968
<b>Total Other Revenue</b>	<b>2,387,647</b>	<b>2,341,354</b>
<b>Rentals and Leases</b>	<b>531,235</b>	<b>531,235</b>
<b>Investment Income</b>	<b>175,000</b>	<b>175,000</b>
<b>Total Operating Revenue</b>	<b>128,755,340</b>	<b>126,881,213</b>

**School District No. 68 (Nanaimo-Ladysmith)**  
 Amended Annual Budget - Schedule of Operating Expense by Object  
 Year Ended June 30, 2018

Schedule 2B

	2018 Amended Annual Budget	2018 Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers		
Principals and Vice Principals	56,206,263	57,318,041
Educational Assistants	6,775,507	6,401,006
Support Staff	8,646,982	8,201,801
Other Professionals	10,811,627	10,573,482
Substitutes	3,357,871	3,590,876
<b>Total Salaries</b>	<u>89,817,737</u>	<u>89,967,871</u>
<b>Employee Benefits</b>		
	<u>23,078,197</u>	<u>23,272,280</u>
<b>Total Salaries and Benefits</b>		
	<u>112,895,934</u>	<u>113,240,151</u>
<b>Services and Supplies</b>		
Services		
Student Transportation	3,718,590	3,097,068
Professional Development and Travel	126,651	119,776
Rentals and Leases	915,383	874,632
Dues and Fees	18,338	18,338
Insurance	510,112	498,835
Supplies	295,633	330,750
Utilities	6,457,001	5,131,863
<b>Total Services and Supplies</b>	<u>2,409,800</u>	<u>2,459,800</u>
	<u>14,451,508</u>	<u>12,531,062</u>
<b>Total Operating Expense</b>		
	<u>127,347,442</u>	<u>125,771,213</u>

# School District No. 68 (Nanaimo-Ladysmith)

Amended Annual Budget - Operating Expense by Function, Program and Object  
Year Ended June 30, 2018

	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	45,530,923	1,352,784	714,039	47,156	146,551	2,596,561	50,388,014
1.03 Career Programs	65,486		180,104			12,299	257,889
1.07 Library Services	1,682,844			257,711		83,638	2,024,193
1.08 Counselling	982,366					44,010	1,026,376
1.10 Special Education	6,512,364	106,560	6,824,676			641,135	14,084,735
1.30 English Language Learning	408,007					18,519	426,526
1.31 Aboriginal Education	841,092	106,560	890,663	59,577	47,225	158,408	2,103,525
1.41 School Administration	46,331	5,089,874		2,485,313		164,047	7,785,565
1.62 International and Out of Province Students	136,850	119,729		73,651	111,462	4,805	446,497
1.64 Other							
<b>Total Function 1</b>	<b>56,206,263</b>	<b>6,775,507</b>	<b>8,609,482</b>	<b>2,923,408</b>	<b>305,238</b>	<b>3,723,422</b>	<b>78,543,320</b>
<b>4 District Administration</b>							
4.11 Educational Administration				212,385	891,876	8,041	1,112,302
4.40 School District Governance				47,156	301,555	1,509	350,220
4.41 Business Administration				630,761	1,225,980	47,267	1,904,008
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>890,302</b>	<b>2,419,411</b>	<b>56,817</b>	<b>3,366,530</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration			37,500	539,767	363,676	37,875	978,818
5.50 Maintenance Operations				4,999,808	181,466	171,230	5,352,504
5.52 Maintenance of Grounds				541,140		1,969	543,109
5.56 Utilities				65,665		263	65,928
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>37,500</b>	<b>6,146,380</b>	<b>545,142</b>	<b>211,337</b>	<b>6,940,359</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				45,654	88,080	1,415	135,149
7.70 Student Transportation				805,883		26,496	832,379
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>851,537</b>	<b>88,080</b>	<b>27,911</b>	<b>967,528</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>56,206,263</b>	<b>6,775,507</b>	<b>8,646,982</b>	<b>10,811,627</b>	<b>3,357,871</b>	<b>4,019,487</b>	<b>89,817,737</b>

**School District No. 68 (Nanaimo-Ladysmith)**  
 Amended Annual Budget - Operating Expense by Function, Program and Object  
 Year Ended June 30, 2018

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2018 Amended Annual Budget	2018 Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	50,388,014	12,772,204	63,160,218	4,130,880	67,291,098	69,438,710
1.03 Career Programs	257,889	67,408	325,297	207,500	532,797	467,649
1.07 Library Services	2,024,193	523,939	2,548,132	76,968	2,625,100	2,348,721
1.08 Counseling	1,026,376	265,097	1,291,473	2,900	1,294,373	915,831
1.10 Special Education	14,084,735	3,745,296	17,830,031	281,153	18,111,184	17,308,101
1.30 English Language Learning	426,526	110,103	536,629	13,464	550,093	436,210
1.31 Aboriginal Education	2,103,525	540,040	2,643,565	597,632	3,241,197	2,501,069
1.41 School Administration	7,785,565	1,961,797	9,747,362	141,229	9,888,591	9,509,988
1.62 International and Out of Province Students	446,497	109,628	556,125	818,441	1,374,566	1,260,270
1.64 Other	-	-	-	31,000	31,000	31,000
<b>Total Function 1</b>	<b>78,543,320</b>	<b>20,095,512</b>	<b>98,638,832</b>	<b>6,301,167</b>	<b>104,939,999</b>	<b>104,217,549</b>
<b>4 District Administration</b>						
4.11 Educational Administration	1,112,302	236,741	1,349,043	82,044	1,431,087	1,343,134
4.40 School District Governance	350,220	73,097	423,317	276,858	700,175	627,047
4.41 Business Administration	1,904,008	509,958	2,413,966	858,117	3,272,083	3,408,495
<b>Total Function 4</b>	<b>3,366,530</b>	<b>819,796</b>	<b>4,186,326</b>	<b>1,217,019</b>	<b>5,403,345</b>	<b>5,378,676</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	978,818	241,682	1,220,500	644,213	1,864,713	1,568,830
5.50 Maintenance Operations	5,352,504	1,510,550	6,863,054	3,084,589	9,947,643	9,417,356
5.52 Maintenance of Grounds	543,109	143,513	686,622	239,408	926,030	833,401
5.56 Utilities	65,928	17,307	83,235	2,549,700	2,632,935	2,683,759
<b>Total Function 5</b>	<b>6,940,359</b>	<b>1,913,052</b>	<b>8,853,411</b>	<b>6,517,910</b>	<b>15,371,321</b>	<b>14,503,346</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	135,149	31,733	166,882	51,000	217,882	246,364
7.70 Student Transportation	832,379	218,104	1,050,483	364,412	1,414,895	1,425,278
<b>Total Function 7</b>	<b>967,528</b>	<b>249,837</b>	<b>1,217,365</b>	<b>415,412</b>	<b>1,632,777</b>	<b>1,671,642</b>
<b>9 Debt Services</b>						
<b>Total Function 9</b>	-	-	-	-	-	-
<b>Total Functions 1 - 9</b>	<b>89,817,737</b>	<b>23,078,197</b>	<b>112,895,934</b>	<b>14,451,508</b>	<b>127,347,442</b>	<b>125,771,213</b>

# School District No. 68 (Nanaimo-Ladysmith)

Schedule 3

Amended Annual Budget - Special Purpose Revenue and Expense  
Year Ended June 30, 2018

	<u>2018 Amended Annual Budget</u>	<u>2018 Annual Budget</u>
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	17,448,508	12,611,440
Other Revenue	2,640,000	2,640,000
Investment Income	16,000	16,000
<b>Total Revenue</b>	<u>20,104,508</u>	<u>15,267,440</u>
<b>Expenses</b>		
Instruction	19,484,307	14,711,798
Operations and Maintenance	620,201	555,642
<b>Total Expense</b>	<u>20,104,508</u>	<u>15,267,440</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, 2018

	Annual Facility Grant	Learning Improvement Fund	Aboriginal Education Technology	Special Education Equipment	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
Deferred Revenue, beginning of year	\$ 64,559		\$ 32,641	\$ 80,289		\$ 256,000	\$ 59,896	\$	\$ 92,763
Add: Restricted Grants									
Provincial Grants - Ministry of Education	555,642	483,540					66,150	202,584	2,224,298
Provincial Grants - Other					2,640,000				
Other					16,000				
Investment Income									
Less: Allocated to Revenue									
Deferred Revenue, end of year	620,201	483,540	32,641	80,289	2,656,000	256,000	126,046	202,584	2,317,061
Revenues	620,201	483,540	32,641	80,289	2,640,000	256,000	126,046	202,584	2,317,061
Provincial Grants - Ministry of Education		483,540	32,641	80,289					
Other Revenue	620,201				2,640,000				
Investment Income					16,000				
Expenses									
Salaries									
Teachers									
Principals and Vice Principals								32,886	348,360
Educational Assistants		357,338				23,287			
Support Staff						179,919			1,207,099
Other Professionals									9,726
Substitutes		14,965							
Employee Benefits									
Services and Supplies		372,303							61,035
Other									
Substitutes									
Services and Supplies	620,201	97,729							
Other		13,508							
Substitutes									
Services and Supplies	620,201	483,540	32,641	80,289	2,626,000	52,386	1,638	8,550	415,480
Other									
Substitutes									
Services and Supplies									
Other									
Substitutes									
Net Revenue (Expense)									

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

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2018

	Coding and Curriculum Implementation Fund - Overhead Fund - Staffing	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Staffing	Other Revenue	TOTAL
	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	44,728	-	-	69,897	700,773
<b>Add: Restricted Grants</b>					
Provincial Grants - Ministry of Education	1,990,967	10,560,871	-	-	16,084,052
Provincial Grants - Other	-	-	-	663,683	663,683
Other	-	-	-	2,640,000	2,640,000
Investment Income	-	-	-	16,000	16,000
<b>Less: Allocated to Revenue</b>					
<b>Deferred Revenue, end of year</b>	44,728	1,990,967	10,560,871	733,580	20,104,508
<b>Revenues</b>					
Provincial Grants - Ministry of Education	44,728	1,990,967	10,560,871	733,580	17,448,508
Other Revenue	-	-	-	2,640,000	2,640,000
Investment Income	-	-	-	16,000	16,000
<b>Expenses</b>					
Salaries					
Teachers					7,428,346
Principals and Vice Principals			7,047,100		214,853
Educational Assistants	191,566				1,744,356
Support Staff	256,364			14,199	280,289
Other Professionals	105,915			13,293	119,208
Substitutes	589,279				697,599
Totals	1,143,124		7,047,100	27,492	10,484,651
Employee Benefits	139,208		2,003,389	6,652	2,730,582
Services and Supplies	708,635		1,510,382	699,436	6,889,275
<b>Net Revenue (Expense)</b>	44,728	1,990,967	10,560,871	733,580	20,104,508

# School District No. 68 (Nanaimo-Ladysmith)

Amended Annual Budget - Capital Revenue and Expense  
Year Ended June 30, 2018

	2018 Amended Annual Budget			2018 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Investment Income		45,000	45,000	45,000
Gain (Loss) on Disposal of Tangible Capital Assets	4,839,918		4,839,918	
Amortization of Deferred Capital Revenue	5,450,000		5,450,000	5,045,000
<b>Total Revenue</b>	<b>10,289,918</b>	<b>45,000</b>	<b>10,334,918</b>	<b>5,090,000</b>
<b>Expenses</b>				
Amortization of Tangible Capital Assets				
Operations and Maintenance	7,787,000		7,787,000	7,004,000
Debt Services				
Capital Lease Interest			-	13,000
Capital Loan Interest		4,500	4,500	
<b>Total Expense</b>	<b>7,787,000</b>	<b>4,500</b>	<b>7,791,500</b>	<b>7,017,000</b>
<b>Net Revenue (Expense)</b>	<b>2,502,918</b>	<b>40,500</b>	<b>2,543,418</b>	<b>(1,927,000)</b>
<b>Net Transfers (to) from other funds</b>				
Local Capital		3,492,362	3,492,362	1,610,000
<b>Total Net Transfers</b>	<b>-</b>	<b>3,492,362</b>	<b>3,492,362</b>	<b>1,610,000</b>
<b>Other Adjustments to Fund Balances</b>				
District Portion of Proceeds on Disposal	(4,850,000)	4,850,000	-	
Tangible Capital Assets Purchased from Local Capital	1,192,000	(1,192,000)	-	
Principal Payment				
Capital Loan	331,500	(331,500)	-	
<b>Total Other Adjustments to Fund Balances</b>	<b>(3,326,500)</b>	<b>3,326,500</b>	<b>-</b>	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(823,582)</b>	<b>6,859,362</b>	<b>6,035,780</b>	<b>(317,000)</b>