

Annual Budget

School District No. 68 (Nanaimo-Ladysmith)

June 30, 2020

School District No. 68 (Nanaimo-Ladysmith)

June 30, 2020

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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. 68 (NANAIMO-LADYSMITH) (called the "Board") to adopt the Annual Budget of the Board for the fiscal year 2019/2020 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

1. Board has complied with the provisions of the Act respecting the Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 68 (Nanaimo-Ladysmith) Annual Budget Bylaw for fiscal year 2019/2020.
3. The attached Statement 2 showing the estimated revenue and expense for the 2019/2020 fiscal year and the total budget bylaw amount of \$164,312,577 for the 2019/2020 fiscal year was prepared in accordance with the *Act*.
4. Statement 2, 4 and Schedules 2 to 4 are adopted as the Annual Budget of the Board for the fiscal year 2019/2020.

READ A FIRST TIME THE 29th DAY OF MAY, 2019;

READ A SECOND TIME THE 29th DAY OF MAY, 2019;

READ A THIRD TIME, PASSED AND ADOPTED THE 29th DAY OF MAY, 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) Annual Budget Bylaw 2019/2020, adopted by the Board the 29th DAY OF MAY, 2019.


Secretary Treasurer

School District No. 68 (Nanaimo-Ladysmith)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	14,353.142	14,259.012
Adult	29.750	38.000
Total Ministry Operating Grant Funded FTE's	14,382.892	14,297.012
Revenues	\$	\$
Provincial Grants		
Ministry of Education	143,606,334	142,171,544
Other	291,916	515,634
Tuition	3,868,000	4,073,000
Other Revenue	5,170,790	5,186,692
Rentals and Leases	560,000	560,000
Investment Income	616,000	616,000
Amortization of Deferred Capital Revenue	5,706,871	5,697,500
Total Revenue	159,819,911	158,820,370
Expenses		
Instruction	129,392,504	127,545,460
District Administration	6,360,481	6,607,828
Operations and Maintenance	25,472,327	25,950,903
Transportation and Housing	1,765,265	1,748,562
Debt Services		1,025
Total Expense	162,990,577	161,853,778
Net Revenue (Expense)	(3,170,666)	(3,033,408)
Budgeted Allocation (Retirement) of Surplus (Deficit)	1,704,537	4,554,883
Budgeted Surplus (Deficit), for the year	(1,466,129)	1,521,475
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(1,466,129)	1,521,475
Budgeted Surplus (Deficit), for the year	(1,466,129)	1,521,475

School District No. 68 (Nanaimo-Ladysmith)

Annual Budget - Revenue and Expense

Year Ended June 30, 2020

	2020	2019 Amended
	Annual Budget	Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	137,303,827	134,154,236
Special Purpose Funds - Total Expense	17,076,750	19,088,517
Capital Fund - Total Expense	8,610,000	8,611,025
Capital Fund - Tangible Capital Assets Purchased from Local Capital	1,322,000	1,560,000
Total Budget Bylaw Amount	164,312,577	163,413,778

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)

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	(3,170,666)	(3,033,408)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Local Capital	<u>(1,322,000)</u>	<u>(1,560,000)</u>
Total Acquisition of Tangible Capital Assets	(1,322,000)	(1,560,000)
Amortization of Tangible Capital Assets	<u>8,610,000</u>	<u>8,610,000</u>
Total Effect of change in Tangible Capital Assets	7,288,000	7,050,000
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	4,117,334	4,016,592

School District No. 68 (Nanaimo-Ladysmith)

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	129,247,084	126,024,245
Other	230,416	230,416
Tuition	3,868,000	4,073,000
Other Revenue	2,530,790	2,546,692
Rentals and Leases	560,000	560,000
Investment Income	500,000	500,000
Total Revenue	<u>136,936,290</u>	<u>133,934,353</u>
Expenses		
Instruction	112,871,396	109,077,148
District Administration	6,360,481	6,607,828
Operations and Maintenance	16,306,685	16,720,698
Transportation and Housing	1,765,265	1,748,562
Total Expense	<u>137,303,827</u>	<u>134,154,236</u>
Net Revenue (Expense)	<u>(367,537)</u>	<u>(219,883)</u>
Budgeted Prior Year Surplus Appropriation	<u>1,704,537</u>	<u>4,554,883</u>
Net Transfers (to) from other funds		
Local Capital	(1,337,000)	(4,335,000)
Total Net Transfers	<u>(1,337,000)</u>	<u>(4,335,000)</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 68 (Nanaimo-Ladysmith)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2020

	2020 Annual Budget \$	2019 Amended Annual Budget \$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	129,308,804	127,040,756
DISC/LEA Recovery	(1,674,754)	(1,674,754)
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	15,693	118,613
Employer Health Tax	1,057,711	
Total Provincial Grants - Ministry of Education	129,247,084	126,024,245
Provincial Grants - Other	230,416	230,416
Tuition		
International and Out of Province Students	3,868,000	4,073,000
Total Tuition	3,868,000	4,073,000
Other Revenues		
Other School District/Education Authorities	484,036	494,538
LEA/Direct Funding from First Nations	1,674,754	1,674,754
Miscellaneous		
Cafeteria Revenue	205,000	205,000
BC Hydro Energy Manager Grant	50,000	50,000
Other	117,000	122,400
Total Other Revenue	2,530,790	2,546,692
Rentals and Leases	560,000	560,000
Investment Income	500,000	500,000
Total Operating Revenue	136,936,290	133,934,353

School District No. 68 (Nanaimo-Ladysmith)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object

Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
Salaries		
Teachers	60,162,967	58,364,600
Principals and Vice Principals	8,129,034	7,808,713
Educational Assistants	9,475,649	9,528,039
Support Staff	11,473,105	11,450,631
Other Professionals	4,060,656	3,800,847
Substitutes	4,852,832	4,090,001
Total Salaries	98,154,243	95,042,831
Employee Benefits	24,954,241	23,956,138
Total Salaries and Benefits	123,108,484	118,998,969
Services and Supplies		
Services	4,065,017	4,556,991
Student Transportation	135,441	134,441
Professional Development and Travel	830,661	840,160
Rentals and Leases	18,338	18,338
Dues and Fees	510,585	513,362
Insurance	323,800	323,800
Supplies	5,904,801	6,351,375
Utilities	2,406,700	2,416,800
Total Services and Supplies	14,195,343	15,155,267
Total Operating Expense	137,303,827	134,154,236

School District No. 68 (Nanaimo-Ladysmith)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2020

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	48,082,515	1,515,787	637,516	48,649		3,308,346	53,592,813
1.03 Career Programs	37,699		185,814			11,351	234,864
1.07 Library Services	1,653,550			265,874		82,587	2,002,011
1.08 Counselling	2,011,886					90,132	2,102,018
1.10 Special Education	6,663,209	115,178	7,691,150			690,843	15,160,380
1.30 English Language Learning	342,012		38,109			15,514	395,635
1.31 Aboriginal Education	1,158,526	172,747	885,560	57,386		77,064	2,351,283
1.41 School Administration	30,000	6,197,444		2,559,305	20,000	250,985	9,057,734
1.62 International and Out of Province Students	183,570	127,878		75,979	116,677	6,913	511,017
1.64 Other							-
Total Function 1	60,162,967	8,129,034	9,438,149	3,007,193	136,677	4,533,735	85,407,755
4 District Administration							
4.11 Educational Administration				265,684	1,145,512	9,747	1,420,943
4.40 School District Governance				48,649	343,360	1,557	393,566
4.41 Business Administration				658,286	1,593,495	53,646	2,305,427
Total Function 4	-	-	-	972,619	3,082,367	64,950	4,119,936
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration			37,500	503,599	396,367	42,951	980,417
5.50 Maintenance Operations				5,450,076	353,354	180,953	5,984,383
5.52 Maintenance of Grounds				536,941		2,047	538,988
5.56 Utilities				67,475		270	67,745
Total Function 5	-	-	37,500	6,558,091	749,721	226,221	7,571,533
7 Transportation and Housing							
7.41 Transportation and Housing Administration				47,099	91,891	1,460	140,450
7.70 Student Transportation				888,103		26,466	914,569
Total Function 7	-	-	-	935,202	91,891	27,926	1,055,019
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	60,162,967	8,129,034	9,475,649	11,473,105	4,060,656	4,852,832	98,154,243

School District No. 68 (Nanaimo-Ladysmith)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2020

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	53,592,813	13,832,917	67,425,730	3,657,149	71,082,879	67,253,134
1.03 Career Programs	234,864	60,968	295,832	207,500	503,332	498,489
1.07 Library Services	2,002,011	495,553	2,497,564	78,809	2,576,373	2,571,159
1.08 Counselling	2,102,018	515,308	2,617,326	2,900	2,620,226	2,616,309
1.10 Special Education	15,160,380	3,931,410	19,091,790	358,637	19,450,427	19,369,147
1.30 English Language Learning	395,635	97,652	493,287	5,576	498,863	492,516
1.31 Aboriginal Education	2,351,283	586,234	2,937,517	390,232	3,327,749	3,482,561
1.41 School Administration	9,057,734	2,053,102	11,110,836	144,206	11,255,042	11,068,569
1.62 International and Out of Province Students	511,017	118,153	629,170	926,335	1,555,505	1,485,696
1.64 Other	-	-	-	1,000	1,000	239,568
Total Function 1	85,407,755	21,691,297	107,099,052	5,772,344	112,871,396	109,077,148
4 District Administration						
4.11 Educational Administration	1,420,943	312,786	1,733,729	132,044	1,865,773	1,715,202
4.40 School District Governance	393,566	80,137	473,703	201,508	675,211	844,369
4.41 Business Administration	2,305,427	535,565	2,840,992	978,505	3,819,497	4,048,257
Total Function 4	4,119,936	928,488	5,048,424	1,312,057	6,360,481	6,607,828
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	980,417	236,715	1,217,132	724,830	1,941,962	2,208,056
5.50 Maintenance Operations	5,984,383	1,665,789	7,650,172	3,141,671	10,791,843	10,948,919
5.52 Maintenance of Grounds	538,988	142,256	681,244	249,408	930,652	922,418
5.56 Utilities	67,745	17,783	85,528	2,556,700	2,642,228	2,641,305
Total Function 5	7,571,533	2,062,543	9,634,076	6,672,609	16,306,685	16,720,698
7 Transportation and Housing						
7.41 Transportation and Housing Administration	140,450	32,044	172,494	51,000	223,494	220,557
7.70 Student Transportation	914,569	239,869	1,154,438	387,333	1,541,771	1,528,005
Total Function 7	1,055,019	271,913	1,326,932	438,333	1,765,265	1,748,562
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	98,154,243	24,954,241	123,108,484	14,195,343	137,303,827	134,154,236

School District No. 68 (Nanaimo-Ladysmith)

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

	2020	2019 Amended
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	14,359,250	16,147,299
Other	61,500	285,218
Other Revenue	2,640,000	2,640,000
Investment Income	16,000	16,000
Total Revenue	17,076,750	19,088,517
Expenses		
Instruction	16,521,108	18,468,312
Operations and Maintenance	555,642	620,205
Total Expense	17,076,750	19,088,517
Budgeted Surplus (Deficit), for the year	-	-

School District No. 68 (Nanaimo-Ladysmith)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2020

	Annual Facility Grant	Learning Improvement Fund	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing
	\$	\$	\$	\$		\$	\$	\$	\$
Deferred Revenue, beginning of year									
Add: Restricted Grants									
Provincial Grants - Ministry of Education	555,642	484,588		256,000	61,250	202,584	2,264,422	1,574,133	8,960,631
Other			2,640,000						
Investment Income			16,000						
	555,642	484,588	2,656,000	256,000	61,250	202,584	2,264,422	1,574,133	8,960,631
Less: Allocated to Revenue	555,642	484,588	2,656,000	256,000	61,250	202,584	2,264,422	1,574,133	8,960,631
Deferred Revenue, end of year	-	-	-	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	555,642	484,588		256,000	61,250	202,584	2,264,422	1,574,133	8,960,631
Provincial Grants - Other									
Other Revenue			2,640,000						
Investment Income			16,000						
	555,642	484,588	2,656,000	256,000	61,250	202,584	2,264,422	1,574,133	8,960,631
Expenses									
Salaries									
Teachers						33,914	305,007		7,280,052
Principals and Vice Principals								262,608	
Educational Assistants		368,703		185,613			1,241,587	54,441	
Support Staff								380,315	
Other Professionals							97,421	97,421	
Substitutes		15,441	24,450				59,393	47,119	326,146
	-	384,144	24,450	185,613	-	33,914	1,703,408	841,904	7,606,198
Employee Benefits		100,444	5,550	48,724		8,360	422,084	709,926	1,354,433
Services and Supplies	555,642		2,626,000	21,663	61,250	160,310	138,930	22,303	
	555,642	484,588	2,656,000	256,000	61,250	202,584	2,264,422	1,574,133	8,960,631
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 68 (Nanaimo-Ladysmith)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2020

	Other Educational Programs	TOTAL
	\$	\$
Deferred Revenue, beginning of year	61,500	61,500
Add: Restricted Grants		
Provincial Grants - Ministry of Education		14,359,250
Other		2,640,000
Investment Income		16,000
	-	17,015,250
Less: Allocated to Revenue	61,500	17,076,750
Deferred Revenue, end of year	-	-
Revenues		
Provincial Grants - Ministry of Education		14,359,250
Provincial Grants - Other	61,500	61,500
Other Revenue		2,640,000
Investment Income		16,000
	61,500	17,076,750
Expenses		
Salaries		
Teachers		7,618,973
Principals and Vice Principals	13,012	275,620
Educational Assistants		1,850,344
Support Staff		380,315
Other Professionals		194,842
Substitutes		472,549
	13,012	10,792,643
Employee Benefits	2,734	2,652,255
Services and Supplies	45,754	3,631,852
	61,500	17,076,750
Net Revenue (Expense)	-	-

School District No. 68 (Nanaimo-Ladysmith)

Schedule 4

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2020

	2020 Annual Budget			2019 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Investment Income		100,000	100,000	100,000
Amortization of Deferred Capital Revenue	5,706,871		5,706,871	5,697,500
Total Revenue	5,706,871	100,000	5,806,871	5,797,500
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	8,610,000		8,610,000	8,610,000
Debt Services				
Capital Loan Interest			-	1,025
Total Expense	8,610,000	-	8,610,000	8,611,025
Net Revenue (Expense)	(2,903,129)	100,000	(2,803,129)	(2,813,525)
Net Transfers (to) from other funds				
Local Capital		1,337,000	1,337,000	4,335,000
Total Net Transfers	-	1,337,000	1,337,000	4,335,000
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	1,322,000	(1,322,000)	-	
Total Other Adjustments to Fund Balances	1,322,000	(1,322,000)	-	
Budgeted Surplus (Deficit), for the year	(1,581,129)	115,000	(1,466,129)	1,521,475