

Amended Annual Budget

School District No. 68 (Nanaimo-Ladysmith)

June 30, 2026

School District No. 68 (Nanaimo-Ladysmith)

June 30, 2026

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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 2025/2026 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 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 2025/2026.
3. The attached Statement 2 showing the estimated revenue and expense for the 2025/2026 fiscal year and the total budget bylaw amount of \$239,109,300 for the 2025/2026 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 2025/2026.

READ A FIRST TIME THE _____ DAY OF _____, 2026;

READ A SECOND TIME THE _____ DAY OF _____, 2026;

READ A THIRD TIME, PASSED AND ADOPTED THE _____ DAY OF _____, 2026;

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 2025/2026, adopted by the Board the _____ DAY OF _____, 2026.

Secretary Treasurer

School District No. 68 (Nanaimo-Ladysmith)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2026

	2026 Amended Annual Budget	2026 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	15,423.875	15,638.017
Adult	9.225	6.475
Total Ministry Operating Grant Funded FTE's	15,433.100	15,644.492
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	204,995,016	199,266,802
Other	245,416	385,416
Tuition	6,485,000	6,587,000
Other Revenue	7,592,142	6,698,262
Rentals and Leases	830,000	830,000
Investment Income	1,045,000	865,000
Amortization of Deferred Capital Revenue	8,150,000	8,100,000
Total Revenue	229,342,574	222,732,480
Expenses		
Instruction	190,145,588	181,941,805
District Administration	9,596,694	9,342,505
Operations and Maintenance	35,109,262	33,139,978
Transportation and Housing	2,457,756	2,411,672
Total Expense	237,309,300	226,835,960
Net Revenue (Expense)	(7,966,726)	(4,103,480)
Budgeted Allocation (Retirement) of Surplus (Deficit)	6,400,572	508,680
Budgeted Surplus (Deficit), for the year	(1,566,154)	(3,594,800)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(1,566,154)	(3,594,800)
Budgeted Surplus (Deficit), for the year	(1,566,154)	(3,594,800)

School District No. 68 (Nanaimo-Ladysmith)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2026

	2026 Amended Annual Budget	2026 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	192,849,807	188,726,173
Special Purpose Funds - Total Expense	32,259,493	26,109,787
Capital Fund - Total Expense	12,200,000	12,000,000
Capital Fund - Tangible Capital Assets Purchased from Local Capital	1,800,000	1,800,000
Total Budget Bylaw Amount	239,109,300	228,635,960

Approved by the Board

DRAFT

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, 2026

	2026 Amended Annual Budget	2026 Annual Budget
	\$	\$
Surplus (Deficit) for the year	(7,966,726)	(4,103,480)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Local Capital	(1,800,000)	(1,800,000)
From Deferred Capital Revenue	(19,000,000)	(19,000,000)
Total Acquisition of Tangible Capital Assets	(20,800,000)	(20,800,000)
Amortization of Tangible Capital Assets	12,200,000	12,000,000
Total Effect of change in Tangible Capital Assets	(8,600,000)	(8,800,000)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(16,566,726)	(12,903,480)

School District No. 68 (Nanaimo-Ladysmith)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2026

	Operating Fund	Special Purpose Fund	Capital Fund	2026 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	12,386,676		34,505,253	46,891,929
Changes for the year				
Net Revenue (Expense) for the year	(4,086,726)		(3,880,000)	(7,966,726)
Interfund Transfers				
Local Capital	(2,313,846)		2,313,846	-
Net Changes for the year	(6,400,572)	-	(1,566,154)	(7,966,726)
Budgeted Accumulated Surplus (Deficit), end of year	5,986,104	-	32,939,099	38,925,203

School District No. 68 (Nanaimo-Ladysmith)

Amended Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2026

	2026 Amended Annual Budget	2026 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	176,434,881	176,702,442
Other	245,416	238,416
Tuition	6,485,000	6,587,000
Other Revenue	3,952,784	3,349,835
Rentals and Leases	830,000	830,000
Investment Income	815,000	700,000
Total Revenue	<u>188,763,081</u>	<u>188,407,693</u>
Expenses		
Instruction	161,091,013	157,433,413
District Administration	8,526,368	8,475,392
Operations and Maintenance	21,122,609	20,405,696
Transportation and Housing	2,109,817	2,411,672
Total Expense	<u>192,849,807</u>	<u>188,726,173</u>
Net Revenue (Expense)	<u>(4,086,726)</u>	<u>(318,480)</u>
Budgeted Prior Year Surplus Appropriation	<u>6,400,572</u>	<u>508,680</u>
Net Transfers (to) from other funds		
Local Capital	(2,313,846)	(190,200)
Total Net Transfers	<u>(2,313,846)</u>	<u>(190,200)</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 68 (Nanaimo-Ladysmith)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2026

	2026 Amended Annual Budget	2026 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	176,361,846	176,723,864
ISC/LEA Recovery	(1,873,644)	(1,752,835)
Other Ministry of Education and Child Care Grants		
Pay Equity	160,000	160,000
Student Transportation Fund	244,630	244,630
FSA Scorer Grant	17,193	15,693
Child Care Funding	590,000	262,000
ICY Grant	934,856	1,049,090
Total Provincial Grants - Ministry of Education and Child Care	176,434,881	176,702,442
Provincial Grants - Other	245,416	238,416
Tuition		
International and Out of Province Students	6,485,000	6,587,000
Total Tuition	6,485,000	6,587,000
Other Revenues		
Other School District/Education Authorities	420,000	420,000
Funding from First Nations	1,873,644	1,752,835
Miscellaneous		
Cafeteria Revenue	600,000	600,000
BC Hydro Energy Grant	60,000	65,000
Miscellaneous	274,140	190,000
Child Care Fees	725,000	322,000
Total Other Revenue	3,952,784	3,349,835
Rentals and Leases	830,000	830,000
Investment Income	815,000	700,000
Total Operating Revenue	188,763,081	188,407,693

School District No. 68 (Nanaimo-Ladysmith)

Amended Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2026

	2026 Amended Annual Budget	2026 Annual Budget
	\$	\$
Salaries		
Teachers	80,725,277	81,535,454
Principals and Vice Principals	11,222,173	11,220,180
Educational Assistants	15,685,982	14,617,045
Support Staff	14,469,629	14,599,593
Other Professionals	6,492,977	6,384,984
Substitutes	8,355,404	7,717,674
Total Salaries	136,951,442	136,074,930
Employee Benefits	35,545,715	35,137,325
Total Salaries and Benefits	172,497,157	171,212,255
Services and Supplies		
Services	6,252,435	5,776,733
Student Transportation	143,314	129,488
Professional Development and Travel	1,261,513	1,116,027
Rentals and Leases	81,395	81,395
Dues and Fees	828,288	758,833
Insurance	480,000	480,000
Supplies	8,465,705	6,421,442
Utilities	2,840,000	2,750,000
Total Services and Supplies	20,352,650	17,513,918
Total Operating Expense	192,849,807	188,726,173

School District No. 68 (Nanaimo-Ladysmith)

Amended Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2026

	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	62,607,266	1,858,081	838,317		510,497	5,226,443	71,040,604
1.03 Career Programs							-
1.07 Library Services	2,578,873			337,205		192,045	3,108,123
1.08 Counselling	3,182,986		249,867		440,840	217,455	4,091,148
1.10 Inclusive Education	9,709,135	109,839	12,579,571			1,438,204	23,836,749
1.20 Early Learning and Child Care			691,423			39,916	731,339
1.30 English Language Learning	476,063		100,324			25,752	602,139
1.31 Indigenous Education	1,877,339	153,453	1,141,990	71,619		168,008	3,412,409
1.41 School Administration	51,000	8,765,002		3,185,797		574,025	12,575,824
1.62 International and Out of Province Students	242,615	323,798		137,295	309,447	50,673	1,063,828
1.64 Other							-
Total Function 1	80,725,277	11,210,173	15,601,492	3,731,916	1,260,784	7,932,521	120,462,163
4 District Administration							
4.11 Educational Administration				223,227	1,267,482	9,682	1,500,391
4.20 Early Learning and Child Care		12,000		49,681	204,397		266,078
4.40 School District Governance				134,174	400,702	4,529	539,405
4.41 Business Administration				1,028,781	2,164,794	74,767	3,268,342
Total Function 4	-	12,000	-	1,435,863	4,037,375	88,978	5,574,216
5 Operations and Maintenance							
5.20 Early Learning and Child Care				3,000			3,000
5.41 Operations and Maintenance Administration			84,490	706,405	752,654	54,042	1,597,591
5.50 Maintenance Operations				6,723,868	324,383	235,486	7,283,737
5.52 Maintenance of Grounds				633,408		6,334	639,742
5.56 Utilities				82,264		823	83,087
Total Function 5	-	-	84,490	8,148,945	1,077,037	296,685	9,607,157
7 Transportation and Housing							
7.41 Transportation and Housing Administration				115,837	117,781	3,938	237,556
7.70 Student Transportation				1,037,068		33,282	1,070,350
Total Function 7	-	-	-	1,152,905	117,781	37,220	1,307,906
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	80,725,277	11,222,173	15,685,982	14,469,629	6,492,977	8,355,404	136,951,442

School District No. 68 (Nanaimo-Ladysmith)

Amended Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2026

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2026 Amended Annual Budget	2026 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	71,040,604	18,577,526	89,618,130	5,131,982	94,750,112	93,042,147
1.03 Career Programs	-		-	600,000	600,000	600,000
1.07 Library Services	3,108,123	816,723	3,924,846	104,720	4,029,566	3,889,343
1.08 Counselling	4,091,148	1,057,993	5,149,141	147,118	5,296,259	5,017,517
1.10 Inclusive Education	23,836,749	6,348,823	30,185,572	760,595	30,946,167	30,593,158
1.20 Early Learning and Child Care	731,339	207,752	939,091	63,500	1,002,591	466,353
1.30 English Language Learning	602,139	158,734	760,873	5,377	766,250	881,857
1.31 Indigenous Education	3,412,409	901,694	4,314,103	723,029	5,037,132	4,475,000
1.41 School Administration	12,575,824	2,965,143	15,540,967	195,555	15,736,522	15,580,159
1.62 International and Out of Province Students	1,063,828	257,962	1,321,790	1,603,624	2,925,414	2,886,879
1.64 Other	-		-	1,000	1,000	1,000
Total Function 1	120,462,163	31,292,350	151,754,513	9,336,500	161,091,013	157,433,413
4 District Administration						
4.11 Educational Administration	1,500,391	354,786	1,855,177	210,469	2,065,646	2,712,802
4.20 Early Learning and Child Care	266,078	50,189	316,267	19,436	335,703	117,645
4.40 School District Governance	539,405	90,189	629,594	501,141	1,130,735	1,020,048
4.41 Business Administration	3,268,342	801,687	4,070,029	924,255	4,994,284	4,624,897
Total Function 4	5,574,216	1,296,851	6,871,067	1,655,301	8,526,368	8,475,392
5 Operations and Maintenance						
5.20 Early Learning and Child Care	3,000	1,000	4,000	20,800	24,800	24,800
5.41 Operations and Maintenance Administration	1,597,591	399,620	1,997,211	748,184	2,745,395	2,744,923
5.50 Maintenance Operations	7,283,737	2,019,857	9,303,594	5,014,620	14,318,214	13,706,773
5.52 Maintenance of Grounds	639,742	170,862	810,604	161,408	972,012	972,012
5.56 Utilities	83,087	22,101	105,188	2,957,000	3,062,188	2,957,188
Total Function 5	9,607,157	2,613,440	12,220,597	8,902,012	21,122,609	20,405,696
7 Transportation and Housing						
7.41 Transportation and Housing Administration	237,556	58,361	295,917	13,300	309,217	309,217
7.70 Student Transportation	1,070,350	284,713	1,355,063	445,537	1,800,600	2,102,455
Total Function 7	1,307,906	343,074	1,650,980	458,837	2,109,817	2,411,672
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	136,951,442	35,545,715	172,497,157	20,352,650	192,849,807	188,726,173

School District No. 68 (Nanaimo-Ladysmith)

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2026

	<u>2026 Amended Annual Budget</u>	<u>2026 Annual Budget</u>
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	28,560,135	22,564,360
Other		147,000
Other Revenue	3,639,358	3,348,427
Investment Income	60,000	50,000
Total Revenue	<u>32,259,493</u>	<u>26,109,787</u>
Expenses		
Instruction	29,054,575	24,508,392
District Administration	1,070,326	867,113
Operations and Maintenance	1,786,653	734,282
Transportation and Housing	347,939	
Total Expense	<u>32,259,493</u>	<u>26,109,787</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 68 (Nanaimo-Ladysmith)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2026

	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	17,500				11,597		32,573		
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	555,746	610,903		272,000	68,600	298,099	2,630,683	17,125,096	1,599,393
Provincial Grants - Other									
Other			3,250,000						
Investment Income			60,000						
	555,746	610,903	3,310,000	272,000	68,600	298,099	2,630,683	17,125,096	1,599,393
Less: Allocated to Revenue	573,246	610,903	3,310,000	272,000	80,197	298,099	2,663,256	17,125,096	1,599,393
Deferred Revenue, end of year	-	-	-	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	573,246	610,903		272,000	80,197	298,099	2,663,256	17,125,096	1,599,393
Other Revenue			3,250,000						
Investment Income			60,000						
	573,246	610,903	3,310,000	272,000	80,197	298,099	2,663,256	17,125,096	1,599,393
Expenses									
Salaries									
Teachers						92,055	364,820	13,526,932	
Principals and Vice Principals									188,820
Educational Assistants		457,433		214,718			1,550,928		
Support Staff									439,840
Other Professionals									64,637
Substitutes		22,688	48,000		35,117	1,320	84,878		480,538
	-	480,121	48,000	214,718	35,117	93,375	2,000,626	13,526,932	1,173,835
Employee Benefits		127,712	12,000	57,282	8,780	24,817	510,172	3,598,164	324,292
Services and Supplies	573,246	3,070	3,250,000		36,300	179,907	152,458		101,266
	573,246	610,903	3,310,000	272,000	80,197	298,099	2,663,256	17,125,096	1,599,393
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund					19,462				

School District No. 68 (Nanaimo-Ladysmith)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2026

	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children (CR4YC)	Seamless Day Kindergarten	Early Childhood Education Dual Credit Program	SEY2KT (Early Years to Kindergarten)	ECL Early Care & Learning	Feeding Futures Fund
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		58,343		1,579		14,909	23,203		82,841
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	1,163,300	289,596	51,000		55,400			175,000	1,682,926
Provincial Grants - Other									
Other									
Investment Income									
	1,163,300	289,596	51,000	-	55,400	-	-	175,000	1,682,926
Less: Allocated to Revenue	1,163,300	347,939	51,000	1,579	55,400	14,909	23,203	175,000	1,765,767
Deferred Revenue, end of year	-	-	-	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	1,163,300	347,939	51,000	1,579	55,400	14,909	23,203	175,000	1,765,767
Other Revenue									
Investment Income									
	1,163,300	347,939	51,000	1,579	55,400	14,909	23,203	175,000	1,765,767
Expenses									
Salaries									
Teachers									99,900
Principals and Vice Principals								161,899	
Educational Assistants					41,236				285,676
Support Staff		230,592							
Other Professionals									
Substitutes	930,640	7,840	10,779	800			12,000		22,655
	930,640	238,432	10,779	800	41,236	-	12,000	161,899	408,231
Employee Benefits	232,660	63,423	2,695	200	13,745		3,000	13,101	108,201
Services and Supplies		46,084	37,526	579	419	14,909	8,203		1,249,335
	1,163,300	347,939	51,000	1,579	55,400	14,909	23,203	175,000	1,765,767
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund									22,841

School District No. 68 (Nanaimo-Ladysmith)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2026

	Health Career Grants	Professional Learning Grant	National School Food Program	Work Experience Enhancement	School Age Child Care Pilot	Project Penny	Other Special Purpose	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	18,918	221,496	251,773	16,527	591,745	12,659	329,308	1,684,971
Add: Restricted Grants								
Provincial Grants - Ministry of Education and Child Care			484,730				-	27,062,472
Provincial Grants - Other							142,000	142,000
Other							60,050	3,310,050
Investment Income								60,000
	-	-	484,730	-	-	-	202,050	30,574,522
Less: Allocated to Revenue	18,918	221,496	736,503	16,527	591,745	12,659	531,358	32,259,493
Deferred Revenue, end of year	-	-	-	-	-	-	-	-
Revenues								
Provincial Grants - Ministry of Education and Child Care	18,918	221,496	736,503	16,527	591,745	12,659	142,000	28,560,135
Other Revenue							389,358	3,639,358
Investment Income								60,000
	18,918	221,496	736,503	16,527	591,745	12,659	531,358	32,259,493
Expenses								
Salaries								
Teachers								14,083,707
Principals and Vice Principals								350,719
Educational Assistants							42,561	2,592,552
Support Staff							5,763	676,195
Other Professionals					320,000			384,637
Substitutes		52,000					14,997	1,724,252
	-	52,000	-	-	320,000	-	63,321	19,812,062
Employee Benefits		13,000			80,000		16,022	5,209,266
Services and Supplies	18,918	156,496	736,503	16,527	191,745	12,659	452,015	7,238,165
	18,918	221,496	736,503	16,527	591,745	12,659	531,358	32,259,493
Net Revenue (Expense)	-	-	-	-	-	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund								42,303

School District No. 68 (Nanaimo-Ladysmith)

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2026

	2026 Amended Annual Budget			2026 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Investment Income		170,000	170,000	115,000
Amortization of Deferred Capital Revenue	8,150,000		8,150,000	8,100,000
Total Revenue	8,150,000	170,000	8,320,000	8,215,000
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	12,200,000		12,200,000	12,000,000
Total Expense	12,200,000	-	12,200,000	12,000,000
Net Revenue (Expense)	(4,050,000)	170,000	(3,880,000)	(3,785,000)
Net Transfers (to) from other funds				
Local Capital		2,313,846	2,313,846	190,200
Total Net Transfers	-	2,313,846	2,313,846	190,200
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	1,800,000	(1,800,000)	-	
Total Other Adjustments to Fund Balances	1,800,000	(1,800,000)	-	
Budgeted Surplus (Deficit), for the year	(2,250,000)	683,846	(1,566,154)	(3,594,800)