

Amended 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 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 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 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 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 \$170,023,676 for the 2019/2020 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 2019/2020.

READ A FIRST TIME THE 26th DAY OF FEBRUARY, 2020;

READ A SECOND TIME THE 26th DAY OF FEBRUARY, 2020;

READ A THIRD TIME, PASSED AND ADOPTED THE 26th DAY OF FEBRUARY, 2020;

(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 2019/2020, adopted by the Board the 26th DAY OF FEBRUARY, 2020.

Secretary Treasurer

School District No. 68 (Nanaimo-Ladysmith)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2020

	2020 Amended Annual Budget	2020 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	14,529,750	14,353,142
Adult	29,875	29,750
Total Ministry Operating Grant Funded FTE's	14,559,625	14,382,892
Revenues	\$	\$
Provincial Grants		
Ministry of Education	149,168,772	143,606,334
Other	382,416	291,916
Tuition	3,743,000	3,868,000
Other Revenue	5,135,496	5,170,790
Rentals and Leases	607,755	560,000
Investment Income	616,000	616,000
Amortization of Deferred Capital Revenue	5,852,094	5,706,871
Total Revenue	165,505,533	159,819,911
Expenses		
Instruction	133,723,764	129,392,504
District Administration	6,485,065	6,360,481
Operations and Maintenance	26,649,794	25,472,327
Transportation and Housing	1,843,053	1,765,265
Total Expense	168,701,676	162,990,577
Net Revenue (Expense)	(3,196,143)	(3,170,666)
Budgeted Allocation (Retirement) of Surplus (Deficit)	1,477,111	1,704,537
Budgeted Surplus (Deficit), for the year	(1,719,032)	(1,466,129)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(1,719,032)	(1,466,129)
Budgeted Surplus (Deficit), for the year	(1,719,032)	(1,466,129)

School District No. 68 (Nanaimo-Ladysmith)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2020

	2020 Amended Annual Budget	2020 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	140,217,260	137,303,827
Special Purpose Funds - Total Expense	19,476,290	17,076,750
Capital Fund - Total Expense	9,008,126	8,610,000
Capital Fund - Tangible Capital Assets Purchased from Local Capital	1,322,000	1,322,000
Total Budget Bylaw Amount	170,023,676	164,312,577

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, 2020

	2020 Amended Annual Budget	2020 Annual Budget
	\$	\$
Surplus (Deficit) for the year	(3,196,143)	(3,170,666)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Local Capital	(1,322,000)	(1,322,000)
From Deferred Capital Revenue	(6,480,000)	
Total Acquisition of Tangible Capital Assets	(7,802,000)	(1,322,000)
Amortization of Tangible Capital Assets	9,008,126	8,610,000
Total Effect of change in Tangible Capital Assets	1,206,126	7,288,000
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(1,990,017)	4,117,334

School District No. 68 (Nanaimo-Ladysmith)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2020

	Operating Fund	Special Purpose Fund	Capital Fund	2020 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	4,461,657		55,138,096	59,599,753
Changes for the year				
Net Revenue (Expense) for the year	(140,111)		(3,056,032)	(3,196,143)
Interfund Transfers				
Local Capital	(1,337,000)		1,337,000	-
Net Changes for the year	(1,477,111)	-	(1,719,032)	(3,196,143)
Budgeted Accumulated Surplus (Deficit), end of year	2,984,546	-	53,419,064	56,403,610

School District No. 68 (Nanaimo-Ladysmith)

Amended Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2020

	2020 Amended Annual Budget	2020 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	132,564,001	129,247,084
Other	230,416	230,416
Tuition	3,743,000	3,868,000
Other Revenue	2,431,977	2,530,790
Rentals and Leases	607,755	560,000
Investment Income	500,000	500,000
Total Revenue	<u>140,077,149</u>	<u>136,936,290</u>
Expenses		
Instruction	114,867,679	112,871,396
District Administration	6,485,065	6,360,481
Operations and Maintenance	17,021,463	16,306,685
Transportation and Housing	1,843,053	1,765,265
Total Expense	<u>140,217,260</u>	<u>137,303,827</u>
Net Revenue (Expense)	<u>(140,111)</u>	<u>(367,537)</u>
Budgeted Prior Year Surplus Appropriation	<u>1,477,111</u>	<u>1,704,537</u>
Net Transfers (to) from other funds		
Local Capital	(1,337,000)	(1,337,000)
Total Net Transfers	<u>(1,337,000)</u>	<u>(1,337,000)</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, 2020

	2020 Amended Annual Budget	2020 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	132,450,988	129,308,804
ISC/LEA Recovery	(1,567,941)	(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
Employer Health Tax Grant	1,057,711	1,057,711
Support Staff Benefits Grant	67,920	
Other	15,693	15,693
Total Provincial Grants - Ministry of Education	132,564,001	129,247,084
Provincial Grants - Other	230,416	230,416
Tuition		
International and Out of Province Students	3,743,000	3,868,000
Total Tuition	3,743,000	3,868,000
Other Revenues		
Other School District/Education Authorities	484,036	484,036
Funding from First Nations	1,567,941	1,674,754
Miscellaneous		
Cafeteria Revenue	205,000	205,000
BC Hydro Energy Manager Grant	50,000	50,000
Other	125,000	117,000
Total Other Revenue	2,431,977	2,530,790
Rentals and Leases	607,755	560,000
Investment Income	500,000	500,000
Total Operating Revenue	140,077,149	136,936,290

School District No. 68 (Nanaimo-Ladysmith)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2020

	2020 Amended Annual Budget	2020 Annual Budget
	\$	\$
Salaries		
Teachers	60,795,049	60,162,967
Principals and Vice Principals	7,876,242	8,129,034
Educational Assistants	10,469,187	9,475,649
Support Staff	11,833,562	11,473,105
Other Professionals	4,372,967	4,060,656
Substitutes	4,271,142	4,852,832
Total Salaries	99,618,149	98,154,243
Employee Benefits	25,506,904	24,954,241
Total Salaries and Benefits	125,125,053	123,108,484
Services and Supplies		
Services	4,390,219	4,065,017
Student Transportation	142,366	135,441
Professional Development and Travel	878,840	830,661
Rentals and Leases	8,395	18,338
Dues and Fees	511,460	510,585
Insurance	324,800	323,800
Supplies	6,431,427	5,904,801
Utilities	2,404,700	2,406,700
Total Services and Supplies	15,092,207	14,195,343
Total Operating Expense	140,217,260	137,303,827

School District No. 68 (Nanaimo-Ladysmith)

Amended 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	47,110,207	1,436,243	657,635	49,613	266,288	2,614,773	52,134,759
1.03 Career Programs	11,268		189,529			10,360	211,157
1.07 Library Services	1,623,359			271,225		81,406	1,975,990
1.08 Counselling	2,241,269					100,409	2,341,678
1.10 Special Education	7,860,078		8,376,937			779,642	17,016,657
1.30 English Language Learning	352,522		38,868			12,195	403,585
1.31 Indigenous Education	1,459,207	44,804	973,575	58,528	133,144	87,248	2,756,506
1.41 School Administration	30,000	6,264,082		2,647,699	20,000	254,899	9,216,680
1.62 International and Out of Province Students	107,139	131,113		78,566	119,656	5,184	441,658
1.64 Other			195,143				195,143
Total Function 1	60,795,049	7,876,242	10,431,687	3,105,631	539,088	3,946,116	86,693,813
4 District Administration							
4.11 Educational Administration				273,116	1,052,390	9,985	1,335,491
4.40 School District Governance				49,613	353,951	1,587	405,151
4.41 Business Administration				675,858	1,580,819	54,209	2,310,886
Total Function 4	-	-	-	998,587	2,987,160	65,781	4,051,528
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration			37,500	455,907	493,071	42,664	1,029,142
5.50 Maintenance Operations				5,662,054	261,890	184,455	6,108,399
5.52 Maintenance of Grounds				547,613		2,088	549,701
5.56 Utilities				68,661		274	68,935
Total Function 5	-	-	37,500	6,734,235	754,961	229,481	7,756,177
7 Transportation and Housing							
7.41 Transportation and Housing Administration				48,033	91,758	1,489	141,280
7.70 Student Transportation				947,076		28,275	975,351
Total Function 7	-	-	-	995,109	91,758	29,764	1,116,631
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	60,795,049	7,876,242	10,469,187	11,833,562	4,372,967	4,271,142	99,618,149

School District No. 68 (Nanaimo-Ladysmith)

Amended 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 Amended Annual Budget	2020 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	52,134,759	13,631,087	65,765,846	3,725,841	69,491,687	71,082,879
1.03 Career Programs	211,157	55,225	266,382	207,500	473,882	503,332
1.07 Library Services	1,975,990	489,268	2,465,258	83,153	2,548,411	2,576,373
1.08 Counselling	2,341,678	574,061	2,915,739	2,700	2,918,439	2,620,226
1.10 Special Education	17,016,657	4,403,568	21,420,225	557,700	21,977,925	19,450,427
1.30 English Language Learning	403,585	99,728	503,313	5,576	508,889	498,863
1.31 Indigenous Education	2,756,506	686,565	3,443,071	328,060	3,771,131	3,327,749
1.41 School Administration	9,216,680	2,090,955	11,307,635	155,406	11,463,041	11,255,042
1.62 International and Out of Province Students	441,658	100,912	542,570	924,336	1,466,906	1,555,505
1.64 Other	195,143	51,225	246,368	1,000	247,368	1,000
Total Function 1	86,693,813	22,182,594	108,876,407	5,991,272	114,867,679	112,871,396
4 District Administration						
4.11 Educational Administration	1,335,491	295,244	1,630,735	145,544	1,776,279	1,865,773
4.40 School District Governance	405,151	82,462	487,613	224,008	711,621	675,211
4.41 Business Administration	2,310,886	547,774	2,858,660	1,138,505	3,997,165	3,819,497
Total Function 4	4,051,528	925,480	4,977,008	1,508,057	6,485,065	6,360,481
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	1,029,142	244,417	1,273,559	1,085,280	2,358,839	1,941,962
5.50 Maintenance Operations	6,108,399	1,703,146	7,811,545	3,265,157	11,076,702	10,791,843
5.52 Maintenance of Grounds	549,701	145,082	694,783	249,408	944,191	930,652
5.56 Utilities	68,935	18,096	87,031	2,554,700	2,641,731	2,642,228
Total Function 5	7,756,177	2,110,741	9,866,918	7,154,545	17,021,463	16,306,685
7 Transportation and Housing						
7.41 Transportation and Housing Administration	141,280	32,269	173,549	51,000	224,549	223,494
7.70 Student Transportation	975,351	255,820	1,231,171	387,333	1,618,504	1,541,771
Total Function 7	1,116,631	288,089	1,404,720	438,333	1,843,053	1,765,265
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	99,618,149	25,506,904	125,125,053	15,092,207	140,217,260	137,303,827

School District No. 68 (Nanaimo-Ladysmith)

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

	<u>2020 Amended Annual Budget</u>	<u>2020 Annual Budget</u>
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	16,604,771	14,359,250
Other	152,000	61,500
Other Revenue	2,703,519	2,640,000
Investment Income	16,000	16,000
Total Revenue	<u>19,476,290</u>	<u>17,076,750</u>
Expenses		
Instruction	18,856,085	16,521,108
Operations and Maintenance	620,205	555,642
Total Expense	<u>19,476,290</u>	<u>17,076,750</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, 2020

	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	64,563	-	16,831	38,871		964	16,221	31,779	115,404
Add: Restricted Grants									
Provincial Grants - Ministry of Education	555,642	485,237				256,000	61,250	202,584	2,264,422
Provincial Grants - Other									
Other					2,640,000				
Investment Income					16,000				
	555,642	485,237	-	-	2,656,000	256,000	61,250	202,584	2,264,422
Less: Allocated to Revenue	620,205	485,237	16,831	38,871	2,656,000	256,964	77,471	234,363	2,379,826
Deferred Revenue, end of year	-	-	-	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	620,205	485,237	16,831	38,871		256,964	77,471	234,363	2,379,826
Provincial Grants - Other									
Other Revenue					2,640,000				
Investment Income					16,000				
	620,205	485,237	16,831	38,871	2,656,000	256,964	77,471	234,363	2,379,826
Expenses									
Salaries									
Teachers								34,348	340,486
Principals and Vice Principals									
Educational Assistants		358,639				189,293			1,299,514
Support Staff									97,280
Other Professionals									66,161
Substitutes		16,747			24,450				
	-	375,386	-	-	24,450	189,293	-	34,348	1,803,441
Employee Benefits		98,538			5,550	49,690		8,467	446,324
Services and Supplies	620,205	11,313	16,831	38,871	2,626,000	17,981	77,471	191,548	130,061
	620,205	485,237	16,831	38,871	2,656,000	256,964	77,471	234,363	2,379,826
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 68 (Nanaimo-Ladysmith)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2020

	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	Mental Health in Schools	Changing Results for Young Children	Other Special Purpose Grants	TOTAL
	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year						118,913	403,546
Add: Restricted Grants							
Provincial Grants - Ministry of Education	1,572,967	10,485,237	395,217	26,500	15,082		16,320,138
Provincial Grants - Other						90,500	90,500
Other						6,106	2,646,106
Investment Income							16,000
	1,572,967	10,485,237	395,217	26,500	15,082	96,606	19,072,744
Less: Allocated to Revenue	1,572,967	10,485,237	395,217	26,500	15,082	215,519	19,476,290
Deferred Revenue, end of year	-	-	-	-	-	-	-
Revenues							
Provincial Grants - Ministry of Education	1,572,967	10,485,237	395,217	26,500	15,082		16,604,771
Provincial Grants - Other						152,000	152,000
Other Revenue						63,519	2,703,519
Investment Income							16,000
	1,572,967	10,485,237	395,217	26,500	15,082	215,519	19,476,290
Expenses							
Salaries							
Teachers		8,411,711					8,786,545
Principals and Vice Principals	246,291						246,291
Educational Assistants	55,526						1,902,972
Support Staff	387,802						387,802
Other Professionals	97,280						194,560
Substitutes	426,090		395,217		9,000		937,665
	1,212,989	8,411,711	395,217	-	9,000	-	12,455,835
Employee Benefits	279,933	2,073,526			2,250		2,964,278
Services and Supplies	80,045			26,500	3,832	215,519	4,056,177
	1,572,967	10,485,237	395,217	26,500	15,082	215,519	19,476,290
Net Revenue (Expense)	-	-	-	-	-	-	-

School District No. 68 (Nanaimo-Ladysmith)

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2020

	2020 Amended Annual Budget			2020 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	5,852,094		5,852,094	5,706,871
Total Revenue	5,852,094	100,000	5,952,094	5,806,871
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	9,008,126		9,008,126	8,610,000
Total Expense	9,008,126	-	9,008,126	8,610,000
Net Revenue (Expense)	(3,156,032)	100,000	(3,056,032)	(2,803,129)
Net Transfers (to) from other funds				
Local Capital		1,337,000	1,337,000	1,337,000
Total Net Transfers	-	1,337,000	1,337,000	1,337,000
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	(1,834,032)	115,000	(1,719,032)	(1,466,129)