

Amended Annual Budget

**School District No. 75 (Mission)**

June 30, 2015

# School District No. 75 (Mission)

June 30, 2015

## Table of Contents

Bylaw .....	1
Amended Annual Budget - Revenue and Expense - Statement 2 .....	2
Amended Annual Budget - Changes in Net Financial Assets (Debt) - Statement 4 .....	4
Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund - Schedule 1 .....	5
Amended Annual Budget - Operating Revenue and Expense - Schedule 2 .....	6
Schedule 2A - Amended Annual Budget - Schedule of Operating Revenue by Source .....	7
Schedule 2B - Amended Annual Budget - Schedule of Operating Expense by Source .....	8
Schedule 2C - Amended Annual Budget - Operating Expense by Function, Program and Object .....	9
Amended Annual Budget - Special Purpose Revenue and Expense - Schedule 3 .....	11
Schedule 3A - Amended Annual Budget - Changes in Special Purpose Funds .....	12
Amended Annual Budget - Capital Revenue and Expense - Schedule 4 .....	14

\*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. 75 (MISSION) (called the "Board") to adopt the Amended Annual Budget of the Board for the fiscal year 2014/2015 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. 75 (Mission) Amended Annual Budget Bylaw for fiscal year 2014/2015.
3. The attached Statement 2 showing the estimated revenue and expense for the 2014/2015 fiscal year and the total budget bylaw amount of \$60,272,722 for the 2014/2015 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 2014/2015.

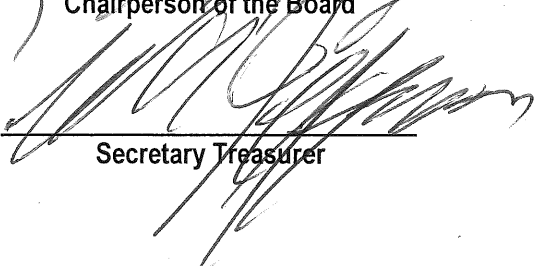
READ A FIRST TIME THE 17th DAY OF FEBRUARY, 2015;

READ A SECOND TIME THE 17th DAY OF FEBRUARY, 2015;

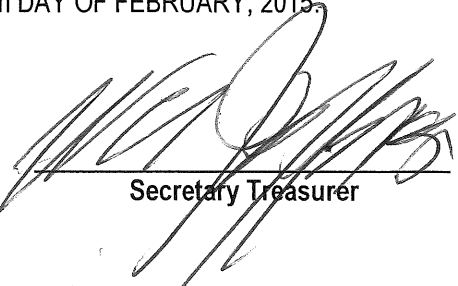
READ A THIRD TIME, PASSED AND ADOPTED THE 17th DAY OF FEBRUARY, 2015;

(Corporate Seal)

  
Chairperson of the Board

  
Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 75 (Mission) Amended Annual Budget Bylaw 2014/2015, adopted by the Board the 17th DAY OF FEBRUARY, 2015.

  
Secretary Treasurer

# School District No. 75 (Mission)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2015

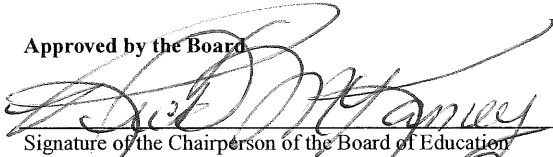
	2015 Amended Annual Budget	2015 Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	5,794.625	5,793.000
Adult	23.000	23.000
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>5,817.625</b>	<b>5,816.000</b>
<b>Revenues</b>		
	\$	\$
Provincial Grants		
Ministry of Education	53,343,349	52,995,479
Other	205,150	158,870
Tuition	1,061,225	1,061,225
Other Revenue	1,909,837	1,930,851
Rentals and Leases	120,000	140,000
Investment Income	80,000	60,000
Amortization of Deferred Capital Revenue	2,668,631	2,657,300
<b>Total Revenue</b>	<b>59,388,192</b>	<b>59,003,725</b>
<b>Expenses</b>		
Instruction	47,070,376	46,660,166
District Administration	2,345,301	2,201,921
Operations and Maintenance	9,687,896	9,440,282
Transportation and Housing	997,752	1,001,093
Debt Services	13,477	13,477
<b>Total Expense</b>	<b>60,114,802</b>	<b>59,316,939</b>
<b>Net Revenue (Expense)</b>	<b>(726,610)</b>	<b>(313,214)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>474,826</b>	<b>(255,000)</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(251,784)</b>	<b>(568,214)</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(251,784)	(568,214)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(251,784)</b>	<b>(568,214)</b>

# School District No. 75 (Mission)

Amended Annual Budget - Revenue and Expense  
Year Ended June 30, 2015

	2015 Amended Annual Budget	2015 Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	52,681,994	52,215,540
Operating - Tangible Capital Assets Purchased	157,920	
Special Purpose Funds - Total Expense	3,764,810	3,501,222
Capital Fund - Total Expense	3,667,998	3,600,177
Budgeted Retirement of Prior Year Deficits		255,000
<b>Total Budget Bylaw Amount</b>	<b>60,272,722</b>	<b>59,571,939</b>

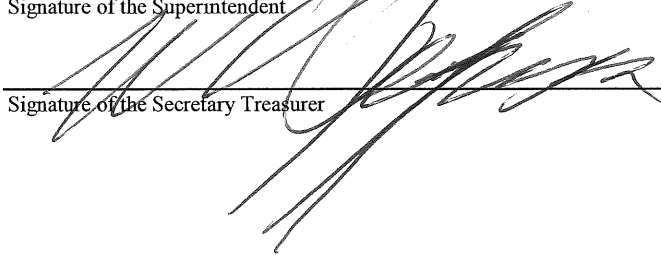
Approved by the Board

  
Signature of the Chairperson of the Board of Education

2015-02-20  
Date Signed

  
Signature of the Superintendent

2015-02-20  
Date Signed

  
Signature of the Secretary Treasurer

2015-02-20  
Date Signed

# School District No. 75 (Mission)

Statement 4

Amended Annual Budget - Changes in Net Financial Assets (Debt)  
Year Ended June 30, 2015

	2015 Amended Annual Budget	2015 Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<b>(726,610)</b>	<b>(313,214)</b>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(157,920)	
From Deferred Capital Revenue	(1,949,927)	(978,100)
<b>Total Acquisition of Tangible Capital Assets</b>	<b>(2,107,847)</b>	<b>(978,100)</b>
Amortization of Tangible Capital Assets	3,654,521	3,586,700
<b>Total Effect of change in Tangible Capital Assets</b>	<b>1,546,674</b>	<b>2,608,600</b>
Acquisitions of Prepaid Expenses	(150,000)	(426,500)
Use of Prepaid Expenses	142,546	652,200
	(7,454)	225,700
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<b>812,610</b>	<b>2,521,086</b>

# School District No. 75 (Mission)

Schedule 1

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund  
Year Ended June 30, 2015

	Operating Fund	Special Purpose Fund	Capital Fund	2015 Amended Annual Budget
	\$	\$	\$	\$
<b>Accumulated Surplus (Deficit), beginning of year</b>	812,235	-	26,327,130	27,139,365
<b>Changes for the year</b>				
Net Revenue (Expense) for the year	272,757		(999,367)	(726,610)
Interfund Transfers				
Tangible Capital Assets - Work in Progress	(157,920)		157,920	-
Local Capital	(215,000)		215,000	-
Other	(374,663)		374,663	-
<b>Net Changes for the year</b>	<u>(474,826)</u>	-	<u>(251,784)</u>	<u>(726,610)</u>
<b>Budgeted Accumulated Surplus (Deficit), end of year</b>	<u>337,409</u>	-	<u>26,075,346</u>	<u>26,412,755</u>

# School District No. 75 (Mission)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense  
Year Ended June 30, 2015

	2015 Amended Annual Budget	2015 Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	51,222,436	51,143,434
Other	158,870	158,870
Tuition	1,061,225	1,061,225
Other Revenue	312,220	281,674
Rentals and Leases	120,000	140,000
Investment Income	80,000	60,000
<b>Total Revenue</b>	<b>52,954,751</b>	<b>52,845,203</b>
<b>Expenses</b>		
Instruction	43,630,261	43,439,696
District Administration	2,345,301	2,201,921
Operations and Maintenance	5,708,680	5,572,830
Transportation and Housing	997,752	1,001,093
<b>Total Expense</b>	<b>52,681,994</b>	<b>52,215,540</b>
<b>Net Revenue (Expense)</b>	<b>272,757</b>	<b>629,663</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>474,826</b>	
<b>Budgeted Retirement of Deficit</b>		<b>(255,000)</b>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets - Work in Progress	(157,920)	
Local Capital	(215,000)	
Other	(374,663)	(374,663)
<b>Total Net Transfers</b>	<b>(747,583)</b>	<b>(374,663)</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>



**School District No. 75 (Mission)**

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source  
Year Ended June 30, 2015

	2015 Amended Annual Budget	2015 Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	51,050,785	50,400,707
AANDC/LEA Recovery	(110,220)	(64,674)
Strike Savings Recovery	(1,524,502)	
Other Ministry of Education Grants		
Pay Equity	725,901	725,901
Labour Settlement Funding	998,972	
Carbon Tax Rebate	37,500	37,500
FSA	14,000	14,000
Education Guarantee	30,000	30,000
<b>Total Provincial Grants - Ministry of Education</b>	<b>51,222,436</b>	<b>51,143,434</b>
<b>Provincial Grants - Other</b>	<b>158,870</b>	<b>158,870</b>
<b>Tuition</b>		
Continuing Education	136,225	136,225
Offshore Tuition Fees	925,000	925,000
<b>Total Tuition</b>	<b>1,061,225</b>	<b>1,061,225</b>
<b>Other Revenues</b>		
LEA/Direct Funding from First Nations	110,220	64,674
Miscellaneous		
Pay for Service - Riverside	22,000	22,000
District of Mission - Clarke Theatre	35,000	35,000
Transportation Fees	105,000	120,000
Other	40,000	40,000
<b>Total Other Revenue</b>	<b>312,220</b>	<b>281,674</b>
<b>Rentals and Leases</b>	<b>120,000</b>	<b>140,000</b>
<b>Investment Income</b>	<b>80,000</b>	<b>60,000</b>
<b>Total Operating Revenue</b>	<b>52,954,751</b>	<b>52,845,203</b>

**School District No. 75 (Mission)**

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Source  
Year Ended June 30, 2015

	2015 Amended Annual Budget	2015 Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	21,515,614	22,190,800
Principals and Vice Principals	3,147,400	2,856,600
Educational Assistants	4,365,600	4,133,500
Support Staff	5,715,690	5,402,000
Other Professionals	1,638,313	1,692,313
Substitutes	1,906,970	1,827,458
<b>Total Salaries</b>	<b>38,289,587</b>	<b>38,102,671</b>
<b>Employee Benefits</b>	<b>9,666,042</b>	<b>9,771,937</b>
<b>Total Salaries and Benefits</b>	<b>47,955,629</b>	<b>47,874,608</b>
<b>Services and Supplies</b>		
Services	1,561,286	1,365,997
Student Transportation	41,000	21,000
Professional Development and Travel	376,700	309,800
Rentals and Leases	4,000	4,000
Dues and Fees	77,800	75,300
Insurance	189,000	189,000
Supplies	1,531,079	1,430,335
Utilities	945,500	945,500
<b>Total Services and Supplies</b>	<b>4,726,365</b>	<b>4,340,932</b>
<b>Total Operating Expense</b>	<b>52,681,994</b>	<b>52,215,540</b>

**School District No. 75 (Mission)**

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

Year Ended June 30, 2015

	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	16,783,814	806,100	51,700	377,100		1,223,500	19,242,214
1.03 Career Programs	952,300		29,700	183,300		7,700	1,173,000
1.07 Library Services	916,100						916,100
1.08 Counselling	515,000						515,000
1.10 Special Education	2,181,800	90,800	3,659,900	354,690		376,800	6,663,990
1.30 English Language Learning	136,300						136,300
1.31 Aboriginal Education	30,300	74,800	624,300	34,100		20,256	783,756
1.41 School Administration		2,175,700		1,210,500	119,000	88,900	3,594,100
1.62 Off Shore Students				42,500	123,000	12,500	178,000
1.64 Other					137,800		137,800
<b>Total Function 1</b>	<b>21,515,614</b>	<b>3,147,400</b>	<b>4,365,600</b>	<b>2,202,190</b>	<b>379,800</b>	<b>1,729,656</b>	<b>33,340,260</b>
<b>4 District Administration</b>							
4.11 Educational Administration					456,600		456,600
4.40 School District Governance					86,213		86,213
4.41 Business Administration				267,300	563,000	12,000	842,300
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>267,300</b>	<b>1,105,813</b>	<b>12,000</b>	<b>1,385,113</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				44,600	76,800	10,100	131,500
5.50 Maintenance Operations				2,487,000	6,000	119,000	2,612,000
5.52 Maintenance of Grounds				168,800		3,100	171,900
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,700,400</b>	<b>82,800</b>	<b>132,200</b>	<b>2,915,400</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration					69,900		69,900
7.70 Student Transportation				545,800		33,114	578,914
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>545,800</b>	<b>69,900</b>	<b>33,114</b>	<b>648,814</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>21,515,614</b>	<b>3,147,400</b>	<b>4,365,600</b>	<b>5,715,690</b>	<b>1,638,313</b>	<b>1,906,970</b>	<b>38,289,587</b>

# School District No. 75 (Mission)

Amended Annual Budget - Operating Expense by Function, Program and Object  
Year Ended June 30, 2015

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2015 Amended Annual Budget	2015 Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	19,242,214	4,945,031	24,187,245	788,130	24,975,375	26,257,616
1.03 Career Programs	1,173,000	299,820	1,472,820	143,100	1,615,920	1,344,800
1.07 Library Services	916,100	231,800	1,147,900		1,147,900	1,156,780
1.08 Counselling	515,000	130,330	645,330	5,500	650,830	678,520
1.10 Special Education	6,663,990	1,623,170	8,287,160	96,400	8,383,560	7,528,450
1.30 English Language Learning	136,300	34,430	170,730	5,500	176,230	174,550
1.31 Aboriginal Education	783,756	195,490	979,246	255,930	1,235,176	1,035,880
1.41 School Administration	3,594,100	876,790	4,470,890	267,700	4,738,590	4,661,220
1.62 Off Shore Students	178,000	41,220	219,220	306,150	525,370	436,070
1.64 Other	137,800	25,810	163,610	17,700	181,310	165,810
<b>Total Function 1</b>	<b>33,340,260</b>	<b>8,403,891</b>	<b>41,744,151</b>	<b>1,886,110</b>	<b>43,630,261</b>	<b>43,439,696</b>
<b>4 District Administration</b>						
4.11 Educational Administration	456,600	129,380	585,980	48,500	634,480	633,080
4.40 School District Governance	86,213	20,991	107,204	64,500	171,704	156,804
4.41 Business Administration	842,300	213,420	1,055,720	483,397	1,539,117	1,412,037
<b>Total Function 4</b>	<b>1,385,113</b>	<b>363,791</b>	<b>1,748,904</b>	<b>596,397</b>	<b>2,345,301</b>	<b>2,201,921</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	131,500	30,430	161,930	64,700	226,630	204,730
5.50 Maintenance Operations	2,612,000	663,650	3,275,650	969,300	4,244,950	4,153,500
5.52 Maintenance of Grounds	171,900	44,200	216,100	75,500	291,600	269,100
5.56 Utilities	-	-	-	945,500	945,500	945,500
<b>Total Function 5</b>	<b>2,915,400</b>	<b>738,280</b>	<b>3,653,680</b>	<b>2,055,000</b>	<b>5,708,680</b>	<b>5,572,830</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	69,900	17,080	86,980	8,100	95,080	95,080
7.70 Student Transportation	578,914	143,000	721,914	180,758	902,672	906,013
<b>Total Function 7</b>	<b>648,814</b>	<b>160,080</b>	<b>808,894</b>	<b>188,858</b>	<b>997,752</b>	<b>1,001,093</b>
<b>9 Debt Services</b>						
<b>Total Function 9</b>	-	-	-	-	-	-
<b>Total Functions 1 - 9</b>	<b>38,289,587</b>	<b>9,666,042</b>	<b>47,955,629</b>	<b>4,726,365</b>	<b>52,681,994</b>	<b>52,215,540</b>

# School District No. 75 (Mission)

Schedule 3

Amended Annual Budget - Special Purpose Revenue and Expense  
Year Ended June 30, 2015

	<u>2015 Amended Annual Budget</u>	<u>2015 Annual Budget</u>
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	2,120,913	1,852,045
Other	46,280	
Other Revenue	1,597,617	1,649,177
<b>Total Revenue</b>	<u>3,764,810</u>	<u>3,501,222</u>
<b>Expenses</b>		
Instruction	3,440,115	3,220,470
Operations and Maintenance	324,695	280,752
<b>Total Expense</b>	<u>3,764,810</u>	<u>3,501,222</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u>-</u>	<u>-</u>

**School District No. 75 (Mission)**  
 Amended Annual Budget - Changes in Special Purpose Funds  
 Year Ended June 30, 2015

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	53,943		38,855		675,548	6,203	32,706	49,375	1,791
<b>Add: Restricted Grants</b>									
Provincial Grants - Ministry of Education	270,752	1,014,009	9,000	40,895	1,500,000	160,000	22,295	86,328	375,656
Other	270,752	1,014,009	9,000	40,895	1,500,000	160,000	22,295	86,328	375,656
<b>Less: Allocated to Revenue</b>	324,695	1,014,009	47,855	5,000	1,575,000	166,203	55,001	135,703	377,447
<b>Deferred Revenue, end of year</b>	-	-	-	<b>35,895</b>	<b>600,548</b>	-	-	-	-
<b>Revenues</b>	324,695	1,014,009	47,855			166,203	55,001	135,703	377,447
Provincial Grants - Ministry of Education									
Provincial Grants - Other				5,000	1,575,000				
Other Revenue	324,695	1,014,009	47,855	5,000	1,575,000	166,203	55,001	135,703	377,447
<b>Expenses</b>									
Salaries									
Teachers		608,236							
Educational Assistants		150,500				99,800		38,100	232,200
Support Staff	73,056								
Employee Benefits	24,352	255,273					25,700	9,490	59,908
Services and Supplies	227,287		47,855	5,000	1,575,000	40,703	55,001	88,113	85,339
	324,695	1,014,009	47,855	5,000	1,575,000	166,203	55,001	135,703	377,447
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

**School District No. 75 (Mission)**  
 Amended Annual Budget - Changes in Special Purpose Funds  
 Year Ended June 30, 2015

	BEST	Business/ Education Partnership	District Literacy	SWIS	TOTAL
Deferred Revenue, beginning of year	\$ 20,000	\$ 5,336	\$ 12,281	\$ 46,280	\$ 942,318
Add: Restricted Grants					
Provincial Grants - Ministry of Education					1,938,040
Other					1,540,895
					3,478,935
Less: Allocated to Revenue					
Deferred Revenue, end of year	\$ 20,000	\$ 5,336	\$ 12,281	\$ 46,280	\$ 3,764,810
					656,443
<b>Revenues</b>					
Provincial Grants - Ministry of Education					2,120,913
Provincial Grants - Other				46,280	46,280
Other Revenue		5,336	12,281		1,597,617
		5,336	12,281	46,280	3,764,810
<b>Expenses</b>					
Salaries					646,336
Teachers					482,500
Educational Assistants				4,365	77,421
Support Staff				4,365	1,206,257
Employee Benefits		5,336	12,281	1,847	376,570
Services and Supplies		5,336	12,281	40,068	2,181,983
		5,336	12,281	46,280	3,764,810
<b>Net Revenue (Expense)</b>					
					-

# School District No. 75 (Mission)

Schedule 4

Amended Annual Budget - Capital Revenue and Expense  
Year Ended June 30, 2015

	2015 Amended Annual Budget			2015 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Provincial Grants				
Amortization of Deferred Capital Revenue	2,668,631		2,668,631	2,657,300
<b>Total Revenue</b>	<b>2,668,631</b>	<b>-</b>	<b>2,668,631</b>	<b>2,657,300</b>
<b>Expenses</b>				
Amortization of Tangible Capital Assets				
Operations and Maintenance	3,654,521		3,654,521	3,586,700
Interest Payment				
Capital Lease		8,508	8,508	8,508
Capital Loan		4,969	4,969	4,969
<b>Total Expense</b>	<b>3,654,521</b>	<b>13,477</b>	<b>3,667,998</b>	<b>3,600,177</b>
<b>Net Revenue (Expense)</b>	<b>(985,890)</b>	<b>(13,477)</b>	<b>(999,367)</b>	<b>(942,877)</b>
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets - Work in Progress	157,920		157,920	
Local Capital		215,000	215,000	
Capital Lease Payment		211,315	211,315	211,315
Capital Loan Payment		163,348	163,348	163,348
<b>Total Net Transfers</b>	<b>157,920</b>	<b>589,663</b>	<b>747,583</b>	<b>374,663</b>
<b>Other Adjustments to Fund Balances</b>				
Principal Payment				
Capital Lease	202,807	(202,807)	-	
Capital Loan	158,379	(158,379)	-	
<b>Total Other Adjustments to Fund Balances</b>	<b>361,186</b>	<b>(361,186)</b>	<b>-</b>	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(466,784)</b>	<b>215,000</b>	<b>(251,784)</b>	<b>(568,214)</b>