

Annual Budget

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

June 30, 2016

# School District No. 75 (Mission)

June 30, 2016

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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. 75 (MISSION) (called the "Board") to adopt the Annual Budget of the Board for the fiscal year 2015/2016 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. 75 (Mission) Annual Budget Bylaw for fiscal year 2015/2016.
3. The attached Statement 2 showing the estimated revenue and expense for the 2015/2016 fiscal year and the total budget bylaw amount of \$61,076,187 for the 2015/2016 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 2015/2016.

READ A FIRST TIME THE 16th DAY OF JUNE, 2015;

READ A SECOND TIME THE 16th DAY OF JUNE, 2015;

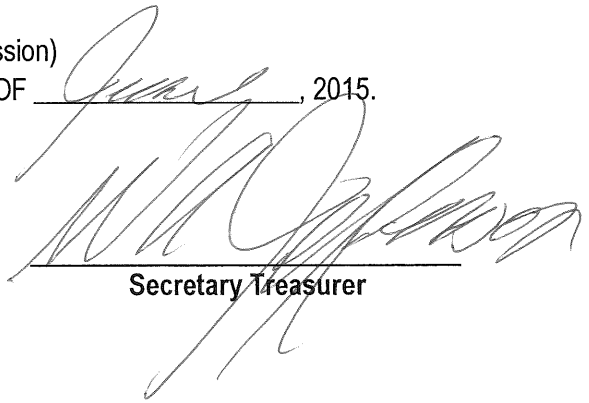
READ A THIRD TIME, PASSED AND ADOPTED THE 16th DAY OF JUNE, 2015;

(Corporate Seal)

  
\_\_\_\_\_  
Chairperson of the Board

  
\_\_\_\_\_  
Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 75 (Mission) Annual Budget Bylaw 2015/2016, adopted by the Board the 16 DAY OF June, 2015.

  
\_\_\_\_\_  
Secretary Treasurer

# School District No. 75 (Mission)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2016

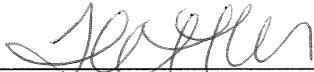
	2016 Annual Budget	2015 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	5,736,500	5,794,625
Adult	2,000	23,000
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>5,738,500</b>	<b>5,817,625</b>
<b>Revenues</b>	<b>\$</b>	<b>\$</b>
Provincial Grants		
Ministry of Education	54,293,930	53,343,349
Other	202,719	205,150
Tuition	1,181,225	1,061,225
Other Revenue	2,027,837	1,909,837
Rentals and Leases	135,000	120,000
Investment Income	80,000	80,000
Amortization of Deferred Capital Revenue	2,622,681	2,668,631
<b>Total Revenue</b>	<b>60,543,392</b>	<b>59,388,192</b>
<b>Expenses</b>		
Instruction	47,962,583	47,070,376
District Administration	2,343,201	2,345,301
Operations and Maintenance	9,367,974	9,687,896
Transportation and Housing	1,068,509	997,752
Debt Services	8,920	13,477
<b>Total Expense</b>	<b>60,751,187</b>	<b>60,114,802</b>
<b>Net Revenue (Expense)</b>	<b>(207,795)</b>	<b>(726,610)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>		474,826
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(207,795)</b>	<b>(251,784)</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(207,795)	(251,784)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(207,795)</b>	<b>(251,784)</b>

# School District No. 75 (Mission)

Annual Budget - Revenue and Expense  
Year Ended June 30, 2016

	2016 Annual Budget	2015 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	53,559,932	52,681,994
Operating - Tangible Capital Assets Purchased	325,000	157,920
Operating - Reduction of Unfunded Employee Future Benefits		
Special Purpose Funds - Total Expense	3,785,345	3,764,810
Special Purpose Funds - Tangible Capital Assets Purchased		
Capital Fund - Total Expense	3,405,910	3,667,998
Capital Fund - Tangible Capital Assets Purchased from Local Capital		
Budgeted Retirement of Prior Year Deficits		
<b>Total Budget Bylaw Amount</b>	<b>61,076,187</b>	<b>60,272,722</b>

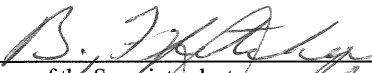
### Approved by the Board



Signature of the Chairperson of the Board of Education

2016-06-16

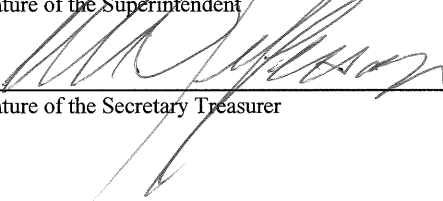
Date Signed



Signature of the Superintendent

2015-06-16

Date Signed



Signature of the Secretary Treasurer

2015-06-16

Date Signed

# School District No. 75 (Mission)

Annual Budget - Changes in Net Financial Assets (Debt)  
Year Ended June 30, 2016

	2016 Annual Budget \$	2015 Amended Annual Budget \$
<b>Surplus (Deficit) for the year</b>	<u>(207,795)</u>	<u>(726,610)</u>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(325,000)	(157,920)
From Deferred Capital Revenue	(1,093,793)	(1,949,927)
<b>Total Acquisition of Tangible Capital Assets</b>	<u>(1,418,793)</u>	<u>(2,107,847)</u>
Amortization of Tangible Capital Assets	3,396,990	3,654,521
<b>Total Effect of change in Tangible Capital Assets</b>	<u>1,978,197</u>	<u>1,546,674</u>
Acquisitions of Prepaid Expenses	(150,000)	(150,000)
Use of Prepaid Expenses	150,000	142,546
	<u>-</u>	<u>(7,454)</u>
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<u><u>1,770,402</u></u>	<u><u>812,610</u></u>

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

Annual Budget - Operating Revenue and Expense  
Year Ended June 30, 2016

	2016 Annual Budget \$	2015 Amended Annual Budget \$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	52,157,996	51,222,436
Other	180,925	158,870
Tuition	1,181,225	1,061,225
Other Revenue	400,220	312,220
Rentals and Leases	135,000	120,000
Investment Income	80,000	80,000
<b>Total Revenue</b>	<b>54,135,366</b>	<b>52,954,751</b>
<b>Expenses</b>		
Instruction	44,447,990	43,630,261
District Administration	2,343,201	2,345,301
Operations and Maintenance	5,700,232	5,708,680
Transportation and Housing	1,068,509	997,752
<b>Total Expense</b>	<b>53,559,932</b>	<b>52,681,994</b>
<b>Net Revenue (Expense)</b>	<b>575,434</b>	<b>272,757</b>
<b>Budgeted Prior Year Surplus Appropriation</b>		<b>474,826</b>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(325,000)	
Tangible Capital Assets - Work in Progress		(157,920)
Local Capital		(215,000)
Other	(250,434)	(374,663)
<b>Total Net Transfers</b>	<b>(575,434)</b>	<b>(747,583)</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

# School District No. 75 (Mission)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source  
Year Ended June 30, 2016

	2016 Annual Budget	2015 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	51,490,815	51,050,785
AANDC/LEA Recovery	(110,220)	(110,220)
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
<b>Total Provincial Grants - Ministry of Education</b>	<b>52,157,996</b>	<b>51,222,436</b>
<b>Provincial Grants - Other</b>	<b>180,925</b>	<b>158,870</b>
<b>Tuition</b>		
Continuing Education	206,225	136,225
Offshore Tuition Fees	975,000	925,000
<b>Total Tuition</b>	<b>1,181,225</b>	<b>1,061,225</b>
<b>Other Revenues</b>		
LEA/Direct Funding from First Nations	110,220	110,220
Miscellaneous		
Pay for Service - Riverside	35,000	22,000
District of Mission - Clarke Theatre	110,000	35,000
Transportation Fees	105,000	105,000
Other	40,000	40,000
<b>Total Other Revenue</b>	<b>400,220</b>	<b>312,220</b>
<b>Rentals and Leases</b>	<b>135,000</b>	<b>120,000</b>
<b>Investment Income</b>	<b>80,000</b>	<b>80,000</b>
<b>Total Operating Revenue</b>	<b>54,135,366</b>	<b>52,954,751</b>



# School District No. 75 (Mission)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Source  
Year Ended June 30, 2016

	2016 Annual Budget	2015 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	23,135,600	21,515,614
Principals and Vice Principals	3,000,100	3,147,400
Educational Assistants	4,409,300	4,365,600
Support Staff	5,602,490	5,715,690
Other Professionals	1,638,313	1,638,313
Substitutes	1,157,585	1,906,970
<b>Total Salaries</b>	<b>38,943,388</b>	<b>38,289,587</b>
<b>Employee Benefits</b>	<b>10,001,423</b>	<b>9,666,042</b>
<b>Total Salaries and Benefits</b>	<b>48,944,811</b>	<b>47,955,629</b>
<b>Services and Supplies</b>		
Services	1,498,786	1,561,286
Student Transportation	17,350	41,000
Professional Development and Travel	380,000	376,700
Rentals and Leases	3,500	4,000
Dues and Fees	77,800	77,800
Insurance	192,000	189,000
Supplies	1,468,935	1,531,079
Utilities	976,750	945,500
<b>Total Services and Supplies</b>	<b>4,615,121</b>	<b>4,726,365</b>
<b>Total Operating Expense</b>	<b>53,559,932</b>	<b>52,681,994</b>

# School District No. 75 (Mission)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2016

	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	18,814,800	786,300	52,200	380,900		645,300	20,679,500
1.03 Career Programs	445,500		29,900	185,200		6,700	667,300
1.07 Library Services	856,500						856,500
1.08 Counselling	608,800						608,800
1.10 Special Education	2,166,500	110,800	3,696,600	356,390		292,100	6,622,390
1.30 English Language Learning	213,100						213,100
1.31 Aboriginal Education	30,400	96,200	630,600	31,600		20,656	809,456
1.41 School Administration		2,006,800		1,042,800	119,000	68,200	3,236,800
1.62 Off Shore Students				42,900	123,000	5,300	171,200
1.64 Other					137,800		137,800
<b>Total Function 1</b>	<b>23,135,600</b>	<b>3,000,100</b>	<b>4,409,300</b>	<b>2,039,790</b>	<b>379,800</b>	<b>1,038,256</b>	<b>34,002,846</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				269,900	563,000	7,900	840,800
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>269,900</b>	<b>1,105,813</b>	<b>7,900</b>	<b>1,383,613</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				45,000	76,800	6,000	127,800
5.50 Maintenance Operations				2,485,200	6,000	85,000	2,576,200
5.52 Maintenance of Grounds				170,400		1,300	171,700
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,700,600</b>	<b>82,800</b>	<b>92,300</b>	<b>2,875,700</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration					69,900		69,900
7.70 Student Transportation				592,200		19,129	611,329
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>592,200</b>	<b>69,900</b>	<b>19,129</b>	<b>681,229</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>23,135,600</b>	<b>3,000,100</b>	<b>4,409,300</b>	<b>5,602,490</b>	<b>1,638,313</b>	<b>1,157,585</b>	<b>38,943,388</b>

# School District No. 75 (Mission)

Annual Budget - Operating Expense by Function, Program and Object  
 Year Ended June 30, 2016

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2016 Annual Budget	2015 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	20,679,500	5,419,120	26,098,620	783,080	26,881,700	24,975,375
1.03 Career Programs	667,300	173,610	840,910	131,430	972,340	1,615,920
1.07 Library Services	856,500	219,970	1,076,470		1,076,470	1,147,900
1.08 Counselling	608,800	156,330	765,130	5,500	770,630	650,830
1.10 Special Education	6,622,390	1,642,780	8,265,170	96,400	8,361,570	8,383,560
1.30 English Language Learning	213,100	54,710	267,810	5,400	273,210	176,230
1.31 Aboriginal Education	809,456	201,680	1,011,136	124,114	1,135,250	1,235,176
1.41 School Administration	3,236,800	791,240	4,028,040	266,400	4,294,440	4,738,590
1.62 Off Shore Students	171,200	41,220	212,420	288,650	501,070	525,370
1.64 Other	137,800	25,810	163,610	17,700	181,310	181,310
<b>Total Function 1</b>	<b>34,002,846</b>	<b>8,726,470</b>	<b>42,729,316</b>	<b>1,718,674</b>	<b>44,447,990</b>	<b>43,630,261</b>
<b>4 District Administration</b>						
4.11 Educational Administration	456,600	129,380	585,980	118,500	704,480	634,480
4.40 School District Governance	86,213	20,991	107,204	64,500	171,704	171,704
4.41 Business Administration	840,800	214,120	1,054,920	412,097	1,467,017	1,539,117
<b>Total Function 4</b>	<b>1,383,613</b>	<b>364,491</b>	<b>1,748,104</b>	<b>595,097</b>	<b>2,343,201</b>	<b>2,345,301</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	127,800	30,530	158,330	64,700	223,030	226,630
5.50 Maintenance Operations	2,576,200	663,052	3,239,252	969,300	4,208,552	4,244,950
5.52 Maintenance of Grounds	171,700	44,700	216,400	75,500	291,900	291,600
5.56 Utilities	-	-	-	976,750	976,750	945,500
<b>Total Function 5</b>	<b>2,875,700</b>	<b>738,282</b>	<b>3,613,982</b>	<b>2,086,250</b>	<b>5,700,232</b>	<b>5,708,680</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	611,329	155,100	766,429	207,000	973,429	902,672
<b>Total Function 7</b>	<b>681,229</b>	<b>172,180</b>	<b>853,409</b>	<b>215,100</b>	<b>1,068,509</b>	<b>997,752</b>
<b>9 Debt Services</b>						
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>38,943,388</b>	<b>10,001,423</b>	<b>48,944,811</b>	<b>4,615,121</b>	<b>53,559,932</b>	<b>52,681,994</b>

# School District No. 75 (Mission)

Annual Budget - Special Purpose Revenue and Expense  
Year Ended June 30, 2016

	2016 Annual Budget	2015 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	2,135,934	2,120,913
Other	21,794	46,280
Other Revenue	1,627,617	1,597,617
<b>Total Revenue</b>	<u>3,785,345</u>	<u>3,764,810</u>
<b>Expenses</b>		
Instruction	3,514,593	3,440,115
Operations and Maintenance	270,752	324,695
<b>Total Expense</b>	<u>3,785,345</u>	<u>3,764,810</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u>-</u>	<u>-</u>

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

Annual Budget - Changes in Special Purpose Funds  
Year Ended June 30, 2016

	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>			25,000	70,000	675,000		25,000	25,000	
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	270,752	1,078,975	15,873	35,000	1,500,000	192,000	31,850	95,828	375,656
Other	270,752	1,078,975	15,873	35,000	1,500,000	192,000	31,850	95,828	375,656
<b>Less:</b> Allocated to Revenue	270,752	1,078,975	40,873	35,000	1,575,000	192,000	56,850	120,828	375,656
<b>Deferred Revenue, end of year</b>	-	-	-	<b>70,000</b>	<b>600,000</b>	-	-	-	-
<b>Revenues</b>	270,752	1,078,975	40,873			192,000	56,850	120,828	375,656
Provincial Grants - Ministry of Education			40,873						
Provincial Grants - Other				35,000	1,575,000				
Other Revenue	270,752	1,078,975	40,873	35,000	1,575,000	192,000	56,850	120,828	375,656
<b>Expenses</b>									
Salaries									
Teachers		630,300							
Educational Assistants		160,100				120,400		38,100	232,200
Support Staff	60,919								
Employee Benefits									
Services and Supplies	20,306	288,575	40,873	35,000	1,575,000	31,300	56,850	9,140	59,908
	189,527					40,300		73,588	83,548
	270,752	1,078,975	40,873	35,000	1,575,000	192,000	56,850	120,828	375,656
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

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

Annual Budget - Changes in Special Purpose Funds  
Year Ended June 30, 2016

	BEST	Business/ Education Partnership	District Literacy	SWIS	TOTAL
	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	20,000	5,336	12,281	21,794	879,411
<b>Add: Restricted Grants</b>					
Provincial Grants - Ministry of Education	-	-	-	-	2,060,934
Other	-	-	-	-	1,535,000
					3,595,934
<b>Less: Allocated to Revenue</b>					
<b>Deferred Revenue, end of year</b>	20,000	5,336	12,281	21,794	3,785,345
					690,000
<b>Revenues</b>					
Provincial Grants - Ministry of Education					2,135,934
Provincial Grants - Other				21,794	21,794
Other Revenue		5,336	12,281		1,627,617
		5,336	12,281	21,794	3,785,345
<b>Expenses</b>					
Salaries					668,400
Teachers					512,700
Educational Assistants					60,919
Support Staff					1,242,019
					409,229
Employee Benefits		5,336	12,281	21,794	2,134,097
Services and Supplies		5,336	12,281	21,794	3,785,345
					-
<b>Net Revenue (Expense)</b>					-

# School District No. 75 (Mission)

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2016

	2016 Annual Budget			2015 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Provincial Grants				
Amortization of Deferred Capital Revenue	2,622,681		2,622,681	2,668,631
<b>Total Revenue</b>	<b>2,622,681</b>	<b>-</b>	<b>2,622,681</b>	<b>2,668,631</b>
<b>Expenses</b>				
Amortization of Tangible Capital Assets				
Operations and Maintenance	3,396,990		3,396,990	3,654,521
Interest Payment				
Capital Lease		8,508	8,508	8,508
Capital Loan		412	412	4,969
<b>Total Expense</b>	<b>3,396,990</b>	<b>8,920</b>	<b>3,405,910</b>	<b>3,667,998</b>
<b>Net Revenue (Expense)</b>	<b>(774,309)</b>	<b>(8,920)</b>	<b>(783,229)</b>	<b>(999,367)</b>
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	325,000		325,000	
Tangible Capital Assets - Work in Progress			-	157,920
Local Capital			-	215,000
Capital Lease Payment		211,315	211,315	211,315
Capital Loan Payment		39,119	39,119	163,348
<b>Total Net Transfers</b>	<b>325,000</b>	<b>250,434</b>	<b>575,434</b>	<b>747,583</b>
<b>Other Adjustments to Fund Balances</b>				
Principal Payment				
Capital Lease	202,807	(202,807)	-	
Capital Loan	38,707	(38,707)	-	
<b>Total Other Adjustments to Fund Balances</b>	<b>241,514</b>	<b>(241,514)</b>	<b>-</b>	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(207,795)</b>	<b>-</b>	<b>(207,795)</b>	<b>(251,784)</b>