

Amended Annual Budget

School District No. 75 (Mission)

June 30, 2017

School District No. 75 (Mission)

June 30, 2017

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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. 75 (MISSION) (called the "Board") to adopt the Amended Annual Budget of the Board for the fiscal year 2016/2017 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

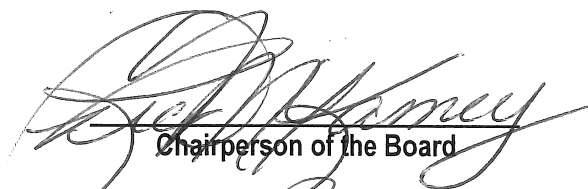
1. Board has complied with the provisions of the Act respecting the Amended Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 75 (Mission) Amended Annual Budget Bylaw for fiscal year 2016/2017.
3. The attached Statement 2 showing the estimated revenue and expense for the 2016/2017 fiscal year and the total budget bylaw amount of \$67,616,005 for the 2016/2017 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 2016/2017.

READ A FIRST TIME THE 21st DAY OF FEBRUARY, 2017;

READ A SECOND TIME THE 21st DAY OF FEBRUARY, 2017;

READ A THIRD TIME, PASSED AND ADOPTED THE 21st DAY OF FEBRUARY, 2017;

(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 2016/2017, adopted by the Board the 21st DAY OF FEBRUARY, 2017.



Secretary Treasurer

School District No. 75 (Mission)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2017

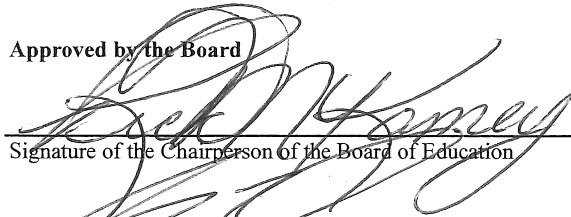
	2017 Amended Annual Budget	2017 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	6,037,375	5,998,000
Adult	14,625	8,000
Total Ministry Operating Grant Funded FTE's	6,052,000	6,006,000
Revenues	\$	\$
Provincial Grants		
Ministry of Education	58,593,485	57,777,290
Other	300,925	250,925
Tuition	2,060,500	1,780,000
Other Revenue	2,072,177	2,133,013
Rentals and Leases	215,000	135,000
Investment Income	110,000	100,000
Amortization of Deferred Capital Revenue	2,739,587	2,720,703
Total Revenue	66,091,674	64,896,931
Expenses		
Instruction	52,017,021	51,736,019
District Administration	2,461,011	2,291,866
Operations and Maintenance	10,592,412	10,117,474
Transportation and Housing	1,041,714	1,007,299
Total Expense	66,112,158	65,152,658
Net Revenue (Expense)	(20,484)	(255,727)
Budgeted Allocation (Retirement) of Surplus (Deficit)	574,822	
Budgeted Surplus (Deficit), for the year	554,338	(255,727)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	554,338	(255,727)
Budgeted Surplus (Deficit), for the year	554,338	(255,727)

School District No. 75 (Mission)

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2017

	2017 Amended Annual Budget	2017 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	58,453,722	57,616,013
Operating - Tangible Capital Assets Purchased	1,503,847	635,000
Special Purpose Funds - Total Expense	3,969,340	3,925,215
Capital Fund - Total Expense	3,689,096	3,611,430
Total Budget Bylaw Amount	67,616,005	65,787,658

Approved by the Board



Signature of the Chairperson of the Board of Education

Feb 24 '17
Date Signed



Signature of the Superintendent

Feb 24
Date Signed



Signature of the Secretary Treasurer

Feb 24,
Date Signed

School District No. 75 (Mission)

Amended Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2017

	2017 Amended Annual Budget	2017 Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(20,484)</u>	<u>(255,727)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(1,503,847)	(635,000)
From Deferred Capital Revenue	(2,445,326)	(1,995,139)
Total Acquisition of Tangible Capital Assets	<u>(3,949,173)</u>	<u>(2,630,139)</u>
Amortization of Tangible Capital Assets	3,689,096	3,611,430
Total Effect of change in Tangible Capital Assets	<u>(260,077)</u>	<u>981,291</u>
Acquisitions of Prepaid Expenses	(200,000)	(200,000)
Use of Prepaid Expenses	126,052	200,000
	<u>(73,948)</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>(354,509)</u></u>	<u><u>725,564</u></u>

School District No. 75 (Mission)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
 Year Ended June 30, 2017

	Operating Fund	Special Purpose Fund	Capital Fund	2017 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	1,526,408		27,888,945	29,415,353
Changes for the year				
Net Revenue (Expense) for the year	929,025		(949,509)	(20,484)
Interfund Transfers				
Tangible Capital Assets Purchased	(1,503,847)		1,503,847	-
Net Changes for the year	<u>(574,822)</u>	-	<u>554,338</u>	<u>(20,484)</u>
Budgeted Accumulated Surplus (Deficit), end of year	<u><u>951,586</u></u>	-	<u><u>28,443,283</u></u>	<u><u>29,394,869</u></u>

School District No. 75 (Mission)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2017

	2017 Amended Annual Budget	2017 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	56,366,426	55,554,356
Other	250,925	200,925
Tuition	2,060,500	1,780,000
Other Revenue	379,896	480,732
Rentals and Leases	215,000	135,000
Investment Income	110,000	100,000
Total Revenue	<u>59,382,747</u>	<u>58,251,013</u>
Expenses		
Instruction	48,354,785	48,117,908
District Administration	2,424,659	2,255,514
Operations and Maintenance	6,632,564	6,235,292
Transportation and Housing	1,041,714	1,007,299
Total Expense	<u>58,453,722</u>	<u>57,616,013</u>
Net Revenue (Expense)	<u>929,025</u>	<u>635,000</u>
Budgeted Prior Year Surplus Appropriation	<u>574,822</u>	
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(1,503,847)	(635,000)
Total Net Transfers	<u>(1,503,847)</u>	<u>(635,000)</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 75 (Mission)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2017

	2017 Amended Annual Budget	2017 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	55,266,975	54,919,187
INAC/LEA Recovery	(156,896)	(154,732)
Other Ministry of Education Grants		
Pay Equity	725,901	725,901
Transportation Supplemental	188,900	
Return of Administrative Savings	280,146	
Carbon Tax Rebate	50,000	50,000
FSA	11,400	14,000
Total Provincial Grants - Ministry of Education	56,366,426	55,554,356
Provincial Grants - Other	250,925	200,925
Tuition		
Continuing Education	230,500	230,000
International and Out of Province Students	1,830,000	1,550,000
Total Tuition	2,060,500	1,780,000
Other Revenues		
LEA/Direct Funding from First Nations	156,896	154,732
Miscellaneous		
Pay for Service - Riverside	35,000	40,000
District of Mission - Clark Theatre	110,000	110,000
Transportation Fees		116,000
Other	78,000	60,000
Total Other Revenue	379,896	480,732
Rentals and Leases	215,000	135,000
Investment Income	110,000	100,000
Total Operating Revenue	59,382,747	58,251,013

School District No. 75 (Mission)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Source
Year Ended June 30, 2017

	2017 Amended Annual Budget	2017 Annual Budget
	\$	\$
Salaries		
Teachers	23,805,500	23,943,900
Principals and Vice Principals	3,377,983	3,017,000
Educational Assistants	5,232,000	5,161,200
Support Staff	6,039,020	6,040,590
Other Professionals	1,659,010	1,730,313
Substitutes	1,996,300	1,989,635
Total Salaries	42,109,813	41,882,638
Employee Benefits	10,635,851	10,679,171
Total Salaries and Benefits	52,745,664	52,561,809
Services and Supplies		
Services	1,750,768	1,448,068
Student Transportation	22,500	17,350
Professional Development and Travel	402,100	382,500
Rentals and Leases	1,000	3,350
Dues and Fees	89,800	86,150
Insurance	184,000	191,000
Supplies	2,069,158	1,772,054
Utilities	1,188,732	1,153,732
Total Services and Supplies	5,708,058	5,054,204
Total Operating Expense	58,453,722	57,616,013

School District No. 75 (Mission)

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

Year Ended June 30, 2017

	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	18,656,900	663,900	46,400	350,600		1,619,100	21,336,900
1.03 Career Programs	512,500		28,400	229,900		4,400	775,200
1.07 Library Services	971,500						971,500
1.08 Counselling	922,300						922,300
1.10 Special Education	2,511,000	116,079	4,293,000	361,520	68,100	180,800	7,530,499
1.30 English Language Learning	150,200		238,200				388,400
1.31 Aboriginal Education	81,100	100,653	626,000	32,100	73,200	20,756	860,609
1.41 School Administration		2,400,781		1,135,300		71,200	3,680,481
1.62 International and Out of Province Students				87,100	127,900		215,000
1.64 Other				14,000	126,400		140,400
Total Function 1	23,805,500	3,281,413	5,232,000	2,210,520	395,600	1,896,256	36,821,289
4 District Administration							
4.11 Educational Administration		96,570		86,400	348,000		530,970
4.40 School District Governance					86,213		86,213
4.41 Business Administration				283,100	626,355	5,000	914,455
Total Function 4	-	96,570	-	369,500	1,060,568	5,000	1,531,638
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				45,700	130,042	3,000	178,742
5.50 Maintenance Operations				2,663,700		74,100	2,737,800
5.52 Maintenance of Grounds				195,800			195,800
5.56 Utilities							-
Total Function 5	-	-	-	2,905,200	130,042	77,100	3,112,342
7 Transportation and Housing							
7.41 Transportation and Housing Administration				29,100	72,800		101,900
7.70 Student Transportation				524,700		17,944	542,644
Total Function 7	-	-	-	553,800	72,800	17,944	644,544
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	23,805,500	3,377,983	5,232,000	6,039,020	1,659,010	1,996,300	42,109,813

School District No. 75 (Mission)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2017

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2017 Amended Annual Budget	2017 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	21,336,900	5,247,950	26,584,850	1,042,953	27,627,803	28,433,953
1.03 Career Programs	775,200	200,030	975,230	148,670	1,123,900	1,346,470
1.07 Library Services	971,500	242,900	1,214,400		1,214,400	1,133,220
1.08 Counselling	922,300	230,590	1,152,890	5,500	1,158,390	946,430
1.10 Special Education	7,530,499	1,975,770	9,506,269	124,400	9,630,669	8,937,560
1.30 English Language Learning	388,400	100,950	489,350	23,000	512,350	459,710
1.31 Aboriginal Education	860,609	219,440	1,080,049	225,703	1,305,752	1,236,825
1.41 School Administration	3,680,481	916,100	4,596,581	284,200	4,880,781	4,747,750
1.62 International and Out of Province Students	215,000	53,900	268,900	444,000	712,900	690,960
1.64 Other	140,400	22,240	162,640	25,200	187,840	185,030
Total Function 1	36,821,289	9,209,870	46,031,159	2,323,626	48,354,785	48,117,908
4 District Administration						
4.11 Educational Administration	530,970	144,100	675,070	135,500	810,570	663,290
4.40 School District Governance	86,213	20,691	106,904	60,500	167,404	167,704
4.41 Business Administration	914,455	231,630	1,146,085	300,600	1,446,685	1,424,520
Total Function 4	1,531,638	396,421	1,928,059	496,600	2,424,659	2,255,514
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	178,742	43,410	222,152	197,600	419,752	277,750
5.50 Maintenance Operations	2,737,800	759,680	3,497,480	1,160,800	4,658,280	4,487,010
5.52 Maintenance of Grounds	195,800	54,500	250,300	115,500	365,800	316,800
5.56 Utilities	-	-	-	1,188,732	1,188,732	1,153,732
Total Function 5	3,112,342	857,590	3,969,932	2,662,632	6,632,564	6,235,292
7 Transportation and Housing						
7.41 Transportation and Housing Administration	101,900	25,170	127,070	6,200	133,270	131,220
7.70 Student Transportation	542,644	146,800	689,444	219,000	908,444	876,079
Total Function 7	644,544	171,970	816,514	225,200	1,041,714	1,007,299
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	42,109,813	10,635,851	52,745,664	5,708,058	58,453,722	57,616,013

School District No. 75 (Mission)

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2017

	<u>2017 Amended Annual Budget</u>	<u>2017 Annual Budget</u>
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	2,227,059	2,222,934
Other	50,000	50,000
Other Revenue	1,692,281	1,652,281
Total Revenue	<u>3,969,340</u>	<u>3,925,215</u>
Expenses		
Instruction	3,662,236	3,618,111
District Administration	36,352	36,352
Operations and Maintenance	270,752	270,752
Total Expense	<u>3,969,340</u>	<u>3,925,215</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 75 (Mission)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2017

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Scholarships and Bursaries	Service Delivery Transformation	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			21,330	102,211	36,352	587,586		33,335	4,744
Add: Restricted Grants									
Provincial Grants - Ministry of Education	270,752	1,120,568	3,000	50,000		1,600,000	160,000	32,000	97,953
Other	270,752	1,120,568	3,000	50,000	-	1,600,000	160,000	32,000	97,953
Less: Allocated to Revenue	270,752	1,120,568	24,330	80,000	36,352	1,600,000	160,000	65,335	102,697
Deferred Revenue, end of year	-	-	-	72,211	-	587,586	-	-	-
Revenues	270,752	1,120,568	24,330	80,000	36,352	1,600,000	160,000	65,335	102,697
Provincial Grants - Ministry of Education			24,330						
Provincial Grants - Other				80,000		1,600,000			
Other Revenue	270,752	1,120,568	24,330	80,000	36,352	1,600,000	160,000	65,335	102,697
Expenses									
Salaries									
Teachers		717,200						12,000	
Principals and Vice Principals		177,000					99,000		37,200
Educational Assistants									
Support Staff	60,919	894,200							
Employee Benefits	20,306	226,368							8,930
Services and Supplies	189,527		24,330	80,000	36,352	1,600,000	34,500	50,335	56,567
	270,752	1,120,568	24,330	80,000	36,352	1,600,000	160,000	65,335	102,697
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 75 (Mission)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2017

	CommunityLINK	Coding and Curriculum Implementation	BEST	Riverside	District Literacy	TOTAL
	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			20,000	50,000	12,281	867,839
Add: Restricted Grants						
Provincial Grants - Ministry of Education	383,207	63,818	-	-	-	2,131,298
Other	383,207	63,818	-	-	-	1,650,000
						3,781,298
Less: Allocated to Revenue	383,207	63,818	-	50,000	12,281	3,969,340
Deferred Revenue, end of year	-	-	20,000	-	-	679,797
Revenues						
Provincial Grants - Ministry of Education	383,207	63,818	-	50,000	12,281	2,227,059
Provincial Grants - Other				50,000		50,000
Other Revenue	383,207	63,818	-	50,000	12,281	1,692,281
						3,969,340
Expenses						
Salaries						
Teachers						729,200
Principals and Vice Principals						37,200
Educational Assistants	232,200					508,200
Support Staff	232,200					60,919
						1,335,519
Employee Benefits	61,765					346,869
Services and Supplies	89,242	63,818		50,000	12,281	2,286,952
	383,207	63,818	-	50,000	12,281	3,969,340
Net Revenue (Expense)	-	-	-	-	-	-

School District No. 75 (Mission)

Amended Annual Budget - Capital Revenue and Expense
 Year Ended June 30, 2017

	2017 Amended Annual Budget			2017 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Amortization of Deferred Capital Revenue	2,739,587		2,739,587	2,720,703
Total Revenue	2,739,587	-	2,739,587	2,720,703
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	3,689,096		3,689,096	3,611,430
Total Expense	3,689,096	-	3,689,096	3,611,430
Net Revenue (Expense)	(949,509)	-	(949,509)	(890,727)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	1,503,847		1,503,847	635,000
Total Net Transfers	1,503,847	-	1,503,847	635,000
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	
Budgeted Surplus (Deficit), for the year	554,338	-	554,338	(255,727)