

Annual Budget

School District No. 75 (Mission)

June 30, 2017

School District No. 75 (Mission)

June 30, 2017

Table of Contents

Bylaw	1
Annual Budget - Revenue and Expense - Statement 2	2
Annual Budget - Changes in Net Financial Assets (Debt) - Statement 4	4
Annual Budget - Operating Revenue and Expense - Schedule 2	5
Schedule 2A - Annual Budget - Schedule of Operating Revenue by Source	6
Schedule 2B - Annual Budget - Schedule of Operating Expense by Source	7
Schedule 2C - Annual Budget - Operating Expense by Function, Program and Object	8
Annual Budget - Special Purpose Revenue and Expense - Schedule 3	10
Schedule 3A - Annual Budget - Changes in Special Purpose Funds	11
Annual Budget - Capital Revenue and Expense - Schedule 4	13

*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 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").

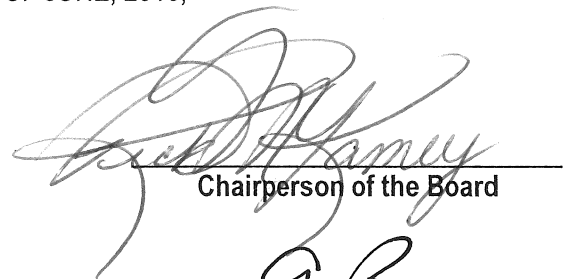
1. Board has complied with the provisions of the Act respecting the Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 75 (Mission) Annual Budget Bylaw for fiscal year 2016/2017.
3. The attached Statement 2 showing the estimated revenue and expense for the 2016/2017 fiscal year and the total budget bylaw amount of \$65,787,658 for the 2016/2017 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 2016/2017.

READ A FIRST TIME THE 21st DAY OF JUNE, 2016;

READ A SECOND TIME THE 21st DAY OF JUNE, 2016;

READ A THIRD TIME, PASSED AND ADOPTED THE 21st DAY OF JUNE, 2016;

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



Secretary Treasurer

School District No. 75 (Mission)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2017

	2017 Annual Budget	2016 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	5,998.000	5,894.500
Adult	8.000	7.000
Total Ministry Operating Grant Funded FTE's	6,006.000	5,901.500
Revenues	\$	\$
Provincial Grants		
Ministry of Education	57,777,290	56,428,180
Other	250,925	222,719
Tuition	1,780,000	1,630,000
Other Revenue	2,133,013	2,191,547
Rentals and Leases	135,000	135,000
Investment Income	100,000	100,000
Amortization of Deferred Capital Revenue	2,720,703	2,700,395
Total Revenue	64,896,931	63,407,841
Expenses		
Instruction	51,736,019	50,077,202
District Administration	2,291,866	2,327,134
Operations and Maintenance	10,117,474	9,862,186
Transportation and Housing	1,007,299	1,002,505
Total Expense	65,152,658	63,269,027
Net Revenue (Expense)	(255,727)	138,814
Budgeted Allocation (Retirement) of Surplus (Deficit)		618,756
Budgeted Surplus (Deficit), for the year	(255,727)	757,570
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(255,727)	757,570
Budgeted Surplus (Deficit), for the year	(255,727)	757,570

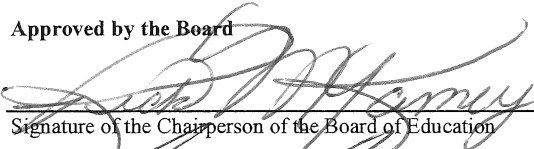
School District No. 75 (Mission)

Statement 2

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

	2017 Annual Budget	2016 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	57,616,013	55,517,404
Operating - Tangible Capital Assets Purchased	635,000	1,644,219
Special Purpose Funds - Total Expense	3,925,215	4,164,579
Capital Fund - Total Expense	3,611,430	3,587,044
Total Budget Bylaw Amount	65,787,658	64,913,246

Approved by the Board



Signature of the Chairperson of the Board of Education

JUN 2 1 2016

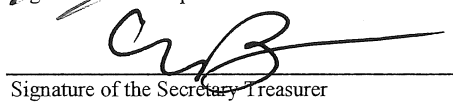
Date Signed



Signature of the Superintendent

JUN 2 1 2016

Date Signed



Signature of the Secretary-Treasurer

JUN 2 1 2016

Date Signed

School District No. 75 (Mission)

Statement 4

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

	2017 Annual Budget	2016 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(255,727)</u>	<u>138,814</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(635,000)	(1,644,219)
From Deferred Capital Revenue	<u>(1,995,139)</u>	<u>(2,367,258)</u>
Total Acquisition of Tangible Capital Assets	<u>(2,630,139)</u>	<u>(4,011,477)</u>
Amortization of Tangible Capital Assets	<u>3,611,430</u>	<u>3,587,044</u>
Total Effect of change in Tangible Capital Assets	<u>981,291</u>	<u>(424,433)</u>
Acquisitions of Prepaid Expenses	(200,000)	(200,000)
Use of Prepaid Expenses	<u>200,000</u>	<u>191,236</u>
	<u>-</u>	<u>(8,764)</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>725,564</u></u>	<u><u>(294,383)</u></u>

School District No. 75 (Mission)

Schedule 2

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

	2017 Annual Budget	2016 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	55,554,356	54,016,210
Other	200,925	200,925
Tuition	1,780,000	1,630,000
Other Revenue	480,732	460,732
Rentals and Leases	135,000	135,000
Investment Income	100,000	100,000
Total Revenue	58,251,013	56,542,867
Expenses		
Instruction	48,117,908	46,183,375
District Administration	2,255,514	2,327,134
Operations and Maintenance	6,235,292	6,004,390
Transportation and Housing	1,007,299	1,002,505
Total Expense	57,616,013	55,517,404
Net Revenue (Expense)	635,000	1,025,463
Budgeted Prior Year Surplus Appropriation		618,756
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(635,000)	(1,644,219)
Total Net Transfers	(635,000)	(1,644,219)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 75 (Mission)

Schedule 2A

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

	2017 Annual Budget	2016 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	54,413,283	53,381,041
AANDC/LEA Recovery	(154,732)	(154,732)
Other Ministry of Education Grants		
Funding for Graduated Adults	725,901	725,901
Additional Supplement	145,004	
Increased Enrolment Projected	360,900	
Carbon Tax Rebate	50,000	50,000
FSA	14,000	14,000
Total Provincial Grants - Ministry of Education	<u>55,554,356</u>	<u>54,016,210</u>
Provincial Grants - Other	<u>200,925</u>	<u>200,925</u>
Tuition		
Continuing Education	230,000	230,000
Offshore Tuition Fees	1,550,000	1,400,000
Total Tuition	<u>1,780,000</u>	<u>1,630,000</u>
Other Revenues		
LEA/Direct Funding from First Nations	154,732	154,732
Miscellaneous		
Pay for Service - Riverside	40,000	40,000
District of Mission - Clark Theatre	110,000	110,000
Transportation Fees	116,000	116,000
Other	60,000	40,000
Total Other Revenue	<u>480,732</u>	<u>460,732</u>
Rentals and Leases	<u>135,000</u>	<u>135,000</u>
Investment Income	<u>100,000</u>	<u>100,000</u>
Total Operating Revenue	<u><u>58,251,013</u></u>	<u><u>56,542,867</u></u>

School District No. 75 (Mission)

Schedule 2B

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

	2017 Annual Budget	2016 Amended Annual Budget
	\$	\$
Salaries		
Teachers	23,943,900	22,655,500
Principals and Vice Principals	3,017,000	3,194,200
Educational Assistants	5,161,200	4,781,700
Support Staff	6,040,590	5,844,490
Other Professionals	1,730,313	1,723,713
Substitutes	1,989,635	2,064,531
Total Salaries	41,882,638	40,264,134
Employee Benefits	10,679,171	10,377,901
Total Salaries and Benefits	52,561,809	50,642,035
Services and Supplies		
Services	1,448,068	1,628,568
Student Transportation	17,350	17,350
Professional Development and Travel	382,500	389,400
Rentals and Leases	3,350	3,350
Dues and Fees	86,150	86,150
Insurance	191,000	159,000
Supplies	1,772,054	1,702,601
Utilities	1,153,732	888,950
Total Services and Supplies	5,054,204	4,875,369
Total Operating Expense	57,616,013	55,517,404

School District No. 75 (Mission)

Schedule 2C

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	19,304,100	634,000	46,300	327,000		1,540,100	21,851,500
1.03 Career Programs	666,000		28,400	229,300		10,600	934,300
1.07 Library Services	900,300						900,300
1.08 Counselling	747,600						747,600
1.10 Special Education	2,083,300	116,000	4,253,700	420,390		177,400	7,050,790
1.30 English Language Learning	152,600		208,000				360,600
1.31 Aboriginal Education	90,000	100,100	624,800	32,000		20,156	867,056
1.41 School Administration		2,166,900		1,242,000	123,800	44,800	3,577,500
1.62 Off Shore Students				87,000	127,900	29,600	244,500
1.64 Other					140,400		140,400
Total Function 1	23,943,900	3,017,000	5,161,200	2,337,690	392,100	1,822,656	36,674,546
4 District Administration							
4.11 Educational Administration					469,800		469,800
4.40 School District Governance					86,213		86,213
4.41 Business Administration				277,800	610,600	10,700	899,100
Total Function 4	-	-	-	277,800	1,166,613	10,700	1,455,113
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				45,600	98,800	6,700	151,100
5.50 Maintenance Operations				2,657,400		128,600	2,786,000
5.52 Maintenance of Grounds				179,500			179,500
5.56 Utilities							-
Total Function 5	-	-	-	2,882,500	98,800	135,300	3,116,600
7 Transportation and Housing							
7.41 Transportation and Housing Administration				26,100	72,800		98,900
7.70 Student Transportation				516,500		20,979	537,479
Total Function 7	-	-	-	542,600	72,800	20,979	636,379
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	23,943,900	3,017,000	5,161,200	6,040,590	1,730,313	1,989,635	41,882,638

School District No. 75 (Mission)

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 Annual Budget	2016 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	21,851,500	5,612,300	27,463,800	970,153	28,433,953	27,270,120
1.03 Career Programs	934,300	222,900	1,157,200	189,270	1,346,470	1,337,210
1.07 Library Services	900,300	232,920	1,133,220		1,133,220	1,070,950
1.08 Counseling	747,600	193,330	940,930	5,500	946,430	766,710
1.10 Special Education	7,050,790	1,785,370	8,836,160	101,400	8,937,560	8,803,980
1.30 English Language Learning	360,600	93,710	454,310	5,400	459,710	290,940
1.31 Aboriginal Education	867,056	216,720	1,083,776	153,049	1,236,825	1,224,875
1.41 School Administration	3,577,500	899,250	4,476,750	271,000	4,747,750	4,591,880
1.62 Off Shore Students	244,500	54,860	299,360	391,600	690,960	642,380
1.64 Other	140,400	26,930	167,330	17,700	185,030	184,330
Total Function 1	36,674,546	9,338,290	46,012,836	2,105,072	48,117,908	46,183,375
4 District Administration						
4.11 Educational Administration	469,800	135,990	605,790	57,500	663,290	660,310
4.40 School District Governance	86,213	20,991	107,204	60,500	167,704	167,704
4.41 Business Administration	899,100	231,720	1,130,820	293,700	1,424,520	1,499,120
Total Function 4	1,455,113	388,701	1,843,814	411,700	2,255,514	2,327,134
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	151,100	36,650	187,750	90,000	277,750	248,500
5.50 Maintenance Operations	2,786,000	709,010	3,495,010	992,000	4,487,010	4,556,940
5.52 Maintenance of Grounds	179,500	46,800	226,300	90,500	316,800	310,000
5.56 Utilities	-	-	-	1,153,732	1,153,732	888,950
Total Function 5	3,116,600	792,460	3,909,060	2,326,232	6,235,292	6,004,390
7 Transportation and Housing						
7.41 Transportation and Housing Administration	98,900	25,120	124,020	7,200	131,220	130,230
7.70 Student Transportation	537,479	134,600	672,079	204,000	876,079	872,275
Total Function 7	636,379	159,720	796,099	211,200	1,007,299	1,002,505
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	41,882,638	10,679,171	52,561,809	5,054,204	57,616,013	55,517,404

School District No. 75 (Mission)

Schedule 3

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

	2017 <u>Annual Budget</u>	2016 Amended <u>Annual Budget</u>
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	2,222,934	2,411,970
Other	50,000	21,794
Other Revenue	1,652,281	1,730,815
Total Revenue	<u>3,925,215</u>	<u>4,164,579</u>
Expenses		
Instruction	3,618,111	3,893,827
District Administration	36,352	
Operations and Maintenance	270,752	270,752
Total Expense	<u>3,925,215</u>	<u>4,164,579</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 75 (Mission)
 Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2017

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			20,000	55,000	509,357		45,000	25,000	
Add: Restricted Grants									
Provincial Grants - Ministry of Education	270,752	1,120,568	5,000	20,000	1,600,000	192,000	29,400	97,953	380,909
Other	270,752	1,120,568	5,000	20,000	1,600,000	192,000	29,400	97,953	380,909
Less: Allocated to Revenue	270,752	1,120,568	25,000	35,000	1,600,000	192,000	74,400	122,953	380,909
Deferred Revenue, end of year	-	-	-	40,000	509,357	-	-	-	-
Revenues	270,752	1,120,568	25,000	35,000	1,600,000	192,000	74,400	122,953	380,909
Provincial Grants - Ministry of Education									
Provincial Grants - Other				35,000	1,600,000				
Other Revenue	270,752	1,120,568	25,000	35,000	1,600,000	192,000	74,400	122,953	380,909
Expenses									
Salaries									
Teachers		714,300							
Principals and Vice Principals								39,500	
Educational Assistants	60,919	178,300				121,600			232,200
Support Staff	60,919	892,600				121,600		39,500	232,200
Employee Benefits	20,306	227,968				31,300		9,780	59,675
Services and Supplies	189,527		25,000	35,000	1,600,000	39,100	74,400	73,673	89,034
	270,752	1,120,568	25,000	35,000	1,600,000	192,000	74,400	122,953	380,909
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 75 (Mission)
 Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2017

	Service Delivery Transformation	BEST	Riverside Electrical	District Literacy	CORE	TOTAL
Deferred Revenue, beginning of year	\$ 36,352	20,000	50,000	12,281	\$ -	\$ 772,990
Add: Restricted Grants						
Provincial Grants - Ministry of Education					5,000	2,096,582
Other					5,000	1,625,000
						3,721,582
Less: Allocated to Revenue	36,352	-	50,000	12,281	5,000	3,925,215
Deferred Revenue, end of year	-	20,000	-	-	-	569,357
Revenues						
Provincial Grants - Ministry of Education	36,352					2,222,934
Provincial Grants - Other			50,000			50,000
Other Revenue				12,281	5,000	1,652,281
	36,352	-	50,000	12,281	5,000	3,925,215
Expenses						
Salaries						
Teachers						714,300
Principals and Vice Principals						39,500
Educational Assistants						532,100
Support Staff						60,919
						1,346,819
Employee Benefits						349,029
Services and Supplies	36,352		50,000	12,281	5,000	2,229,367
	36,352	-	50,000	12,281	5,000	3,925,215
Net Revenue (Expense)	-	-	-	-	-	-

School District No. 75 (Mission)

Schedule 4

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

	2017 Annual Budget			2016 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Amortization of Deferred Capital Revenue	2,720,703		2,720,703	2,700,395
Total Revenue	2,720,703	-	2,720,703	2,700,395
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	3,611,430		3,611,430	3,587,044
Total Expense	3,611,430	-	3,611,430	3,587,044
Net Revenue (Expense)	(890,727)	-	(890,727)	(886,649)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	635,000		635,000	1,644,219
Total Net Transfers	635,000	-	635,000	1,644,219
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	-
Budgeted Surplus (Deficit), for the year	(255,727)	-	(255,727)	757,570