

Annual Budget

School District No. 75 (Mission)

June 30, 2018

School District No. 75 (Mission)

June 30, 2018

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 Object 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 2017/2018 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 2017/2018.
3. The attached Statement 2 showing the estimated revenue and expense for the 2017/2018 fiscal year and the total budget bylaw amount of \$74,202,814 for the 2017/2018 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 2017/2018.

READ A FIRST TIME THE 20th DAY OF JUNE, 2017;

READ A SECOND TIME THE 20th DAY OF JUNE, 2017;

READ A THIRD TIME, PASSED AND ADOPTED THE 20th DAY OF JUNE, 2017;

(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 2017/2018, adopted by the Board the 20 DAY OF June, 2017.



Secretary Treasurer

School District No. 75 (Mission)

Annual Budget - Revenue and Expense
 Year Ended June 30, 2018

	2018 Annual Budget	2017 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	6,128,000	6,037,375
Adult	7,000	14,625
Total Ministry Operating Grant Funded FTE's	6,135,000	6,052,000
Revenues	\$	\$
Provincial Grants		
Ministry of Education	64,348,487	58,593,485
Other	295,625	300,925
Tuition	2,164,500	2,060,500
Other Revenue	2,072,177	2,072,177
Rentals and Leases	190,000	215,000
Investment Income	110,000	110,000
Amortization of Deferred Capital Revenue	2,809,873	2,739,587
Total Revenue	71,990,662	66,091,674
Expenses		
Instruction	57,902,223	52,017,021
District Administration	2,612,848	2,461,011
Operations and Maintenance	10,918,649	10,592,412
Transportation and Housing	1,035,094	1,041,714
Total Expense	72,468,814	66,112,158
Net Revenue (Expense)	(478,152)	(20,484)
Budgeted Allocation (Retirement) of Surplus (Deficit)	200,244	574,822
Budgeted Surplus (Deficit), for the year	(277,908)	554,338
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(277,908)	554,338
Budgeted Surplus (Deficit), for the year	(277,908)	554,338


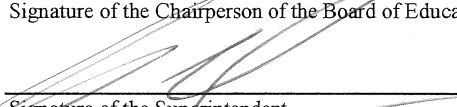
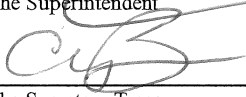
School District No. 75 (Mission)

Statement 2

Annual Budget - Revenue and Expense
 Year Ended June 30, 2018

	2018 Annual Budget	2017 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	60,715,221	58,453,722
Operating - Tangible Capital Assets Purchased	734,000	1,503,847
Special Purpose Funds - Total Expense	7,931,812	3,969,340
Capital Fund - Total Expense	3,821,781	3,689,096
Capital Fund - Tangible Capital Assets Purchased from Local Capital	1,000,000	
Total Budget Bylaw Amount	<u>74,202,814</u>	<u>67,616,005</u>

Approved by the Board

	JUN 20 2017
Signature of the Chairperson of the Board of Education	Date Signed
	JUN 20 2017
Signature of the Superintendent	Date Signed
	JUN 20 2017
Signature of the Secretary Treasurer	Date Signed

School District No. 75 (Mission)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2018

	2018 Annual Budget \$	2017 Amended Annual Budget \$
Surplus (Deficit) for the year	<u>(478,152)</u>	<u>(20,484)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(734,000)	(1,503,847)
From Local Capital	(1,000,000)	
From Deferred Capital Revenue	(3,444,238)	(2,445,326)
Total Acquisition of Tangible Capital Assets	<u>(5,178,238)</u>	<u>(3,949,173)</u>
Amortization of Tangible Capital Assets	3,821,781	3,689,096
Total Effect of change in Tangible Capital Assets	<u>(1,356,457)</u>	<u>(260,077)</u>
Acquisitions of Prepaid Expenses	(200,000)	(200,000)
Use of Prepaid Expenses	200,000	126,052
	<u>-</u>	<u>(73,948)</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u>(1,834,609)</u>	<u>(354,509)</u>

School District No. 75 (Mission)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2018

	2018 Annual Budget \$	2017 Amended Annual Budget \$
Revenues		
Provincial Grants		
Ministry of Education	58,158,956	56,366,426
Other	245,625	250,925
Tuition	2,164,500	2,060,500
Other Revenue	379,896	379,896
Rentals and Leases	190,000	215,000
Investment Income	110,000	110,000
Total Revenue	61,248,977	59,382,747
Expenses		
Instruction	50,256,275	48,354,785
District Administration	2,576,496	2,424,659
Operations and Maintenance	6,847,356	6,632,564
Transportation and Housing	1,035,094	1,041,714
Total Expense	60,715,221	58,453,722
Net Revenue (Expense)	533,756	929,025
Budgeted Prior Year Surplus Appropriation	200,244	574,822
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(734,000)	(1,503,847)
Total Net Transfers	(734,000)	(1,503,847)
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, 2018

	2018 Annual Budget	2017 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	57,057,905	55,266,975
INAC/LEA Recovery	(156,896)	(156,896)
Other Ministry of Education Grants		
Pay Equity	725,901	725,901
Transportation Supplement	188,900	188,900
Carbon Tax Grant	50,000	50,000
Return of Administrative Savings	280,146	280,146
FSA	13,000	11,400
Total Provincial Grants - Ministry of Education	58,158,956	56,366,426
Provincial Grants - Other	245,625	250,925
Tuition		
Continuing Education	289,500	230,500
International and Out of Province Students	1,875,000	1,830,000
Total Tuition	2,164,500	2,060,500
Other Revenues		
LEA/Direct Funding from First Nations	156,896	156,896
Miscellaneous		
Pay for Service - Riverside	35,000	35,000
District of Mission - Clarke Theatre	110,000	110,000
Other	78,000	78,000
Total Other Revenue	379,896	379,896
Rentals and Leases	190,000	215,000
Investment Income	110,000	110,000
Total Operating Revenue	61,248,977	59,382,747

School District No. 75 (Mission)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2018

	2018 Annual Budget	2017 Amended Annual Budget
	\$	\$
Salaries		
Teachers	24,733,498	23,805,500
Principals and Vice Principals	3,486,671	3,377,983
Educational Assistants	5,622,100	5,232,000
Support Staff	6,357,620	6,039,020
Other Professionals	1,927,445	1,659,010
Substitutes	2,034,750	1,996,300
Total Salaries	44,162,084	42,109,813
Employee Benefits	10,867,450	10,635,851
Total Salaries and Benefits	55,029,534	52,745,664
Services and Supplies		
Services	1,641,093	1,750,768
Student Transportation	22,500	22,500
Professional Development and Travel	429,400	402,100
Rentals and Leases	1,000	1,000
Dues and Fees	85,100	89,800
Insurance	200,000	184,000
Supplies	2,127,004	2,069,158
Utilities	1,179,590	1,188,732
Total Services and Supplies	5,685,687	5,708,058
Total Operating Expense	60,715,221	58,453,722

School District No. 75 (Mission)

Schedule 2C

Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2018

	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	20,266,298	518,024	47,300	393,100		1,652,400	22,877,122
1.03 Career Programs	448,100	119,277	28,900	322,500		4,400	923,177
1.07 Library Services	918,300						918,300
1.08 Counselling	888,000						888,000
1.10 Special Education	1,957,400	12,000	4,576,400	410,620	124,800	183,400	7,264,620
1.30 English Language Learning	173,500		302,800				476,300
1.31 Aboriginal Education	81,900	106,832	636,500	32,700		20,656	878,588
1.41 School Administration		2,575,361	30,200	1,025,800	118,800	72,400	3,792,361
1.62 International and Out of Province Students				90,800	130,600		251,600
1.64 Other				14,000	137,700		151,700
Total Function 1	24,733,498	3,331,494	5,622,100	2,289,520	511,900	1,933,256	38,421,768
4 District Administration							
4.11 Educational Administration		119,277		87,800	354,700		561,777
4.40 School District Governance					86,213		86,213
4.41 Business Administration		35,900		287,800	703,966	5,000	1,032,666
Total Function 4	-	155,177	-	375,600	1,144,879	5,000	1,680,656
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				46,500	196,466	3,000	245,966
5.50 Maintenance Operations				2,857,800		75,200	2,933,000
5.52 Maintenance of Grounds				225,500			225,500
5.56 Utilities							-
Total Function 5	-	-	-	3,129,800	196,466	78,200	3,404,466
7 Transportation and Housing							
7.41 Transportation and Housing Administration				29,500	74,200		103,700
7.70 Student Transportation				533,200		18,294	551,494
Total Function 7	-	-	-	562,700	74,200	18,294	655,194
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	24,733,498	3,486,671	5,622,100	6,357,620	1,927,445	2,034,750	44,162,084

School District No. 75 (Mission)

Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2018

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2018 Annual Budget	2017 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	22,877,122	5,484,580	28,361,702	1,117,570	29,479,272	27,627,803
1.03 Career Programs	923,177	180,650	1,103,827	178,570	1,282,397	1,123,900
1.07 Library Services	918,300	222,250	1,140,550	40,000	1,180,550	1,214,400
1.08 Counselling	888,000	214,900	1,102,900	5,500	1,108,400	1,158,390
1.10 Special Education	7,264,620	1,879,340	9,143,960	145,400	9,289,360	9,630,669
1.30 English Language Learning	476,300	121,590	597,890	18,000	615,890	512,350
1.31 Aboriginal Education	878,588	219,860	1,098,448	288,632	1,387,080	1,305,752
1.41 School Administration	3,792,361	946,520	4,738,881	227,300	4,966,181	4,880,781
1.62 International and Out of Province Students	251,600	61,190	312,790	435,125	747,915	712,900
1.64 Other	151,700	22,330	174,030	25,200	199,230	187,840
Total Function 1	38,421,768	9,353,210	47,774,978	2,481,297	50,256,275	48,354,785
4 District Administration						
4.11 Educational Administration	561,777	144,160	705,937	148,500	854,437	810,570
4.40 School District Governance	86,213	27,600	113,813	60,500	174,313	167,404
4.41 Business Administration	1,032,666	248,280	1,280,946	266,800	1,547,746	1,446,685
Total Function 4	1,680,656	420,040	2,100,696	475,800	2,576,496	2,424,659
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	245,966	56,410	302,376	125,200	427,576	419,752
5.50 Maintenance Operations	2,933,000	803,990	3,736,990	1,100,100	4,837,090	4,658,280
5.52 Maintenance of Grounds	225,500	62,100	287,600	115,500	403,100	365,800
5.56 Utilities	-	-	-	1,179,590	1,179,590	1,188,732
Total Function 5	3,404,466	922,500	4,326,966	2,520,390	6,847,356	6,632,564
7 Transportation and Housing						
7.41 Transportation and Housing Administration	103,700	24,500	128,200	6,200	134,400	133,270
7.70 Student Transportation	551,494	147,200	698,694	202,000	900,694	908,444
Total Function 7	655,194	171,700	826,894	208,200	1,035,094	1,041,714
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	44,162,084	10,867,450	55,029,534	5,685,687	60,715,221	58,453,722

School District No. 75 (Mission)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2018

	2018 Annual Budget	2017 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	6,189,531	2,227,059
Other	50,000	50,000
Other Revenue	1,692,281	1,692,281
Total Revenue	<u>7,931,812</u>	<u>3,969,340</u>
Expenses		
Instruction	7,645,948	3,662,236
District Administration	36,352	36,352
Operations and Maintenance	249,512	270,752
Total Expense	<u>7,931,812</u>	<u>3,969,340</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, 2018

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	Service Delivery Transformation	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year					587,586				
Add: Restricted Grants									
Provincial Grants - Ministry of Education	249,512	228,253		36,352	1,600,000	160,000	29,400	97,953	386,475
Other	249,512	228,253	50,000	-	1,600,000	160,000	29,400	97,953	386,475
Less: Allocated to Revenue	249,512	228,253	80,000	36,352	1,600,000	160,000	29,400	97,953	386,475
Deferred Revenue, end of year	-	-	70,000	-	587,586	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	249,512	228,253		36,352	1,600,000	160,000	29,400	97,953	386,475
Provincial Grants - Other	249,512	228,253	80,000	36,352	1,600,000	160,000	29,400	97,953	386,475
Expenses									
Salaries									
Teachers							12,400		
Principals and Vice Principals		180,700						40,800	231,000
Educational Assistants	56,140					96,500			
Support Staff	56,140	180,700				96,500	12,400	40,800	231,000
Employee Benefits	18,713	47,553				25,500	3,001	9,180	60,753
Services and Supplies	174,659		80,000	36,352	1,600,000	38,000	13,999	47,973	94,722
	249,512	228,253	80,000	36,352	1,600,000	160,000	29,400	97,953	386,475
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 75 (Mission)
 Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2018

	Coding and Curriculum Implementation	Priority Measures	Classroom Enhancement Fund	BEST	District Literacy	Riverside Electrical	TOTAL
Deferred Revenue, beginning of year	\$ 35,000	\$ 149,069	\$ -	\$ 20,000	\$ 12,281	\$ 50,000	\$ 990,288
Add: Restricted Grants							
Provincial Grants - Ministry of Education			4,817,517				5,969,110
Other			4,817,517				1,650,000
Less: Allocated to Revenue							
Deferred Revenue, end of year	35,000	149,069	4,817,517	20,000	12,281	50,000	7,931,812
Revenues							
Provincial Grants - Ministry of Education	35,000	149,069	4,817,517				6,189,531
Provincial Grants - Other						50,000	50,000
Other Revenue	35,000	149,069	4,817,517		12,281	50,000	1,692,281
Expenses							
Salaries							
Teachers		119,255	3,758,571				3,890,226
Principals and Vice Principals							40,800
Educational Assistants							411,700
Support Staff							152,640
Employee Benefits							4,495,366
Services and Supplies	35,000	29,814	882,291		12,281	50,000	1,076,805
Net Revenue (Expense)	35,000	149,069	4,817,517		12,281	50,000	2,359,641
							7,931,812

School District No. 75 (Mission)

Annual Budget - Capital Revenue and Expense
 Year Ended June 30, 2018

	2018 Annual Budget			2017 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Amortization of Deferred Capital Revenue	2,809,873		2,809,873	2,739,587
Total Revenue	2,809,873	-	2,809,873	2,739,587
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	3,821,781		3,821,781	3,689,096
Total Expense	3,821,781	-	3,821,781	3,689,096
Net Revenue (Expense)	(1,011,908)	-	(1,011,908)	(949,509)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	734,000		734,000	1,503,847
Total Net Transfers	734,000	-	734,000	1,503,847
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	1,000,000	(1,000,000)	-	
Total Other Adjustments to Fund Balances	1,000,000	(1,000,000)	-	
Budgeted Surplus (Deficit), for the year	722,092	(1,000,000)	(277,908)	554,338