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Annual Budget

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

June 30, 2014

# School District No. 75 (Mission)

June 30, 2014

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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 2013/2014 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 2013/2014.

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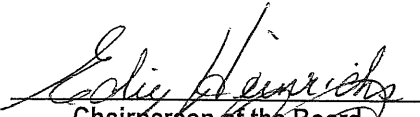
3. The attached Statement 2 showing the estimated revenue and expense for the 2013/2014 fiscal year and the total budget bylaw amount of \$60,130,655 for the 2013/2014 fiscal year was prepared in accordance with the Act.
4. Statement 2, 4 and Schedules 2 to 4 are adopted as the Annual Budget of the Board for the fiscal year 2013/2014.

READ A FIRST TIME THE 18<sup>th</sup> DAY OF June, 2013;

READ A SECOND TIME THE 18<sup>th</sup> DAY OF June, 2013;

READ A THIRD TIME, PASSED AND ADOPTED THE 18<sup>th</sup> DAY OF June, 2013;

(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 2013/2014, adopted by the Board the 18<sup>th</sup> DAY OF June, 2013.

  
Secretary Treasurer

# School District No. 75 (Mission)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2014

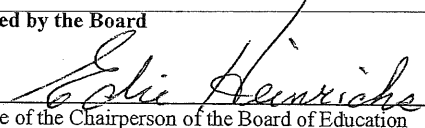
	2014 Annual Budget	2013 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	5,834.063	5,918.563
Adult	38.625	27.625
Other	11.000	11.000
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>5,883.688</b>	<b>5,957.188</b>
<b>Revenues</b>	<b>\$</b>	<b>\$</b>
Provincial Grants		
Ministry of Education	53,727,347	54,040,988
Other	225,000	225,000
Tuition	1,018,000	1,018,000
Other Revenue	1,944,100	2,450,222
Rentals and Leases	110,000	70,000
Investment Income	20,180	12,000
Amortization of Deferred Capital Revenue	2,549,920	2,629,100
<b>Total Revenue</b>	<b>59,594,547</b>	<b>60,445,310</b>
<b>Expenses</b>		
Instruction	47,085,948	47,619,338
District Administration	2,368,560	2,222,612
Operations and Maintenance	9,360,579	9,522,075
Transportation and Housing	958,641	814,124
Debt Services	31,927	55,700
<b>Total Expense</b>	<b>59,805,655</b>	<b>60,233,849</b>
<b>Net Revenue (Expense)</b>	<b>(211,108)</b>	<b>211,461</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>(325,000)</b>	<b>(325,000)</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(536,108)</b>	<b>(113,539)</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(536,108)	(113,539)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(536,108)</b>	<b>(113,539)</b>


# School District No. 75 (Mission)

Annual Budget - Revenue and Expense  
 Year Ended June 30, 2014

	2014 Annual Budget	2013 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	52,875,228	52,767,131
Special Purpose Funds - Total Expense	3,272,486	3,661,218
Special Purpose Funds - Tangible Capital Assets Purchased		100,000
Capital Fund - Total Expense	3,657,941	3,805,500
Budgeted Retirement of Prior Year Deficits	325,000	325,000
<b>Total Budget Bylaw Amount</b>	<u>60,130,655</u>	<u>60,658,849</u>

Approved by the Board

  
 Signature of the Chairperson of the Board of Education 2013.06.18  
Date Signed

  
 Signature of the Superintendent 2013.06.18  
Date Signed

  
 Signature of the Secretary Treasurer 2013.06.18  
Date Signed

# School District No. 75 (Mission)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)  
Year Ended June 30, 2014

	2014 Annual Budget	2013 Amended Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<u>(211,108)</u>	211,461
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds		(100,000)
From Deferred Capital Revenue	(743,369)	(656,245)
Capital Leases		(200,000)
<b>Total Acquisition of Tangible Capital Assets</b>	<u>(743,369)</u>	(956,245)
Amortization of Tangible Capital Assets	<u>3,626,014</u>	3,749,800
<b>Total Effect of change in Tangible Capital Assets</b>	<u>2,882,645</u>	2,793,555
Acquisitions of Prepaid Expenses		(746,400)
Use of Prepaid Expenses		745,500
	<u>-</u>	(900)
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<u>2,671,537</u>	3,004,116

**School District No. 75 (Mission)**  
 Annual Budget - Operating Revenue and Expense  
 Year Ended June 30, 2014

Schedule 2

	2014 Annual Budget	2013 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	52,124,861	52,327,031
Other	155,000	155,000
Tuition	1,018,000	1,018,000
Other Revenue	344,100	344,100
Rentals and Leases	110,000	70,000
Investment Income	20,180	12,000
<b>Total Revenue</b>	<u>53,772,141</u>	<u>53,926,131</u>
<b>Expenses</b>		
Instruction	44,127,843	44,208,120
District Administration	2,368,560	2,222,612
Operations and Maintenance	5,420,184	5,522,275
Transportation and Housing	958,641	814,124
<b>Total Expense</b>	<u>52,875,228</u>	<u>52,767,131</u>
<b>Net Revenue (Expense)</b>	<u>896,913</u>	<u>1,159,000</u>
<b>Budgeted Retirement of Deficit</b>	<u>(325,000)</u>	<u>(325,000)</u>
<b>Budgeted Reduction of Unfunded Employee Future Benefits</b>	<u>-</u>	<u>-</u>
<b>Net Transfers (to) from other funds</b>		
Local Capital		(101,000)
Other	(571,913)	(733,000)
<b>Total Net Transfers</b>	<u>(571,913)</u>	<u>(834,000)</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u>-</u>	<u>-</u>

# School District No. 75 (Mission)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2014

	2014 Annual Budget	2013 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	51,320,154	51,682,561
AANDC/LEA Recovery	(138,100)	(138,100)
Other Ministry of Education Grants		
Adjustment to Preliminary MOE enrolment forecast	(312,062)	
Expected Holdback	397,468	-
Pay Equity	725,901	725,901
Education Guarantee	80,000	5,400
Carbon Tax	37,500	37,500
FSA	14,000	13,769
<b>Total Provincial Grants - Ministry of Education</b>	<b>52,124,861</b>	<b>52,327,031</b>
<b>Provincial Grants - Other</b>	<b>155,000</b>	<b>155,000</b>
<b>Federal Grants</b>	<b>-</b>	<b>-</b>
<b>Tuition</b>		
Continuing Education	208,000	208,000
Offshore Tuition Fees	810,000	810,000
<b>Total Tuition</b>	<b>1,018,000</b>	<b>1,018,000</b>
<b>Other Revenues</b>		
LEA/Direct Funding from First Nations	138,100	138,100
Miscellaneous		
Pay for Service - Riverside	35,000	35,000
District of Mission - Clarke Theatre	36,000	36,000
Transportation Fees	120,000	120,000
Other	15,000	15,000
<b>Total Other Revenue</b>	<b>344,100</b>	<b>344,100</b>
<b>Rentals and Leases</b>	<b>110,000</b>	<b>70,000</b>
<b>Investment Income</b>	<b>20,180</b>	<b>12,000</b>
<b>Total Operating Revenue</b>	<b>53,772,141</b>	<b>53,926,131</b>



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

Schedule 2B

Annual Budget - Schedule of Operating Expense by Source  
Year Ended June 30, 2014

	2014 Annual Budget	2013 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	22,713,534	23,148,800
Principals and Vice Principals	2,788,184	3,463,749
Educational Assistants	4,265,744	4,606,168
Support Staff	5,271,680	5,169,207
Other Professionals	1,701,700	1,503,095
Substitutes	1,894,622	1,076,788
<b>Total Salaries</b>	<b>38,635,464</b>	<b>38,967,807</b>
<b>Employee Benefits</b>	<b>9,691,067</b>	<b>9,272,064</b>
<b>Total Salaries and Benefits</b>	<b>48,326,531</b>	<b>48,239,871</b>
<b>Services and Supplies</b>		
Services	1,445,139	1,423,702
Student Transportation	6,200	-
Professional Development and Travel	401,050	401,050
Rentals and Leases	4,000	-
Dues and Fees	63,500	67,500
Insurance	191,000	191,000
Supplies	1,583,804	1,590,004
Utilities	854,004	854,004
<b>Total Services and Supplies</b>	<b>4,548,697</b>	<b>4,527,260</b>
<b>Total Operating Expense</b>	<b>52,875,228</b>	<b>52,767,131</b>

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

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2014

	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	17,934,229	590,223	151,504	296,405		1,064,429	20,036,790
1.03 Career Programs	826,739		36,432	107,459		56,768	1,027,398
1.07 Library Services	949,999					54,890	1,004,889
1.08 Counselling	594,501					34,350	628,851
1.10 Special Education	1,979,665		3,572,924	290,070		340,247	6,182,906
1.30 English Language Learning	75,158		40,075			6,843	122,076
1.31 Aboriginal Education	75,158	60,472	464,809	32,477		34,343	667,259
1.41 School Administration		2,137,489		1,021,661	174,961	65,000	3,399,111
1.60 Summer School	52,611					3,040	55,651
1.61 Continuing Education							
1.62 Off Shore Students	225,474			37,890	123,000	15,412	401,776
1.64 Other					123,792		123,792
<b>Total Function 1</b>	<b>22,713,534</b>	<b>2,788,184</b>	<b>4,265,744</b>	<b>1,785,962</b>	<b>421,753</b>	<b>1,675,322</b>	<b>33,650,499</b>
<b>4 District Administration</b>							
4.11 Educational Administration					500,081		500,081
4.40 School District Governance					86,213		86,213
4.41 Business Administration				385,015	546,967	24,250	956,232
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>385,015</b>	<b>1,133,260</b>	<b>24,250</b>	<b>1,542,525</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				59,929	76,748	3,775	140,452
5.50 Maintenance Operations				2,307,237		145,275	2,452,512
5.52 Maintenance of Grounds				209,346		13,000	222,346
5.56 Utilities							
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,576,512</b>	<b>76,748</b>	<b>162,050</b>	<b>2,815,310</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				30,733	69,939	2,000	102,672
7.70 Student Transportation				493,458		31,000	524,458
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>524,191</b>	<b>69,939</b>	<b>33,000</b>	<b>627,130</b>
<b>9 Debt Services</b>							
9.92 Interest on Bank Loans							
9.94 Interest on Temporary Borrowing							
<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>22,713,534</b>	<b>2,788,184</b>	<b>4,265,744</b>	<b>5,271,680</b>	<b>1,701,700</b>	<b>1,894,622</b>	<b>38,635,464</b>

# School District No. 75 (Mission)

Annual Budget - Operating Expense by Function, Program and Object  
Year Ended June 30, 2014

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2014 Annual Budget	2013 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	20,036,790	5,044,727	25,081,517	993,190	26,074,707	26,769,004
1.03 Career Programs	1,027,398	255,298	1,282,696	142,970	1,425,666	1,203,621
1.07 Library Services	1,004,889	252,025	1,256,914	372	1,257,286	1,195,574
1.08 Counselling	628,851	157,714	786,565	-	786,565	780,498
1.10 Special Education	6,182,906	1,580,411	7,763,317	93,800	7,857,117	7,360,050
1.30 English Language Learning	122,076	29,958	152,034	23,390	175,424	332,878
1.31 Aboriginal Education	667,259	158,773	826,032	250,670	1,076,702	1,158,418
1.41 School Administration	3,399,111	841,990	4,241,101	287,799	4,528,900	4,879,324
1.60 Summer School	55,651	13,957	69,608	-	69,608	54,229
1.61 Continuing Education	-	-	-	-	-	-
1.62 Off Shore Students	401,776	97,578	499,354	221,490	720,844	455,328
1.64 Other	123,792	28,472	152,264	2,760	155,024	19,196
<b>Total Function 1</b>	<b>33,650,499</b>	<b>8,460,903</b>	<b>42,111,402</b>	<b>2,016,441</b>	<b>44,127,843</b>	<b>44,208,120</b>
<b>4 District Administration</b>						
4.11 Educational Administration	500,081	115,018	615,099	65,200	680,299	369,697
4.40 School District Governance	86,213	17,500	103,713	111,150	214,863	214,875
4.41 Business Administration	956,232	222,057	1,178,289	295,110	1,473,399	1,638,040
<b>Total Function 4</b>	<b>1,542,525</b>	<b>354,575</b>	<b>1,897,100</b>	<b>471,460</b>	<b>2,368,560</b>	<b>2,222,612</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	140,452	32,634	173,086	19,762	192,848	228,495
5.50 Maintenance Operations	2,452,512	643,484	3,095,996	940,937	4,036,933	4,168,335
5.52 Maintenance of Grounds	222,346	52,337	274,683	61,716	336,399	271,441
5.56 Utilities	-	-	-	854,004	854,004	854,004
<b>Total Function 5</b>	<b>2,815,310</b>	<b>728,455</b>	<b>3,543,765</b>	<b>1,876,419</b>	<b>5,420,184</b>	<b>5,522,275</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	102,672	23,769	126,441	5,411	131,852	125,866
7.70 Student Transportation	524,458	123,365	647,823	178,966	826,789	688,258
<b>Total Function 7</b>	<b>627,130</b>	<b>147,134</b>	<b>774,264</b>	<b>184,377</b>	<b>958,641</b>	<b>814,124</b>
<b>9 Debt Services</b>						
9.92 Interest on Bank Loans	-	-	-	-	-	-
9.94 Interest on Temporary Borrowing	-	-	-	-	-	-
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>38,635,464</b>	<b>9,691,067</b>	<b>48,326,531</b>	<b>4,548,697</b>	<b>52,875,228</b>	<b>52,767,131</b>

# School District No. 75 (Mission)

Annual Budget - Special Purpose Revenue and Expense  
Year Ended June 30, 2014

	2014 Annual Budget	2013 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	1,602,486	1,713,957
Other	70,000	70,000
Other Revenue	1,600,000	2,106,122
<b>Total Revenue</b>	<u>3,272,486</u>	<u>3,890,079</u>
<b>Expenses</b>		
Instruction	2,958,105	3,411,218
Operations and Maintenance	314,381	250,000
<b>Total Expense</b>	<u>3,272,486</u>	<u>3,661,218</u>
<b>Net Revenue (Expense)</b>	<u>-</u>	<u>228,861</u>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased		(100,000)
Other		(128,861)
<b>Total Net Transfers</b>	<u>-</u>	<u>(228,861)</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, 2014

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	BEST
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	-	550,000	8,000	15,000	-	25,000	20,000
Add: Restricted Grants									
Provincial Grants - Ministry of Education	264,381	664,091	14,959		160,000	34,390	89,009	375,656	-
Provincial Grants - Other				1,475,000					
Other				29,500					
Investment Income									
Less: Allocated to Revenue	264,381	664,091	14,959	1,504,500	160,000	34,390	89,009	375,656	-
Deferred Revenue, end of year	-	-	-	1,600,000	160,000	34,390	89,009	375,656	-
				454,500	8,000	15,000	-	25,000	20,000
<b>Revenues</b>									
Provincial Grants - Ministry of Education	264,381	664,091	14,959		160,000	34,390	89,009	375,656	-
Provincial Grants - Other				1,600,000					
Other Revenue									
<b>Expenses</b>									
Salaries									
Teachers	75,000	460,000							
Educational Assistants	25,000	69,000			102,000		40,000	240,000	
Support Staff	164,381								
Employee Benefits		529,000			102,000		40,000	240,000	
Services and Supplies		135,091			29,500		8,500	62,500	
	264,381	664,091	14,959	1,600,000	28,500	34,390	40,509	73,156	
			14,959	1,600,000	160,000	34,390	89,009	375,656	
<b>Net Revenue (Expense)</b>									
	-	-	-	-	-	-	-	-	-

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

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2014

	SWIS	TOTAL
	\$	\$
Deferred Revenue, beginning of year	2,500	620,500
<b>Add: Restricted Grants</b>		
Provincial Grants - Ministry of Education	1,602,486	
Provincial Grants - Other	70,000	
Other	1,475,000	
Investment Income	29,500	
Less: Allocated to Revenue	70,000	3,176,986
<b>Deferred Revenue, end of year</b>	<b>2,500</b>	<b>525,000</b>
<b>Revenues</b>		
Provincial Grants - Ministry of Education	1,602,486	
Provincial Grants - Other	70,000	
Other Revenue	1,600,000	
	70,000	3,272,486
<b>Expenses</b>		
Salaries		
Teachers	500,000	
Educational Assistants	411,000	
Support Staff	127,500	
	52,500	1,038,500
Employee Benefits	15,500	276,091
Services and Supplies	2,000	1,957,895
	70,000	3,272,486
<b>Net Revenue (Expense)</b>	<b>-</b>	<b>-</b>

# School District No. 75 (Mission)

Schedule 4

Annual Budget - Capital Revenue and Expense  
Year Ended June 30, 2014

	2014 Annual Budget			2013 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Provincial Grants				
Amortization of Deferred Capital Revenue	2,549,920		2,549,920	2,629,100
<b>Total Revenue</b>	<b>2,549,920</b>	<b>-</b>	<b>2,549,920</b>	<b>2,629,100</b>
<b>Expenses</b>				
Amortization of Tangible Capital Assets				
Operations and Maintenance	3,626,014		3,626,014	3,749,800
Interest Payment				
Capital Lease		13,905	13,905	22,500
Capital Loan		18,022	18,022	33,200
<b>Total Expense</b>	<b>3,626,014</b>	<b>31,927</b>	<b>3,657,941</b>	<b>3,805,500</b>
<b>Net Revenue (Expense)</b>	<b>(1,076,094)</b>	<b>(31,927)</b>	<b>(1,108,021)</b>	<b>(1,176,400)</b>
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased			-	100,000
Local Capital			-	101,000
Capital Lease Payment		237,330	237,330	398,400
Capital Loan Payment		334,583	334,583	334,600
Local Capital Reserve payback per Ministry			-	128,861
<b>Total Net Transfers</b>	<b>-</b>	<b>571,913</b>	<b>571,913</b>	<b>1,062,861</b>
<b>Other Adjustments to Fund Balances</b>				
Principal Payment				
Capital Lease	223,425	(223,425)	-	
Capital Loan	316,561	(316,561)	-	
<b>Total Other Adjustments to Fund Balances</b>	<b>539,986</b>	<b>(539,986)</b>	<b>-</b>	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(536,108)</b>	<b>-</b>	<b>(536,108)</b>	<b>(113,539)</b>