

Amended 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 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 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 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 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 \$64,913,246 for the 2015/2016 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 2015/2016.

READ A FIRST TIME THE 16th DAY OF FEBRUARY, 2016;

READ A SECOND TIME THE 16th DAY OF FEBRUARY, 2016;


READ A THIRD TIME, PASSED AND ADOPTED THE 16th DAY OF FEBRUARY, 2016;

(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 2015/2016, adopted by the Board the 16th DAY OF FEBRUARY, 2016.

  
Secretary Treasurer

# School District No. 75 (Mission)

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

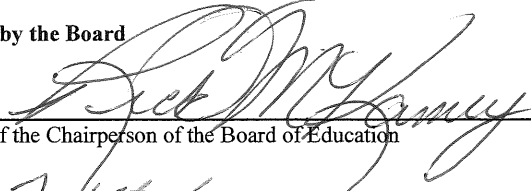
	2016 Amended Annual Budget	2016 Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	5,894,500	5,736,500
Adult	7,000	2,000
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>5,901,500</b>	<b>5,738,500</b>
<b>Revenues</b>		
	\$	\$
Provincial Grants		
Ministry of Education	56,428,180	54,293,930
Other	222,719	202,719
Tuition	1,630,000	1,181,225
Other Revenue	2,191,547	2,027,837
Rentals and Leases	135,000	135,000
Investment Income	100,000	80,000
Amortization of Deferred Capital Revenue	2,700,395	2,622,681
<b>Total Revenue</b>	<b>63,407,841</b>	<b>60,543,392</b>
<b>Expenses</b>		
Instruction	50,077,202	47,962,583
District Administration	2,327,134	2,343,201
Operations and Maintenance	9,862,186	9,367,974
Transportation and Housing	1,002,505	1,068,509
Debt Services		8,920
<b>Total Expense</b>	<b>63,269,027</b>	<b>60,751,187</b>
<b>Net Revenue (Expense)</b>	<b>138,814</b>	<b>(207,795)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>618,756</b>	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>757,570</b>	<b>(207,795)</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	757,570	(207,795)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>757,570</b>	<b>(207,795)</b>

# School District No. 75 (Mission)

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

	2016 Amended Annual Budget	2016 Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	55,517,404	53,559,932
Operating - Tangible Capital Assets Purchased	1,644,219	325,000
Special Purpose Funds - Total Expense	4,164,579	3,785,345
Capital Fund - Total Expense	3,587,044	3,405,910
<b>Total Budget Bylaw Amount</b>	<b>64,913,246</b>	<b>61,076,187</b>

**Approved by the Board**



Signature of the Chairperson of the Board of Education

2016-02-19

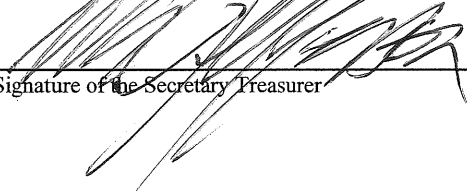
Date Signed



Signature of the Superintendent

2016/02/19

Date Signed



Signature of the Secretary Treasurer

2016-02-19

Date Signed

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

Statement 4

Amended Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2016

	2016 Amended Annual Budget	2016 Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<u>138,814</u>	<u>(207,795)</u>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(1,644,219)	(325,000)
From Deferred Capital Revenue	<u>(2,367,258)</u>	<u>(1,093,793)</u>
<b>Total Acquisition of Tangible Capital Assets</b>	<u>(4,011,477)</u>	<u>(1,418,793)</u>
Amortization of Tangible Capital Assets	<u>3,587,044</u>	<u>3,396,990</u>
<b>Total Effect of change in Tangible Capital Assets</b>	<u>(424,433)</u>	<u>1,978,197</u>
Acquisitions of Prepaid Expenses	(200,000)	(150,000)
Use of Prepaid Expenses	<u>191,236</u>	<u>150,000</u>
	<u>(8,764)</u>	<u>-</u>
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<u>(294,383)</u>	<u>1,770,402</u>

# School District No. 75 (Mission)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund  
Year Ended June 30, 2016

	<b>Operating Fund</b>	<b>Special Purpose Fund</b>	<b>Capital Fund</b>	<b>2016 Amended Annual Budget</b>
	\$	\$	\$	\$
<b>Accumulated Surplus (Deficit), beginning of year</b>	1,507,249		26,764,193	28,271,442
<b>Changes for the year</b>				
Net Revenue (Expense) for the year	1,025,463		(886,649)	138,814
Interfund Transfers				
Tangible Capital Assets Purchased	(1,644,219)		1,644,219	-
<b>Net Changes for the year</b>	<u>(618,756)</u>	-	<u>757,570</u>	<u>138,814</u>
<b>Budgeted Accumulated Surplus (Deficit), end of year</b>	<u><b>888,493</b></u>	-	<u><b>27,521,763</b></u>	<u><b>28,410,256</b></u>

# School District No. 75 (Mission)

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

	2016 Amended Annual Budget	2016 Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	54,016,210	52,157,996
Other	200,925	180,925
Tuition	1,630,000	1,181,225
Other Revenue	460,732	400,220
Rentals and Leases	135,000	135,000
Investment Income	100,000	80,000
<b>Total Revenue</b>	<b>56,542,867</b>	<b>54,135,366</b>
<b>Expenses</b>		
Instruction	46,183,375	44,447,990
District Administration	2,327,134	2,343,201
Operations and Maintenance	6,004,390	5,700,232
Transportation and Housing	1,002,505	1,068,509
<b>Total Expense</b>	<b>55,517,404</b>	<b>53,559,932</b>
<b>Net Revenue (Expense)</b>	<b>1,025,463</b>	<b>575,434</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>618,756</b>	
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(1,644,219)	(325,000)
Other		(250,434)
<b>Total Net Transfers</b>	<b>(1,644,219)</b>	<b>(575,434)</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>



# School District No. 75 (Mission)

Schedule 2A

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

	2016 Amended Annual Budget	2016 Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	53,381,041	51,490,815
AANDC/LEA Recovery	(154,732)	(110,220)
Other Ministry of Education Grants		
Pay Equity	725,901	725,901
Carbon Tax Rebate	50,000	37,500
FSA	14,000	14,000
<b>Total Provincial Grants - Ministry of Education</b>	<b>54,016,210</b>	<b>52,157,996</b>
<b>Provincial Grants - Other</b>	<b>200,925</b>	<b>180,925</b>
<b>Tuition</b>		
Continuing Education	230,000	206,225
Offshore Tuition Fees	1,400,000	975,000
<b>Total Tuition</b>	<b>1,630,000</b>	<b>1,181,225</b>
<b>Other Revenues</b>		
LEA/Direct Funding from First Nations	154,732	110,220
Miscellaneous		
Pay for Service - Riverside	40,000	35,000
District of Mission - Clarke Theatre	110,000	110,000
Transportation Fees	116,000	105,000
Other	40,000	40,000
<b>Total Other Revenue</b>	<b>460,732</b>	<b>400,220</b>
<b>Rentals and Leases</b>	<b>135,000</b>	<b>135,000</b>
<b>Investment Income</b>	<b>100,000</b>	<b>80,000</b>
<b>Total Operating Revenue</b>	<b>56,542,867</b>	<b>54,135,366</b>

# School District No. 75 (Mission)

Schedule 2B

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

	2016 Amended Annual Budget	2016 Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	22,655,500	23,135,600
Principals and Vice Principals	3,194,200	3,000,100
Educational Assistants	4,781,700	4,409,300
Support Staff	5,844,490	5,602,490
Other Professionals	1,723,713	1,638,313
Substitutes	2,064,531	1,157,585
<b>Total Salaries</b>	<b>40,264,134</b>	<b>38,943,388</b>
<b>Employee Benefits</b>	<b>10,377,901</b>	<b>10,001,423</b>
<b>Total Salaries and Benefits</b>	<b>50,642,035</b>	<b>48,944,811</b>
<b>Services and Supplies</b>		
Services	1,628,568	1,498,786
Student Transportation	17,350	17,350
Professional Development and Travel	389,400	380,000
Rentals and Leases	3,350	3,500
Dues and Fees	86,150	77,800
Insurance	159,000	192,000
Supplies	1,702,601	1,468,935
Utilities	888,950	976,750
<b>Total Services and Supplies</b>	<b>4,875,369</b>	<b>4,615,121</b>
<b>Total Operating Expense</b>	<b>55,517,404</b>	<b>53,559,932</b>

# School District No. 75 (Mission)

Schedule 2C

Amended 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	18,065,400	878,300	46,000	324,300		1,597,900	20,911,900
1.03 Career Programs	657,300		28,800	227,200		10,800	924,100
1.07 Library Services	847,400						847,400
1.08 Counselling	602,300						602,300
1.10 Special Education	2,158,300	114,200	4,121,500	352,490		185,600	6,932,090
1.30 English Language Learning	225,900						225,900
1.31 Aboriginal Education	98,900	99,100	585,400	31,800		20,456	835,656
1.41 School Administration		2,102,600		1,175,300	122,600	47,000	3,447,500
1.62 Off Shore Students				61,100	126,700	31,000	218,800
1.64 Other					139,700		139,700
<b>Total Function 1</b>	<b>22,655,500</b>	<b>3,194,200</b>	<b>4,781,700</b>	<b>2,172,190</b>	<b>389,000</b>	<b>1,892,756</b>	<b>35,085,346</b>
<b>4 District Administration</b>							
4.11 Educational Administration					466,400		466,400
4.40 School District Governance					86,213		86,213
4.41 Business Administration				275,400	612,400	11,000	898,800
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>275,400</b>	<b>1,165,013</b>	<b>11,000</b>	<b>1,451,413</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				45,200	91,600	6,900	143,700
5.50 Maintenance Operations				2,636,000	6,000	131,800	2,773,800
5.52 Maintenance of Grounds				177,900			177,900
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,859,100</b>	<b>97,600</b>	<b>138,700</b>	<b>3,095,400</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				25,800	72,100		97,900
7.70 Student Transportation				512,000		22,075	534,075
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>537,800</b>	<b>72,100</b>	<b>22,075</b>	<b>631,975</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>22,655,500</b>	<b>3,194,200</b>	<b>4,781,700</b>	<b>5,844,490</b>	<b>1,723,713</b>	<b>2,064,531</b>	<b>40,264,134</b>

# School District No. 75 (Mission)

Amended 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 Amended Annual Budget	2016 Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	20,911,900	5,448,700	26,360,600	909,520	27,270,120	26,881,700
1.03 Career Programs	924,100	223,840	1,147,940	189,270	1,337,210	972,340
1.07 Library Services	847,400	223,550	1,070,950		1,070,950	1,076,470
1.08 Counselling	602,300	158,910	761,210	5,500	766,710	770,630
1.10 Special Education	6,932,090	1,770,490	8,702,580	101,400	8,803,980	8,361,570
1.30 English Language Learning	225,900	59,640	285,540	5,400	290,940	273,210
1.31 Aboriginal Education	835,656	209,890	1,045,546	179,329	1,224,875	1,135,250
1.41 School Administration	3,447,500	872,680	4,320,180	271,700	4,591,880	4,294,440
1.62 Off Shore Students	218,800	48,180	266,980	375,400	642,380	501,070
1.64 Other	139,700	26,930	166,630	17,700	184,330	181,310
<b>Total Function 1</b>	<b>35,085,346</b>	<b>9,042,810</b>	<b>44,128,156</b>	<b>2,055,219</b>	<b>46,183,375</b>	<b>44,447,990</b>
<b>4 District Administration</b>						
4.11 Educational Administration	466,400	136,410	602,810	57,500	660,310	704,480
4.40 School District Governance	86,213	20,991	107,204	60,500	167,704	171,704
4.41 Business Administration	898,800	228,520	1,127,320	371,800	1,499,120	1,467,017
<b>Total Function 4</b>	<b>1,451,413</b>	<b>385,921</b>	<b>1,837,334</b>	<b>489,800</b>	<b>2,327,134</b>	<b>2,343,201</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	143,700	35,100	178,800	69,700	248,500	223,030
5.50 Maintenance Operations	2,773,800	708,140	3,481,940	1,075,000	4,556,940	4,208,552
5.52 Maintenance of Grounds	177,900	46,600	224,500	85,500	310,000	291,900
5.56 Utilities	-	-	-	888,950	888,950	976,750
<b>Total Function 5</b>	<b>3,095,400</b>	<b>789,840</b>	<b>3,885,240</b>	<b>2,119,150</b>	<b>6,004,390</b>	<b>5,700,232</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	97,900	25,130	123,030	7,200	130,230	95,080
7.70 Student Transportation	534,075	134,200	668,275	204,000	872,275	973,429
<b>Total Function 7</b>	<b>631,975</b>	<b>159,330</b>	<b>791,305</b>	<b>211,200</b>	<b>1,002,505</b>	<b>1,068,509</b>
<b>9 Debt Services</b>						
<b>Total Function 9</b>	-	-	-	-	-	-
<b>Total Functions 1 - 9</b>	<b>40,264,134</b>	<b>10,377,901</b>	<b>50,642,035</b>	<b>4,875,369</b>	<b>55,517,404</b>	<b>53,559,932</b>

# School District No. 75 (Mission)

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

	<b>2016 Amended Annual Budget</b>	<b>2016 Annual Budget</b>
	<b>\$</b>	<b>\$</b>
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	2,411,970	2,135,934
Other	21,794	21,794
Other Revenue	1,730,815	1,627,617
<b>Total Revenue</b>	<b>4,164,579</b>	<b>3,785,345</b>
<b>Expenses</b>		
Instruction	3,893,827	3,514,593
Operations and Maintenance	270,752	270,752
<b>Total Expense</b>	<b>4,164,579</b>	<b>3,785,345</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

**School District No. 75 (Mission)**  
 Amended 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	Community/Link
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>									
Add: Restricted Grants									
Provincial Grants - Ministry of Education	270,752	1,078,975	15,873	35,000	1,600,000	192,000	29,400	95,793	380,909
Other	270,752	1,078,975	15,873	35,000	1,600,000	192,000	29,400	95,793	380,909
<b>Less: Allocated to Revenue</b>									
<b>Deferred Revenue, end of year</b>	-	-	59,624	90,570	509,357	192,000	72,905	133,483	380,909
<b>Revenues</b>	270,752	1,302,297	59,624	35,000	1,680,000	192,000	72,905	133,483	380,909
Provincial Grants - Ministry of Education			59,624						
Provincial Grants - Other				35,000	1,680,000				
Other Revenue	270,752	1,302,297	59,624			192,000	72,905	133,483	380,909
<b>Expenses</b>									
Salaries									
Teachers		862,300							
Principals and Vice Principals		171,500				120,400		39,200	232,200
Educational Assistants	60,919								
Support Staff	60,919	1,033,800				120,400		39,200	232,200
Employee Benefits	20,306	268,497							
Services and Supplies	189,527		59,624	35,000	1,680,000	40,300	72,905	84,483	88,800
	270,752	1,302,297	59,624	35,000	1,680,000	192,000	72,905	133,483	380,909
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

**School District No. 75 (Mission)**  
 Amended Annual Budget - Changes in Special Purpose Funds  
 Year Ended June 30, 2016

	Service Delivery Transformation	BEST	District Literacy	SWIS	CORE	TOTAL
	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	36,352	20,000	12,281	21,794	3,534	1,122,156
Add: Restricted Grants	-	-	-	-	-	2,063,702
Provincial Grants - Ministry of Education	-	-	12,281	21,794	3,534	4,164,579
Other	-	-	-	-	-	1,635,000
Less: Allocated to Revenue	-	-	-	-	-	3,698,702
Deferred Revenue, end of year	36,352	20,000	12,281	21,794	3,534	656,279
<b>Revenues</b>						
Provincial Grants - Ministry of Education						2,411,970
Provincial Grants - Other			12,281	21,794	3,534	21,794
Other Revenue			12,281	21,794	3,534	1,730,815
<b>Expenses</b>						
Salaries						862,300
Teachers						39,200
Principals and Vice Principals						524,100
Educational Assistants						60,919
Support Staff						1,486,519
Employee Benefits			12,281	21,794	3,534	389,812
Services and Supplies			12,281	21,794	3,534	2,288,248
<b>Net Revenue (Expense)</b>						4,164,579

# School District No. 75 (Mission)

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2016

	2016 Amended Annual Budget			2016 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Provincial Grants				
Amortization of Deferred Capital Revenue	2,700,395		2,700,395	2,622,681
<b>Total Revenue</b>	<b>2,700,395</b>	<b>-</b>	<b>2,700,395</b>	<b>2,622,681</b>
<b>Expenses</b>				
Amortization of Tangible Capital Assets				
Operations and Maintenance	3,587,044		3,587,044	3,396,990
Interest Payment				
Capital Lease			-	8,508
Capital Loan			-	412
<b>Total Expense</b>	<b>3,587,044</b>	<b>-</b>	<b>3,587,044</b>	<b>3,405,910</b>
<b>Net Revenue (Expense)</b>	<b>(886,649)</b>	<b>-</b>	<b>(886,649)</b>	<b>(783,229)</b>
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	1,644,219		1,644,219	325,000
Capital Lease Payment			-	211,315
Capital Loan Payment			-	39,119
<b>Total Net Transfers</b>	<b>1,644,219</b>	<b>-</b>	<b>1,644,219</b>	<b>575,434</b>
<b>Other Adjustments to Fund Balances</b>				
<b>Total Other Adjustments to Fund Balances</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>757,570</b>	<b>-</b>	<b>757,570</b>	<b>(207,795)</b>