

Annual Budget

School District No. 75 (Mission)

June 30, 2013

School District No. 75 (Mission)

June 30, 2013

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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 2012/2013 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 2012/2013.
3. The attached Statement 2 showing the estimated revenue and expense for the 2012/2013 fiscal year and the total budget bylaw amount of \$61,067,870 for the 2012/2013 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 2012/2013.

READ A FIRST TIME THE 19th DAY OF JUNE, 2012;

READ A SECOND TIME THE 19th DAY OF JUNE, 2012;

READ A THIRD TIME, PASSED AND ADOPTED THE 26th DAY OF JUNE, 2012;

(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 2012/2013, adopted by the Board the 26th DAY OF JUNE, 2012.

Secretary Treasurer

School District No. 75 (Mission)

Annual Budget - Revenue and Expense

Year Ended June 30, 2013

	2013 Annual Budget	2012 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	6,007,125	5,953,688
Adult	38,625	19,375
Other	10,625	151,625
Total Ministry Operating Grant Funded FTE's	<u>6,056,375</u>	<u>6,124,688</u>
	\$	\$
Revenue		
Provincial Grants		
Ministry of Education	54,123,270	53,438,000
Other	223,800	155,000
Tuition	1,000,000	1,050,000
Other Revenue	2,763,200	432,250
Rentals and Leases	110,000	110,000
Investment Income	5,000	1,000
Amortization of Deferred Capital Revenue	2,629,100	
Total Revenue	<u>60,854,370</u>	<u>55,186,250</u>
Expense		
Instruction	48,354,830	45,558,300
District Administration	1,795,940	2,009,210
Operations and Maintenance	5,795,080	5,510,060
Transportation and Housing	954,640	949,680
Interest	55,700	
Amortization of Capital Assets	3,749,800	
Total Expense	<u>60,705,990</u>	<u>54,027,250</u>
Net Revenue (Expense)	<u>148,380</u>	<u>1,159,000</u>
Budgeted Allocation (Retirement) of Surplus (Deficit)	(325,000)	(325,000)
Budgeted Transfers (to) from other funds (2012 only)		(834,000)
Budgeted Surplus (Deficit), for the year	<u>(176,620)</u>	<u>-</u>
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(176,620)	
Budgeted Surplus (Deficit), for the year	<u>(176,620)</u>	<u>-</u>

School District No. 75 (Mission)

Annual Budget - Revenue and Expense

Year Ended June 30, 2013

	2013 Annual Budget	2012 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	53,008,500	54,027,250
Special Purpose Funds - Total Expense	3,891,990	
Special Purpose Funds - Capital Assets Purchased	36,880	
Capital Fund - Total Expense	3,805,500	
Local Capital and Other Transfers		834,000
Budgeted Retirement of Prior Year Deficits	325,000	325,000
Total Budget Bylaw Amount	<u>61,067,870</u>	<u>55,186,250</u>

School District No. 75 (Mission)

Annual Budget - Change in Net Financial Assets (Debt)

Year Ended June 30, 2013

	2013 Annual Budget
	\$
Surplus (Deficit) for the year	<u>148,380</u>
Effect of change in Tangible Capital Assets	
Acquisition of Tangible Capital Assets	
From Operating and Special Purpose Funds	(36,880)
From Deferred Capital Revenue	(641,400)
Capital Lease	<u>(200,000)</u>
Total Acquisition of Tangible Capital Assets	<u>(878,280)</u>
Amortization of Tangible Capital Assets	<u>3,749,800</u>
Total Effect of change in Tangible Capital Assets	<u>2,871,520</u>
Acquisition of Prepaid Expense	(746,400)
Use of Prepaid Expense	<u>745,500</u>
	<u>(900)</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>3,019,000</u></u>

School District No. 75 (Mission)
 Annual Budget - Operating Revenue and Expense
 Year Ended June 30, 2013

	2013 Annual Budget	2012 Amended Annual Budget
	\$	\$
Revenue		
Provincial Grants		
Ministry of Education	52,553,400	53,438,000
Other	155,000	155,000
Tuition	1,000,000	1,050,000
Other Revenue	344,100	432,250
Rentals and Leases	110,000	110,000
Investment Income	5,000	1,000
Total Revenue	<u>54,167,500</u>	<u>55,186,250</u>
Expense		
Instruction	44,502,840	45,558,300
District Administration	1,795,940	2,009,210
Operations and Maintenance	5,755,080	5,510,060
Transportation and Housing	954,640	949,680
Total Expense	<u>53,008,500</u>	<u>54,027,250</u>
Net Revenue (Expense)	<u>1,159,000</u>	<u>1,159,000</u>
Budgeted Retirement of Deficit	<u>(325,000)</u>	<u>(325,000)</u>
Net Transfers (to) from other funds		
Local Capital	(101,000)	(834,000)
Other	(733,000)	
Total Net Transfers	<u>(834,000)</u>	<u>(834,000)</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 75 (Mission)Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2013

	2013 Annual Budget	2012 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	51,682,600	52,616,000
AANDC/LEA Recovery	(138,100)	(98,000)
Other Ministry of Education Grants		
February enrollment count funding	96,800	
May enrollment count funding	50,600	
Pay Equity	730,000	730,000
French	-	85,000
Ready, Set, Learn	-	35,000
Carbon Tax Rebate	37,500	37,500
FSA	14,000	14,000
Education Guarantee	80,000	18,500
Total Provincial Grants - Ministry of Education	<u>52,553,400</u>	<u>53,438,000</u>
	<u>155,000</u>	<u>155,000</u>
Provincial Grants - Other		
Tuition		
Continuing Education	200,000	250,000
Offshore Tuition Fees	800,000	800,000
Total Tuition	<u>1,000,000</u>	<u>1,050,000</u>
Other Revenue		
LEA/Direct Funding from First Nations	138,100	98,000
Miscellaneous		
Pay for service - Riverside	35,000	35,000
District of Mission - Clarke Theatre	36,000	35,000
Transportation Fees	120,000	140,000
Other	15,000	124,250
Total Other Revenue	<u>344,100</u>	<u>432,250</u>
	<u>110,000</u>	<u>110,000</u>
Rentals and Leases		
	5,000	1,000
Investment Income		
Total Operating Revenue	<u>54,167,500</u>	<u>55,186,250</u>

School District No. 75 (Mission)Annual Budget - Schedule of Operating Expense by Source
Year Ended June 30, 2013

	2013 Annual Budget	2012 Amended Annual Budget
	\$	\$
Salaries		
Teachers	23,856,950	24,248,850
Principals and Vice Principals	2,777,600	3,134,100
Educational Assistants	3,743,800	3,865,200
Support Staff	5,090,560	4,871,660
Other Professionals	1,305,290	1,628,090
Substitutes	2,385,350	2,303,650
Total Salaries	<u>39,159,550</u>	<u>40,051,550</u>
Employee Benefits	<u>9,245,130</u>	<u>9,443,600</u>
Total Salaries and Benefits	<u>48,404,680</u>	<u>49,495,150</u>
Services and Supplies		
Services	1,493,740	1,442,900
Professional Development and Travel	425,080	493,180
Dues and Fees	65,700	84,700
Insurance	187,000	187,000
Supplies	1,527,400	1,439,420
Utilities	904,900	884,900
Total Services and Supplies	<u>4,603,820</u>	<u>4,532,100</u>
Total Operating Expense	<u>53,008,500</u>	<u>54,027,250</u>

School District No. 75 (Mission)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2013

	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	19,086,700	342,600	38,500	330,500		1,578,650	21,376,950
1.03 Career Programs	717,200		27,600	145,000		4,300	894,100
1.07 Library Services	952,500						952,500
1.08 Counselling	683,900						683,900
1.10 Special Education	2,172,350	124,600	3,124,900	43,000		398,900	5,863,750
1.30 English Language Learning	194,300		57,700			10,470	262,470
1.31 Aboriginal Education	17,500	113,500	491,500	44,800		11,350	678,650
1.41 School Administration		2,142,200		1,042,700	138,100	85,400	3,408,400
1.60 Summer School	32,500	7,700	3,600	4,100			47,900
1.62 Off Shore Students				90,160		5,600	168,760
Total Function 1	23,856,950	2,730,600	3,743,800	1,700,260	211,100	2,094,670	34,337,380
4 District Administration							
4.11 Educational Administration					148,600		148,600
4.40 School District Governance					87,000		87,000
4.41 Business Administration				258,400	619,600	7,200	885,200
Total Function 4				258,400	855,200	7,200	1,120,800
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration		47,000		59,900	105,300	12,400	224,600
5.50 Maintenance Operations				2,434,300	63,790	239,200	2,737,290
5.52 Maintenance of Grounds				169,300		1,400	170,700
5.56 Utilities							
Total Function 5		47,000		2,663,500	169,090	253,000	3,132,590
7 Transportation and Housing							
7.41 Transportation and Housing Administration				30,700	69,900	200	100,800
7.70 Student Transportation				437,700		30,280	467,980
Total Function 7				468,400	69,900	30,480	568,780
9 Debt Services							
Total Function 9							
Total Functions 1 - 9	23,856,950	2,777,600	3,743,800	5,090,560	1,305,290	2,385,350	39,159,550

School District No. 75 (Mission)

Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2013

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2013 Annual Budget	2012 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	21,376,950	5,158,750	26,535,700	993,190	27,528,890	28,449,130
1.03 Career Programs	894,100	217,030	1,111,130	142,970	1,254,100	1,196,040
1.07 Library Services	952,500	230,700	1,183,200		1,183,200	1,137,760
1.08 Counseling	683,900	161,580	845,480	5,500	850,980	923,780
1.10 Special Education	5,863,750	1,367,740	7,231,490	93,800	7,325,290	7,591,940
1.30 English Language Learning	262,470	61,430	323,900	23,390	347,290	341,570
1.31 Aboriginal Education	678,650	163,360	842,010	250,670	1,092,680	1,044,000
1.41 School Administration	3,408,400	748,590	4,156,990	284,300	4,441,290	4,403,760
1.60 Summer School	47,900	3,070	50,970	1,000	51,970	51,870
1.62 Off Shore Students	168,760	36,900	205,660	221,490	427,150	418,450
Total Function 1	34,337,380	8,149,150	42,486,530	2,016,310	44,502,840	45,558,300
4 District Administration						
4.11 Educational Administration	148,600	38,800	187,400	65,200	252,600	429,950
4.40 School District Governance	87,000	15,200	102,200	60,100	162,300	184,600
4.41 Business Administration	885,200	200,730	1,085,930	295,110	1,381,040	1,394,660
Total Function 4	1,120,800	254,730	1,375,530	420,410	1,795,940	2,009,210
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	224,600	35,030	259,630	54,100	313,730	463,160
5.50 Maintenance Operations	2,737,290	631,560	3,368,850	919,500	4,288,350	3,918,700
5.52 Maintenance of Grounds	170,700	42,400	213,100	35,000	248,100	243,300
5.56 Utilities	-	-	-	904,900	904,900	884,900
Total Function 5	3,132,590	708,990	3,841,580	1,913,500	5,755,080	5,510,060
7 Transportation and Housing						
7.41 Transportation and Housing Administration	100,800	22,860	123,660	11,600	135,260	125,180
7.70 Student Transportation	467,980	109,400	577,380	242,000	819,380	824,500
Total Function 7	568,780	132,260	701,040	253,600	954,640	949,680
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	39,159,550	9,245,130	48,404,680	4,603,820	53,008,500	54,027,250

School District No. 75 (Mission)

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2013

	2013 <u>Annual Budget</u> \$
Revenue	
Provincial Grants	
Ministry of Education	1,569,870
Other	68,800
Other Revenue	<u>2,419,100</u>
Total Revenue	<u>4,057,770</u>
Expense	
Instruction	3,851,990
Operations and Maintenance	<u>40,000</u>
Total Expense	<u>3,891,990</u>
Net Revenue (Expense)	<u>165,780</u>
Net Transfers (to) from other funds	
Capital Assets Purchased	(36,880)
Other	<u>(128,900)</u>
Total Net Transfers	<u>(165,780)</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, 2013

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	Community/LINK	BEST
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	76,880		25,000	862,900	5,000				20,000
Deferred Revenue, beginning of year, as restated	76,880		25,000	862,900	5,000				20,000
Add: Restricted Grants									
Provincial Grants - Ministry of Education	128,900	664,000	15,000		160,000	34,390	85,000	375,700	
Provincial Grants - Other				2,006,900					
Other				48,100					
Textbook/uniform deposits	128,900	664,000	15,000	2,055,000	160,000	34,390	85,000	375,700	
Less: Allocated to Revenue	205,780	664,000	40,000	2,403,800	165,000	34,390	85,000	375,700	
Deferred Revenue, end of year				514,100					20,000
Revenue	205,780	664,000	40,000		165,000	34,390	85,000	375,700	
Provincial Grants - Ministry of Education									
Provincial Grants - Other				2,403,800					
Other Revenue	205,780	664,000	40,000	2,403,800	165,000	34,390	85,000	375,700	
Expense									
Salaries		514,600					32,600	214,800	
Teachers		64,000							
Educational Assistants									
Support Staff					101,700				
Employee Benefits		578,600			101,700		32,600	214,800	
Services and Supplies	40,000	85,400	40,000	2,403,800	25,400	34,390	44,580	105,700	
	40,000	664,000	40,000	2,403,800	165,000	34,390	85,000	375,700	
Net Revenue (Expense) before Interfund Transfers	165,780								
Interfund Transfers									
Capital Assets Purchased	(36,880)								
Other	(128,900)								
Net Revenue (Expense)	(165,780)								

School District No. 75 (Mission)
 Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2013

Business/ Education Partnership	District Literacy	SWIS	TOTAL
\$	\$	\$	\$
5,300	10,000	-	1,005,080
5,300	10,000	-	1,005,080

Deferred Revenue, beginning of year
 Deferred Revenue, beginning of year, as restated

Add: Restricted Grants			1,462,990
Provincial Grants - Ministry of Education			68,800
Provincial Grants - Other		68,800	2,006,900
Other			48,100
Textbook/uniform deposits			3,586,790
Less: Allocated to Revenue			68,800
Deferred Revenue, end of year			4,057,770
			534,100

Revenue
 Provincial Grants - Ministry of Education
 Provincial Grants - Other
 Other Revenue

Revenue			1,569,870
Provincial Grants - Ministry of Education			68,800
Provincial Grants - Other		68,800	2,419,100
Other Revenue			4,057,770
Expense			
Salaries			547,200
Teachers			278,800
Educational Assistants			141,700
Support Staff		40,000	967,700
Employee Benefits		40,000	11,000
Services and Supplies		11,000	184,820
		17,800	2,739,470
		68,800	3,891,990

Net Revenue (Expense) before Interfund Transfers

Net Revenue (Expense) before Interfund Transfers			165,780
Interfund Transfers			
Capital Assets Purchased			(36,880)
Other			(128,900)
			(165,780)

Net Revenue (Expense)

Net Revenue (Expense)			-
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School District No. 75 (Mission)

Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2013

Schedule 4

	2013 Annual Budget		
	Invested in Capital Assets	Local Capital	Fund Balance
	\$	\$	\$
Revenue			
Provincial Grants			
Amortization of Deferred Capital Revenue	2,629,100		2,629,100
Total Revenue	2,629,100	-	2,629,100
Expense			
Amortization of Capital Assets	3,749,800		3,749,800
Interest Payment			
Capital Lease		22,500	22,500
Capital Loan		33,200	33,200
Total Expense	3,749,800	55,700	3,805,500
Net Revenue (Expense)	(1,120,700)	(55,700)	(1,176,400)
Net Transfers (to) from other funds			
Capital Assets Purchased	36,880		36,880
Local Capital		101,000	101,000
Capital Lease Payment		398,400	398,400
Capital Loan Payment		334,600	334,600
Local capital reserve per Ministry		128,900	128,900
Total Net Transfers	36,880	962,900	999,780
Other Adjustments to Fund Balances			
Principal Payment			
Capital Lease	375,900	(375,900)	-
Capital Loan	301,400	(301,400)	-
Total Other Adjustments to Fund Balances	677,300	(677,300)	-
Budgeted Surplus (Deficit), for the year	(406,520)	229,900	(176,620)