

Agenda



Committee of the Whole – Special Public Meeting
May 29, 2018, 6:00 – 9:00pm
District Education Office, 33046 – 4th Avenue, Mission, BC

Page

1. CALL TO ORDER

The Board Chair will acknowledge that this meeting is being held on Traditional Territory.

2. ADOPTION OF AGENDA

3. STAFF REPORTS

3.1 2018-2019 Draft Annual Budget

Discussion 1

3.1 a) 2018-2019 Preliminary Budget Bylaw

Information 12

4. ADJOURNMENT

Students first.



**Mission
Public Schools**

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Introduction

Mission Public Schools is pleased to present the budget for the 2018 – 2019 School Year. The annual budget represents the financial and operating plans of the School District for the upcoming school year.

This budget document shares the financial plan for the coming year. This budget report, along with the Annual Report, are the primary information documents for the financial plan, and the subsequent report out on the School Districts activities. While intended to be an informative report, the information includes the bylaw that must be submitted to the Ministry of Education.

The budget considers the identified needs of the organization, the direction from the trustees as outlined in the strategic plan and other recommendations throughout the past year, feedback and recommendations school principals, department managers, and partners groups, as well as consultation with student groups in the middle and high schools.

The development of the budget begins early in the calendar year with enrolment projections for the following school year that are submitted to the Ministry in February. As greater than 80% of the budget is dedicated to staffing needs, there is limited flexibility in the budgeting process, as most staffing calculations are directly linked to enrolment projections.

The annual budget must be approved by bylaw, and submitted to the Ministry of Education before June 30 each year.

Services

The School District provides public education to approximately 6,200 full time equivalent (fte) students in twelve elementary schools, two middle schools, one high school, an alternate school, a distance education school, and a trades college. In addition to K – 12 education services, the District provides a French immersion program, an arts based K – 6 school, a traditional K – 6 school, and an outdoor education program. The District is structured with one grade 10-12 Secondary school, allowing students to select from an extremely broad selection of courses for the most personalised education possible. Further, the District also supports Riverside College, a unique grade 12/post secondary institute that focuses on career paths in areas as diverse as electrician and community support worker.

Vision, Mission

The Mission Public School District is guided by the Vision and Mission as well as the Board's Strategic Plan.

Our Vision

Mission Public Schools is an adaptive, forward-thinking public school district dedicated to inspiring a passion for learning within all our students. Our highly skilled employees are motivated by a deep and unwavering commitment to improving the life chances of every child. The achievement of our core purpose is driven by the desire to develop and maintain ethically-based, inclusive and collaborative processes for decision making and program implementation.

Our Mission

Mission Public Schools is dedicated to inspiring a passion for learning and developing the attitudes, skills and knowledge that will enable all students to maximize their potential as positive, responsible participants in our democratic society and the global community.

Making learning
more fun!



Strategic Plan

Mission Public School District serves a diverse student population, aiming to inspire learning through inclusive high-quality learning environments, so that every student can reach their full potential. The governance responsibility of the Board includes setting the operating and governance framework for the organization. Good governance practices recommend identifying and communicating priorities for an organization through a strategic plan to help achieve the objective of helping every student to reach their full potential.

In the fall of 2015, the Board of Education initiated the process of creating a strategic plan to set direction for the School District and guide decisions for the years to come. Through the process, the Board committed to focus on student learning, and *to keep student learning at the forefront of Board decision-making*. The Board identified six strategic priorities for 2016-2018 and prepared a list of goals and actions which are detailed in the strategic plan:

The plan focuses on the following areas, providing goals and actions for the organization.

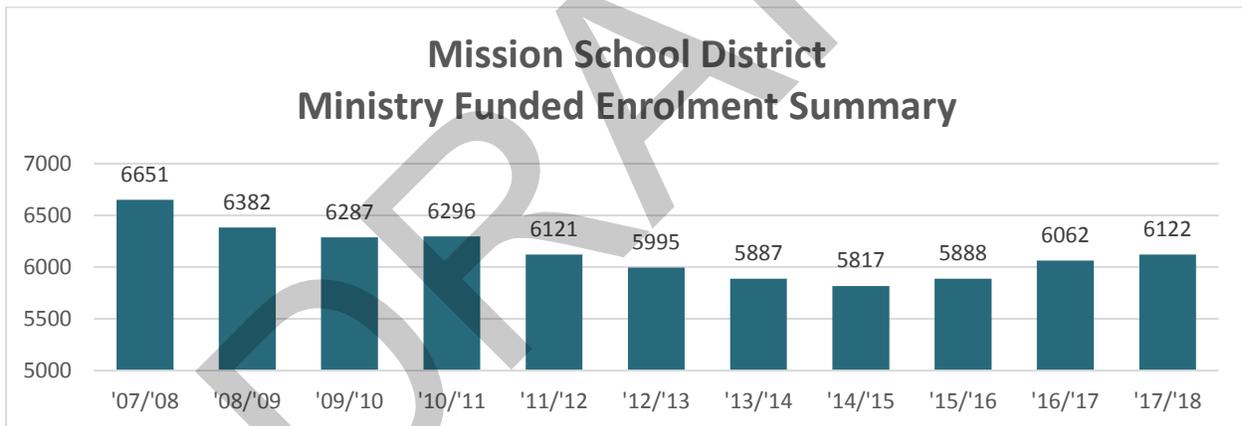
| Strategic Priority | Brief Description |
|--|---|
| Framework for Learning | To provide our students with an educational environment that nurtures the development of an Educated Citizen. |
| Human Resources to Support Student Learning | Students to benefit from working with well-trained educators, support staff, and leaders. |
| Plan for Technology | The need for a plan to address the acquisition and use of technology to support the school district. |
| Communication and Engagement | Effective communication, both internal and external to the School District, and effective public engagement. |
| Economic Sustainability | Ensure fiscal responsibility attaining a balanced budget. |
| Governance | Provide effective governance of the Mission Public School District recognizing the responsibility to the public and education partners. |

Student Enrolment Projection

The enrolment projection is developed after reviewing enrolment data for the past fifteen years, including enrolment trends as well as trends in construction, births, and migration from other communities. It is an analytic approach to forecasting enrolment for the following year. This analysis considers the projections prepared by the Ministry. The School District's preliminary enrolment projections are provided to the Ministry in February. The budget is then prepared based on this enrolment projection.

In the past two years, the enrolment projections in February were less than the enrolment forecasted in June and the actual enrolment in the schools in September. As such, the 2018-2019 February enrolment projection was increased slightly over what was forecast by the Ministry.

The pre-registration enrolment projection as of May 15, 2018 is less than the enrolment forecasts from February 2018 by approximately 40 students. As such, the budget includes some flexibility to revise in September if the additional 40 students do not arrive; if students do not materialize, the funding from the ministry will be reduced.



1

The following chart summarizes the enrolment projections for each school. It also provides information on the changes to classrooms in Elementary schools, with a summary of the elementary student spaces available. There will be four additional elementary divisions, one additional division at Albert McMahon, Deroche, Hillside, Mission Central, and Windebank, and one less division at Cherry Hill.

¹ Per the School District Profile report published by the Ministry of Education at <https://www2.gov.bc.ca/assets/gov/education/administration/kindergarten-to-grade-12/profiles/profile-sd75-mission.pdf>

| School Information | | Enrolment Summary | | | | | | | |
|--|----------------------|---|---|---------------------------------------|-------------------|-------------------|---------------------------|------------|--------------------------|
| | Operational Capacity | April 2018 Actual 2017/18 Enrolment FTE | 2018/2019 Projected Enrolment (Min Rpt Feb) | 2018/2019 Projected Student FTE (May) | Change from April | Change from proj. | % of School Capacity Used | Divisions | Student spaces Available |
| Elementary | | | | | | | | | |
| Albert McMahon | 360 | 381 | 399 | 399 | 18 | 0 | 110.8% | 19 | 31 |
| Cherry Hill ** | 360 | 272 | 256 | 240 | (32) | (16) | 66.7% | 12 | 19 |
| Christine Morrison | 360 | 413 | 432 | 415 | 2 | (17) | 115.3% | 19 | 36 |
| Deroche ** | 134 | 85 | 87 | 86 | 1 | (1) | 64.2% | 5 | 36 |
| Dewdney | 180 | 147 | 150 | 147 | 0 | (3) | 81.7% | 8 | 29 |
| ESR | 337 | 371 | 353 | 343 | (28) | (10) | 101.8% | 16 | 30 |
| Hatzic | 249 | 293 | 303 | 295 | 2 | (8) | 118.5% | 13 | 6 |
| Hillside | 295 | 409 | 431 | 427 | 18 | (4) | 144.7% | 20 | 24 |
| Mission Central ** | 383 | 244 | 268 | 295 | 51 | 27 | 77.0% | 14 | 18 |
| Silverdale ** | 180 | 110 | 113 | 93 | (17) | (20) | 51.7% | 5 | 19 |
| West Heights ** | 291 | 244 | 248 | 233 | (11) | (15) | 80.1% | 13 | 63 |
| Windebank ** | 383 | 368 | 395 | 385 | 17 | (10) | 100.5% | 18 | 31 |
| | 3512 | 3337 | 3435 | 3358 | 21 | (77) | 95.6% | 162 | 342 |
| Middle | | | | | | | | | |
| Hatzic | 1000 | 668 | 715 | 718 | 50 | 3 | 71.8% | 30 | |
| Heritage Park | 800 | 617 | 632 | 606 | (11) | (26) | 75.8% | 26 | |
| | 1800 | 1285 | 1347 | 1324 | 39 | (23) | 73.6% | 56 | |
| Secondary | | | | | | | | | |
| Mission | 1250 | 1238 | 1402 | 1328 | 90 | (74) | 106.2% | 68 | |
| Subtotal | 6562 | 5860 | 6184 | 6010 | 150 | (174) | 91.6% | 286 | |
| Other | | | | | | | | | |
| Fraserview | | 96 | 87 | 100 | 4 | 13 | | 8 | |
| Riverside | | 86 | 18 | 86 | (0) | 68 | | 5 | |
| Summit | | 133 | 90 | 125 | (8) | 35 | | 4 | |
| | | 315 | 195 | 311 | (4) | 116 | | 17 | |
| Totals | 6562 | 6175 | 6379 | 6321 | 146 | (58) | | 303 | |
| ** includes a strong start program | | | | | | | over | + | |
| Ministry Reporting Reconciliation | | | | | | | | - | |
| Less: International Students | | (162.00) | (178.00) | (160.00) | (2.00) | int. change | | | |
| Ministry funded enrolment | | 6,013.1 | 6,201.0 | 6,161.000 | | | | | |
| Prior Year | | | 6,057.8 | | | | | | |
| February 2018 Projections: | | | | 6,201.0 | | | | | |
| Growth | | | 143.250 | (40.000) | | | | | |

Operating Revenue Summary

| Operating Revenue Summary | 18/19 Preliminary Budget | 17/18 Amended Budget |
|--|--------------------------------|----------------------------|
| Provincial Grants - Ministry of Education | | |
| Operating Grant, Ministry of Education | 59,619,357 | 57,007,104 |
| AANDC/LEA Recovery | (175,000) | (156,896) |
| Other Ministry of Education Grants | | |
| Pay Equity | 725,901 | 725,901 |
| Labour Settlement Funding | - | 34,000 |
| Skills Training | 22,090 | 22,090 |
| Carbon Tax Rebate | 50,000 | 50,000 |
| FSA | 13,000 | 13,000 |
| Return of Administrative Savings | - | 280,146 |
| Transportation Supplement | 188,900 | 188,900 |
| Total Provincial Grants - Ministry of Education | 60,444,248 | 58,164,245 |
| Provincial Grants - Other | 281,034 | 310,615 |
| Tuition | | |
| Continuing Education | 409,000 | 269,500 |
| International and Out of Province Students | 1,967,500 | 2,102,500 |
| Total Tuition | 2,376,500 | 2,372,000 |
| Other Revenue | | |
| LEA/Direct Funding from First Nations | 175,000 | 156,896 |
| Miscellaneous | | |
| Pay for service - Riverside | 20,000 | 35,000 |
| District of Mission - Clarke Theatre | 100,000 | 35,000 |
| Other | 40,000 | 100,000 |
| Total Other Revenue | 335,000 | 326,896 |
| Rentals and Leases | 137,000 | 210,000 |
| Investment Income | 145,000 | 125,000 |
| Total Operating Revenue | 63,718,782 | 61,508,756 |

Operating Expense Summary

| Operating Expense Summary | 18/19 Preliminary Budget | 17/18 Amended Budget |
|------------------------------------|--------------------------------|----------------------------|
| Salaries | | |
| Teachers | 25,081,820 | 24,084,698 |
| Principal and Vice Principals | 3,833,900 | 3,572,800 |
| Educational Assistants | 6,096,900 | 5,865,700 |
| Support Staff | 7,024,110 | 6,475,840 |
| Other Professionals | 1,945,613 | 1,841,913 |
| Substitutes | 2,136,561 | 2,067,802 |
| | <u>46,118,904</u> | <u>43,908,753</u> |
| Employee Benefits | <u>10,710,859</u> | <u>10,523,405</u> |
| Total Salary & Benefits | <u>56,829,763</u> | <u>54,432,158</u> |
| Services and supplies | | |
| Services | 1,716,306 | 1,737,981 |
| Student Transportation | 22,500 | 22,500 |
| Professional Development & Travel | 425,800 | 438,000 |
| Rentals and Leases | 230,228 | 149,040 |
| Dues and Fees | 88,100 | 88,100 |
| Insurance | 181,665 | 206,811 |
| Supplies | 2,496,165 | 2,741,202 |
| Utilities | 1,097,200 | 1,192,201 |
| Total services and supplies | <u>6,257,964</u> | <u>6,575,834</u> |
| Total Operating Expenses | <u>63,087,727</u> | <u>61,007,992</u> |

Summary of Major Changes / Use of Funds

| Summary of Major Changes / Use of Funds | |
|---|-----------|
| Additional teaching - Elementary (+4 FTE per staff planning) | 380,000 |
| Additional teaching FTE to support forecast of +140 students (+4 FTE) | 380,000 |
| Secondary school curriculum support teachers (8 blocks) | 110,000 |
| Additional Halq'emeylem teacher - HMS/HPMS | 95,000 |
| Psychologist (1 FTE) | 95,000 |
| HR Manager - Health & Safety | 93,000 |
| Bus driver to allow increased mechanic time (1 FTE) | 26,500 |
| Electrician (1 FTE) | 76,000 |
| Carpenter (1 FTE) | 76,000 |
| Grounds - 6 month position for Stave Falls setup support | 30,000 |
| Summer School | 15,000 |
| Science room at MSS | 150,000 |
| Stave Falls educational resources (start-up) | 130,000 |
| Stave Falls site preparation | 675,000 |
| Wage increases for all employee groups | 988,325 |
| Additional BSW hours for classroom increase (7 hrs/week) | 11,000 |
| ABED DP to operating (.6 FTE) | 90,000 |
| Speech Language Pathologist (.1 FTE) | 12,569 |
| Youth care worker (1 FTE) - Elementary counselling teams | 60,000 |
| Counsellor (.4 FTE) - Middle schools | 40,000 |
| HMS admin time (.4 FTE) | 73,000 |
| Windebank admin time (.1 FTE) | 9,500 |
| ABED curriculum teacher to operating (.5 FTE) | 47,500 |
| ABED Program Area Leaders (3) | 8,000 |
| Stave Falls Principal (.5 FTE) - Start-up | 72,500 |
| | 3,743,894 |

Budget Summary



Preliminary Budget for Fiscal Year 2018/19

May 29, 2018

| | 2018 / 2019 Preliminary | | | | | 2017 / 2018 Amended | | | | | Change | |
|--|-------------------------|------------------|---------------------|--------------------|-------------------|---------------------|------------------|---------------------|--------------------|-------------------|------------------|---------------|
| | Operating | Special | Operating / Special | Capital | Total | Operating | Special | Operating / Special | Capital | Total | \$ | % |
| OPERATING REVENUE | | | | | | | | | | | | |
| Grants | | | | | | | | | | | | |
| Ministry of Education - Operating | 59,619,357 | 7,270,414 | 66,889,771 | | 66,889,771 | 57,007,104 | 6,983,586 | 63,990,690 | | 63,990,690 | 2,899,081 | 4.53% |
| Other Ministry of Education | 824,891 | | 824,891 | | 824,891 | 1,157,141 | | 1,157,141 | | 1,157,141 | (332,250) | -28.71% |
| Provincial - Other | 281,034 | - | 281,034 | | 281,034 | 310,615 | 50,000 | 360,615 | | 360,615 | (79,581) | -22.07% |
| Total Grants | 60,725,282 | 7,270,414 | 67,995,696 | - | 67,995,696 | 58,474,860 | 7,033,586 | 65,508,446 | - | 65,508,446 | 2,487,250 | 3.80% |
| Tuition | 2,376,500 | | 2,376,500 | | 2,376,500 | 2,372,000 | | 2,372,000 | | 2,372,000 | 4,500 | 0.19% |
| Other Revenue | 335,000 | 1,680,000 | 2,015,000 | | 2,015,000 | 326,896 | 1,692,281 | 2,019,177 | | 2,019,177 | (4,177) | -0.21% |
| Rentals & Leases | 137,000 | | 137,000 | | 137,000 | 210,000 | | 210,000 | | 210,000 | (73,000) | -34.76% |
| Investment Income | 145,000 | | 145,000 | | 145,000 | 125,000 | | 125,000 | | 125,000 | 20,000 | 16.00% |
| TOTAL OPERATING REVENUE | 63,718,782 | 8,950,414 | 72,669,196 | - | 72,669,196 | 61,508,756 | 8,725,867 | 70,234,623 | - | 70,234,623 | 2,434,573 | 3.47% |
| Amortization of Deferred Capital | | | - | 2,798,435 | 2,798,435 | | | - | 2,829,994 | 2,829,994 | | |
| STATEMENT 2 REVENUE | 63,718,782 | 8,950,414 | 72,669,196 | 2,798,435 | 75,467,631 | 61,508,756 | 8,725,867 | 70,234,623 | 2,829,994 | 73,064,617 | 2,434,573 | 3.47% |
| OPERATING EXPENSE | | | | | | | | | | | | |
| Salaries | | | | | | | | | | | | |
| Teachers | 25,081,820 | 4,640,851 | 29,722,671 | | 29,722,671 | 24,084,698 | 4,347,176 | 28,431,873 | | 28,431,873 | 1,290,798 | 4.54% |
| Principals and Vice-Principals | 3,833,900 | 156,800 | 3,990,700 | | 3,990,700 | 3,572,800 | 96,100 | 3,668,900 | | 3,668,900 | 321,800 | 8.77% |
| Education Assistants | 6,096,900 | 424,500 | 6,521,400 | | 6,521,400 | 5,865,700 | 413,000 | 6,278,700 | | 6,278,700 | 242,700 | 3.87% |
| Support Staff | 7,024,110 | 243,672 | 7,267,782 | | 7,267,782 | 6,475,840 | 280,640 | 6,756,480 | | 6,756,480 | 511,302 | 7.57% |
| Other Professionals | 1,945,613 | | 1,945,613 | | 1,945,613 | 1,841,913 | | 1,841,913 | | 1,841,913 | 103,700 | 5.63% |
| Substitutes | 2,136,561 | 104,000 | 2,240,561 | | 2,240,561 | 2,067,802 | | 2,067,802 | | 2,067,802 | 172,759 | 8.35% |
| Total Salaries | 46,118,904 | 5,569,824 | 51,688,728 | - | 51,688,728 | 43,908,753 | 5,136,916 | 49,045,669 | - | 49,045,669 | 2,643,059 | 5.39% |
| Employee Benefits | 10,710,859 | 1,290,261 | 12,001,120 | | 12,001,120 | 10,523,405 | 1,146,554 | 11,669,959 | | 11,669,959 | 331,161 | 2.84% |
| Total Salaries and Benefits | 56,829,763 | 6,860,085 | 63,689,848 | - | 63,689,848 | 54,432,158 | 6,283,470 | 60,715,628 | - | 60,715,628 | 2,974,220 | 4.90% |
| Services and Supplies | | | | | | | | | | | | |
| Services | 1,716,306 | | 1,716,306 | | 1,716,306 | 1,737,981 | | 1,737,981 | | 1,737,981 | (21,675) | -1.25% |
| Student Transportation | 22,500 | | 22,500 | | 22,500 | 22,500 | | 22,500 | | 22,500 | - | 0.00% |
| Professional Development and Travel | 425,800 | | 425,800 | | 425,800 | 438,000 | | 438,000 | | 438,000 | (12,200) | -2.79% |
| Rentals & Leases | 230,228 | | 230,228 | | 230,228 | 149,040 | | 149,040 | | 149,040 | 81,188 | 54.47% |
| Dues & Fees | 88,100 | | 88,100 | | 88,100 | 88,100 | | 88,100 | | 88,100 | - | 0.00% |
| Insurance | 181,665 | | 181,665 | | 181,665 | 206,811 | | 206,811 | | 206,811 | (25,146) | -12.16% |
| Supplies | 2,496,165 | 2,090,329 | 4,586,494 | | 4,586,494 | 2,741,202 | 2,442,397 | 5,183,599 | | 5,183,599 | (597,105) | -11.52% |
| Utilities | 1,097,200 | | 1,097,200 | | 1,097,200 | 1,192,201 | | 1,192,201 | | 1,192,201 | (95,001) | -7.97% |
| Amortization | | | - | 4,034,976 | 4,034,976 | | | - | 3,833,953 | 3,833,953 | | |
| Total Services and Supplies | 6,257,964 | 2,090,329 | 8,348,293 | 4,034,976 | 12,383,269 | 6,575,834 | 2,442,397 | 9,018,232 | 3,833,953 | 12,852,185 | (669,939) | -7.43% |
| TOTAL OPERATING EXPENSE | 63,087,727 | 8,950,414 | 72,038,141 | 4,034,976 | 76,073,117 | 61,007,992 | 8,725,867 | 69,733,860 | 3,833,953 | 73,567,813 | 2,304,281 | 3.30% |
| Net Operating Surplus (Deficit) | 631,055 | - | 631,055 | (1,236,541) | (605,486) | 500,764 | - | 500,764 | (1,003,959) | (503,195) | 130,292 | |
| Budgeted allocation of Surplus | 263,945 | | 263,945 | | 263,945 | 1,728,146 | | 1,728,146 | | 1,728,146 | (1,464,202) | |
| Allocation to Capital | (895,000) | | (895,000) | 895,000 | - | (2,228,910) | | (2,228,910) | 2,228,910 | - | 1,333,910 | |
| Projected Operating Surplus/(Deficit) | 0 | - | 0 | (341,541) | (341,541) | 0 | - | 0 | 1,224,951 | 1,224,951 | 0 | |
| | Budgeted Spending | | | Accounting | Bylaw | Budgeted Spending | | | Accounting | Bylaw | | |

Annual Budget

School District No. 75 (Mission)

June 30, 2019

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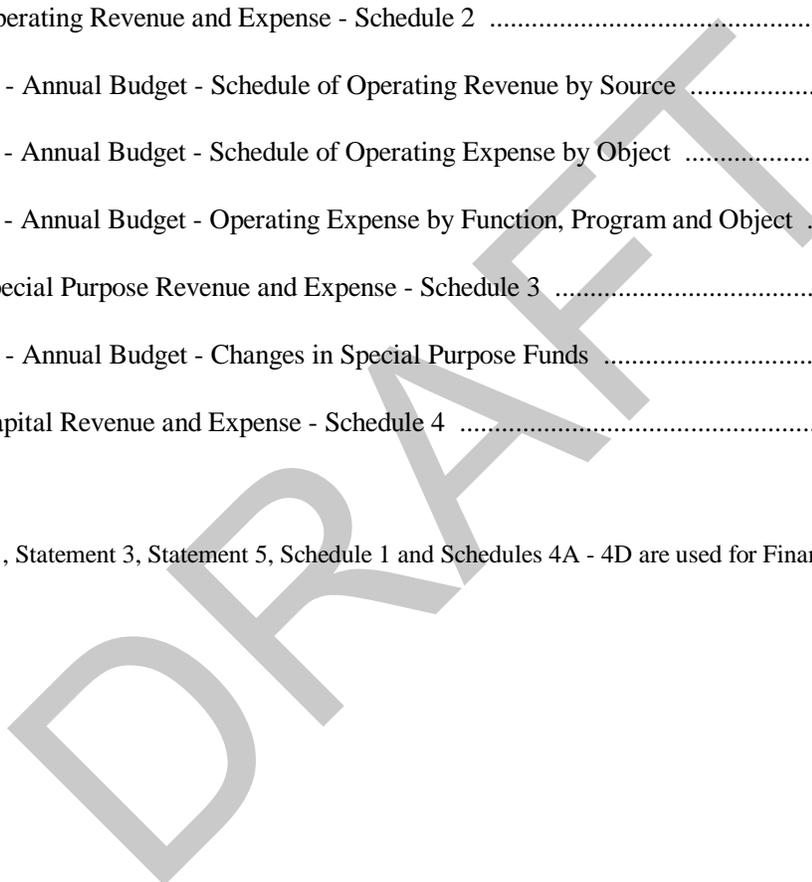
School District No. 75 (Mission)

June 30, 2019

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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 2018/2019 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 2018/2019.
3. The attached Statement 2 showing the estimated revenue and expense for the 2018/2019 fiscal year and the total budget bylaw amount of \$77,818,117 for the 2018/2019 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 2018/2019.

READ A FIRST TIME THE 19th DAY OF JUNE, 2018;

READ A SECOND TIME THE 19th DAY OF JUNE, 2018;

READ A THIRD TIME, PASSED AND ADOPTED THE 19th DAY OF JUNE, 2018;

(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 2018/2019, adopted by the Board the 19th DAY OF JUNE, 2018.

Secretary Treasurer

School District No. 75 (Mission)

Annual Budget - Revenue and Expense
Year Ended June 30, 2019

| | 2019 Annual Budget | 2018 Amended Annual Budget |
|---|-----------------------|-------------------------------|
| Ministry Operating Grant Funded FTE's | | |
| School-Age | 6,321,000 | 6,186,750 |
| Adult | 8,000 | 6,625 |
| Total Ministry Operating Grant Funded FTE's | 6,329,000 | 6,193,375 |
| Revenues | \$ | \$ |
| Provincial Grants | | |
| Ministry of Education | 67,714,662 | 65,147,831 |
| Other | 281,034 | 360,615 |
| Tuition | 2,376,500 | 2,372,000 |
| Other Revenue | 2,015,000 | 2,019,177 |
| Rentals and Leases | 137,000 | 210,000 |
| Investment Income | 145,000 | 125,000 |
| Amortization of Deferred Capital Revenue | 2,798,435 | 2,829,994 |
| Total Revenue | 75,467,631 | 73,064,617 |
| Expenses | | |
| Instruction | 60,769,050 | 58,843,098 |
| District Administration | 2,825,523 | 2,727,529 |
| Operations and Maintenance | 11,411,083 | 10,972,542 |
| Transportation and Housing | 1,067,461 | 1,024,644 |
| Total Expense | 76,073,117 | 73,567,813 |
| Net Revenue (Expense) | (605,486) | (503,196) |
| Budgeted Allocation (Retirement) of Surplus (Deficit) | 263,945 | 1,728,147 |
| Budgeted Surplus (Deficit), for the year | (341,541) | 1,224,951 |
| Budgeted Surplus (Deficit), for the year comprised of: | | |
| Operating Fund Surplus (Deficit) | | |
| Special Purpose Fund Surplus (Deficit) | | |
| Capital Fund Surplus (Deficit) | (341,541) | 1,224,951 |
| Budgeted Surplus (Deficit), for the year | (341,541) | 1,224,951 |

School District No. 75 (Mission)

Annual Budget - Revenue and Expense
Year Ended June 30, 2019

| | 2019 Annual Budget | 2018 Amended Annual Budget |
|---|-----------------------|-------------------------------|
| Budget Bylaw Amount | | |
| Operating - Total Expense | 63,087,727 | 61,007,993 |
| Operating - Tangible Capital Assets Purchased | 895,000 | 1,456,000 |
| Special Purpose Funds - Total Expense | 8,950,414 | 8,725,867 |
| Capital Fund - Total Expense | 4,034,976 | 3,833,953 |
| Capital Fund - Tangible Capital Assets Purchased from Local Capital | 850,000 | 925,000 |
| Total Budget Bylaw Amount | <u>77,818,117</u> | <u>75,948,813</u> |

Approved by the Board

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

Signature of the Superintendent _____ Date Signed _____

Signature of the Secretary Treasurer _____ Date Signed _____

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School District No. 75 (Mission)

Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2019

| | 2019 Annual Budget | 2018 Amended Annual Budget |
|---|-----------------------|-------------------------------|
| | \$ | \$ |
| Surplus (Deficit) for the year | (605,486) | (503,196) |
| Effect of change in Tangible Capital Assets | | |
| Acquisition of Tangible Capital Assets | | |
| From Operating and Special Purpose Funds | (895,000) | (1,456,000) |
| From Local Capital | (850,000) | (925,000) |
| From Deferred Capital Revenue | (2,496,998) | (3,037,653) |
| Total Acquisition of Tangible Capital Assets | (4,241,998) | (5,418,653) |
| Amortization of Tangible Capital Assets | 4,034,976 | 3,833,953 |
| Total Effect of change in Tangible Capital Assets | (207,022) | (1,584,700) |
| Acquisitions of Prepaid Expenses | (200,000) | (150,000) |
| Use of Prepaid Expenses | 200,000 | 79,203 |
| | - | (70,797) |
| (Increase) Decrease in Net Financial Assets (Debt) | (812,508) | (2,158,693) |

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School District No. 75 (Mission)Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2019

| | 2019 Annual Budget \$ | 2018 Amended Annual Budget \$ |
|--|-----------------------------|-------------------------------------|
| Revenues | | |
| Provincial Grants | | |
| Ministry of Education | 60,444,248 | 58,164,245 |
| Other | 281,034 | 310,615 |
| Tuition | 2,376,500 | 2,372,000 |
| Other Revenue | 335,000 | 326,896 |
| Rentals and Leases | 137,000 | 210,000 |
| Investment Income | 145,000 | 125,000 |
| Total Revenue | 63,718,782 | 61,508,756 |
| Expenses | | |
| Instruction | 52,406,508 | 50,681,839 |
| District Administration | 2,590,363 | 2,522,433 |
| Operations and Maintenance | 7,023,395 | 6,779,077 |
| Transportation and Housing | 1,067,461 | 1,024,644 |
| Total Expense | 63,087,727 | 61,007,993 |
| Net Revenue (Expense) | 631,055 | 500,763 |
| Budgeted Prior Year Surplus Appropriation | 263,945 | 1,728,147 |
| Net Transfers (to) from other funds | | |
| Tangible Capital Assets Purchased | (895,000) | (1,456,000) |
| Local Capital | | (772,910) |
| Total Net Transfers | (895,000) | (2,228,910) |
| Budgeted Surplus (Deficit), for the year | - | - |

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School District No. 75 (Mission)

Annual Budget - Schedule of Operating Revenue by Source
 Year Ended June 30, 2019

| | 2019 Annual Budget | 2018 Amended Annual Budget |
|--|-----------------------|-------------------------------|
| | \$ | \$ |
| Provincial Grants - Ministry of Education | | |
| Operating Grant, Ministry of Education | 59,619,357 | 57,007,104 |
| DISC/LEA Recovery | (175,000) | (156,896) |
| Other Ministry of Education Grants | | |
| Pay Equity | 725,901 | 725,901 |
| Transportation Supplement | 188,900 | 188,900 |
| Economic Stability Dividend | | 34,000 |
| Return of Administrative Savings | | 280,146 |
| Carbon Tax Grant | 50,000 | 50,000 |
| FSA | 13,000 | 13,000 |
| Skills Training | 22,090 | 22,090 |
| Total Provincial Grants - Ministry of Education | 60,444,248 | 58,164,245 |
| Provincial Grants - Other | 281,034 | 310,615 |
| Tuition | | |
| Continuing Education | 409,000 | 269,500 |
| International and Out of Province Students | 1,967,500 | 2,102,500 |
| Total Tuition | 2,376,500 | 2,372,000 |
| Other Revenues | | |
| LEA/Direct Funding from First Nations | 175,000 | 156,896 |
| Miscellaneous | | |
| Pay for Service - Riverside | 20,000 | 35,000 |
| District of Mission - Clarke Theatre | 100,000 | 35,000 |
| Other | 40,000 | 100,000 |
| Total Other Revenue | 335,000 | 326,896 |
| Rentals and Leases | 137,000 | 210,000 |
| Investment Income | 145,000 | 125,000 |
| Total Operating Revenue | 63,718,782 | 61,508,756 |

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School District No. 75 (Mission)

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2019

| | 2019 Annual Budget | 2018 Amended Annual Budget |
|-------------------------------------|-----------------------|-------------------------------|
| | \$ | \$ |
| Salaries | | |
| Teachers | 25,081,820 | 24,084,698 |
| Principals and Vice Principals | 3,833,900 | 3,572,800 |
| Educational Assistants | 6,096,900 | 5,865,700 |
| Support Staff | 7,024,110 | 6,475,840 |
| Other Professionals | 1,945,613 | 1,841,913 |
| Substitutes | 2,136,561 | 2,067,802 |
| Total Salaries | 46,118,904 | 43,908,753 |
| Employee Benefits | 10,710,859 | 10,523,405 |
| Total Salaries and Benefits | 56,829,763 | 54,432,158 |
| Services and Supplies | | |
| Services | 1,716,306 | 1,737,981 |
| Student Transportation | 22,500 | 22,500 |
| Professional Development and Travel | 425,800 | 438,000 |
| Rentals and Leases | 230,228 | 149,040 |
| Dues and Fees | 88,100 | 88,100 |
| Insurance | 181,665 | 206,811 |
| Supplies | 2,496,165 | 2,741,202 |
| Utilities | 1,097,200 | 1,192,201 |
| Total Services and Supplies | 6,257,964 | 6,575,835 |
| Total Operating Expense | 63,087,727 | 61,007,993 |

DRAFT

School District No. 75 (Mission)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2019

| | 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 | 21,073,120 | 619,000 | 46,400 | 329,200 | | 1,971,500 | 24,039,220 |
| 1.03 Career Programs | 605,900 | 123,100 | 29,600 | 323,400 | | 1,700 | 1,083,700 |
| 1.07 Library Services | 961,200 | | | | | | 961,200 |
| 1.08 Counselling | 998,500 | | | | | | 998,500 |
| 1.10 Special Education | 1,265,300 | | 4,884,900 | 568,810 | 127,300 | 71,300 | 6,917,610 |
| 1.30 English Language Learning | 75,700 | 12,300 | 374,900 | | | | 462,900 |
| 1.31 Aboriginal Education | 102,100 | 110,800 | 727,000 | 33,300 | | 10,000 | 983,200 |
| 1.41 School Administration | | 2,845,600 | | 1,133,900 | 114,300 | 32,200 | 4,126,000 |
| 1.62 International and Out of Province Students | | | 34,100 | 96,400 | 133,100 | | 263,600 |
| 1.64 Other | | | | 14,000 | 139,000 | | 153,000 |
| Total Function 1 | 25,081,820 | 3,710,800 | 6,096,900 | 2,499,010 | 513,700 | 2,086,700 | 39,988,930 |
| 4 District Administration | | | | | | | |
| 4.11 Educational Administration | | 123,100 | | 87,000 | 355,500 | | 565,600 |
| 4.40 School District Governance | | | | | 86,213 | | 86,213 |
| 4.41 Business Administration | | | | 305,800 | 722,500 | 5,000 | 1,033,300 |
| Total Function 4 | - | 123,100 | - | 392,800 | 1,164,213 | 5,000 | 1,685,113 |
| 5 Operations and Maintenance | | | | | | | |
| 5.41 Operations and Maintenance Administration | | | | 85,700 | 192,000 | 3,000 | 280,700 |
| 5.50 Maintenance Operations | | | | 3,152,200 | | 33,700 | 3,185,900 |
| 5.52 Maintenance of Grounds | | | | 295,300 | | | 295,300 |
| 5.56 Utilities | | | | | | | - |
| Total Function 5 | - | - | - | 3,533,200 | 192,000 | 36,700 | 3,761,900 |
| 7 Transportation and Housing | | | | | | | |
| 7.41 Transportation and Housing Administration | | | | 26,700 | 75,700 | | 102,400 |
| 7.70 Student Transportation | | | | 572,400 | | 8,161 | 580,561 |
| Total Function 7 | - | - | - | 599,100 | 75,700 | 8,161 | 682,961 |
| 9 Debt Services | | | | | | | |
| Total Function 9 | - | - | - | - | - | - | - |
| Total Functions 1 - 9 | 25,081,820 | 3,833,900 | 6,096,900 | 7,024,110 | 1,945,613 | 2,136,561 | 46,118,904 |

School District No. 75 (Mission)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2019

| | Total Salaries | Employee Benefits | Total Salaries and Benefits | Services and Supplies | 2019 Annual Budget | 2018 Amended Annual Budget |
|---|-------------------|-------------------|-----------------------------|-----------------------|--------------------|----------------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| 1 Instruction | | | | | | |
| 1.02 Regular Instruction | 24,039,220 | 5,446,439 | 29,485,659 | 1,766,191 | 31,251,850 | 29,899,528 |
| 1.03 Career Programs | 1,083,700 | 256,640 | 1,340,340 | 297,360 | 1,637,700 | 1,578,410 |
| 1.07 Library Services | 961,200 | 225,890 | 1,187,090 | 40,000 | 1,227,090 | 1,212,070 |
| 1.08 Counselling | 998,500 | 234,660 | 1,233,160 | 5,500 | 1,238,660 | 1,205,030 |
| 1.10 Special Education | 6,917,610 | 1,709,140 | 8,626,750 | 149,900 | 8,776,650 | 8,643,710 |
| 1.30 English Language Learning | 462,900 | 110,370 | 573,270 | 18,000 | 591,270 | 764,540 |
| 1.31 Aboriginal Education | 983,200 | 229,760 | 1,212,960 | 329,460 | 1,542,420 | 1,443,418 |
| 1.41 School Administration | 4,126,000 | 912,340 | 5,038,340 | 181,700 | 5,220,040 | 4,991,050 |
| 1.62 International and Out of Province Students | 263,600 | 59,350 | 322,950 | 398,088 | 721,038 | 744,853 |
| 1.64 Other | 153,000 | 21,590 | 174,590 | 25,200 | 199,790 | 199,230 |
| Total Function 1 | 39,988,930 | 9,206,179 | 49,195,109 | 3,211,399 | 52,406,508 | 50,681,839 |
| 4 District Administration | | | | | | |
| 4.11 Educational Administration | 565,600 | 134,610 | 700,210 | 178,400 | 878,610 | 885,310 |
| 4.40 School District Governance | 86,213 | 27,600 | 113,813 | 60,500 | 174,313 | 174,313 |
| 4.41 Business Administration | 1,033,300 | 232,340 | 1,265,640 | 271,800 | 1,537,440 | 1,462,810 |
| Total Function 4 | 1,685,113 | 394,550 | 2,079,663 | 510,700 | 2,590,363 | 2,522,433 |
| 5 Operations and Maintenance | | | | | | |
| 5.41 Operations and Maintenance Administration | 280,700 | 60,930 | 341,630 | 150,700 | 492,330 | 425,190 |
| 5.50 Maintenance Operations | 3,185,900 | 808,700 | 3,994,600 | 929,265 | 4,923,865 | 4,707,986 |
| 5.52 Maintenance of Grounds | 295,300 | 74,200 | 369,500 | 140,500 | 510,000 | 453,700 |
| 5.56 Utilities | - | - | - | 1,097,200 | 1,097,200 | 1,192,201 |
| Total Function 5 | 3,761,900 | 943,830 | 4,705,730 | 2,317,665 | 7,023,395 | 6,779,077 |
| 7 Transportation and Housing | | | | | | |
| 7.41 Transportation and Housing Administration | 102,400 | 22,300 | 124,700 | 6,200 | 130,900 | 130,900 |
| 7.70 Student Transportation | 580,561 | 144,000 | 724,561 | 212,000 | 936,561 | 893,744 |
| Total Function 7 | 682,961 | 166,300 | 849,261 | 218,200 | 1,067,461 | 1,024,644 |
| 9 Debt Services | | | | | | |
| Total Function 9 | - | - | - | - | - | - |
| Total Functions 1 - 9 | 46,118,904 | 10,710,859 | 56,829,763 | 6,257,964 | 63,087,727 | 61,007,993 |

School District No. 75 (Mission)

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2019

| | <u>2019</u> <u>Annual Budget</u> | <u>2018 Amended</u> <u>Annual Budget</u> |
|---|-------------------------------------|---|
| | \$ | \$ |
| Revenues | | |
| Provincial Grants | | |
| Ministry of Education | 7,270,414 | 6,983,586 |
| Other | | 50,000 |
| Other Revenue | 1,680,000 | 1,692,281 |
| Total Revenue | <u>8,950,414</u> | <u>8,725,867</u> |
| Expenses | | |
| Instruction | 8,362,542 | 8,161,259 |
| District Administration | 235,160 | 205,096 |
| Operations and Maintenance | 352,712 | 359,512 |
| Total Expense | <u>8,950,414</u> | <u>8,725,867</u> |
| Budgeted Surplus (Deficit), for the year | <u>-</u> | <u>-</u> |

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School District No. 75 (Mission)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2019

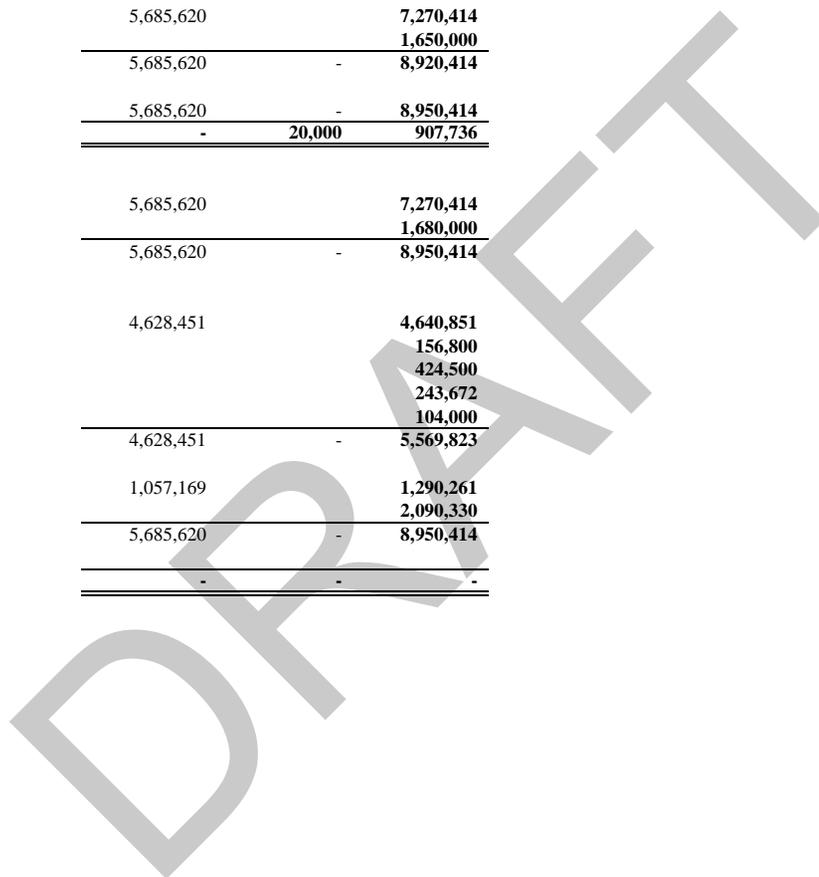
| | Annual Facility Grant | Learning Improvement Fund | Scholarships and Bursaries | School Generated Funds | Strong Start | Ready, Set, Learn | OLEP | CommunityLINK | Classroom Enhancement Fund - Overhead |
|--|-----------------------|---------------------------|----------------------------|------------------------|--------------|-------------------|--------|---------------|---------------------------------------|
| | \$ | \$ | \$ | \$ | \$ | | \$ | \$ | \$ |
| Deferred Revenue, beginning of year | | | 100,000 | 817,736 | | | | | |
| Add: Restricted Grants | | | | | | | | | |
| Provincial Grants - Ministry of Education | 249,512 | 231,069 | | | 160,000 | 29,400 | 98,953 | 389,950 | 425,910 |
| Other | | | 50,000 | 1,600,000 | | | | | |
| | 249,512 | 231,069 | 50,000 | 1,600,000 | 160,000 | 29,400 | 98,953 | 389,950 | 425,910 |
| Less: Allocated to Revenue | 249,512 | 231,069 | 80,000 | 1,600,000 | 160,000 | 29,400 | 98,953 | 389,950 | 425,910 |
| Deferred Revenue, end of year | - | - | 70,000 | 817,736 | - | - | - | - | - |
| Revenues | | | | | | | | | |
| Provincial Grants - Ministry of Education | 249,512 | 231,069 | | | 160,000 | 29,400 | 98,953 | 389,950 | 425,910 |
| Other Revenue | | | 80,000 | 1,600,000 | | | | | |
| | 249,512 | 231,069 | 80,000 | 1,600,000 | 160,000 | 29,400 | 98,953 | 389,950 | 425,910 |
| Expenses | | | | | | | | | |
| Salaries | | | | | | | | | |
| Teachers | | | | | | 12,400 | | | |
| Principals and Vice Principals | | | | | | | 42,000 | | 114,800 |
| Educational Assistants | | 186,300 | | | | | | 238,200 | |
| Support Staff | 56,140 | | | | 95,500 | | | | 92,032 |
| Substitutes | | | | | | | | | 104,000 |
| | 56,140 | 186,300 | - | - | 95,500 | 12,400 | 42,000 | 238,200 | 310,832 |
| Employee Benefits | 18,713 | 44,769 | | | 23,000 | 2,914 | 8,820 | 57,168 | 77,708 |
| Services and Supplies | 174,659 | | 80,000 | 1,600,000 | 41,500 | 14,086 | 48,133 | 94,582 | 37,370 |
| | 249,512 | 231,069 | 80,000 | 1,600,000 | 160,000 | 29,400 | 98,953 | 389,950 | 425,910 |
| Net Revenue (Expense) | - | - | - | - | - | - | - | - | - |

School District No. 75 (Mission)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2019

| | Classroom Enhancement Fund - Staffing | BEST | TOTAL |
|--|---|--------|-----------|
| | \$ | \$ | \$ |
| Deferred Revenue, beginning of year | | 20,000 | 937,736 |
| Add: Restricted Grants | | | |
| Provincial Grants - Ministry of Education | 5,685,620 | | 7,270,414 |
| Other | | | 1,650,000 |
| | 5,685,620 | - | 8,920,414 |
| Less: Allocated to Revenue | 5,685,620 | - | 8,950,414 |
| Deferred Revenue, end of year | - | 20,000 | 907,736 |
| Revenues | | | |
| Provincial Grants - Ministry of Education | 5,685,620 | | 7,270,414 |
| Other Revenue | | | 1,680,000 |
| | 5,685,620 | - | 8,950,414 |
| Expenses | | | |
| Salaries | | | |
| Teachers | 4,628,451 | | 4,640,851 |
| Principals and Vice Principals | | | 156,800 |
| Educational Assistants | | | 424,500 |
| Support Staff | | | 243,672 |
| Substitutes | | | 104,000 |
| | 4,628,451 | - | 5,569,823 |
| Employee Benefits | 1,057,169 | | 1,290,261 |
| Services and Supplies | | | 2,090,330 |
| | 5,685,620 | - | 8,950,414 |
| Net Revenue (Expense) | - | - | - |



School District No. 75 (Mission)

Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2019

| | 2019 Annual Budget | | | 2018 Amended Annual Budget |
|--|--|------------------|--------------------|-------------------------------|
| | Invested in Tangible Capital Assets | Local Capital | Fund Balance | |
| | \$ | \$ | \$ | \$ |
| Revenues | | | | |
| Amortization of Deferred Capital Revenue | 2,798,435 | | 2,798,435 | 2,829,994 |
| Total Revenue | 2,798,435 | - | 2,798,435 | 2,829,994 |
| Expenses | | | | |
| Amortization of Tangible Capital Assets | | | | |
| Operations and Maintenance | 4,034,976 | | 4,034,976 | 3,833,953 |
| Total Expense | 4,034,976 | - | 4,034,976 | 3,833,953 |
| Net Revenue (Expense) | (1,236,541) | - | (1,236,541) | (1,003,959) |
| Net Transfers (to) from other funds | | | | |
| Tangible Capital Assets Purchased | 895,000 | | 895,000 | 1,456,000 |
| Local Capital | | | - | 772,910 |
| Total Net Transfers | 895,000 | - | 895,000 | 2,228,910 |
| Other Adjustments to Fund Balances | | | | |
| Tangible Capital Assets Purchased from Local Capital | 850,000 | (850,000) | - | |
| Total Other Adjustments to Fund Balances | 850,000 | (850,000) | - | |
| Budgeted Surplus (Deficit), for the year | 508,459 | (850,000) | (341,541) | 1,224,951 |

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