

Annual Budget

School District No. 75 (Mission)

June 30, 2019

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;

Original signed by T. Loffler

Chairperson of the Board

(Corporate Seal)

Original signed by C. Becker

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.

Original signed by C. Becker

Secretary Treasurer

School District No. 75 (Mission)

Statement 2

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	77,818,117	75,948,813

Approved by the Board

Original signed by T. Loffler

June 19, 2018

Signature of the Chairperson of the Board of Education

Date Signed

Original signed by A. Wilson

June 19, 2018

Signature of the Superintendent

Date Signed

Original signed by C. Becker

June 19, 2018

Signature of the Secretary Treasurer

Date Signed

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)

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	-	-

School District No. 75 (Mission)

Schedule 2A

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

School District No. 75 (Mission)

Schedule 2B

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

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

	2019	2018 Amended
	Annual Budget	Annual Budget
	\$	\$
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	8,950,414	8,725,867
Expenses		
Instruction	8,362,542	8,161,259
District Administration	235,160	205,096
Operations and Maintenance	352,712	359,512
Total Expense	8,950,414	8,725,867
Budgeted Surplus (Deficit), for the year	-	-

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