

Amended 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 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 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 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 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 \$77,627,389 for the 2018/2019 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 2018/2019.

READ A FIRST TIME THE 26th DAY OF FEBRUARY, 2019;

READ A SECOND TIME THE 26th DAY OF FEBRUARY, 2019;

READ A THIRD TIME, PASSED AND ADOPTED THE 26th DAY OF FEBRUARY, 2019;

( Corporate Seal )

Original signed by T. Loffler

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**Chairperson of the Board**

Original signed by C. Becker

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**Secretary Treasurer**

I HEREBY CERTIFY this to be a true original of School District No. 75 (Mission) Amended Annual Budget Bylaw 2018/2019, adopted by the Board the 26th DAY OF FEBRUARY, 2019.

Original signed by C. Becker

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**Secretary Treasurer**

# School District No. 75 (Mission)

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

	2019 Amended Annual Budget	2019 Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	6,207,500	6,321,000
Adult	7,375	8,000
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>6,214,875</b>	<b>6,329,000</b>
<b>Revenues</b>	\$	\$
Provincial Grants		
Ministry of Education	66,456,283	66,501,705
Other	261,034	281,034
Tuition	2,432,000	2,376,500
Other Revenue	2,060,532	2,015,000
Rentals and Leases	150,000	137,000
Investment Income	145,000	145,000
Amortization of Deferred Capital Revenue	2,893,787	2,798,435
<b>Total Revenue</b>	<b>74,398,636</b>	<b>74,254,674</b>
<b>Expenses</b>		
Instruction	60,994,807	59,687,683
District Administration	2,883,384	2,712,933
Operations and Maintenance	11,817,216	11,392,083
Transportation and Housing	1,131,982	1,067,461
<b>Total Expense</b>	<b>76,827,389</b>	<b>74,860,160</b>
<b>Net Revenue (Expense)</b>	<b>(2,428,753)</b>	<b>(605,486)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>768,563</b>	<b>263,945</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(1,660,190)</b>	<b>(341,541)</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(1,660,190)	(341,541)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(1,660,190)</b>	<b>(341,541)</b>

# School District No. 75 (Mission)

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

	2019 Amended Annual Budget	2019 Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	64,437,169	63,087,727
Operating - Tangible Capital Assets Purchased		895,000
Special Purpose Funds - Total Expense	8,436,243	7,737,457
Capital Fund - Total Expense	3,953,977	4,034,976
Capital Fund - Tangible Capital Assets Purchased from Local Capital	800,000	850,000
<b>Total Budget Bylaw Amount</b>	<b>77,627,389</b>	<b>76,605,160</b>

## Approved by the Board

Original signed by T. Loffler

February 26, 2019

Signature of the Chairperson of the Board of Education

Date Signed

Original signed by A. Wilson

February 26, 2019

Signature of the Superintendent

Date Signed

Original signed by C. Becker

February 26, 2019

Signature of the Secretary Treasurer

Date Signed

# School District No. 75 (Mission)

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

	<b>2019 Amended Annual Budget</b>	2019 Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<b>(2,428,753)</b>	(605,486)
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds		(895,000)
From Local Capital	<b>(800,000)</b>	(850,000)
From Deferred Capital Revenue	<b>(2,801,054)</b>	(2,496,998)
<b>Total Acquisition of Tangible Capital Assets</b>	<b>(3,601,054)</b>	(4,241,998)
Amortization of Tangible Capital Assets	<b>3,953,977</b>	4,034,976
<b>Total Effect of change in Tangible Capital Assets</b>	<b>352,923</b>	(207,022)
Acquisitions of Prepaid Expenses	<b>(200,000)</b>	(200,000)
Use of Prepaid Expenses	<b>252,336</b>	200,000
	<b>52,336</b>	-
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<b>(2,023,494)</b>	(812,508)

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

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund  
 Year Ended June 30, 2019

	<b>Operating Fund</b>	<b>Special Purpose Fund</b>	<b>Capital Fund</b>	<b>2019 Amended Annual Budget</b>
	\$	\$	\$	\$
<b>Accumulated Surplus (Deficit), beginning of year</b>	914,371		29,953,826	<b>30,868,197</b>
<b>Changes for the year</b>				
Net Revenue (Expense) for the year	(1,368,563)		(1,060,190)	<b>(2,428,753)</b>
Interfund Transfers				
Local Capital	600,000		(600,000)	-
<b>Net Changes for the year</b>	<b>(768,563)</b>	-	<b>(1,660,190)</b>	<b>(2,428,753)</b>
<b>Budgeted Accumulated Surplus (Deficit), end of year</b>	<b>145,808</b>	-	<b>28,293,636</b>	<b>28,439,444</b>

# School District No. 75 (Mission)

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

	2019 Amended Annual Budget	2019 Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	59,690,040	60,444,248
Other	261,034	281,034
Tuition	2,432,000	2,376,500
Other Revenue	390,532	335,000
Rentals and Leases	150,000	137,000
Investment Income	145,000	145,000
<b>Total Revenue</b>	<b>63,068,606</b>	<b>63,718,782</b>
<b>Expenses</b>		
Instruction	52,974,096	52,406,508
District Administration	2,801,964	2,590,363
Operations and Maintenance	7,529,127	7,023,395
Transportation and Housing	1,131,982	1,067,461
<b>Total Expense</b>	<b>64,437,169</b>	<b>63,087,727</b>
<b>Net Revenue (Expense)</b>	<b>(1,368,563)</b>	<b>631,055</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>768,563</b>	<b>263,945</b>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased		(895,000)
Local Capital	600,000	
<b>Total Net Transfers</b>	<b>600,000</b>	<b>(895,000)</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, 2019

	2019 Amended Annual Budget	2019 Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	58,799,771	59,619,357
DISC/LEA Recovery	(195,532)	(175,000)
Other Ministry of Education Grants		
Pay Equity	725,901	725,901
Transportation Supplement	188,900	188,900
Economic Stability Dividend	70,000	
Carbon Tax Grant	50,000	50,000
FSA	13,000	13,000
Skills Training	5,000	22,090
Early Action Initiative	33,000	
<b>Total Provincial Grants - Ministry of Education</b>	<b>59,690,040</b>	<b>60,444,248</b>
<b>Provincial Grants - Other</b>	<b>261,034</b>	<b>281,034</b>
<b>Tuition</b>		
Continuing Education	309,000	409,000
International and Out of Province Students	2,123,000	1,967,500
<b>Total Tuition</b>	<b>2,432,000</b>	<b>2,376,500</b>
<b>Other Revenues</b>		
LEA/Direct Funding from First Nations	195,532	175,000
Miscellaneous		
Pay for Service - Riverside	20,000	20,000
District of Mission - Clarke Theatre	100,000	100,000
Other	75,000	40,000
<b>Total Other Revenue</b>	<b>390,532</b>	<b>335,000</b>
<b>Rentals and Leases</b>	<b>150,000</b>	<b>137,000</b>
<b>Investment Income</b>	<b>145,000</b>	<b>145,000</b>
<b>Total Operating Revenue</b>	<b>63,068,606</b>	<b>63,718,782</b>

# School District No. 75 (Mission)

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

	2019 Amended Annual Budget	2019 Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	24,613,020	25,081,820
Principals and Vice Principals	3,922,400	3,833,900
Educational Assistants	5,992,600	6,096,900
Support Staff	7,045,200	7,024,110
Other Professionals	2,019,313	1,945,613
Substitutes	3,200,782	2,136,561
<b>Total Salaries</b>	<b>46,793,315</b>	<b>46,118,904</b>
<b>Employee Benefits</b>	<b>10,905,830</b>	<b>10,710,859</b>
<b>Total Salaries and Benefits</b>	<b>57,699,145</b>	<b>56,829,763</b>
<b>Services and Supplies</b>		
Services	1,953,839	1,716,306
Student Transportation	19,000	22,500
Professional Development and Travel	492,400	425,800
Rentals and Leases	264,040	230,228
Dues and Fees	88,100	88,100
Insurance	155,277	181,665
Supplies	2,631,368	2,496,165
Utilities	1,134,000	1,097,200
<b>Total Services and Supplies</b>	<b>6,738,024</b>	<b>6,257,964</b>
<b>Total Operating Expense</b>	<b>64,437,169</b>	<b>63,087,727</b>

# School District No. 75 (Mission)

Amended 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
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	21,046,020	533,100	48,400	329,200		2,873,800	24,830,520
1.03 Career Programs	455,800	123,600	30,100	291,600		3,400	904,500
1.07 Library Services	825,200						825,200
1.08 Counselling	1,074,900						1,074,900
1.10 Special Education	957,200		4,788,400	506,300		135,600	6,387,500
1.30 English Language Learning	151,600	12,400	382,000				546,000
1.31 Aboriginal Education	102,300	222,800	708,800	33,300		10,000	1,077,200
1.41 School Administration		2,906,600		1,138,200	114,300	65,000	4,224,100
1.62 International and Out of Province Students			34,900	96,400	133,100		264,400
1.64 Other				18,000	144,000		162,000
<b>Total Function 1</b>	<b>24,613,020</b>	<b>3,798,500</b>	<b>5,992,600</b>	<b>2,413,000</b>	<b>391,400</b>	<b>3,087,800</b>	<b>40,296,320</b>
<b>4 District Administration</b>							
4.11 Educational Administration		123,900		98,600	489,000		711,500
4.40 School District Governance					86,213		86,213
4.41 Business Administration				305,800	695,800	5,000	1,006,600
<b>Total Function 4</b>	<b>-</b>	<b>123,900</b>	<b>-</b>	<b>404,400</b>	<b>1,271,013</b>	<b>5,000</b>	<b>1,804,313</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				74,100	281,200	10,000	365,300
5.50 Maintenance Operations				3,204,200		81,200	3,285,400
5.52 Maintenance of Grounds				305,800			305,800
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,584,100</b>	<b>281,200</b>	<b>91,200</b>	<b>3,956,500</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				26,700	75,700		102,400
7.70 Student Transportation				617,000		16,782	633,782
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>643,700</b>	<b>75,700</b>	<b>16,782</b>	<b>736,182</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>24,613,020</b>	<b>3,922,400</b>	<b>5,992,600</b>	<b>7,045,200</b>	<b>2,019,313</b>	<b>3,200,782</b>	<b>46,793,315</b>

# School District No. 75 (Mission)

Amended 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 Amended Annual Budget	2019 Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	24,830,520	5,702,010	30,532,530	1,972,216	32,504,746	31,251,850
1.03 Career Programs	904,500	215,240	1,119,740	295,860	1,415,600	1,637,700
1.07 Library Services	825,200	196,400	1,021,600	40,000	1,061,600	1,227,090
1.08 Counselling	1,074,900	255,820	1,330,720	5,500	1,336,220	1,238,660
1.10 Special Education	6,387,500	1,574,710	7,962,210	170,000	8,132,210	8,776,650
1.30 English Language Learning	546,000	130,380	676,380	8,000	684,380	591,270
1.31 Aboriginal Education	1,077,200	249,240	1,326,440	128,750	1,455,190	1,542,420
1.41 School Administration	4,224,100	926,510	5,150,610	172,600	5,323,210	5,220,040
1.62 International and Out of Province Students	264,400	59,550	323,950	523,800	847,750	721,038
1.64 Other	162,000	22,990	184,990	28,200	213,190	199,790
<b>Total Function 1</b>	<b>40,296,320</b>	<b>9,332,850</b>	<b>49,629,170</b>	<b>3,344,926</b>	<b>52,974,096</b>	52,406,508
<b>4 District Administration</b>						
4.11 Educational Administration	711,500	165,610	877,110	172,400	1,049,510	878,610
4.40 School District Governance	86,213	27,600	113,813	66,500	180,313	174,313
4.41 Business Administration	1,006,600	226,720	1,233,320	338,821	1,572,141	1,537,440
<b>Total Function 4</b>	<b>1,804,313</b>	<b>419,930</b>	<b>2,224,243</b>	<b>577,721</b>	<b>2,801,964</b>	2,590,363
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	365,300	76,850	442,150	256,977	699,127	492,330
5.50 Maintenance Operations	3,285,400	821,800	4,107,200	1,065,700	5,172,900	4,923,865
5.52 Maintenance of Grounds	305,800	76,800	382,600	140,500	523,100	510,000
5.56 Utilities	-	-	-	1,134,000	1,134,000	1,097,200
<b>Total Function 5</b>	<b>3,956,500</b>	<b>975,450</b>	<b>4,931,950</b>	<b>2,597,177</b>	<b>7,529,127</b>	7,023,395
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	102,400	22,300	124,700	6,200	130,900	130,900
7.70 Student Transportation	633,782	155,300	789,082	212,000	1,001,082	936,561
<b>Total Function 7</b>	<b>736,182</b>	<b>177,600</b>	<b>913,782</b>	<b>218,200</b>	<b>1,131,982</b>	1,067,461
<b>9 Debt Services</b>						
<b>Total Function 9</b>	-	-	-	-	-	-
<b>Total Functions 1 - 9</b>	<b>46,793,315</b>	<b>10,905,830</b>	<b>57,699,145</b>	<b>6,738,024</b>	<b>64,437,169</b>	63,087,727

# School District No. 75 (Mission)

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

	<u>2019 Amended Annual Budget</u>	<u>2019 Annual Budget</u>
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	6,766,243	6,057,457
Other Revenue	1,670,000	1,680,000
<b>Total Revenue</b>	<u>8,436,243</u>	<u>7,737,457</u>
<b>Expenses</b>		
Instruction	8,020,711	7,281,175
District Administration	81,420	122,570
Operations and Maintenance	334,112	333,712
<b>Total Expense</b>	<u>8,436,243</u>	<u>7,737,457</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u>-</u>	<u>-</u>

# School District No. 75 (Mission)

Amended 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
	\$	\$	\$	\$	\$		\$	\$	\$
<b>Deferred Revenue, beginning of year</b>			118,926	705,481	10,809	13,547			
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	249,512	231,069			160,000	29,400	96,454	389,950	292,193
Other			70,000	1,600,000					
	249,512	231,069	70,000	1,600,000	160,000	29,400	96,454	389,950	292,193
<b>Less:</b> Allocated to Revenue	249,512	231,069	70,000	1,600,000	170,809	42,947	96,454	389,950	292,193
<b>Deferred Revenue, end of year</b>	-	-	<b>118,926</b>	<b>705,481</b>	-	-	-	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education	249,512	231,069			170,809	42,947	96,454	389,950	292,193
Other Revenue			70,000	1,600,000					
	249,512	231,069	70,000	1,600,000	170,809	42,947	96,454	389,950	292,193
<b>Expenses</b>									
Salaries									
Teachers						12,400			
Principals and Vice Principals							42,000		
Educational Assistants		186,300						238,200	
Support Staff	56,140				95,500				92,160
Substitutes									141,594
	56,140	186,300	-	-	95,500	12,400	42,000	238,200	233,754
Employee Benefits	18,713	44,769			23,000	2,951	8,820	57,168	58,439
Services and Supplies	174,659		70,000	1,600,000	52,309	27,596	45,634	94,582	
	249,512	231,069	70,000	1,600,000	170,809	42,947	96,454	389,950	292,193
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

# School District No. 75 (Mission)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2019

	Classroom Enhancement Fund - Staffing and Remedies	BEST	TOTAL
	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>		20,000	868,763
<b>Add:</b> Restricted Grants			
Provincial Grants - Ministry of Education	5,293,309		6,741,887
Other			1,670,000
	5,293,309	-	8,411,887
<b>Less:</b> Allocated to Revenue	5,293,309	-	8,436,243
<b>Deferred Revenue, end of year</b>	-	20,000	844,407
<b>Revenues</b>			
Provincial Grants - Ministry of Education	5,293,309		6,766,243
Other Revenue			1,670,000
	5,293,309	-	8,436,243
<b>Expenses</b>			
Salaries			
Teachers	3,773,221		3,785,621
Principals and Vice Principals			42,000
Educational Assistants			424,500
Support Staff			243,800
Substitutes			141,594
	3,773,221	-	4,637,515
Employee Benefits	943,305		1,157,165
Services and Supplies	576,783		2,641,563
	5,293,309	-	8,436,243
<b>Net Revenue (Expense)</b>	-	-	-

# School District No. 75 (Mission)

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

	2019 Amended Annual Budget			2019 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Amortization of Deferred Capital Revenue	2,893,787		2,893,787	2,798,435
<b>Total Revenue</b>	<b>2,893,787</b>	-	<b>2,893,787</b>	2,798,435
<b>Expenses</b>				
Amortization of Tangible Capital Assets				
Operations and Maintenance	3,953,977		3,953,977	4,034,976
<b>Total Expense</b>	<b>3,953,977</b>	-	<b>3,953,977</b>	4,034,976
<b>Net Revenue (Expense)</b>	<b>(1,060,190)</b>	-	<b>(1,060,190)</b>	(1,236,541)
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased			-	895,000
Local Capital		(600,000)	(600,000)	
<b>Total Net Transfers</b>	-	<b>(600,000)</b>	<b>(600,000)</b>	895,000
<b>Other Adjustments to Fund Balances</b>				
Tangible Capital Assets Purchased from Local Capital	800,000	(800,000)	-	
<b>Total Other Adjustments to Fund Balances</b>	<b>800,000</b>	<b>(800,000)</b>	-	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(260,190)</b>	<b>(1,400,000)</b>	<b>(1,660,190)</b>	(341,541)