

Annual Budget

School District No. 75 (Mission)

June 30, 2020

School District No. 75 (Mission)

June 30, 2020

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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 2019/2020 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 2019/2020.
3. The attached Statement 2 showing the estimated revenue and expense for the 2019/2020 fiscal year and the total budget bylaw amount of \$76,794,685 for the 2019/2020 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 2019/2020.

READ A FIRST TIME THE 18th DAY OF JUNE, 2019;

READ A SECOND TIME THE 18th DAY OF JUNE, 2019;

READ A THIRD TIME, PASSED AND ADOPTED THE 18th DAY OF JUNE, 2019;

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 2019/2020, adopted by the Board the 18th DAY OF JUNE, 2019.

Original signed by C. Becker

Secretary Treasurer

School District No. 75 (Mission)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	6,243,000	6,207,500
Adult	7,375	7,375
Total Ministry Operating Grant Funded FTE's	<u>6,250,375</u>	<u>6,214,875</u>
Revenues	\$	\$
Provincial Grants		
Ministry of Education	67,603,421	66,456,283
Other	298,881	261,034
Tuition	2,432,000	2,432,000
Other Revenue	2,010,532	2,060,532
Rentals and Leases	262,040	150,000
Investment Income	145,000	145,000
Amortization of Deferred Capital Revenue	2,969,194	2,893,787
Total Revenue	<u>75,721,068</u>	<u>74,398,636</u>
Expenses		
Instruction	60,555,007	60,994,807
District Administration	3,017,525	2,883,384
Operations and Maintenance	12,061,770	11,817,216
Transportation and Housing	1,160,383	1,131,982
Total Expense	<u>76,794,685</u>	<u>76,827,389</u>
Net Revenue (Expense)	<u>(1,073,617)</u>	<u>(2,428,753)</u>
Budgeted Allocation (Retirement) of Surplus (Deficit)		768,563
Budgeted Surplus (Deficit), for the year	<u>(1,073,617)</u>	<u>(1,660,190)</u>
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(1,073,617)	(1,660,190)
Budgeted Surplus (Deficit), for the year	<u>(1,073,617)</u>	<u>(1,660,190)</u>

School District No. 75 (Mission)

Annual Budget - Revenue and Expense
Year Ended June 30, 2020

	2020	2019 Amended
	Annual Budget	Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	65,389,522	64,437,169
Special Purpose Funds - Total Expense	7,362,352	8,436,243
Capital Fund - Total Expense	4,042,811	3,953,977
Capital Fund - Tangible Capital Assets Purchased from Local Capital		800,000
Total Budget Bylaw Amount	76,794,685	77,627,389

Approved by the Board

Original signed by T. Loffler	June 18, 2019
_____ Signature of the Chairperson of the Board of Education	_____ Date Signed
Original signed by A. Wilson	June 19, 2019
_____ Signature of the Superintendent	_____ Date Signed
Original signed by C. Becker	June 19, 2019
_____ Signature of the Secretary Treasurer	_____ Date Signed

School District No. 75 (Mission)

Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(1,073,617)</u>	<u>(2,428,753)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Local Capital		(800,000)
From Deferred Capital Revenue	(2,147,620)	(2,801,054)
Total Acquisition of Tangible Capital Assets	<u>(2,147,620)</u>	<u>(3,601,054)</u>
Amortization of Tangible Capital Assets	4,042,811	3,953,977
Total Effect of change in Tangible Capital Assets	<u>1,895,191</u>	<u>352,923</u>
Acquisitions of Prepaid Expenses	(200,000)	(200,000)
Use of Prepaid Expenses	200,000	252,336
	<u>-</u>	<u>52,336</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>821,574</u></u>	<u><u>(2,023,494)</u></u>

School District No. 75 (Mission)

Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	61,911,069	59,690,040
Other	298,881	261,034
Tuition	2,432,000	2,432,000
Other Revenue	340,532	390,532
Rentals and Leases	262,040	150,000
Investment Income	145,000	145,000
Total Revenue	65,389,522	63,068,606
Expenses		
Instruction	53,609,458	52,974,096
District Administration	2,934,835	2,801,964
Operations and Maintenance	7,684,846	7,529,127
Transportation and Housing	1,160,383	1,131,982
Total Expense	65,389,522	64,437,169
Net Revenue (Expense)	-	(1,368,563)
Budgeted Prior Year Surplus Appropriation		768,563
Net Transfers (to) from other funds		
Local Capital		600,000
Total Net Transfers	-	600,000
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, 2020

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	60,308,728	58,799,771
DISC/LEA Recovery	(195,532)	(195,532)
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	5,000
Early Action Initiative		33,000
Employer Health Tax	515,072	
Increased Enrolment - Summit	300,000	
Total Provincial Grants - Ministry of Education	61,911,069	59,690,040
Provincial Grants - Other	298,881	261,034
Tuition		
Continuing Education	309,000	309,000
International and Out of Province Students	2,123,000	2,123,000
Total Tuition	2,432,000	2,432,000
Other Revenues		
LEA/Direct Funding from First Nations	195,532	195,532
Miscellaneous		
Pay for Service - Riverside	20,000	20,000
District of Mission - Clarke Theatre	100,000	100,000
Other	25,000	75,000
Total Other Revenue	340,532	390,532
Rentals and Leases	262,040	150,000
Investment Income	145,000	145,000
Total Operating Revenue	65,389,522	63,068,606

School District No. 75 (Mission)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
Salaries		
Teachers	25,189,164	24,613,020
Principals and Vice Principals	3,988,890	3,922,400
Educational Assistants	6,113,100	5,992,600
Support Staff	7,308,240	7,045,200
Other Professionals	2,175,030	2,019,313
Substitutes	3,073,096	3,200,782
Total Salaries	47,847,520	46,793,315
Employee Benefits	11,260,568	10,905,830
Total Salaries and Benefits	59,108,088	57,699,145
Services and Supplies		
Services	1,915,839	1,953,839
Student Transportation	19,000	19,000
Professional Development and Travel	490,200	492,400
Rentals and Leases	260,158	264,040
Dues and Fees	88,100	88,100
Insurance	155,277	155,277
Supplies	2,166,155	2,631,368
Utilities	1,186,705	1,134,000
Total Services and Supplies	6,281,434	6,738,024
Total Operating Expense	65,389,522	64,437,169

School District No. 75 (Mission)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2020

	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	20,870,764	682,342	49,200	344,200		2,554,396	24,500,902
1.03 Career Programs	538,500	126,690	30,700	296,600			992,490
1.07 Library Services	984,200						984,200
1.08 Counselling	948,700						948,700
1.10 Special Education	1,332,000		4,897,500	529,640		198,680	6,957,820
1.30 English Language Learning	307,400	12,710	356,000				676,110
1.31 Aboriginal Education	207,600	228,370	744,300	33,800		10,000	1,224,070
1.41 School Administration		2,938,778		1,202,500	55,043	93,340	4,289,661
1.62 International and Out of Province Students			35,400	98,100	229,395		362,895
1.64 Other				18,000	145,725		163,725
Total Function 1	25,189,164	3,988,890	6,113,100	2,522,840	430,163	2,856,416	41,100,573
4 District Administration							
4.11 Educational Administration				100,100	507,886		607,986
4.40 School District Governance					86,213		86,213
4.41 Business Administration				425,900	784,535	5,000	1,215,435
Total Function 4	-	-	-	526,000	1,378,634	5,000	1,909,634
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				87,200	288,640	25,000	400,840
5.50 Maintenance Operations				3,228,800		186,680	3,415,480
5.52 Maintenance of Grounds				289,200			289,200
5.56 Utilities							-
Total Function 5	-	-	-	3,605,200	288,640	211,680	4,105,520
7 Transportation and Housing							
7.41 Transportation and Housing Administration				27,100	77,593		104,693
7.70 Student Transportation				627,100			627,100
Total Function 7	-	-	-	654,200	77,593	-	731,793
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	25,189,164	3,988,890	6,113,100	7,308,240	2,175,030	3,073,096	47,847,520

School District No. 75 (Mission)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2020

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	24,500,902	5,689,273	30,190,175	1,504,456	31,694,631	32,504,746
1.03 Career Programs	992,490	239,350	1,231,840	256,978	1,488,818	1,415,600
1.07 Library Services	984,200	234,230	1,218,430	42,000	1,260,430	1,061,600
1.08 Counselling	948,700	225,790	1,174,490	5,500	1,179,990	1,336,220
1.10 Special Education	6,957,820	1,732,260	8,690,080	155,000	8,845,080	8,132,210
1.30 English Language Learning	676,110	163,930	840,040	8,000	848,040	684,380
1.31 Aboriginal Education	1,224,070	289,970	1,514,040	180,598	1,694,638	1,455,190
1.41 School Administration	4,289,661	942,920	5,232,581	171,600	5,404,181	5,323,210
1.62 International and Out of Province Students	362,895	87,280	450,175	528,200	978,375	847,750
1.64 Other	163,725	23,350	187,075	28,200	215,275	213,190
Total Function 1	41,100,573	9,628,353	50,728,926	2,880,532	53,609,458	52,974,096
4 District Administration						
4.11 Educational Administration	607,986	144,650	752,636	164,500	917,136	1,049,510
4.40 School District Governance	86,213	27,600	113,813	66,500	180,313	180,313
4.41 Business Administration	1,215,435	283,430	1,498,865	338,521	1,837,386	1,572,141
Total Function 4	1,909,634	455,680	2,365,314	569,521	2,934,835	2,801,964
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	400,840	82,220	483,060	258,276	741,336	699,127
5.50 Maintenance Operations	3,415,480	834,325	4,249,805	1,002,700	5,252,505	5,172,900
5.52 Maintenance of Grounds	289,200	74,600	363,800	140,500	504,300	523,100
5.56 Utilities	-	-	-	1,186,705	1,186,705	1,134,000
Total Function 5	4,105,520	991,145	5,096,665	2,588,181	7,684,846	7,529,127
7 Transportation and Housing						
7.41 Transportation and Housing Administration	104,693	22,990	127,683	6,200	133,883	130,900
7.70 Student Transportation	627,100	162,400	789,500	237,000	1,026,500	1,001,082
Total Function 7	731,793	185,390	917,183	243,200	1,160,383	1,131,982
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	47,847,520	11,260,568	59,108,088	6,281,434	65,389,522	64,437,169

School District No. 75 (Mission)

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2020

	<u>2020</u> <u>Annual Budget</u>	<u>2019 Amended</u> <u>Annual Budget</u>
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	5,692,352	6,766,243
Other Revenue	1,670,000	1,670,000
Total Revenue	<u>7,362,352</u>	<u>8,436,243</u>
Expenses		
Instruction	6,945,549	8,020,711
District Administration	82,690	81,420
Operations and Maintenance	334,113	334,112
Total Expense	<u>7,362,352</u>	<u>8,436,243</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, 2020

	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	705,481					
Add: Restricted Grants									
Provincial Grants - Ministry of Education	249,513	226,311			160,000	29,400	96,454	393,607	292,193
Other			70,000	1,600,000					
	249,513	226,311	70,000	1,600,000	160,000	29,400	96,454	393,607	292,193
Less: Allocated to Revenue	249,513	226,311	70,000	1,600,000	160,000	29,400	96,454	393,607	292,193
Deferred Revenue, end of year	-	-	100,000	705,481	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	249,513	226,311			160,000	29,400	96,454	393,607	292,193
Other Revenue			70,000	1,600,000					
	249,513	226,311	70,000	1,600,000	160,000	29,400	96,454	393,607	292,193
Expenses									
Salaries									
Teachers						13,200			
Principals and Vice Principals							43,050		
Educational Assistants		181,400						242,400	
Support Staff	56,140				97,000				92,160
Substitutes									141,594
	56,140	181,400	-	-	97,000	13,200	43,050	242,400	233,754
Employee Benefits	18,713	44,911			24,000	3,142	9,040	59,994	58,439
Services and Supplies	174,660		70,000	1,600,000	39,000	13,058	44,364	91,213	
	249,513	226,311	70,000	1,600,000	160,000	29,400	96,454	393,607	292,193
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 75 (Mission)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2020

	Classroom Enhancement Fund - Staffing	Best	TOTAL
	\$	\$	\$
Deferred Revenue, beginning of year		20,000	825,481
Add: Restricted Grants			
Provincial Grants - Ministry of Education	4,244,874		5,692,352
Other			1,670,000
	4,244,874	-	7,362,352
Less: Allocated to Revenue	4,244,874	-	7,362,352
Deferred Revenue, end of year	-	20,000	825,481
Revenues			
Provincial Grants - Ministry of Education	4,244,874		5,692,352
Other Revenue			1,670,000
	4,244,874	-	7,362,352
Expenses			
Salaries			
Teachers	3,395,899		3,409,099
Principals and Vice Principals			43,050
Educational Assistants			423,800
Support Staff			245,300
Substitutes			141,594
	3,395,899	-	4,262,843
Employee Benefits	848,975		1,067,214
Services and Supplies			2,032,295
	4,244,874	-	7,362,352
Net Revenue (Expense)	-	-	-

School District No. 75 (Mission)

Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2020

	2020 Annual Budget			2019 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Amortization of Deferred Capital Revenue	2,969,194		2,969,194	2,893,787
Total Revenue	2,969,194	-	2,969,194	2,893,787
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	4,042,811		4,042,811	3,953,977
Total Expense	4,042,811	-	4,042,811	3,953,977
Net Revenue (Expense)	(1,073,617)	-	(1,073,617)	(1,060,190)
Net Transfers (to) from other funds				
Local Capital			-	(600,000)
Total Net Transfers	-	-	-	(600,000)
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	
Budgeted Surplus (Deficit), for the year	(1,073,617)	-	(1,073,617)	(1,660,190)