

Annual Budget

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

June 30, 2026

School District No. 75 (Mission)

June 30, 2026

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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 2025/2026 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. The Board has complied with the provisions of the *Act*, Ministerial Orders, and Ministry of Education and Child Care Policies 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 2025/2026.
3. The attached Statement 2 showing the estimated revenue and expense for the 2025/2026 fiscal year and the total budget bylaw amount of \$108,862,354 for the 2025/2026 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 2025/2026.

READ A FIRST TIME THE 17th DAY OF JUNE, 2025;

READ A SECOND TIME THE 17th DAY OF JUNE, 2025;

READ A THIRD TIME, PASSED AND ADOPTED THE 17th DAY OF JUNE, 2025;

Original signed by Tracy Loffler

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**Chairperson of the Board**

**( Corporate Seal )**

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)  
Annual Budget Bylaw 2025/2026, adopted by the Board the 17th DAY OF JUNE, 2025.

Original signed by C. Becker

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**Secretary Treasurer**

School District No. 75 (Mission)

Annual Budget - Revenue and Expense  
Year Ended June 30, 2026

	2026 Annual Budget	2025 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	6,756.125	6,757.625
Adult	5.750	5.750
Total Ministry Operating Grant Funded FTE's	6,761.875	6,763.375
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	98,625,884	98,460,442
Other	423,636	438,776
Tuition	2,277,500	2,195,000
Other Revenue	2,433,325	2,447,136
Rentals and Leases	185,000	185,000
Investment Income	500,000	650,000
Amortization of Deferred Capital Revenue	3,358,926	3,358,926
Total Revenue	107,804,271	107,735,280
Expenses		
Instruction	87,405,864	89,029,828
District Administration	4,167,976	4,453,976
Operations and Maintenance	15,210,258	15,228,701
Transportation and Housing	1,687,024	1,577,674
Debt Services	41,232	56,285
Total Expense	108,512,354	110,346,464
Net Revenue (Expense)	(708,083)	(2,611,184)
Budgeted Allocation (Retirement) of Surplus (Deficit)	132,841	1,932,170
Budgeted Surplus (Deficit), for the year	(575,242)	(679,014)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(575,242)	(679,014)
Budgeted Surplus (Deficit), for the year	(575,242)	(679,014)

School District No. 75 (Mission)

Annual Budget - Revenue and Expense  
Year Ended June 30, 2026

	2026 Annual Budget	2025 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	89,160,877	89,543,341
Special Purpose Funds - Total Expense	14,591,587	16,018,780
Capital Fund - Total Expense	4,759,890	4,784,343
Capital Fund - Tangible Capital Assets Purchased from Local Capital	350,000	600,000
Total Budget Bylaw Amount	108,862,354	110,946,464

Approved by the Board

Original signed by Tracy Loffler	June 17, 2025
Signature of the Chairperson of the Board of Education	Date Signed
Original signed by Angus Wilson	June 17, 2025
Signature of the Superintendent	Date Signed
Original signed by Corien Becker	June 17, 2025
Signature of the Secretary Treasurer	Date Signed

School District No. 75 (Mission)

Annual Budget - Changes in Net Financial Assets (Debt)  
Year Ended June 30, 2026

	2026 Annual Budget	2025 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	(708,083)	(2,611,184)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Local Capital	(350,000)	(600,000)
From Deferred Capital Revenue	(3,356,423)	(3,356,423)
Total Acquisition of Tangible Capital Assets	(3,706,423)	(3,956,423)
Amortization of Tangible Capital Assets	4,718,658	4,728,058
Total Effect of change in Tangible Capital Assets	1,012,235	771,635
Acquisitions of Prepaid Expenses	(200,000)	(200,000)
Use of Prepaid Expenses	200,000	200,000
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	304,152	(1,839,549)

**School District No. 75 (Mission)**  
 Annual Budget - Operating Revenue and Expense  
 Year Ended June 30, 2026

	2026 Annual Budget	2025 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education and Child Care	86,314,998	84,752,885
Other	307,175	303,976
Tuition	2,277,500	2,195,000
Other Revenue	269,085	270,713
Rentals and Leases	185,000	185,000
Investment Income	500,000	650,000
<b>Total Revenue</b>	<b>89,853,758</b>	<b>88,357,574</b>
<b>Expenses</b>		
Instruction	73,263,276	73,491,150
District Administration	4,130,776	4,416,976
Operations and Maintenance	10,084,801	10,062,541
Transportation and Housing	1,682,024	1,572,674
<b>Total Expense</b>	<b>89,160,877</b>	<b>89,543,341</b>
<b>Net Revenue (Expense)</b>	<b>692,881</b>	<b>(1,185,767)</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>132,841</b>	<b>1,932,170</b>
<b>Net Transfers (to) from other funds</b>		
Local Capital	(375,000)	(375,000)
Other	(450,722)	(371,403)
<b>Total Net Transfers</b>	<b>(825,722)</b>	<b>(746,403)</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

School District No. 75 (Mission)

Annual Budget - Schedule of Operating Revenue by Source  
Year Ended June 30, 2026

	2026 Annual Budget	2025 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	85,563,634	83,070,893
ISC/LEA Recovery	(239,085)	(240,713)
Other Ministry of Education and Child Care Grants		
Pay Equity	725,901	725,901
Student Transportation Fund	188,900	188,900
Support Staff Benefits Grant		55,180
FSA Scorer Grant	13,000	13,000
Labour Settlement Funding		811,656
Integrated Child and Youth Funding	512,271	128,068
Decreased Enrolment Projected	(449,623)	
Total Provincial Grants - Ministry of Education and Child Care	86,314,998	84,752,885
Provincial Grants - Other	307,175	303,976
Tuition		
Continuing Education	245,000	245,000
International and Out of Province Students	2,032,500	1,950,000
Total Tuition	2,277,500	2,195,000
Other Revenues		
Funding from First Nations	239,085	240,713
Miscellaneous		
Other	30,000	30,000
Total Other Revenue	269,085	270,713
Rentals and Leases	185,000	185,000
Investment Income	500,000	650,000
Total Operating Revenue	89,853,758	88,357,574



School District No. 75 (Mission)

Annual Budget - Schedule of Operating Expense by Object  
Year Ended June 30, 2026

	2026 Annual Budget	2025 Amended Annual Budget
	\$	\$
Salaries		
Teachers	33,029,386	33,621,986
Principals and Vice Principals	4,945,200	5,417,500
Educational Assistants	10,145,700	9,758,400
Support Staff	9,299,450	9,506,540
Other Professionals	3,159,364	3,131,164
Substitutes	4,402,400	4,192,100
Total Salaries	64,981,500	65,627,690
Employee Benefits	16,281,752	16,003,022
Total Salaries and Benefits	81,263,252	81,630,712
Services and Supplies		
Services	2,834,918	2,706,918
Student Transportation	19,000	19,000
Professional Development and Travel	685,188	687,688
Dues and Fees	99,000	99,000
Insurance	215,000	215,000
Supplies	2,669,365	2,734,869
Utilities	1,375,154	1,450,154
Total Services and Supplies	7,897,625	7,912,629
Total Operating Expense	89,160,877	89,543,341

School District No. 75 (Mission)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2026

	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	26,718,998	477,500	58,900	625,900		2,710,400	30,591,698
1.03 Career Programs	706,100	158,300	38,500	431,300		20,000	1,354,200
1.07 Library Services	1,312,800					25,000	1,337,800
1.08 Counselling	1,184,900						1,184,900
1.10 Inclusive Education	2,506,040	65,000	8,769,900	753,350	223,870	1,202,000	13,520,160
1.30 English Language Learning	116,548	27,800	154,100				298,448
1.31 Indigenous Education	454,400	162,500	1,082,300	40,600			1,739,800
1.41 School Administration		4,054,100		1,432,500	77,000	160,000	5,723,600
1.60 Summer School	29,600						29,600
1.62 International and Out of Province Students			42,000	113,500	183,600		339,100
<b>Total Function 1</b>	<b>33,029,386</b>	<b>4,945,200</b>	<b>10,145,700</b>	<b>3,397,150</b>	<b>484,470</b>	<b>4,117,400</b>	<b>56,119,306</b>
<b>4 District Administration</b>							
4.11 Educational Administration				150,900	753,000		903,900
4.40 School District Governance					101,634		101,634
4.41 Business Administration				488,700	1,124,700	5,000	1,618,400
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>639,600</b>	<b>1,979,334</b>	<b>5,000</b>	<b>2,623,934</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				105,300	584,860	25,000	715,160
5.50 Maintenance Operations				3,941,800		205,000	4,146,800
5.52 Maintenance of Grounds				322,900		10,000	332,900
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,370,000</b>	<b>584,860</b>	<b>240,000</b>	<b>5,194,860</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				49,400	110,700		160,100
7.70 Student Transportation				843,300		40,000	883,300
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>892,700</b>	<b>110,700</b>	<b>40,000</b>	<b>1,043,400</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>33,029,386</b>	<b>4,945,200</b>	<b>10,145,700</b>	<b>9,299,450</b>	<b>3,159,364</b>	<b>4,402,400</b>	<b>64,981,500</b>

School District No. 75 (Mission)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2026

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2026 Annual Budget	2025 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	30,591,698	7,372,796	37,964,494	1,355,210	39,319,704	40,076,004
1.03 Career Programs	1,354,200	349,759	1,703,959	286,470	1,990,429	1,976,149
1.07 Library Services	1,337,800	330,780	1,668,580	44,000	1,712,580	1,684,350
1.08 Counselling	1,184,900	298,590	1,483,490	5,500	1,488,990	1,596,520
1.10 Inclusive Education	13,520,160	3,662,319	17,182,479	407,871	17,590,350	16,963,760
1.30 English Language Learning	298,448	73,247	371,695	5,000	376,695	278,205
1.31 Indigenous Education	1,739,800	469,718	2,209,518	253,520	2,463,038	2,702,312
1.41 School Administration	5,723,600	1,326,871	7,050,471	212,200	7,262,671	7,167,851
1.60 Summer School	29,600	7,460	37,060		37,060	36,760
1.62 International and Out of Province Students	339,100	84,859	423,959	597,800	1,021,759	1,009,239
<b>Total Function 1</b>	<b>56,119,306</b>	<b>13,976,399</b>	<b>70,095,705</b>	<b>3,167,571</b>	<b>73,263,276</b>	<b>73,491,150</b>
<b>4 District Administration</b>						
4.11 Educational Administration	903,900	204,159	1,108,059	209,100	1,317,159	1,594,739
4.40 School District Governance	101,634	25,409	127,043	179,250	306,293	294,793
4.41 Business Administration	1,618,400	384,024	2,002,424	504,900	2,507,324	2,527,444
<b>Total Function 4</b>	<b>2,623,934</b>	<b>613,592</b>	<b>3,237,526</b>	<b>893,250</b>	<b>4,130,776</b>	<b>4,416,976</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	715,160	162,077	877,237	331,250	1,208,487	1,137,627
5.50 Maintenance Operations	4,146,800	1,150,283	5,297,083	1,564,600	6,861,683	6,828,683
5.52 Maintenance of Grounds	332,900	94,577	427,477	212,000	639,477	646,077
5.56 Utilities	-		-	1,375,154	1,375,154	1,450,154
<b>Total Function 5</b>	<b>5,194,860</b>	<b>1,406,937</b>	<b>6,601,797</b>	<b>3,483,004</b>	<b>10,084,801</b>	<b>10,062,541</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	160,100	38,355	198,455	9,800	208,255	207,205
7.70 Student Transportation	883,300	246,469	1,129,769	344,000	1,473,769	1,365,469
<b>Total Function 7</b>	<b>1,043,400</b>	<b>284,824</b>	<b>1,328,224</b>	<b>353,800</b>	<b>1,682,024</b>	<b>1,572,674</b>
<b>9 Debt Services</b>						
<b>Total Function 9</b>	-	-	-	-	-	-
<b>Total Functions 1 - 9</b>	<b>64,981,500</b>	<b>16,281,752</b>	<b>81,263,252</b>	<b>7,897,625</b>	<b>89,160,877</b>	<b>89,543,341</b>

**School District No. 75 (Mission)**  
Annual Budget - Special Purpose Revenue and Expense  
Year Ended June 30, 2026

	2026 Annual Budget	2025 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education and Child Care	12,310,886	13,707,557
Other	116,461	134,800
Other Revenue	2,164,240	2,176,423
<b>Total Revenue</b>	<b>14,591,587</b>	<b>16,018,780</b>
<b>Expenses</b>		
Instruction	14,142,588	15,538,678
District Administration	37,200	37,000
Operations and Maintenance	406,799	438,102
Transportation and Housing	5,000	5,000
<b>Total Expense</b>	<b>14,591,587</b>	<b>16,018,780</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

School District No. 75 (Mission)

Annual Budget - Changes in Special Purpose Funds  
Year Ended June 30, 2026

	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				1,000,000					
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	249,559	295,778			160,000	31,850	317,880	460,240	295,659
Provincial Grants - Other									
Other			100,000	2,000,000					
	249,559	295,778	100,000	2,000,000	160,000	31,850	317,880	460,240	295,659
Less: Allocated to Revenue	249,559	295,778	100,000	2,000,000	160,000	31,850	317,880	460,240	295,659
Deferred Revenue, end of year	-	-	-	1,000,000	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	249,559	295,778			160,000	31,850	317,880	460,240	295,659
Provincial Grants - Other									
Other Revenue			100,000	2,000,000					
	249,559	295,778	100,000	2,000,000	160,000	31,850	317,880	460,240	295,659
Expenses									
Salaries									
Teachers									
Principals and Vice Principals						16,300	83,400		
Educational Assistants		248,600						338,200	
Support Staff	94,080				123,000		13,300		109,600
Other Professionals									
Substitutes							8,000		127,904
	94,080	248,600	-	-	123,000	16,300	104,700	338,200	237,504
Employee Benefits	23,520	47,178			34,500	3,590	21,980	94,700	49,785
Services and Supplies	131,959		100,000	2,000,000	2,500	11,960	191,200	27,340	8,370
	249,559	295,778	100,000	2,000,000	160,000	31,850	317,880	460,240	295,659
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 75 (Mission)

Annual Budget - Changes in Special Purpose Funds  
Year Ended June 30, 2026

	Classroom Enhancement Fund - Staffing	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	SEY2KT (Early Years to Kindergarten)	ECL Early Care & Learning	Feeding Futures Fund	Professional Learning Grant	MCFD Early Years
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		45,000		30,000	10,000	40,000	650,000		
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	8,881,278		52,000			175,000	805,803	225,839	
Provincial Grants - Other									85,832
Other									
	8,881,278	-	52,000	-	-	175,000	805,803	225,839	85,832
Less: Allocated to Revenue	8,881,278	5,000	52,000	5,000	10,000	215,000	1,105,803	225,839	85,832
Deferred Revenue, end of year	-	40,000	-	25,000	-	-	350,000	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	8,881,278	5,000	52,000	5,000	10,000	215,000	1,105,803	225,839	
Provincial Grants - Other									85,832
Other Revenue									
	8,881,278	5,000	52,000	5,000	10,000	215,000	1,105,803	225,839	85,832
Expenses									
Salaries									
Teachers	7,105,022							19,400	
Principals and Vice Principals						146,300		27,800	
Educational Assistants							25,300		
Support Staff							120,300		66,600
Other Professionals							88,000		
Substitutes							7,000		
	7,105,022	-	-	-	-	146,300	240,600	47,200	66,600
Employee Benefits	1,776,256					32,190	62,800	11,000	18,700
Services and Supplies		5,000	52,000	5,000	10,000	36,510	802,403	167,639	532
	8,881,278	5,000	52,000	5,000	10,000	215,000	1,105,803	225,839	85,832
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 75 (Mission)

Annual Budget - Changes in Special Purpose Funds  
Year Ended June 30, 2026

	MCFD Middle Years	BEST	Metis Family Services	Heritage Park Childcare	Breakfast Club	TOTAL
	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	12,000	20,000			10,000	1,817,000
Add: Restricted Grants						
Provincial Grants - Ministry of Education and Child Care						11,950,886
Provincial Grants - Other	18,629					104,461
Other			34,440	19,800		2,154,240
	18,629	-	34,440	19,800	-	14,209,587
Less: Allocated to Revenue	30,629	-	34,440	19,800	10,000	14,591,587
Deferred Revenue, end of year	-	20,000	-	-	-	1,435,000
Revenues						
Provincial Grants - Ministry of Education and Child Care						12,310,886
Provincial Grants - Other	30,629					116,461
Other Revenue			34,440	19,800	10,000	2,164,240
	30,629	-	34,440	19,800	10,000	14,591,587
Expenses						
Salaries						
Teachers						7,124,422
Principals and Vice Principals						273,800
Educational Assistants						612,100
Support Staff	23,800		14,400			565,080
Other Professionals						88,000
Substitutes						142,904
	23,800	-	14,400	-	-	8,806,306
Employee Benefits	6,700		4,000			2,186,899
Services and Supplies	129		16,040	19,800	10,000	3,598,382
	30,629	-	34,440	19,800	10,000	14,591,587
Net Revenue (Expense)	-	-	-	-	-	-

School District No. 75 (Mission)

Annual Budget - Capital Revenue and Expense  
Year Ended June 30, 2026

	2026 Annual Budget			2025 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Amortization of Deferred Capital Revenue	3,358,926		3,358,926	3,358,926
<b>Total Revenue</b>	<b>3,358,926</b>	-	<b>3,358,926</b>	3,358,926
<b>Expenses</b>				
Amortization of Tangible Capital Assets				
Operations and Maintenance	4,718,658		4,718,658	4,728,058
Debt Services				
Capital Loan Interest		41,232	41,232	56,285
<b>Total Expense</b>	<b>4,718,658</b>	<b>41,232</b>	<b>4,759,890</b>	4,784,343
<b>Net Revenue (Expense)</b>	<b>(1,359,732)</b>	<b>(41,232)</b>	<b>(1,400,964)</b>	(1,425,417)
<b>Net Transfers (to) from other funds</b>				
Local Capital		375,000	375,000	375,000
Capital Lease Payment			-	371,403
Capital Loan Payment		450,722	450,722	
<b>Total Net Transfers</b>	-	<b>825,722</b>	<b>825,722</b>	746,403
<b>Other Adjustments to Fund Balances</b>				
Tangible Capital Assets Purchased from Local Capital	350,000	(350,000)	-	
Principal Payment				
Capital Loan	409,490	(409,490)	-	
<b>Total Other Adjustments to Fund Balances</b>	<b>759,490</b>	<b>(759,490)</b>	-	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(600,242)</b>	<b>25,000</b>	<b>(575,242)</b>	(679,014)