

Annual Budget

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

June 30, 2021

# School District No. 75 (Mission)

June 30, 2021

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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 2020/2021 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 2020/2021.
3. The attached Statement 2 showing the estimated revenue and expense for the 2020/2021 fiscal year and the total budget bylaw amount of \$79,444,250 for the 2020/2021 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 2020/2021.

READ A FIRST TIME THE 30th DAY OF JUNE, 2020;

READ A SECOND TIME THE 30th DAY OF JUNE, 2020;

READ A THIRD TIME, PASSED AND ADOPTED THE 30th DAY OF JUNE, 2020;

( Corporate Seal )

Original signed by T. Loffler  
**Chairperson of the Board**

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 2020/2021, adopted by the Board the 30th DAY OF JUNE, 2020.

Original signed by C. Becker  
**Secretary Treasurer**

# School District No. 75 (Mission)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	6,317,000	6,280,000
Adult	8,000	8,000
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>6,325,000</b>	<b>6,288,000</b>
<b>Revenues</b>	\$	\$
Provincial Grants		
Ministry of Education	70,875,911	69,808,414
Other	404,814	427,062
Tuition	1,613,000	2,309,000
Other Revenue	2,097,647	2,110,532
Rentals and Leases	208,520	262,040
Investment Income	95,000	145,000
Amortization of Deferred Capital Revenue	3,002,730	2,927,680
<b>Total Revenue</b>	<b>78,297,622</b>	<b>77,989,728</b>
<b>Expenses</b>		
Instruction	62,507,605	63,667,779
District Administration	3,098,584	2,987,764
Operations and Maintenance	12,664,281	12,197,700
Transportation and Housing	1,173,780	1,159,188
<b>Total Expense</b>	<b>79,444,250</b>	<b>80,012,431</b>
<b>Net Revenue (Expense)</b>	<b>(1,146,628)</b>	<b>(2,022,703)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>143,999</b>	<b>506,156</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(1,002,629)</b>	<b>(1,516,547)</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(1,002,629)	(1,516,547)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(1,002,629)</b>	<b>(1,516,547)</b>

# School District No. 75 (Mission)

Annual Budget - Revenue and Expense

Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	67,706,985	66,962,979
Special Purpose Funds - Total Expense	7,731,906	9,043,582
Capital Fund - Total Expense	4,005,359	4,005,870
<b>Total Budget Bylaw Amount</b>	<u>79,444,250</u>	<u>80,012,431</u>

## Approved by the Board

Original signed by T. Loffler	June 30, 2020
Signature of the Chairperson of the Board of Education	Date Signed
Original signed by A. Wilson	June 30, 2020
Signature of the Superintendent	Date Signed
Original signed by C. Becker	June 30, 2020
Signature of the Secretary Treasurer	Date Signed

# School District No. 75 (Mission)

Annual Budget - Changes in Net Financial Assets (Debt)  
Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<u>(1,146,628)</u>	<u>(2,022,703)</u>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Deferred Capital Revenue	(3,365,806)	(1,373,114)
<b>Total Acquisition of Tangible Capital Assets</b>	<u>(3,365,806)</u>	<u>(1,373,114)</u>
Amortization of Tangible Capital Assets	4,005,359	4,005,870
<b>Total Effect of change in Tangible Capital Assets</b>	<u>639,553</u>	<u>2,632,756</u>
Acquisitions of Prepaid Expenses	(200,000)	(200,000)
Use of Prepaid Expenses	200,000	249,762
	<u>-</u>	<u>49,762</u>
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<u><u>(507,075)</u></u>	<u><u>659,815</u></u>

# School District No. 75 (Mission)

Annual Budget - Operating Revenue and Expense  
Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	65,014,938	62,643,013
Other	303,881	318,881
Tuition	1,613,000	2,309,000
Other Revenue	327,647	340,532
Rentals and Leases	208,520	262,040
Investment Income	95,000	145,000
<b>Total Revenue</b>	<u>67,562,986</u>	<u>66,018,466</u>
<b>Expenses</b>		
Instruction	55,193,652	55,046,438
District Administration	3,014,744	2,905,494
Operations and Maintenance	8,324,809	7,857,717
Transportation and Housing	1,173,780	1,153,330
<b>Total Expense</b>	<u>67,706,985</u>	<u>66,962,979</u>
<b>Net Revenue (Expense)</b>	<u>(143,999)</u>	<u>(944,513)</u>
<b>Budgeted Prior Year Surplus Appropriation</b>	<u>143,999</u>	<u>506,156</u>
<b>Net Transfers (to) from other funds</b>		
Local Capital		438,357
<b>Total Net Transfers</b>	<u>-</u>	<u>438,357</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u>-</u>	<u>-</u>

# School District No. 75 (Mission)

Annual Budget - Schedule of Operating Revenue by Source  
Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	62,267,727	61,065,562
ISC/LEA Recovery	(173,957)	(195,532)
Other Ministry of Education Grants		
Pay Equity	725,901	725,901
Transportation Supplement	188,900	188,900
Carbon Tax Grant		50,000
Employer Health Tax Grant		515,072
Support Staff Benefits Grant		25,110
Foundation Skills Assessment Grant	13,000	13,000
Skills Training Grant		5,000
Labour Settlement Funding	1,690,967	250,000
Increased Enrolment Projected	302,400	
<b>Total Provincial Grants - Ministry of Education</b>	<b>65,014,938</b>	<b>62,643,013</b>
<b>Provincial Grants - Other</b>	<b>303,881</b>	<b>318,881</b>
<b>Tuition</b>		
Continuing Education	280,000	309,000
International and Out of Province Students	1,333,000	2,000,000
<b>Total Tuition</b>	<b>1,613,000</b>	<b>2,309,000</b>
<b>Other Revenues</b>		
Funding from First Nations	173,957	195,532
Miscellaneous		
Pay for Service - Riverside	20,000	20,000
District of Mission - Clarke Theatre	108,690	100,000
Other	25,000	25,000
<b>Total Other Revenue</b>	<b>327,647</b>	<b>340,532</b>
<b>Rentals and Leases</b>	<b>208,520</b>	<b>262,040</b>
<b>Investment Income</b>	<b>95,000</b>	<b>145,000</b>
<b>Total Operating Revenue</b>	<b>67,562,986</b>	<b>66,018,466</b>

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

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object  
Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	26,891,751	25,926,974
Principals and Vice Principals	4,129,871	3,901,400
Educational Assistants	6,352,000	6,389,500
Support Staff	7,708,840	7,548,640
Other Professionals	1,924,424	2,159,913
Substitutes	2,801,296	3,023,096
<b>Total Salaries</b>	<b>49,808,182</b>	<b>48,949,523</b>
<b>Employee Benefits</b>	<b>11,492,716</b>	<b>11,450,587</b>
<b>Total Salaries and Benefits</b>	<b>61,300,898</b>	<b>60,400,110</b>
<b>Services and Supplies</b>		
Services	1,965,568	1,974,039
Student Transportation	19,000	19,000
Professional Development and Travel	492,118	413,640
Rentals and Leases	340,158	260,158
Dues and Fees	88,100	88,100
Insurance	153,000	163,277
Supplies	2,163,996	2,457,950
Utilities	1,184,147	1,186,705
<b>Total Services and Supplies</b>	<b>6,406,087</b>	<b>6,562,869</b>
<b>Total Operating Expense</b>	<b>67,706,985</b>	<b>66,962,979</b>

# School District No. 75 (Mission)

Annual Budget - Operating Expense by Function, Program and Object  
Year Ended June 30, 2021

	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	21,875,151	889,071	51,200	351,500		2,016,860	25,183,782
1.03 Career Programs	546,300	132,400	33,500	351,700			1,063,900
1.07 Library Services	1,016,300						1,016,300
1.08 Counselling	1,037,100						1,037,100
1.10 Special Education	1,888,200		5,158,800	650,440		437,285	8,134,725
1.30 English Language Learning	278,800	13,200	133,800				425,800
1.31 Indigenous Education	226,400	128,900	941,200	35,200		10,000	1,341,700
1.41 School Administration		2,847,100		1,243,100	56,600	70,881	4,217,681
1.60 Summer School	23,500						23,500
1.62 International and Out of Province Students		119,200	33,500	102,000	59,900		314,600
1.64 Other				18,000	74,700		92,700
<b>Total Function 1</b>	<b>26,891,751</b>	<b>4,129,871</b>	<b>6,352,000</b>	<b>2,751,940</b>	<b>191,200</b>	<b>2,535,026</b>	<b>42,851,788</b>
<b>4 District Administration</b>							
4.11 Educational Administration				132,600	536,700		669,300
4.40 School District Governance					86,213		86,213
4.41 Business Administration				404,100	812,511	5,000	1,221,611
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>536,700</b>	<b>1,435,424</b>	<b>5,000</b>	<b>1,977,124</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				90,700	216,700	25,000	332,400
5.50 Maintenance Operations				3,381,950		236,270	3,618,220
5.52 Maintenance of Grounds				288,900			288,900
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,761,550</b>	<b>216,700</b>	<b>261,270</b>	<b>4,239,520</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				28,100	81,100		109,200
7.70 Student Transportation				630,550			630,550
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>658,650</b>	<b>81,100</b>	<b>-</b>	<b>739,750</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>26,891,751</b>	<b>4,129,871</b>	<b>6,352,000</b>	<b>7,708,840</b>	<b>1,924,424</b>	<b>2,801,296</b>	<b>49,808,182</b>

# School District No. 75 (Mission)

Annual Budget - Operating Expense by Function, Program and Object  
Year Ended June 30, 2021

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	25,183,782	5,688,031	30,871,813	1,139,675	32,011,488	31,673,241
1.03 Career Programs	1,063,900	257,600	1,321,500	316,978	1,638,478	1,627,818
1.07 Library Services	1,016,300	241,850	1,258,150	42,000	1,300,150	1,278,240
1.08 Counselling	1,037,100	246,830	1,283,930	5,500	1,289,430	1,178,870
1.10 Special Education	8,134,725	1,960,900	10,095,625	151,500	10,247,125	9,979,039
1.30 English Language Learning	425,800	102,220	528,020	5,000	533,020	824,490
1.31 Indigenous Education	1,341,700	322,550	1,664,250	223,720	1,887,970	1,776,360
1.41 School Administration	4,217,681	934,270	5,151,951	179,300	5,331,251	5,538,290
1.60 Summer School	23,500	5,590	29,090		29,090	
1.62 International and Out of Province Students	314,600	71,110	385,710	405,750	791,460	946,760
1.64 Other	92,700	18,190	110,890	23,300	134,190	223,330
<b>Total Function 1</b>	<b>42,851,788</b>	<b>9,849,141</b>	<b>52,700,929</b>	<b>2,492,723</b>	<b>55,193,652</b>	<b>55,046,438</b>
<b>4 District Administration</b>						
4.11 Educational Administration	669,300	141,480	810,780	154,600	965,380	942,820
4.40 School District Governance	86,213	27,600	113,813	66,500	180,313	180,313
4.41 Business Administration	1,221,611	268,040	1,489,651	379,400	1,869,051	1,782,361
<b>Total Function 4</b>	<b>1,977,124</b>	<b>437,120</b>	<b>2,414,244</b>	<b>600,500</b>	<b>3,014,744</b>	<b>2,905,494</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	332,400	67,900	400,300	246,800	647,100	736,987
5.50 Maintenance Operations	3,618,220	875,925	4,494,145	1,465,117	5,959,262	5,437,025
5.52 Maintenance of Grounds	288,900	74,900	363,800	170,500	534,300	497,000
5.56 Utilities	-	-	-	1,184,147	1,184,147	1,186,705
<b>Total Function 5</b>	<b>4,239,520</b>	<b>1,018,725</b>	<b>5,258,245</b>	<b>3,066,564</b>	<b>8,324,809</b>	<b>7,857,717</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	109,200	24,030	133,230	6,300	139,530	134,730
7.70 Student Transportation	630,550	163,700	794,250	240,000	1,034,250	1,018,600
<b>Total Function 7</b>	<b>739,750</b>	<b>187,730</b>	<b>927,480</b>	<b>246,300</b>	<b>1,173,780</b>	<b>1,153,330</b>
<b>9 Debt Services</b>						
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>49,808,182</b>	<b>11,492,716</b>	<b>61,300,898</b>	<b>6,406,087</b>	<b>67,706,985</b>	<b>66,962,979</b>

# School District No. 75 (Mission)

Annual Budget - Special Purpose Revenue and Expense  
Year Ended June 30, 2021

	<b>2021</b>	2020 Amended
	<b>Annual Budget</b>	Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	5,860,973	7,165,401
Other	100,933	108,181
Other Revenue	1,770,000	1,770,000
<b>Total Revenue</b>	<b>7,731,906</b>	9,043,582
<b>Expenses</b>		
Instruction	7,313,953	8,621,341
District Administration	83,840	82,270
Operations and Maintenance	334,113	334,113
Transportation and Housing		5,858
<b>Total Expense</b>	<b>7,731,906</b>	9,043,582
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	-

# School District No. 75 (Mission)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2021

	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>			100,000	875,000					
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	249,513	225,361			160,000	29,400	96,454	404,511	259,203
Provincial Grants - Other									
Other			70,000	1,700,000					
	249,513	225,361	70,000	1,700,000	160,000	29,400	96,454	404,511	259,203
<b>Less:</b> Allocated to Revenue	249,513	225,361	70,000	1,700,000	160,000	29,400	96,454	404,511	259,203
<b>Deferred Revenue, end of year</b>	-	-	<b>100,000</b>	<b>875,000</b>	-	-	-	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education	249,513	225,361			160,000	29,400	96,454	404,511	259,203
Provincial Grants - Other									
Other Revenue			70,000	1,700,000					
	249,513	225,361	70,000	1,700,000	160,000	29,400	96,454	404,511	259,203
<b>Expenses</b>									
Salaries									
Teachers						14,802		16,310	
Principals and Vice Principals							44,000		
Educational Assistants		180,700						294,000	
Support Staff	56,140				122,360				92,160
Substitutes									117,942
	56,140	180,700	-	-	122,360	14,802	44,000	310,310	210,102
Employee Benefits	18,713	44,661			30,500	3,523	9,240	76,647	40,731
Services and Supplies	174,660		70,000	1,700,000	7,140	11,075	43,214	17,554	8,370
	249,513	225,361	70,000	1,700,000	160,000	29,400	96,454	404,511	259,203
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

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

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2021

	Classroom Enhancement Fund - Staffing	BEST	MCFD Early Years	MCFD Middle Years	TOTAL
	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>		20,000	20,733		<b>1,015,733</b>
<b>Add:</b> Restricted Grants					
Provincial Grants - Ministry of Education	4,436,531				<b>5,860,973</b>
Provincial Grants - Other			82,933	18,000	<b>100,933</b>
Other					<b>1,770,000</b>
	4,436,531	-	82,933	18,000	<b>7,731,906</b>
<b>Less:</b> Allocated to Revenue	4,436,531	-	82,933	18,000	<b>7,731,906</b>
<b>Deferred Revenue, end of year</b>	<b>-</b>	<b>20,000</b>	<b>20,733</b>	<b>-</b>	<b>1,015,733</b>
<b>Revenues</b>					
Provincial Grants - Ministry of Education	4,436,531				<b>5,860,973</b>
Provincial Grants - Other			82,933	18,000	<b>100,933</b>
Other Revenue					<b>1,770,000</b>
	4,436,531	-	82,933	18,000	<b>7,731,906</b>
<b>Expenses</b>					
Salaries					
Teachers	3,549,225				<b>3,580,337</b>
Principals and Vice Principals					<b>44,000</b>
Educational Assistants					<b>474,700</b>
Support Staff			53,889		<b>324,549</b>
Substitutes					<b>117,942</b>
	3,549,225	-	53,889	-	<b>4,541,528</b>
Employee Benefits	887,306		13,338		<b>1,124,659</b>
Services and Supplies			15,706	18,000	<b>2,065,719</b>
	4,436,531	-	82,933	18,000	<b>7,731,906</b>
<b>Net Revenue (Expense)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

Schedule 4

Annual Budget - Capital Revenue and Expense  
Year Ended June 30, 2021

	2021 Annual Budget			2020 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Amortization of Deferred Capital Revenue	3,002,730		3,002,730	2,927,680
<b>Total Revenue</b>	<b>3,002,730</b>	-	<b>3,002,730</b>	2,927,680
<b>Expenses</b>				
Amortization of Tangible Capital Assets				
Operations and Maintenance	4,005,359		4,005,359	4,005,870
<b>Total Expense</b>	<b>4,005,359</b>	-	<b>4,005,359</b>	4,005,870
<b>Net Revenue (Expense)</b>	<b>(1,002,629)</b>	-	<b>(1,002,629)</b>	(1,078,190)
<b>Net Transfers (to) from other funds</b>				
Local Capital			-	(438,357)
<b>Total Net Transfers</b>	-	-	-	(438,357)
<b>Other Adjustments to Fund Balances</b>				
<b>Total Other Adjustments to Fund Balances</b>	-	-	-	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(1,002,629)</b>	-	<b>(1,002,629)</b>	(1,516,547)