

Annual Budget

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

June 30, 2023

# School District No. 75 (Mission)

June 30, 2023

## Table of Contents

Bylaw .....	1
Annual Budget - Revenue and Expense - Statement 2 .....	2
Annual Budget - Changes in Net Financial Assets (Debt) - Statement 4 .....	4
Annual Budget - Operating Revenue and Expense - Schedule 2 .....	5
Schedule 2A - Annual Budget - Schedule of Operating Revenue by Source .....	6
Schedule 2B - Annual Budget - Schedule of Operating Expense by Object .....	7
Schedule 2C - Annual Budget - Operating Expense by Function, Program and Object .....	8
Annual Budget - Special Purpose Revenue and Expense - Schedule 3 .....	10
Schedule 3A - Annual Budget - Changes in Special Purpose Funds .....	11
Annual Budget - Capital Revenue and Expense - Schedule 4 .....	13

\*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 2022/2023 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 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 2022/2023.
3. The attached Statement 2 showing the estimated revenue and expense for the 2022/2023 fiscal year and the total budget bylaw amount of \$88,817,088 for the 2022/2023 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 2022/2023.

READ A FIRST TIME THE 21st DAY OF JUNE, 2022;

READ A SECOND TIME THE 21st DAY OF JUNE, 2022;

READ A THIRD TIME, PASSED AND ADOPTED THE 21st DAY OF JUNE, 2022;

( 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 2022/2023, adopted by the Board the 21st DAY OF JUNE, 2022.

Original signed by C. Becker

---

**Secretary Treasurer**

# School District No. 75 (Mission)

Annual Budget - Revenue and Expense  
Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	6,576,000	6,509,875
Adult	7,000	7,375
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>6,583,000</b>	<b>6,517,250</b>
<b>Revenues</b>	\$	\$
Provincial Grants		
Ministry of Education	77,701,224	77,680,286
Other	490,869	475,408
Tuition	2,538,000	2,175,000
Other Revenue	1,995,090	1,973,957
Rentals and Leases	213,590	209,610
Investment Income	100,000	80,000
Amortization of Deferred Capital Revenue	3,042,025	3,042,025
<b>Total Revenue</b>	<b>86,080,798</b>	<b>85,636,286</b>
<b>Expenses</b>		
Instruction	70,120,878	69,313,132
District Administration	3,540,556	3,350,326
Operations and Maintenance	13,235,709	13,286,422
Transportation and Housing	1,231,226	1,169,713
Debt Services	13,719	1,572
<b>Total Expense</b>	<b>88,142,088</b>	<b>87,121,165</b>
<b>Net Revenue (Expense)</b>	<b>(2,061,290)</b>	<b>(1,484,879)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>1,606,467</b>	<b>1,459,345</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(454,823)</b>	<b>(25,534)</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(454,823)	(25,534)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(454,823)</b>	<b>(25,534)</b>

# School District No. 75 (Mission)

Annual Budget - Revenue and Expense  
Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	74,369,079	72,225,365
Special Purpose Funds - Total Expense	9,663,331	10,802,569
Capital Fund - Total Expense	4,109,678	4,093,231
Capital Fund - Tangible Capital Assets Purchased from Local Capital	675,000	170,000
<b>Total Budget Bylaw Amount</b>	<b>88,817,088</b>	<b>87,291,165</b>

## Approved by the Board

Original signed by T. Loffler June 21, 2022

---

Signature of the Chairperson of the Board of Education Date Signed

Original signed by A. Wilson June 21, 2022

---

Signature of the Superintendent Date Signed

Original signed by C. Becker June 21, 2022

---

Signature of the Secretary Treasurer Date Signed

# School District No. 75 (Mission)

Annual Budget - Changes in Net Financial Assets (Debt)  
Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<b>(2,061,290)</b>	<b>(1,484,879)</b>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Local Capital	(675,000)	(170,000)
From Deferred Capital Revenue	(2,435,000)	(2,435,000)
<b>Total Acquisition of Tangible Capital Assets</b>	<b>(3,110,000)</b>	<b>(2,605,000)</b>
Amortization of Tangible Capital Assets	4,095,959	4,091,659
<b>Total Effect of change in Tangible Capital Assets</b>	<b>985,959</b>	<b>1,486,659</b>
Acquisitions of Prepaid Expenses	(200,000)	(200,000)
Use of Prepaid Expenses	200,000	229,116
	-	29,116
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<b>(1,075,331)</b>	<b>30,896</b>

# School District No. 75 (Mission)

Annual Budget - Operating Revenue and Expense  
Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	70,012,497	68,802,843
Other	306,065	320,282
Tuition	2,538,000	2,175,000
Other Revenue	205,290	203,957
Rentals and Leases	213,590	209,610
Investment Income	100,000	80,000
<b>Total Revenue</b>	<b>73,375,442</b>	<b>71,791,692</b>
<b>Expenses</b>		
Instruction	60,887,373	59,323,582
District Administration	3,478,238	3,238,816
Operations and Maintenance	8,785,791	8,526,307
Transportation and Housing	1,217,677	1,136,660
<b>Total Expense</b>	<b>74,369,079</b>	<b>72,225,365</b>
<b>Net Revenue (Expense)</b>	<b>(993,637)</b>	<b>(433,673)</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>1,606,467</b>	<b>1,459,345</b>
<b>Net Transfers (to) from other funds</b>		
Local Capital	(445,000)	(990,000)
Other	(167,830)	(35,672)
<b>Total Net Transfers</b>	<b>(612,830)</b>	<b>(1,025,672)</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, 2023

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	69,202,320	67,991,333
ISC/LEA Recovery	(175,290)	(173,957)
Other Ministry of Education Grants		
Pay Equity	725,901	725,901
Student Transportation Fund	188,900	188,900
Support Staff Benefits Grant	55,180	55,180
FSA Scorer Grant	13,000	13,000
Early Learning Framework	2,486	2,486
<b>Total Provincial Grants - Ministry of Education</b>	<b>70,012,497</b>	<b>68,802,843</b>
<b>Provincial Grants - Other</b>	<b>306,065</b>	<b>320,282</b>
<b>Tuition</b>		
Continuing Education	330,000	320,000
International and Out of Province Students	2,208,000	1,855,000
<b>Total Tuition</b>	<b>2,538,000</b>	<b>2,175,000</b>
<b>Other Revenues</b>		
Funding from First Nations	175,290	173,957
Miscellaneous		
Pay for Service - Riverside	5,000	5,000
Other Revenues	25,000	25,000
<b>Total Other Revenue</b>	<b>205,290</b>	<b>203,957</b>
<b>Rentals and Leases</b>	<b>213,590</b>	<b>209,610</b>
<b>Investment Income</b>	<b>100,000</b>	<b>80,000</b>
<b>Total Operating Revenue</b>	<b>73,375,442</b>	<b>71,791,692</b>



# School District No. 75 (Mission)

Annual Budget - Schedule of Operating Expense by Object  
Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	29,192,624	28,349,424
Principals and Vice Principals	4,770,188	4,568,988
Educational Assistants	6,965,500	6,789,700
Support Staff	8,113,440	7,894,340
Other Professionals	2,319,081	2,068,838
Substitutes	3,225,000	2,800,000
<b>Total Salaries</b>	<b>54,585,833</b>	<b>52,471,290</b>
<b>Employee Benefits</b>	<b>12,839,940</b>	<b>12,238,731</b>
<b>Total Salaries and Benefits</b>	<b>67,425,773</b>	<b>64,710,021</b>
<b>Services and Supplies</b>		
Services	2,294,560	2,202,661
Student Transportation	19,000	19,000
Professional Development and Travel	633,398	740,198
Rentals and Leases	11,500	158,449
Dues and Fees	89,100	89,100
Insurance	165,000	160,000
Supplies	2,333,747	2,819,936
Utilities	1,397,001	1,326,000
<b>Total Services and Supplies</b>	<b>6,943,306</b>	<b>7,515,344</b>
<b>Total Operating Expense</b>	<b>74,369,079</b>	<b>72,225,365</b>

# School District No. 75 (Mission)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2023

	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	23,727,224	589,887	52,200	363,000		2,269,461	27,001,772
1.03 Career Programs	591,100	137,453	34,100	362,100			1,124,753
1.07 Library Services	1,122,300						1,122,300
1.08 Counselling	1,168,600						1,168,600
1.10 Special Education	1,958,100	141,245	5,753,300	823,340		542,442	9,218,427
1.30 English Language Learning	144,500	14,453	136,500				295,453
1.31 Indigenous Education	455,500	141,245	955,300	35,900			1,587,945
1.41 School Administration		3,615,422		1,253,000	78,310	88,407	5,035,139
1.60 Summer School	25,300						25,300
1.62 International and Out of Province Students		130,483	34,100	99,800	68,470		332,853
1.64 Other				100,000			100,000
<b>Total Function 1</b>	<b>29,192,624</b>	<b>4,770,188</b>	<b>6,965,500</b>	<b>3,037,140</b>	<b>146,780</b>	<b>2,900,310</b>	<b>47,012,542</b>
<b>4 District Administration</b>							
4.11 Educational Administration				138,700	649,267		787,967
4.40 School District Governance					92,214		92,214
4.41 Business Administration				442,500	986,540	5,000	1,434,040
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>581,200</b>	<b>1,728,021</b>	<b>5,000</b>	<b>2,314,221</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				156,700	355,413	25,000	537,113
5.50 Maintenance Operations				3,406,350		294,690	3,701,040
5.52 Maintenance of Grounds				284,800			284,800
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,847,850</b>	<b>355,413</b>	<b>319,690</b>	<b>4,522,953</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				43,800	88,867		132,667
7.70 Student Transportation				603,450			603,450
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>647,250</b>	<b>88,867</b>	<b>-</b>	<b>736,117</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>29,192,624</b>	<b>4,770,188</b>	<b>6,965,500</b>	<b>8,113,440</b>	<b>2,319,081</b>	<b>3,225,000</b>	<b>54,585,833</b>

# School District No. 75 (Mission)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2023

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	27,001,772	6,178,371	33,180,143	1,226,805	34,406,948	34,105,763
1.03 Career Programs	1,124,753	277,480	1,402,233	255,070	1,657,303	1,568,410
1.07 Library Services	1,122,300	264,900	1,387,200	42,000	1,429,200	1,444,020
1.08 Counselling	1,168,600	275,790	1,444,390	5,500	1,449,890	1,378,320
1.10 Special Education	9,218,427	2,293,410	11,511,837	183,500	11,695,337	11,079,478
1.30 English Language Learning	295,453	73,340	368,793	5,000	373,793	383,110
1.31 Indigenous Education	1,587,945	399,860	1,987,805	290,220	2,278,025	2,345,290
1.41 School Administration	5,035,139	1,126,335	6,161,474	206,200	6,367,674	5,963,061
1.60 Summer School	25,300	5,970	31,270		31,270	31,270
1.62 International and Out of Province Students	332,853	77,180	410,033	661,400	1,071,433	987,260
1.64 Other	100,000	26,500	126,500		126,500	37,600
<b>Total Function 1</b>	<b>47,012,542</b>	<b>10,999,136</b>	<b>58,011,678</b>	<b>2,875,695</b>	<b>60,887,373</b>	<b>59,323,582</b>
<b>4 District Administration</b>						
4.11 Educational Administration	787,967	169,020	956,987	175,000	1,131,987	1,016,120
4.40 School District Governance	92,214	23,054	115,268	66,500	181,768	177,423
4.41 Business Administration	1,434,040	321,700	1,755,740	408,743	2,164,483	2,045,273
<b>Total Function 4</b>	<b>2,314,221</b>	<b>513,774</b>	<b>2,827,995</b>	<b>650,243</b>	<b>3,478,238</b>	<b>3,238,816</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	537,113	113,420	650,533	264,350	914,883	774,530
5.50 Maintenance Operations	3,701,040	937,950	4,638,990	1,279,618	5,918,608	5,894,377
5.52 Maintenance of Grounds	284,800	78,500	363,300	192,000	555,300	531,400
5.56 Utilities	-	-	-	1,397,000	1,397,000	1,326,000
<b>Total Function 5</b>	<b>4,522,953</b>	<b>1,129,870</b>	<b>5,652,823</b>	<b>3,132,968</b>	<b>8,785,791</b>	<b>8,526,307</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	132,667	30,260	162,927	6,400	169,327	147,310
7.70 Student Transportation	603,450	166,900	770,350	278,000	1,048,350	989,350
<b>Total Function 7</b>	<b>736,117</b>	<b>197,160</b>	<b>933,277</b>	<b>284,400</b>	<b>1,217,677</b>	<b>1,136,660</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>54,585,833</b>	<b>12,839,940</b>	<b>67,425,773</b>	<b>6,943,306</b>	<b>74,369,079</b>	<b>72,225,365</b>

# School District No. 75 (Mission)

Annual Budget - Special Purpose Revenue and Expense  
Year Ended June 30, 2023

	<u>2023</u>	<u>2022 Amended</u>
	<u>Annual Budget</u>	<u>Annual Budget</u>
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	7,688,727	8,877,443
Other	184,804	155,126
Other Revenue	1,789,800	1,770,000
<b>Total Revenue</b>	<u>9,663,331</u>	<u>10,802,569</u>
<b>Expenses</b>		
Instruction	9,233,505	9,989,550
District Administration	62,318	111,510
Operations and Maintenance	353,959	668,456
Transportation and Housing	13,549	33,053
<b>Total Expense</b>	<u>9,663,331</u>	<u>10,802,569</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u>-</u>	<u>-</u>

# School District No. 75 (Mission)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2023

	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>			80,000	1,019,375					
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	249,559	235,547			160,000	31,850	96,219	412,254	259,203
Provincial Grants - Other			70,000	1,700,000					
Other									
	249,559	235,547	70,000	1,700,000	160,000	31,850	96,219	412,254	259,203
<b>Less:</b> Allocated to Revenue	249,559	235,547	70,000	1,700,000	160,000	31,850	96,219	412,254	259,203
<b>Deferred Revenue, end of year</b>	-	-	<b>80,000</b>	<b>1,019,375</b>	-	-	-	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education	249,559	235,547			160,000	31,850	96,219	412,254	259,203
Provincial Grants - Other			70,000	1,700,000					
Other Revenue									
	249,559	235,547	70,000	1,700,000	160,000	31,850	96,219	412,254	259,203
<b>Expenses</b>									
Salaries									
Teachers						16,800	17,213	16,800	
Principals and Vice Principals							22,858		
Educational Assistants		197,900						299,900	
Support Staff	56,151				125,000				92,160
Substitutes							8,000		117,942
	56,151	197,900	-	-	125,000	16,800	48,071	316,700	210,102
Employee Benefits	18,717	37,647			33,000	3,960	8,860	83,460	40,731
Services and Supplies	174,691		70,000	1,700,000	2,000	11,090	39,288	12,094	8,370
	249,559	235,547	70,000	1,700,000	160,000	31,850	96,219	412,254	259,203
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

# School District No. 75 (Mission)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2023

	Classroom Enhancement Fund - Staffing	First Nation Student Transportation	Changing Results for Young Children	MCFD Early Years	MCFD Middle Years	BEST	HP Childcare Centre	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>			10,000	60,000	25,000	20,000		1,214,375
<b>Add:</b> Restricted Grants								
Provincial Grants - Ministry of Education	6,209,296	13,549	11,250					7,678,727
Provincial Grants - Other				85,832	13,972			99,804
Other							19,800	1,789,800
	6,209,296	13,549	11,250	85,832	13,972	-	19,800	9,568,331
<b>Less:</b> Allocated to Revenue	6,209,296	13,549	21,250	145,832	38,972	-	19,800	9,663,331
<b>Deferred Revenue, end of year</b>	-	-	-	-	-	20,000	-	1,119,375
<b>Revenues</b>								
Provincial Grants - Ministry of Education	6,209,296	13,549	21,250					7,688,727
Provincial Grants - Other				145,832	38,972			184,804
Other Revenue							19,800	1,789,800
	6,209,296	13,549	21,250	145,832	38,972	-	19,800	9,663,331
<b>Expenses</b>								
Salaries								
Teachers	5,027,419							5,078,232
Principals and Vice Principals								22,858
Educational Assistants					21,400			519,200
Support Staff				57,400				330,711
Substitutes								125,942
	5,027,419	-	-	57,400	21,400	-	-	6,076,943
Employee Benefits	1,181,877			15,200	5,700			1,429,152
Services and Supplies		13,549	21,250	73,232	11,872		19,800	2,157,236
	6,209,296	13,549	21,250	145,832	38,972	-	19,800	9,663,331
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-

# School District No. 75 (Mission)

Annual Budget - Capital Revenue and Expense  
Year Ended June 30, 2023

	2023 Annual Budget			2022 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Amortization of Deferred Capital Revenue	3,042,025		3,042,025	3,042,025
<b>Total Revenue</b>	<b>3,042,025</b>	-	<b>3,042,025</b>	3,042,025
<b>Expenses</b>				
Amortization of Tangible Capital Assets				
Operations and Maintenance	4,095,959		4,095,959	4,091,659
Debt Services				
Capital Loan Interest		13,719	13,719	1,572
<b>Total Expense</b>	<b>4,095,959</b>	<b>13,719</b>	<b>4,109,678</b>	4,093,231
<b>Net Revenue (Expense)</b>	<b>(1,053,934)</b>	<b>(13,719)</b>	<b>(1,067,653)</b>	(1,051,206)
<b>Net Transfers (to) from other funds</b>				
Local Capital		445,000	445,000	990,000
Capital Loan Payment		167,830	167,830	35,672
<b>Total Net Transfers</b>	-	<b>612,830</b>	<b>612,830</b>	1,025,672
<b>Other Adjustments to Fund Balances</b>				
Tangible Capital Assets Purchased from Local Capital	675,000	(675,000)	-	
Principal Payment				
Capital Loan	154,111	(154,111)	-	
<b>Total Other Adjustments to Fund Balances</b>	<b>829,111</b>	<b>(829,111)</b>	-	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(224,823)</b>	<b>(230,000)</b>	<b>(454,823)</b>	(25,534)