

Amended Annual Budget

School District No. 75 (Mission)

June 30, 2024

School District No. 75 (Mission)

June 30, 2024

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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 2023/2024 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 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 2023/2024.
3. The attached Statement 2 showing the estimated revenue and expense for the 2023/2024 fiscal year and the total budget bylaw amount of \$105,396,760 for the 2023/2024 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 2023/2024.

READ A FIRST TIME THE 23rd DAY OF JANUARY, 2024;

READ A SECOND TIME THE 23rd DAY OF JANUARY, 2024;

READ A THIRD TIME, PASSED AND ADOPTED THE 23rd DAY OF JANUARY, 2024;

(Corporate Seal)

Original signed by S. Carter

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) Amended Annual Budget Bylaw 2023/2024, adopted by the Board the 23rd DAY OF JANUARY, 2024.

Original signed by C. Becker

Secretary Treasurer

School District No. 75 (Mission)

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2024

	2024 Amended Annual Budget	2024 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	6,654,375	6,632,000
Adult	5,750	6,000
Total Ministry Operating Grant Funded FTE's	6,660,125	6,638,000
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	92,921,102	88,920,428
Other	511,843	510,073
Tuition	2,320,000	2,505,040
Other Revenue	2,514,596	2,133,800
Rentals and Leases	211,650	211,650
Investment Income	650,000	500,000
Amortization of Deferred Capital Revenue	3,252,863	3,088,696
Total Revenue	102,382,054	97,869,687
Expenses		
Instruction	84,844,561	80,498,948
District Administration	4,309,374	4,209,524
Operations and Maintenance	14,431,918	14,229,057
Transportation and Housing	1,425,071	1,366,385
Debt Services	60,836	45,321
Total Expense	105,071,760	100,349,235
Net Revenue (Expense)	(2,689,706)	(2,479,548)
Budgeted Allocation (Retirement) of Surplus (Deficit)	2,023,083	1,801,796
Budgeted Surplus (Deficit), for the year	(666,623)	(677,752)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(666,623)	(677,752)
Budgeted Surplus (Deficit), for the year	(666,623)	(677,752)

School District No. 75 (Mission)

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2024

	2024 Amended Annual Budget	2024 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	85,251,741	83,619,617
Special Purpose Funds - Total Expense	15,297,361	12,402,160
Capital Fund - Total Expense	4,522,658	4,327,458
Capital Fund - Tangible Capital Assets Purchased from Local Capital	325,000	800,000
Total Budget Bylaw Amount	105,396,760	101,149,235

Approved by the Board

Original signed by S. Carter	January 23, 2024
_____ Signature of the Chairperson of the Board of Education	_____ Date Signed
Original signed by A. Wilson	January 24, 2024
_____ Signature of the Superintendent	_____ Date Signed
Original signed by C. Becker	January 23, 2024
_____ 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, 2024

	2024 Amended Annual Budget	2024 Annual Budget
	\$	\$
Surplus (Deficit) for the year	(2,689,706)	(2,479,548)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Local Capital	(325,000)	(800,000)
From Deferred Capital Revenue	(3,109,057)	(3,346,509)
Total Acquisition of Tangible Capital Assets	(3,434,057)	(4,146,509)
Amortization of Tangible Capital Assets	4,461,822	4,282,137
Total Effect of change in Tangible Capital Assets	1,027,765	135,628
Acquisitions of Prepaid Expenses	(200,000)	(200,000)
Use of Prepaid Expenses	200,000	200,000
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(1,661,941)	(2,343,920)

School District No. 75 (Mission)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
 Year Ended June 30, 2024

	Operating Fund	Special Purpose Fund	Capital Fund	2024 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	4,104,009		22,027,456	26,131,465
Changes for the year				
Net Revenue (Expense) for the year	(1,419,911)		(1,269,795)	(2,689,706)
Interfund Transfers				
Local Capital	(320,000)		320,000	-
Other	(283,172)		283,172	-
Net Changes for the year	(2,023,083)	-	(666,623)	(2,689,706)
Budgeted Accumulated Surplus (Deficit), end of year	2,080,926	-	21,360,833	23,441,759

School District No. 75 (Mission)

Amended Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2024

	2024 Amended Annual Budget	2024 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	80,094,340	78,598,001
Other	300,840	309,140
Tuition	2,320,000	2,505,040
Other Revenue	255,000	255,000
Rentals and Leases	211,650	211,650
Investment Income	650,000	500,000
Total Revenue	83,831,830	82,378,831
Expenses		
Instruction	70,381,915	68,799,168
District Administration	3,964,484	3,963,454
Operations and Maintenance	9,527,628	9,523,961
Transportation and Housing	1,377,714	1,333,034
Total Expense	85,251,741	83,619,617
Net Revenue (Expense)	(1,419,911)	(1,240,786)
Budgeted Prior Year Surplus Appropriation	2,023,083	1,801,796
Net Transfers (to) from other funds		
Local Capital	(320,000)	(320,000)
Other	(283,172)	(241,010)
Total Net Transfers	(603,172)	(561,010)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 75 (Mission)

Amended Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2024

	2024 Amended Annual Budget	2024 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	77,945,580	76,900,695
ISC/LEA Recovery	(225,000)	(225,000)
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	55,180
FSA Scorer Grant	13,000	13,000
Early Learning Framework (ELF) Implementation		952
Labour Settlement Funding	1,333,708	938,373
Integrated Child and Youth (ICY)	57,071	
Total Provincial Grants - Ministry of Education and Child Care	80,094,340	78,598,001
Provincial Grants - Other	300,840	309,140
Tuition		
Continuing Education	270,000	328,940
International and Out of Province Students	2,050,000	2,176,100
Total Tuition	2,320,000	2,505,040
Other Revenues		
Funding from First Nations	225,000	225,000
Miscellaneous		
Pay for service - Riverside	5,000	5,000
Other	25,000	25,000
Total Other Revenue	255,000	255,000
Rentals and Leases	211,650	211,650
Investment Income	650,000	500,000
Total Operating Revenue	83,831,830	82,378,831

School District No. 75 (Mission)

Amended Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2024

	2024 Amended Annual Budget	2024 Annual Budget
	\$	\$
Salaries		
Teachers	32,890,590	33,375,532
Principals and Vice Principals	5,016,100	5,040,000
Educational Assistants	9,256,458	8,466,100
Support Staff	9,152,230	9,143,130
Other Professionals	2,816,662	2,523,881
Substitutes	3,986,797	3,474,895
Total Salaries	63,118,837	62,023,538
Employee Benefits	14,668,818	14,403,314
Total Salaries and Benefits	77,787,655	76,426,852
Services and Supplies		
Services	2,519,029	2,525,557
Student Transportation	19,000	19,000
Professional Development and Travel	617,113	603,180
Dues and Fees	97,000	92,000
Insurance	195,000	191,000
Supplies	2,598,123	2,360,027
Utilities	1,418,821	1,402,001
Total Services and Supplies	7,464,086	7,192,765
Total Operating Expense	85,251,741	83,619,617

School District No. 75 (Mission)

Amended Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2024

	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	26,776,811	565,700	57,800	615,200		2,669,797	30,685,308
1.03 Career Programs	574,900	153,700		422,900		20,000	1,171,500
1.07 Library Services	1,275,400					25,000	1,300,400
1.08 Counselling	1,282,300						1,282,300
1.10 Special Education	2,459,380	61,500	7,904,958	866,830	196,876	837,000	12,326,544
1.30 English Language Learning	57,799	27,000	151,200				235,999
1.31 Indigenous Education	435,600	217,500	1,101,200	39,800			1,794,100
1.41 School Administration		3,926,900		1,400,300	73,700	150,000	5,550,900
1.60 Summer School	28,400						28,400
1.62 International and Out of Province Students			41,300	110,300	144,400		296,000
Total Function 1	32,890,590	4,952,300	9,256,458	3,455,330	414,976	3,701,797	54,671,451
4 District Administration							
4.11 Educational Administration		63,800		153,200	757,400		974,400
4.40 School District Governance					97,226		97,226
4.41 Business Administration				499,900	1,061,000	5,000	1,565,900
Total Function 4	-	63,800	-	653,100	1,915,626	5,000	2,637,526
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				102,800	384,460	25,000	512,260
5.50 Maintenance Operations				3,904,000		205,000	4,109,000
5.52 Maintenance of Grounds				313,500		10,000	323,500
5.56 Utilities							-
Total Function 5	-	-	-	4,320,300	384,460	240,000	4,944,760
7 Transportation and Housing							
7.41 Transportation and Housing Administration				48,500	101,600		150,100
7.70 Student Transportation				675,000		40,000	715,000
Total Function 7	-	-	-	723,500	101,600	40,000	865,100
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	32,890,590	5,016,100	9,256,458	9,152,230	2,816,662	3,986,797	63,118,837

School District No. 75 (Mission)

Amended Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2024

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2024 Amended Annual Budget	2024 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	30,685,308	6,817,590	37,502,898	1,367,096	38,869,994	38,886,247
1.03 Career Programs	1,171,500	281,899	1,453,399	268,170	1,721,569	1,747,329
1.07 Library Services	1,300,400	298,410	1,598,810	48,900	1,647,710	1,611,480
1.08 Counselling	1,282,300	300,060	1,582,360	5,500	1,587,860	1,680,650
1.10 Special Education	12,326,544	3,110,990	15,437,534	329,165	15,766,699	14,087,721
1.30 English Language Learning	235,999	52,210	288,209	5,000	293,209	382,090
1.31 Indigenous Education	1,794,100	449,278	2,243,378	269,916	2,513,294	2,584,358
1.41 School Administration	5,550,900	1,222,531	6,773,431	207,400	6,980,831	6,654,608
1.60 Summer School	28,400	6,650	35,050		35,050	34,920
1.62 International and Out of Province Students	296,000	70,599	366,599	599,100	965,699	1,129,765
Total Function 1	54,671,451	12,610,217	67,281,668	3,100,247	70,381,915	68,799,168
4 District Administration						
4.11 Educational Administration	974,400	209,029	1,183,429	197,200	1,380,629	1,353,959
4.40 School District Governance	97,226	24,307	121,533	69,500	191,033	188,033
4.41 Business Administration	1,565,900	352,554	1,918,454	474,368	2,392,822	2,421,462
Total Function 4	2,637,526	585,890	3,223,416	741,068	3,964,484	3,963,454
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	512,260	105,237	617,497	309,850	927,347	863,442
5.50 Maintenance Operations	4,109,000	1,062,983	5,171,983	1,378,500	6,550,483	6,637,441
5.52 Maintenance of Grounds	323,500	85,477	408,977	222,000	630,977	621,077
5.56 Utilities	-	-	-	1,418,821	1,418,821	1,402,001
Total Function 5	4,944,760	1,253,697	6,198,457	3,329,171	9,527,628	9,523,961
7 Transportation and Housing						
7.41 Transportation and Housing Administration	150,100	34,145	184,245	9,600	193,845	188,965
7.70 Student Transportation	715,000	184,869	899,869	284,000	1,183,869	1,144,069
Total Function 7	865,100	219,014	1,084,114	293,600	1,377,714	1,333,034
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	63,118,837	14,668,818	77,787,655	7,464,086	85,251,741	83,619,617

School District No. 75 (Mission)

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2024

	<u>2024 Amended Annual Budget</u>	<u>2024 Annual Budget</u>
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	12,826,762	10,322,427
Other	211,003	200,933
Other Revenue	2,259,596	1,878,800
Total Revenue	<u>15,297,361</u>	<u>12,402,160</u>
Expenses		
Instruction	14,462,646	11,699,780
District Administration	344,890	246,070
Operations and Maintenance	442,468	422,959
Transportation and Housing	47,357	33,351
Total Expense	<u>15,297,361</u>	<u>12,402,160</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 75 (Mission)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2024

	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			87,951	1,127,594	20,561	6,606	64,005		
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	249,559	291,080			160,000	31,850	593,219	448,905	283,686
Provincial Grants - Other									
Other			70,000	2,000,000					
	249,559	291,080	70,000	2,000,000	160,000	31,850	593,219	448,905	283,686
Less: Allocated to Revenue	249,559	291,080	100,000	2,127,594	180,561	38,456	657,224	448,905	283,686
Deferred Revenue, end of year	-	-	57,951	1,000,000	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	249,559	291,080			180,561	38,456	657,224	448,905	283,686
Provincial Grants - Other									
Other Revenue			100,000	2,127,594					
	249,559	291,080	100,000	2,127,594	180,561	38,456	657,224	448,905	283,686
Expenses									
Salaries									
Teachers						18,900	94,500	18,900	
Principals and Vice Principals							26,200		
Educational Assistants		244,600					206,200	323,500	
Support Staff	47,578				127,000				96,768
Other Professionals									
Substitutes							120,172		134,223
	47,578	244,600	-	-	127,000	18,900	447,072	342,400	230,991
Employee Benefits	15,859	46,480			33,000	4,420	81,210	88,520	44,325
Services and Supplies	186,122		100,000	2,127,594	20,561	15,136	128,942	17,985	8,370
	249,559	291,080	100,000	2,127,594	180,561	38,456	657,224	448,905	283,686
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 75 (Mission)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2024

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Federal Safe Return to Class / Ventilation Fund	Student & Family Affordability	SEY2KT (Early Years to Kindergarten)	ECL Early Care & Learning
	\$	\$	\$	\$	\$	\$	\$	\$	
Deferred Revenue, beginning of year			33,560		28,137	81,343	253,317	18,015	72,652
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	7,905,372	1,213,743	13,797	52,000	11,250			19,000	175,000
Provincial Grants - Other									
Other									
	7,905,372	1,213,743	13,797	52,000	11,250	-	-	19,000	175,000
Less: Allocated to Revenue	7,905,372	1,213,743	47,357	52,000	39,387	81,343	253,317	37,015	247,652
Deferred Revenue, end of year	-	-	-	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	7,905,372	1,213,743	47,357	52,000	39,387	81,343	253,317	37,015	247,652
Provincial Grants - Other									
Other Revenue									
	7,905,372	1,213,743	47,357	52,000	39,387	81,343	253,317	37,015	247,652
Expenses									
Salaries									
Teachers	6,324,298								
Principals and Vice Principals									154,800
Educational Assistants									
Support Staff									
Other Professionals									
Substitutes									
	6,324,298	-	-	-	-	-	-	-	154,800
Employee Benefits	1,581,074								32,510
Services and Supplies		1,213,743	47,357	52,000	39,387	81,343	253,317	37,015	60,342
	7,905,372	1,213,743	47,357	52,000	39,387	81,343	253,317	37,015	247,652
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 75 (Mission)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2024

	Feeding Futures Fund	MCFD Early Years	MCFD Middle Years	BEST	HP Childcare Centre	Decoda Literacy	PSB Mentorship	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		64,758	60,175	20,000	2,936		238	1,941,848
Add: Restricted Grants								
Provincial Grants - Ministry of Education and Child Care	800,105							12,248,566
Provincial Grants - Other		85,832						85,832
Other					19,800	9,266		2,099,066
	800,105	85,832	-	-	19,800	9,266	-	14,433,464
Less: Allocated to Revenue	800,105	150,590	60,175	-	22,736	9,266	238	15,297,361
Deferred Revenue, end of year	-	-	-	20,000	-	-	-	1,077,951
Revenues								
Provincial Grants - Ministry of Education and Child Care	800,105							12,826,762
Provincial Grants - Other		150,590	60,175				238	211,003
Other Revenue					22,736	9,266		2,259,596
	800,105	150,590	60,175	-	22,736	9,266	238	15,297,361
Expenses								
Salaries								
Teachers								6,456,598
Principals and Vice Principals								181,000
Educational Assistants			23,700					798,000
Support Staff		63,800						335,146
Other Professionals	75,000							75,000
Substitutes								254,395
	75,000	63,800	23,700	-	-	-	-	8,100,139
Employee Benefits	18,750	16,600	6,200					1,968,948
Services and Supplies	706,355	70,190	30,275		22,736	9,266	238	5,228,274
	800,105	150,590	60,175	-	22,736	9,266	238	15,297,361
Net Revenue (Expense)	-	-	-	-	-	-	-	-

School District No. 75 (Mission)

Amended Annual Budget - Capital Revenue and Expense
 Year Ended June 30, 2024

	2024 Amended Annual Budget			2024 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Amortization of Deferred Capital Revenue	3,252,863		3,252,863	3,088,696
Total Revenue	3,252,863	-	3,252,863	3,088,696
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	4,461,822		4,461,822	4,282,137
Debt Services				
Capital Loan Interest		60,836	60,836	45,321
Total Expense	4,461,822	60,836	4,522,658	4,327,458
Net Revenue (Expense)	(1,208,959)	(60,836)	(1,269,795)	(1,238,762)
Net Transfers (to) from other funds				
Local Capital		320,000	320,000	320,000
Capital Loan Payment		283,172	283,172	241,010
Total Net Transfers	-	603,172	603,172	561,010
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	325,000	(325,000)	-	
Principal Payment				
Capital Loan	222,336	(222,336)	-	
Total Other Adjustments to Fund Balances	547,336	(547,336)	-	
Budgeted Surplus (Deficit), for the year	(661,623)	(5,000)	(666,623)	(677,752)