

Amended 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 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 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 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 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 \$80,012,431 for the 2019/2020 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 2019/2020.

READ A FIRST TIME THE 18th DAY OF FEBRUARY, 2020;

READ A SECOND TIME THE 18th DAY OF FEBRUARY, 2020;

READ A THIRD TIME, PASSED AND ADOPTED THE 18th DAY OF FEBRUARY, 2020;

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) Amended Annual Budget Bylaw 2019/2020, adopted by the Board the 18th DAY OF FEBRUARY, 2020.

Original signed by C. Becker

**Secretary Treasurer**

# School District No. 75 (Mission)

Statement 2

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

	2020 Amended Annual Budget	2020 Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	6,280,000	6,243,000
Adult	8,000	7,375
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>6,288,000</b>	<b>6,250,375</b>
<b>Revenues</b>	\$	\$
Provincial Grants		
Ministry of Education	69,808,414	67,603,421
Other	427,062	298,881
Tuition	2,309,000	2,432,000
Other Revenue	2,110,532	2,010,532
Rentals and Leases	262,040	262,040
Investment Income	145,000	145,000
Amortization of Deferred Capital Revenue	2,927,680	2,969,194
<b>Total Revenue</b>	<b>77,989,728</b>	<b>75,721,068</b>
<b>Expenses</b>		
Instruction	63,667,779	60,555,007
District Administration	2,987,764	3,017,525
Operations and Maintenance	12,197,700	12,061,770
Transportation and Housing	1,159,188	1,160,383
<b>Total Expense</b>	<b>80,012,431</b>	<b>76,794,685</b>
<b>Net Revenue (Expense)</b>	<b>(2,022,703)</b>	<b>(1,073,617)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>506,156</b>	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(1,516,547)</b>	<b>(1,073,617)</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(1,516,547)	(1,073,617)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(1,516,547)</b>	<b>(1,073,617)</b>

# School District No. 75 (Mission)

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

	2020 Amended Annual Budget	2020 Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	66,962,979	65,389,522
Special Purpose Funds - Total Expense	9,043,582	7,362,352
Capital Fund - Total Expense	4,005,870	4,042,811
<b>Total Budget Bylaw Amount</b>	<b>80,012,431</b>	<b>76,794,685</b>

## Approved by the Board

Original signed by T. Loffler February 18, 2020  
Signature of the Chairperson of the Board of Education Date Signed

Original signed by A. Wilson February 18, 2020  
Signature of the Superintendent Date Signed

Original signed by C. Becker February 18, 2020  
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, 2020

	<b>2020 Amended Annual Budget</b>	2020 Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<u>(2,022,703)</u>	<u>(1,073,617)</u>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Deferred Capital Revenue	<u>(1,373,114)</u>	<u>(2,147,620)</u>
<b>Total Acquisition of Tangible Capital Assets</b>	<u>(1,373,114)</u>	<u>(2,147,620)</u>
Amortization of Tangible Capital Assets	<u>4,005,870</u>	<u>4,042,811</u>
<b>Total Effect of change in Tangible Capital Assets</b>	<u>2,632,756</u>	<u>1,895,191</u>
Acquisitions of Prepaid Expenses	<u>(200,000)</u>	<u>(200,000)</u>
Use of Prepaid Expenses	<u>249,762</u>	<u>200,000</u>
	<u>49,762</u>	<u>-</u>
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<u><u>659,815</u></u>	<u><u>821,574</u></u>

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

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund  
 Year Ended June 30, 2020

	<b>Operating Fund</b>	<b>Special Purpose Fund</b>	<b>Capital Fund</b>	<b>2020 Amended Annual Budget</b>
	\$	\$	\$	\$
<b>Accumulated Surplus (Deficit), beginning of year</b>	506,156		28,313,420	<b>28,819,576</b>
<b>Changes for the year</b>				
Net Revenue (Expense) for the year	(944,513)		(1,078,190)	<b>(2,022,703)</b>
Interfund Transfers				
Local Capital	438,357		(438,357)	-
<b>Net Changes for the year</b>	<b>(506,156)</b>	-	<b>(1,516,547)</b>	<b>(2,022,703)</b>
<b>Budgeted Accumulated Surplus (Deficit), end of year</b>	<b>-</b>	-	<b>26,796,873</b>	<b>26,796,873</b>

# School District No. 75 (Mission)

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

	2020 Amended Annual Budget	2020 Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	62,643,013	61,911,069
Other	318,881	298,881
Tuition	2,309,000	2,432,000
Other Revenue	340,532	340,532
Rentals and Leases	262,040	262,040
Investment Income	145,000	145,000
<b>Total Revenue</b>	<b>66,018,466</b>	<b>65,389,522</b>
<b>Expenses</b>		
Instruction	55,046,438	53,609,458
District Administration	2,905,494	2,934,835
Operations and Maintenance	7,857,717	7,684,846
Transportation and Housing	1,153,330	1,160,383
<b>Total Expense</b>	<b>66,962,979</b>	<b>65,389,522</b>
<b>Net Revenue (Expense)</b>	<b>(944,513)</b>	<b>-</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>506,156</b>	
<b>Net Transfers (to) from other funds</b>		
Local Capital	438,357	
<b>Total Net Transfers</b>	<b>438,357</b>	<b>-</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

# School District No. 75 (Mission)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source  
Year Ended June 30, 2020

	2020 Amended Annual Budget	2020 Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	61,065,562	60,308,728
ISC/LEA Recovery	(195,532)	(195,532)
Other Ministry of Education Grants		
Pay Equity	725,901	725,901
Transportation Supplement	188,900	188,900
Carbon Tax Grant	50,000	50,000
Employer Health Tax Grant	515,072	515,072
Support Staff Benefits Grant	25,110	
FSA	13,000	13,000
Skills Training	5,000	5,000
Increased Enrolment - Summit		300,000
Labour Settlement Funding	250,000	
<b>Total Provincial Grants - Ministry of Education</b>	<b>62,643,013</b>	<b>61,911,069</b>
<b>Provincial Grants - Other</b>	<b>318,881</b>	<b>298,881</b>
<b>Tuition</b>		
Continuing Education	309,000	309,000
International and Out of Province Students	2,000,000	2,123,000
<b>Total Tuition</b>	<b>2,309,000</b>	<b>2,432,000</b>
<b>Other Revenues</b>		
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	25,000
<b>Total Other Revenue</b>	<b>340,532</b>	<b>340,532</b>
<b>Rentals and Leases</b>	<b>262,040</b>	<b>262,040</b>
<b>Investment Income</b>	<b>145,000</b>	<b>145,000</b>
<b>Total Operating Revenue</b>	<b>66,018,466</b>	<b>65,389,522</b>

# School District No. 75 (Mission)

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

	2020 Amended Annual Budget	2020 Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	25,926,974	25,189,164
Principals and Vice Principals	3,901,400	3,988,890
Educational Assistants	6,389,500	6,113,100
Support Staff	7,548,640	7,308,240
Other Professionals	2,159,913	2,175,030
Substitutes	3,023,096	3,073,096
<b>Total Salaries</b>	<b>48,949,523</b>	<b>47,847,520</b>
<b>Employee Benefits</b>	<b>11,450,587</b>	<b>11,260,568</b>
<b>Total Salaries and Benefits</b>	<b>60,400,110</b>	<b>59,108,088</b>
<b>Services and Supplies</b>		
Services	1,974,039	1,915,839
Student Transportation	19,000	19,000
Professional Development and Travel	413,640	490,200
Rentals and Leases	260,158	260,158
Dues and Fees	88,100	88,100
Insurance	163,277	155,277
Supplies	2,457,950	2,166,155
Utilities	1,186,705	1,186,705
<b>Total Services and Supplies</b>	<b>6,562,869</b>	<b>6,281,434</b>
<b>Total Operating Expense</b>	<b>66,962,979</b>	<b>65,389,522</b>

# School District No. 75 (Mission)

Amended 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
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	21,044,974	528,500	50,200	344,500		2,412,167	24,380,341
1.03 Career Programs	550,200	128,600	31,300	344,500			1,054,600
1.07 Library Services	998,600						998,600
1.08 Counselling	947,800						947,800
1.10 Special Education	1,893,600		5,114,600	557,040		336,539	7,901,779
1.30 English Language Learning	281,000	12,900	363,100				657,000
1.31 Indigenous Education	210,800	135,500	794,200	34,500		10,000	1,185,000
1.41 School Administration		3,057,300		1,224,700	55,000	54,090	4,391,090
1.62 International and Out of Province Students		38,600	36,100	100,000	181,000		355,700
1.64 Other				18,000	157,500		175,500
<b>Total Function 1</b>	<b>25,926,974</b>	<b>3,901,400</b>	<b>6,389,500</b>	<b>2,623,240</b>	<b>393,500</b>	<b>2,812,796</b>	<b>42,047,410</b>
<b>4 District Administration</b>							
4.11 Educational Administration				130,000	523,600		653,600
4.40 School District Governance					86,213		86,213
4.41 Business Administration				395,800	791,200	5,000	1,192,000
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>525,800</b>	<b>1,401,013</b>	<b>5,000</b>	<b>1,931,813</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				89,000	286,700	25,000	400,700
5.50 Maintenance Operations				3,381,700		180,300	3,562,000
5.52 Maintenance of Grounds				283,200			283,200
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,753,900</b>	<b>286,700</b>	<b>205,300</b>	<b>4,245,900</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				27,600	78,700		106,300
7.70 Student Transportation				618,100			618,100
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>645,700</b>	<b>78,700</b>	<b>-</b>	<b>724,400</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>25,926,974</b>	<b>3,901,400</b>	<b>6,389,500</b>	<b>7,548,640</b>	<b>2,159,913</b>	<b>3,023,096</b>	<b>48,949,523</b>

# School District No. 75 (Mission)

Amended 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 Amended Annual Budget	2020 Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	24,380,341	5,638,782	30,019,123	1,654,118	31,673,241	31,694,631
1.03 Career Programs	1,054,600	255,240	1,309,840	317,978	1,627,818	1,488,818
1.07 Library Services	998,600	237,640	1,236,240	42,000	1,278,240	1,260,430
1.08 Counselling	947,800	225,570	1,173,370	5,500	1,178,870	1,179,990
1.10 Special Education	7,901,779	1,929,260	9,831,039	148,000	9,979,039	8,845,080
1.30 English Language Learning	657,000	159,490	816,490	8,000	824,490	848,040
1.31 Indigenous Education	1,185,000	283,730	1,468,730	307,630	1,776,360	1,694,638
1.41 School Administration	4,391,090	975,300	5,366,390	171,900	5,538,290	5,404,181
1.62 International and Out of Province Students	355,700	79,060	434,760	512,000	946,760	978,375
1.64 Other	175,500	24,530	200,030	23,300	223,330	215,275
<b>Total Function 1</b>	<b>42,047,410</b>	<b>9,808,602</b>	<b>51,856,012</b>	<b>3,190,426</b>	<b>55,046,438</b>	<b>53,609,458</b>
<b>4 District Administration</b>						
4.11 Educational Administration	653,600	138,120	791,720	151,100	942,820	917,136
4.40 School District Governance	86,213	27,600	113,813	66,500	180,313	180,313
4.41 Business Administration	1,192,000	261,400	1,453,400	328,961	1,782,361	1,837,386
<b>Total Function 4</b>	<b>1,931,813</b>	<b>427,120</b>	<b>2,358,933</b>	<b>546,561</b>	<b>2,905,494</b>	<b>2,934,835</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	400,700	82,210	482,910	254,077	736,987	741,336
5.50 Maintenance Operations	3,562,000	875,525	4,437,525	999,500	5,437,025	5,252,505
5.52 Maintenance of Grounds	283,200	73,300	356,500	140,500	497,000	504,300
5.56 Utilities	-	-	-	1,186,705	1,186,705	1,186,705
<b>Total Function 5</b>	<b>4,245,900</b>	<b>1,031,035</b>	<b>5,276,935</b>	<b>2,580,782</b>	<b>7,857,717</b>	<b>7,684,846</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	106,300	23,330	129,630	5,100	134,730	133,883
7.70 Student Transportation	618,100	160,500	778,600	240,000	1,018,600	1,026,500
<b>Total Function 7</b>	<b>724,400</b>	<b>183,830</b>	<b>908,230</b>	<b>245,100</b>	<b>1,153,330</b>	<b>1,160,383</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>48,949,523</b>	<b>11,450,587</b>	<b>60,400,110</b>	<b>6,562,869</b>	<b>66,962,979</b>	<b>65,389,522</b>

# School District No. 75 (Mission)

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

	<u>2020 Amended Annual Budget</u>	<u>2020 Annual Budget</u>
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	7,165,401	5,692,352
Other	108,181	
Other Revenue	1,770,000	1,670,000
<b>Total Revenue</b>	<u>9,043,582</u>	<u>7,362,352</u>
<b>Expenses</b>		
Instruction	8,621,341	6,945,549
District Administration	82,270	82,690
Operations and Maintenance	334,113	334,113
Transportation and Housing	5,858	
<b>Total Expense</b>	<u>9,043,582</u>	<u>7,362,352</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u>-</u>	<u>-</u>

# School District No. 75 (Mission)

Amended 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
	\$	\$	\$	\$	\$		\$	\$	\$
<b>Deferred Revenue, beginning of year</b>			108,221	875,091					
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	249,513	226,311			160,000	29,400	96,454	393,607	290,774
Provincial Grants - Other									
Other			70,000	1,700,000					
	249,513	226,311	70,000	1,700,000	160,000	29,400	96,454	393,607	290,774
<b>Less:</b> Allocated to Revenue	249,513	226,311	70,000	1,700,000	160,000	29,400	96,454	393,607	290,774
<b>Deferred Revenue, end of year</b>	-	-	<b>108,221</b>	<b>875,091</b>	-	-	-	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education	249,513	226,311			160,000	29,400	96,454	393,607	290,774
Provincial Grants - Other									
Other Revenue			70,000	1,700,000					
	249,513	226,311	70,000	1,700,000	160,000	29,400	96,454	393,607	290,774
<b>Expenses</b>									
Salaries									
Teachers						13,894			
Principals and Vice Principals							42,700		
Educational Assistants		181,400						282,600	
Support Staff	56,140				119,960				92,160
Substitutes									145,395
	56,140	181,400	-	-	119,960	13,894	42,700	282,600	237,555
Employee Benefits	18,713	44,911			29,500	3,307	8,970	69,944	44,849
Services and Supplies	174,660		70,000	1,700,000	10,540	12,199	44,784	41,063	8,370
	249,513	226,311	70,000	1,700,000	160,000	29,400	96,454	393,607	290,774
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

# School District No. 75 (Mission)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2020

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	BEST	POPFASD C.A.R.S	MCFD Early Years	MCFD Middle Years	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>					20,000	7,248	20,733		<b>1,031,293</b>
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	4,929,479	755,505	5,858	28,500					<b>7,165,401</b>
Provincial Grants - Other							82,933	18,000	<b>100,933</b>
Other									<b>1,770,000</b>
	4,929,479	755,505	5,858	28,500	-	-	82,933	18,000	<b>9,036,334</b>
<b>Less:</b> Allocated to Revenue	4,929,479	755,505	5,858	28,500	-	7,248	82,933	18,000	<b>9,043,582</b>
<b>Deferred Revenue, end of year</b>	-	-	-	-	<b>20,000</b>	-	<b>20,733</b>	-	<b>1,024,045</b>
<b>Revenues</b>									
Provincial Grants - Ministry of Education	4,929,479	755,505	5,858	28,500					<b>7,165,401</b>
Provincial Grants - Other						7,248	82,933	18,000	<b>108,181</b>
Other Revenue									<b>1,770,000</b>
	4,929,479	755,505	5,858	28,500	-	7,248	82,933	18,000	<b>9,043,582</b>
<b>Expenses</b>									
Salaries									
Teachers	3,981,691								<b>3,995,585</b>
Principals and Vice Principals									<b>42,700</b>
Educational Assistants									<b>464,000</b>
Support Staff							53,889		<b>322,149</b>
Substitutes									<b>145,395</b>
	3,981,691	-	-	-	-	-	53,889	-	<b>4,969,829</b>
Employee Benefits	947,788						13,338		<b>1,181,320</b>
Services and Supplies		755,505	5,858	28,500		7,248	15,706	18,000	<b>2,892,433</b>
	4,929,479	755,505	5,858	28,500	-	7,248	82,933	18,000	<b>9,043,582</b>
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

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

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

	2020 Amended Annual Budget			2020 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Amortization of Deferred Capital Revenue	2,927,680		2,927,680	2,969,194
<b>Total Revenue</b>	<b>2,927,680</b>	-	<b>2,927,680</b>	2,969,194
<b>Expenses</b>				
Amortization of Tangible Capital Assets				
Operations and Maintenance	4,005,870		4,005,870	4,042,811
<b>Total Expense</b>	<b>4,005,870</b>	-	<b>4,005,870</b>	4,042,811
<b>Net Revenue (Expense)</b>	<b>(1,078,190)</b>	-	<b>(1,078,190)</b>	(1,073,617)
<b>Net Transfers (to) from other funds</b>				
Local Capital		(438,357)	(438,357)	
<b>Total Net Transfers</b>	-	<b>(438,357)</b>	<b>(438,357)</b>	-
<b>Other Adjustments to Fund Balances</b>				
<b>Total Other Adjustments to Fund Balances</b>	-	-	-	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(1,078,190)</b>	<b>(438,357)</b>	<b>(1,516,547)</b>	(1,073,617)