

Amended Annual Budget

School District No. 75 (Mission)

June 30, 2022

School District No. 75 (Mission)

June 30, 2022

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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 2021/2022 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 2021/2022.
3. The attached Statement 2 showing the estimated revenue and expense for the 2021/2022 fiscal year and the total budget bylaw amount of \$87,291,165 for the 2021/2022 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 2021/2022.

READ A FIRST TIME THE 15th DAY OF FEBRUARY, 2022;

READ A SECOND TIME THE 15th DAY OF FEBRUARY, 2022;

READ A THIRD TIME, PASSED AND ADOPTED THE 15th DAY OF FEBRUARY, 2022;

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 2021/2022, adopted by the Board the 15th DAY OF FEBRUARY, 2022.

Original signed by C. Becker

Secretary Treasurer

School District No. 75 (Mission)

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	6,509.875	6,410.000
Adult	7.375	6.000
Total Ministry Operating Grant Funded FTE's	6,517.250	6,416.000
Revenues	\$	\$
Provincial Grants		
Ministry of Education	77,680,286	73,858,450
Other	475,408	462,491
Tuition	2,175,000	1,409,300
Other Revenue	1,973,957	1,973,957
Rentals and Leases	209,610	209,610
Investment Income	80,000	65,000
Amortization of Deferred Capital Revenue	3,042,025	3,064,626
Total Revenue	85,636,286	81,043,434
Expenses		
Instruction	69,313,132	64,944,863
District Administration	3,350,326	3,299,110
Operations and Maintenance	13,286,422	12,714,179
Transportation and Housing	1,169,713	1,191,075
Debt Services	1,572	
Total Expense	87,121,165	82,149,227
Net Revenue (Expense)	(1,484,879)	(1,105,793)
Budgeted Allocation (Retirement) of Surplus (Deficit)	1,459,345	249,906
Budgeted Surplus (Deficit), for the year	(25,534)	(855,887)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(25,534)	(855,887)
Budgeted Surplus (Deficit), for the year	(25,534)	(855,887)

School District No. 75 (Mission)

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	72,225,365	69,981,234
Special Purpose Funds - Total Expense	10,802,569	8,112,480
Capital Fund - Total Expense	4,093,231	4,055,513
Capital Fund - Tangible Capital Assets Purchased from Local Capital	170,000	125,000
Total Budget Bylaw Amount	87,291,165	82,274,227

Approved by the Board

Original signed by T. Loffler

Signature of the Chairperson of the Board of Education

Date Signed

Original signed by A. Wilson

Signature of the Superintendent

Date Signed

Original signed by C. Becker

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, 2022

	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$
Surplus (Deficit) for the year	(1,484,879)	(1,105,793)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Local Capital	(170,000)	(125,000)
From Deferred Capital Revenue	(2,435,000)	(1,995,712)
Total Acquisition of Tangible Capital Assets	(2,605,000)	(2,120,712)
Amortization of Tangible Capital Assets	4,091,659	4,055,513
Total Effect of change in Tangible Capital Assets	1,486,659	1,934,801
Acquisitions of Prepaid Expenses	(200,000)	(200,000)
Use of Prepaid Expenses	229,116	200,000
	29,116	-
(Increase) Decrease in Net Financial Assets (Debt)	30,896	829,008

School District No. 75 (Mission)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2022

	Operating Fund	Special Purpose Fund	Capital Fund	2022 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	3,419,930		26,986,643	30,406,573
Changes for the year				
Net Revenue (Expense) for the year	(433,673)		(1,051,206)	(1,484,879)
Interfund Transfers				
Local Capital	(990,000)		990,000	-
Other	(35,672)		35,672	-
Net Changes for the year	(1,459,345)	-	(25,534)	(1,484,879)
Budgeted Accumulated Surplus (Deficit), end of year	1,960,585	-	26,961,109	28,921,694

School District No. 75 (Mission)

Amended Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	68,802,843	67,627,679
Other	320,282	350,782
Tuition	2,175,000	1,409,300
Other Revenue	203,957	203,957
Rentals and Leases	209,610	209,610
Investment Income	80,000	65,000
Total Revenue	71,791,692	69,866,328
Expenses		
Instruction	59,323,582	57,277,211
District Administration	3,238,816	3,188,395
Operations and Maintenance	8,526,307	8,324,553
Transportation and Housing	1,136,660	1,191,075
Total Expense	72,225,365	69,981,234
Net Revenue (Expense)	(433,673)	(114,906)
Budgeted Prior Year Surplus Appropriation	1,459,345	249,906
Net Transfers (to) from other funds		
Local Capital	(990,000)	(135,000)
Other	(35,672)	
Total Net Transfers	(1,025,672)	(135,000)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 75 (Mission)

Amended Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	67,991,333	66,542,680
ISC/LEA Recovery	(173,957)	(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
Increased Enrolment Projected		275,975
Early Learning Framework	2,486	
Total Provincial Grants - Ministry of Education	68,802,843	67,627,679
Provincial Grants - Other	320,282	350,782
Tuition		
Continuing Education	320,000	280,000
International and Out of Province Students	1,855,000	1,129,300
Total Tuition	2,175,000	1,409,300
Other Revenues		
Funding from First Nations	173,957	173,957
Miscellaneous		
Pay for Service - Riverside	5,000	5,000
Other	25,000	25,000
Total Other Revenue	203,957	203,957
Rentals and Leases	209,610	209,610
Investment Income	80,000	65,000
Total Operating Revenue	71,791,692	69,866,328

School District No. 75 (Mission)

Amended Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$
Salaries		
Teachers	28,349,424	28,267,640
Principals and Vice Principals	4,568,988	4,336,160
Educational Assistants	6,789,700	6,507,900
Support Staff	7,894,340	7,818,840
Other Professionals	2,068,838	2,083,004
Substitutes	2,800,000	2,800,000
Total Salaries	52,471,290	51,813,544
Employee Benefits	12,238,731	11,937,161
Total Salaries and Benefits	64,710,021	63,750,705
Services and Supplies		
Services	2,202,661	1,947,056
Student Transportation	19,000	19,000
Professional Development and Travel	740,198	463,290
Rentals and Leases	158,449	130,000
Dues and Fees	89,100	88,100
Insurance	160,000	160,000
Supplies	2,819,936	2,201,083
Utilities	1,326,000	1,222,000
Total Services and Supplies	7,515,344	6,230,529
Total Operating Expense	72,225,365	69,981,234

School District No. 75 (Mission)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2022

	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	23,170,424	740,500	52,200	363,000		2,010,514	26,336,638
1.03 Career Programs	557,500	134,100		356,400			1,048,000
1.07 Library Services	1,134,300						1,134,300
1.08 Counselling	1,110,700						1,110,700
1.10 Special Education	1,857,100	96,400	5,599,700	734,640		431,508	8,719,348
1.30 English Language Learning	156,600	14,100	167,500				338,200
1.31 Indigenous Education	337,500	137,800	936,200	35,900		25,000	1,472,400
1.41 School Administration		3,318,788		1,250,800	76,400	69,918	4,715,906
1.60 Summer School	25,300						25,300
1.62 International and Out of Province Students		127,300	34,100	99,800	66,800		328,000
1.64 Other				30,000			30,000
Total Function 1	28,349,424	4,568,988	6,789,700	2,870,540	143,200	2,536,940	45,258,792
4 District Administration							
4.11 Educational Administration				138,700	568,400		707,100
4.40 School District Governance					88,738		88,738
4.41 Business Administration				442,500	903,300	5,000	1,350,800
Total Function 4	-	-	-	581,200	1,560,438	5,000	2,146,638
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				124,800	278,500	25,000	428,300
5.50 Maintenance Operations				3,400,750		233,060	3,633,810
5.52 Maintenance of Grounds				284,800			284,800
5.56 Utilities							-
Total Function 5	-	-	-	3,810,350	278,500	258,060	4,346,910
7 Transportation and Housing							
7.41 Transportation and Housing Administration				28,800	86,700		115,500
7.70 Student Transportation				603,450			603,450
Total Function 7	-	-	-	632,250	86,700	-	718,950
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	28,349,424	4,568,988	6,789,700	7,894,340	2,068,838	2,800,000	52,471,290

School District No. 75 (Mission)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2022

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	26,336,638	6,067,861	32,404,499	1,701,264	34,105,763	32,573,084
1.03 Career Programs	1,048,000	252,840	1,300,840	267,570	1,568,410	1,761,278
1.07 Library Services	1,134,300	267,720	1,402,020	42,000	1,444,020	1,423,940
1.08 Counselling	1,110,700	262,120	1,372,820	5,500	1,378,320	1,370,920
1.10 Special Education	8,719,348	2,156,630	10,875,978	203,500	11,079,478	10,918,178
1.30 English Language Learning	338,200	39,910	378,110	5,000	383,110	666,888
1.31 Indigenous Education	1,472,400	355,440	1,827,840	517,450	2,345,290	2,120,591
1.41 School Administration	4,715,906	1,044,455	5,760,361	202,700	5,963,061	5,676,426
1.60 Summer School	25,300	5,970	31,270		31,270	31,220
1.62 International and Out of Province Students	328,000	74,260	402,260	585,000	987,260	734,686
1.64 Other	30,000	7,600	37,600		37,600	
Total Function 1	45,258,792	10,534,806	55,793,598	3,529,984	59,323,582	57,277,211
4 District Administration						
4.11 Educational Administration	707,100	150,020	857,120	159,000	1,016,120	1,008,820
4.40 School District Governance	88,738	22,185	110,923	66,500	177,423	180,313
4.41 Business Administration	1,350,800	297,730	1,648,530	396,743	2,045,273	1,999,262
Total Function 4	2,146,638	469,935	2,616,573	622,243	3,238,816	3,188,395
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	428,300	89,780	518,080	256,450	774,530	854,005
5.50 Maintenance Operations	3,633,810	886,300	4,520,110	1,374,267	5,894,377	5,688,248
5.52 Maintenance of Grounds	284,800	74,600	359,400	172,000	531,400	560,300
5.56 Utilities	-	-	-	1,326,000	1,326,000	1,222,000
Total Function 5	4,346,910	1,050,680	5,397,590	3,128,717	8,526,307	8,324,553
7 Transportation and Housing						
7.41 Transportation and Housing Administration	115,500	25,410	140,910	6,400	147,310	147,625
7.70 Student Transportation	603,450	157,900	761,350	228,000	989,350	1,043,450
Total Function 7	718,950	183,310	902,260	234,400	1,136,660	1,191,075
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	52,471,290	12,238,731	64,710,021	7,515,344	72,225,365	69,981,234

School District No. 75 (Mission)

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2022

	<u>2022 Amended Annual Budget</u>	<u>2022 Annual Budget</u>
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	8,877,443	6,230,771
Other	155,126	111,709
Other Revenue	1,770,000	1,770,000
Total Revenue	<u>10,802,569</u>	<u>8,112,480</u>
Expenses		
Instruction	9,989,550	7,667,652
District Administration	111,510	110,715
Operations and Maintenance	668,456	334,113
Transportation and Housing	33,053	
Total Expense	<u>10,802,569</u>	<u>8,112,480</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, 2022

	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			125,456	1,019,375	14,413	12,870			
Add: Restricted Grants									
Provincial Grants - Ministry of Education	244,250	231,682			160,000	31,850	96,219	412,254	259,203
Provincial Grants - Other									
Other			70,000	1,700,000					
	244,250	231,682	70,000	1,700,000	160,000	31,850	96,219	412,254	259,203
Less: Allocated to Revenue Recovered	244,250	231,682	70,000	1,700,000	174,413	44,720	96,219	412,254	259,203
Deferred Revenue, end of year	-	-	125,456	1,019,375	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	244,250	231,682			174,413	44,720	96,219	412,254	259,203
Provincial Grants - Other									
Other Revenue			70,000	1,700,000					
	244,250	231,682	70,000	1,700,000	174,413	44,720	96,219	412,254	259,203
Expenses									
Salaries									
Teachers						16,800	16,800	16,800	
Principals and Vice Principals							22,300		
Educational Assistants		194,700						299,900	
Support Staff	54,956				125,000				92,160
Substitutes							8,000		117,942
	54,956	194,700	-	-	125,000	16,800	47,100	316,700	210,102
Employee Benefits	18,319	36,982			31,500	3,960	8,640	78,960	40,731
Services and Supplies	170,975		70,000	1,700,000	17,913	23,960	40,479	16,594	8,370
	244,250	231,682	70,000	1,700,000	174,413	44,720	96,219	412,254	259,203
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 75 (Mission)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2022

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Safe Return to School / Restart: Health & Safety Grant	Federal Safe Return to Class Fund	MCFD Early Years	MCFD Middle Years
	\$	\$	\$	\$	\$	\$	\$	\$	
Deferred Revenue, beginning of year	43,985		19,504		10,201	49,881	128,706	57,854	21,100
Add: Restricted Grants									
Provincial Grants - Ministry of Education	6,209,296	688,451	13,549	122,845	11,250	161,019			
Provincial Grants - Other								62,200	13,972
Other									
	6,209,296	688,451	13,549	122,845	11,250	161,019	-	62,200	13,972
Less: Allocated to Revenue	6,209,296	688,451	33,053	122,845	21,451	210,900	128,706	120,054	35,072
Recovered	43,985								
Deferred Revenue, end of year	-	-	-	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	6,209,296	688,451	33,053	122,845	21,451	210,900	128,706		
Provincial Grants - Other								120,054	35,072
Other Revenue									
	6,209,296	688,451	33,053	122,845	21,451	210,900	128,706	120,054	35,072
Expenses									
Salaries									
Teachers	5,027,419								
Principals and Vice Principals				41,300					
Educational Assistants									21,400
Support Staff						129,300		57,400	
Substitutes									
	5,027,419	-	-	41,300	-	129,300	-	57,400	21,400
Employee Benefits	1,181,877			8,670		31,719		14,400	5,400
Services and Supplies		688,451	33,053	72,875	21,451	49,881	128,706	48,254	8,272
	6,209,296	688,451	33,053	122,845	21,451	210,900	128,706	120,054	35,072
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 75 (Mission)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2022

	<u>BEST</u>	<u>TOTAL</u>
	\$	\$
Deferred Revenue, beginning of year	20,000	1,523,345
Add: Restricted Grants		
Provincial Grants - Ministry of Education		8,641,868
Provincial Grants - Other		76,172
Other		1,770,000
	-	10,488,040
Less: Allocated to Revenue	-	10,802,569
Recovered		43,985
Deferred Revenue, end of year	<u>20,000</u>	<u>1,164,831</u>
Revenues		
Provincial Grants - Ministry of Education		8,877,443
Provincial Grants - Other		155,126
Other Revenue		1,770,000
	-	10,802,569
Expenses		
Salaries		
Teachers		5,077,819
Principals and Vice Principals		63,600
Educational Assistants		516,000
Support Staff		458,816
Substitutes		125,942
	-	6,242,177
Employee Benefits		1,461,158
Services and Supplies		3,099,234
	-	10,802,569
Net Revenue (Expense)	<u>-</u>	<u>-</u>

School District No. 75 (Mission)

Amended Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2022

	2022 Amended Annual Budget			2022 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Amortization of Deferred Capital Revenue	3,042,025		3,042,025	3,064,626
Total Revenue	3,042,025	-	3,042,025	3,064,626
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	4,091,659		4,091,659	4,055,513
Debt Services				
Capital Loan Interest		1,572	1,572	
Total Expense	4,091,659	1,572	4,093,231	4,055,513
Net Revenue (Expense)	(1,049,634)	(1,572)	(1,051,206)	(990,887)
Net Transfers (to) from other funds				
Local Capital		990,000	990,000	135,000
Capital Loan Payment		35,672	35,672	
Total Net Transfers	-	1,025,672	1,025,672	135,000
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	170,000	(170,000)	-	
Principal Payment				
Capital Loan	34,100	(34,100)	-	
Total Other Adjustments to Fund Balances	204,100	(204,100)	-	
Budgeted Surplus (Deficit), for the year	(845,534)	820,000	(25,534)	(855,887)