

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, 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 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 Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 75 (Mission) 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 \$82,274,227 for the 2021/2022 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 2021/2022.

READ A FIRST TIME THE 22nd DAY OF JUNE, 2021;

READ A SECOND TIME THE 22nd DAY OF JUNE, 2021;

READ A THIRD TIME, PASSED AND ADOPTED THE 22nd DAY OF JUNE, 2021;

(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 2021/2022, adopted by the Board the 22nd DAY OF JUNE, 2021.

Original signed by C. Becker

Secretary Treasurer

School District No. 75 (Mission)

Annual Budget - Revenue and Expense

Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	6,410,000	6,301,938
Adult	6,000	5,750
Total Ministry Operating Grant Funded FTE's	6,416,000	6,307,688
Revenues	\$	\$
Provincial Grants		
Ministry of Education	73,858,450	75,542,976
Other	462,491	427,181
Tuition	1,409,300	1,270,400
Other Revenue	1,973,957	2,049,417
Rentals and Leases	209,610	190,600
Investment Income	65,000	65,000
Amortization of Deferred Capital Revenue	3,064,626	3,007,060
Total Revenue	81,043,434	82,552,634
Expenses		
Instruction	64,944,863	66,109,669
District Administration	3,299,110	3,291,056
Operations and Maintenance	12,714,179	13,469,466
Transportation and Housing	1,191,075	1,202,988
Total Expense	82,149,227	84,073,179
Net Revenue (Expense)	(1,105,793)	(1,520,545)
Budgeted Allocation (Retirement) of Surplus (Deficit)	249,906	694,170
Budgeted Surplus (Deficit), for the year	(855,887)	(826,375)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(855,887)	(826,375)
Budgeted Surplus (Deficit), for the year	(855,887)	(826,375)

School District No. 75 (Mission)

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

	2022 Annual Budget	2021 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	69,981,234	67,779,469
Special Purpose Funds - Total Expense	8,112,480	12,260,275
Capital Fund - Total Expense	4,055,513	4,033,435
Capital Fund - Tangible Capital Assets Purchased from Local Capital	125,000	300,000
Total Budget Bylaw Amount	82,274,227	84,373,179

Approved by the Board

Original signed by T. Loffler	June 23, 2021
_____ Signature of the Chairperson of the Board of Education	_____ Date Signed
Original signed by A. Wilson	June 23, 2021
_____ Signature of the Superintendent	_____ Date Signed
Original signed by C. Becker	June 23, 2021
_____ Signature of the Secretary Treasurer	_____ Date Signed

School District No. 75 (Mission)

Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	(1,105,793)	(1,520,545)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Local Capital	(125,000)	(300,000)
From Deferred Capital Revenue	(1,995,712)	(3,120,790)
Total Acquisition of Tangible Capital Assets	(2,120,712)	(3,420,790)
Amortization of Tangible Capital Assets	4,055,513	4,033,435
Total Effect of change in Tangible Capital Assets	1,934,801	612,645
Acquisitions of Prepaid Expenses	(200,000)	(200,000)
Use of Prepaid Expenses	200,000	329,813
	-	129,813
(Increase) Decrease in Net Financial Assets (Debt)	829,008	(778,087)

School District No. 75 (Mission)

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

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	67,627,679	65,174,564
Other	350,782	305,318
Tuition	1,409,300	1,270,400
Other Revenue	203,957	279,417
Rentals and Leases	209,610	190,600
Investment Income	65,000	65,000
Total Revenue	69,866,328	67,285,299
Expenses		
Instruction	57,277,211	55,479,469
District Administration	3,188,395	3,098,206
Operations and Maintenance	8,324,553	8,024,664
Transportation and Housing	1,191,075	1,177,130
Total Expense	69,981,234	67,779,469
Net Revenue (Expense)	(114,906)	(494,170)
Budgeted Prior Year Surplus Appropriation	249,906	694,170
Net Transfers (to) from other funds		
Local Capital	(135,000)	(200,000)
Total Net Transfers	(135,000)	(200,000)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 75 (Mission)

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

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	66,542,680	62,534,834
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	52,433
Teachers' Labour Settlement Funding		1,690,967
Early Career Mentorship Funding		140,000
Foundation Skills Assessment Grant	13,000	13,000
Increased Enrolment Projected	275,975	
Early Learning Framework		2,486
Total Provincial Grants - Ministry of Education	67,627,679	65,174,564
Provincial Grants - Other	350,782	305,318
Tuition		
Continuing Education	280,000	280,000
International and Out of Province Students	1,129,300	990,400
Total Tuition	1,409,300	1,270,400
Other Revenues		
Funding from First Nations	173,957	173,957
Miscellaneous		
Pay for Service - Riverside	5,000	5,000
District of Mission - Clarke Theatre		75,460
Other	25,000	25,000
Total Other Revenue	203,957	279,417
Rentals and Leases	209,610	190,600
Investment Income	65,000	65,000
Total Operating Revenue	69,866,328	67,285,299

School District No. 75 (Mission)

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

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
Salaries		
Teachers	28,267,640	27,087,854
Principals and Vice Principals	4,336,160	4,164,471
Educational Assistants	6,507,900	6,373,800
Support Staff	7,818,840	7,541,170
Other Professionals	2,083,004	2,007,624
Substitutes	2,800,000	2,315,144
Total Salaries	51,813,544	49,490,063
Employee Benefits	11,937,161	11,647,133
Total Salaries and Benefits	63,750,705	61,137,196
Services and Supplies		
Services	1,947,056	1,906,090
Student Transportation	19,000	19,000
Professional Development and Travel	463,290	593,840
Rentals and Leases	130,000	260,158
Dues and Fees	88,100	88,100
Insurance	160,000	160,000
Supplies	2,201,083	2,430,938
Utilities	1,222,000	1,184,147
Total Services and Supplies	6,230,529	6,642,273
Total Operating Expense	69,981,234	67,779,469

School District No. 75 (Mission)

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	22,337,340	813,644	52,200	358,300		2,020,244	25,581,728
1.03 Career Programs	673,900	142,168	34,100	356,400			1,206,568
1.07 Library Services	1,119,900						1,119,900
1.08 Counselling	1,106,500						1,106,500
1.10 Special Education	2,249,500		5,313,700	699,440		434,568	8,697,208
1.30 English Language Learning	384,800	14,248	136,500				535,548
1.31 Indigenous Education	370,400	134,685	937,300	35,900		10,000	1,488,285
1.41 School Administration		3,103,495		1,250,800	76,773	70,428	4,501,496
1.60 Summer School	25,300						25,300
1.62 International and Out of Province Students		127,920	34,100	99,800	63,448		325,268
1.64 Other							-
Total Function 1	28,267,640	4,336,160	6,507,900	2,800,640	140,221	2,535,240	44,587,801
4 District Administration							
4.11 Educational Administration				131,700	573,930		705,630
4.40 School District Governance					86,213		86,213
4.41 Business Administration				435,400	870,180	5,000	1,310,580
Total Function 4	-	-	-	567,100	1,530,323	5,000	2,102,423
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				144,000	325,335	25,000	494,335
5.50 Maintenance Operations				3,329,150		234,760	3,563,910
5.52 Maintenance of Grounds				309,300			309,300
5.56 Utilities							-
Total Function 5	-	-	-	3,782,450	325,335	259,760	4,367,545
7 Transportation and Housing							
7.41 Transportation and Housing Administration				28,800	87,125		115,925
7.70 Student Transportation				639,850			639,850
Total Function 7	-	-	-	668,650	87,125	-	755,775
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	28,267,640	4,336,160	6,507,900	7,818,840	2,083,004	2,800,000	51,813,544

School District No. 75 (Mission)

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 Annual Budget	2021 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	25,581,728	5,830,581	31,412,309	1,160,775	32,573,084	32,008,086
1.03 Career Programs	1,206,568	287,140	1,493,708	267,570	1,761,278	1,734,908
1.07 Library Services	1,119,900	262,040	1,381,940	42,000	1,423,940	1,373,020
1.08 Counselling	1,106,500	258,920	1,365,420	5,500	1,370,920	1,108,680
1.10 Special Education	8,697,208	2,067,470	10,764,678	153,500	10,918,178	10,442,512
1.30 English Language Learning	535,548	126,340	661,888	5,000	666,888	569,660
1.31 Indigenous Education	1,488,285	352,450	1,840,735	279,856	2,120,591	2,092,366
1.41 School Administration	4,501,496	991,330	5,492,826	183,600	5,676,426	5,353,585
1.60 Summer School	25,300	5,920	31,220		31,220	30,700
1.62 International and Out of Province Students	325,268	72,880	398,148	336,538	734,686	690,492
1.64 Other	-		-		-	75,460
Total Function 1	44,587,801	10,255,071	54,842,872	2,434,339	57,277,211	55,479,469
4 District Administration						
4.11 Educational Administration	705,630	148,590	854,220	154,600	1,008,820	978,570
4.40 School District Governance	86,213	27,600	113,813	66,500	180,313	180,313
4.41 Business Administration	1,310,580	286,260	1,596,840	402,422	1,999,262	1,939,323
Total Function 4	2,102,423	462,450	2,564,873	623,522	3,188,395	3,098,206
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	494,335	103,520	597,855	256,150	854,005	713,040
5.50 Maintenance Operations	3,563,910	848,220	4,412,130	1,276,118	5,688,248	5,623,277
5.52 Maintenance of Grounds	309,300	79,000	388,300	172,000	560,300	504,200
5.56 Utilities	-		-	1,222,000	1,222,000	1,184,147
Total Function 5	4,367,545	1,030,740	5,398,285	2,926,268	8,324,553	8,024,664
7 Transportation and Housing						
7.41 Transportation and Housing Administration	115,925	25,300	141,225	6,400	147,625	142,780
7.70 Student Transportation	639,850	163,600	803,450	240,000	1,043,450	1,034,350
Total Function 7	755,775	188,900	944,675	246,400	1,191,075	1,177,130
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	51,813,544	11,937,161	63,750,705	6,230,529	69,981,234	67,779,469

School District No. 75 (Mission)

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

	<u>2022</u> <u>Annual Budget</u>	<u>2021 Amended</u> <u>Annual Budget</u>
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	6,230,771	10,368,412
Other	111,709	121,863
Other Revenue	1,770,000	1,770,000
Total Revenue	<u>8,112,480</u>	<u>12,260,275</u>
Expenses		
Instruction	7,667,652	10,630,200
District Administration	110,715	192,850
Operations and Maintenance	334,113	1,411,367
Transportation and Housing		25,858
Total Expense	<u>8,112,480</u>	<u>12,260,275</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 75 (Mission)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2022

	Annual Facility Grant	Learning Improvement Fund	Aboriginal Education Technology	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year				70,000	875,000		35,000		
Add: Restricted Grants									
Provincial Grants - Ministry of Education	249,513	231,682				160,000	24,000	94,988	412,254
Provincial Grants - Other									
Other			70,000		1,700,000				
	249,513	231,682	70,000	-	1,700,000	160,000	24,000	94,988	412,254
Less: Allocated to Revenue	249,513	231,682	-	70,000	1,700,000	160,000	59,000	94,988	412,254
Deferred Revenue, end of year	-	-	70,000	-	875,000	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	249,513	231,682				160,000	59,000	94,988	412,254
Provincial Grants - Other									
Other Revenue				70,000	1,700,000				
	249,513	231,682	-	70,000	1,700,000	160,000	59,000	94,988	412,254
Expenses									
Salaries									
Teachers							16,800		16,837
Principals and Vice Principals								45,920	
Educational Assistants		194,700							300,000
Support Staff	56,140					124,810			
Substitutes								8,000	
	56,140	194,700	-	-	-	124,810	16,800	53,920	316,837
Employee Benefits	18,713	36,982				30,500	3,931	9,640	77,141
Services and Supplies	174,660			70,000	1,700,000	4,690	38,269	31,428	18,276
	249,513	231,682	-	70,000	1,700,000	160,000	59,000	94,988	412,254
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 75 (Mission)

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

	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Mental Health in Schools	Changing Results for Young Children	BEST	MCFD Early Years	MCFD Middle Years	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year				9,000	20,000	20,733	15,000	1,044,733
Add: Restricted Grants								
Provincial Grants - Ministry of Education	259,203	4,700,881	52,000	11,250				6,195,771
Provincial Grants - Other						62,200	13,972	76,172
Other								1,770,000
	259,203	4,700,881	52,000	11,250	-	62,200	13,972	8,041,943
Less: Allocated to Revenue	259,203	4,700,881	52,000	11,250	-	82,737	28,972	8,112,480
Deferred Revenue, end of year	-	-	-	9,000	20,000	196	-	974,196
Revenues								
Provincial Grants - Ministry of Education	259,203	4,700,881	52,000	11,250				6,230,771
Provincial Grants - Other						82,737	28,972	111,709
Other Revenue								1,770,000
	259,203	4,700,881	52,000	11,250	-	82,737	28,972	8,112,480
Expenses								
Salaries								
Teachers		3,760,705						3,794,342
Principals and Vice Principals			20,295					66,215
Educational Assistants							20,403	515,103
Support Staff	92,160					56,063		329,173
Substitutes	117,942							125,942
	210,102	3,760,705	20,295	-	-	56,063	20,403	4,830,775
Employee Benefits	40,731	940,176	4,260			13,679	5,101	1,180,854
Services and Supplies	8,370		27,445	11,250		12,995	3,468	2,100,851
	259,203	4,700,881	52,000	11,250	-	82,737	28,972	8,112,480
Net Revenue (Expense)	-	-	-	-	-	-	-	-

School District No. 75 (Mission)

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

	2022 Annual Budget			2021 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Amortization of Deferred Capital Revenue	3,064,626		3,064,626	3,007,060
Total Revenue	3,064,626	-	3,064,626	3,007,060
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	4,055,513		4,055,513	4,033,435
Total Expense	4,055,513	-	4,055,513	4,033,435
Net Revenue (Expense)	(990,887)	-	(990,887)	(1,026,375)
Net Transfers (to) from other funds				
Local Capital		135,000	135,000	200,000
Total Net Transfers	-	135,000	135,000	200,000
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	125,000	(125,000)	-	
Total Other Adjustments to Fund Balances	125,000	(125,000)	-	
Budgeted Surplus (Deficit), for the year	(865,887)	10,000	(855,887)	(826,375)