

Agenda

Committee of the Whole Meeting

December 12, 2017 at 3:30pm

District Education Office, 33046 – 4th Avenue, Mission, BC

1. CALL TO ORDER

The Board Chair will acknowledge that this meeting is being held on Traditional Territory.

2. ADOPTION OF AGENDA

3. DELEGATIONS/ PRESENTATIONS

4. CURRICULUM – Standing Item

5. UNFINISHED BUSINESS

6. STAFF REPORTS

6.1 2017-2018 Amended Budget

Action Pg 1

6.2 Funding Formula Review – Survey

Action Pg 10

7. NEW BUSINESS

8. MINUTES OF PREVIOUS MEETINGS

9. INFORMATION ITEMS

10. ADJOURNMENT

ITEM 6.1 **Action**

To: Committee of the Whole
From: Secretary Treasurer
Subject: 2017/2018 Amended Budget

Recommendation:

THAT the recommendations for the amended 2017/2018 budget be considered and direction be provided for the preparation of the 2017/2018 Amended Budget bylaw.

Summary:

The 2017/2018 Preliminary Budget was approved in June 2017. The 2017/2018 Amended Budget must be approved prior to February 28, 2018. The attached budget summarizes the changes to the Preliminary Budget considering the increased enrolment and the needs in the classrooms due to the enrolment changes and support services. After considering all the required changes and considering the surplus from 2016/2017, there is approximately \$1,900,000 that can be allocated to additional services, capital projects, or reserve funds. Staff prepared a list of possible uses for these funds, considering the strategic plan of the Board, requests from schools, and the implementation of the new curriculum.

As the amended budget must be approved before February 28, 2018, the Board should provide direction considering the list of options, so the draft Bylaws can be prepared. Considering the input and feedback from the COTW meeting, the bylaws could be prepared for consideration and further consultation in January.

The preliminary budget included projections for increases in enrolment and staffing, which have materialized. Changes beyond the original projections include additional teachers and education supports for the increased enrolment. The increased teacher salaries have been offset by a reduction in the average teacher salary, due to retirements and the new teachers recruited at a lower salary; teacher salary costs reduced even with an increase in teachers on staff.

At this point a few minor changes are anticipated in December, pending confirmations from the Province. These include confirmation of the average teacher salary used by the Province and the subsequent calculation of the per student grant funding, and the Classroom Enhancement Funding (CEF). We are waiting to hear from the Province on the request for additional CEF funding to support the restored language and the cost of remedies to teachers for classrooms that exceed the class size and composition restrictions in the restored language. Currently a portion of these costs have not been fully funded by the Province; we have drafted the budget as if the funds will be received.

Amended Budget Changes and Recommendation Discussion:

1. Enrolment changes (see charts) – 50 additional students from budgeted
2. The international enrolment as of December 2017 is 165 (an increase of 11 students). The budget has been amended to reflect the increase.
3. Funding changes
 - a. Enrolment and student funding increase of \$713,385
 - b. Tuition increases of \$227,500
 - c. Total revenue increase \$922,885
 - d. The use of special purpose budgets is regulated by the Province, with limited flexibility.

- e. Education
 - i. Average salary decrease for teachers
 - ii. Additional vice-principal support (included)
 - iii. Additional teachers and support positions – two additional classrooms in September (included)
- f. Curriculum
 - i. Recommend adding resources and support for the new curriculum - \$145,000.
 - ii. Recommend Youth work in trades curriculum support (1 FTE teacher)
- g. Information Technology
 - i. Increase to tech support – (1 FTE, 1 temp) (included)
 - ii. Increase operating budget for leasing desktop computers, tables, and laptops (included)
 - iii. Recommended software updates - \$150,000.
 - iv. Recommend service desk support – change from temp to permanent - \$15,000, (.6 FTE)
- h. Administrative Support
 - i. Human resources – Recruiting and OH&S program - \$20,000 (1 FTE); clerical support included.
 - ii. Student services – clerical assistant additional EA support (1+ FTE) - \$50,000; clerical support included (.6 FTE).
- i. Facilities
 - i. Recommend changing temporary plumber position to permanent - \$38,000 (1 FTE)
 - ii. Recommend increasing part time grounds position hours from 6 months to 10 months - \$23,000
 - iii. Recommend adding a painter helper / labourer position - \$27,500 (1 FTE).
 - iv. Recommend additional funding for SOGI program (signage) - \$20,000

4. Capital

- a. Added \$150,000 for new bus (increased preliminary capital assets purchased from \$735,000 to \$884,000)
- b. Recommendations;
 - i. Funds for portables and/or expansion plans - with the additional enrolment growth anticipated for the 2017/2018 year, staff recommend putting additional funds aside to address growth needs / school expansion plans. These funds could be considered for use for the Stave Falls school, if deemed to be a priority. The capital fund currently has approx. \$350,000 available for portables. Adding an additional \$300,000 for expansion plans would provide approximately \$650,000 for growth needs.
 - ii. Continuing with the improvement to IT, including telephone and PA systems - \$200,000
 - iii. White Fleet – a second CUBE van and replace 1 service van - \$100,000
 - iv. Additional funds for site improvements at all schools and buildings - \$100,000.
 - v. Funds for Riverside expansion plans - \$100,000
 - vi. Classroom furniture replacement program – Annually until all asbestos containing furniture removed - \$50,000.
 - vii. New server room air-conditioner unit needed at MSS - \$30,000.
 - viii. Additional funding for equipment replacement at Facilities - \$15,000
 - ix. New bus shelter at Albert McMahon – transfer station for students to other schools - \$12,000
 - x. Consider increasing funding for Solar panels (\$5,000 to \$30,000).

5. Other recommendations
 - a. Unused surplus transferred to Contingency Fund. Target a contingency fund of 1% of revenues minimum to \$1 million.
 - b. Transfer Benefits Surplus to Capital Reserve. Contingency fund provides funds for unanticipated benefit adjustments.

Attachments:

A. Enrolment Summary Charts

B. Budget reports

Attachment A – Enrolment Summary

The following summarizes the changes in the student enrolment from the preliminary budget set in June as of Sept 2017. The changes are reflected in the amended budget.

The international enrolment as of December 2017 is 165. The budget has been amended for the increased international enrolment.

Enrolment Summary of Changes		International	Ministry Funded	Total Students
Jun-17		142.0	5903.375	6045.375
Budgeted		154.0	6006.0	6160.000
Sep-17		149.2	6061.375	6210.575
Sept 1701 Actual	Change from June	7.2	158.0	165.2
Sept 1701 Actual	Change from Budget	(4.8)	55.4	50.6



School Information			Enrolment Summary						Int'l FTE
	Ministry approved Classrooms	Operational Capacity	June 2017 Enrolment FTE	2017/2018 Prelim Projected Student FTE	Sept 2017 Student 1701 FTE	Growth (decrease) from June 2017	Growth (decrease) from projections	% of School Capacity Used	
Elementary									
Albert McMahan	16	360	397	380	375.0	(22)	(5)	104.2%	
Cherry Hill **	16	360	248	258	268.7	21	11	74.6%	3.7
Christine Morrison	16	360	429	416	426.0	(3)	10	118.3%	
Regular				170	182.0				
French Immersion				246	244.0				
Deroche **	6	134	72	74	81.0	9	7	60.4%	
Dewdney	8	180	131	152	155.0	24	3	86.1%	
ESR	15	337	376	376	370.5	(6)	(6)	109.9%	2.5
Hatzic	11	249	295	287	301.0	6	14	120.9%	
Hillside	13	295	356	400	403.3	47	3	136.7%	4.3
Mission Central **	17	383	236	246	249.5	14	4	65.1%	3.5
Regular				144	153.5				
French Immersion				102	96.0				
Silverdale **	8	180	110	102	112.0	2	10	62.2%	1.0
West Heights **	13	291	226	235	240.5	15	6	82.6%	2.5
Windebank **	17	383	318	341	367.3	49	26	95.9%	2.3
	156	3512	3194	3267	3349.8	156	83	95.4%	19.8
Middle									
Hatzic	40	1000	647	684	681.7	35	(2)	68.2%	10.7
Heritage Park	32	800	635	613	627.0	(8)	14	78.4%	3.0
Regular			546	432	527.0				
French			89	181	100.0				
	72	1800	1282	1297	1308.7	27	12	72.7%	13.7
Secondary									
Mission	50	1250	1223	1334	1356.825	134	23	108.5%	115.7
Regular			1174	1276	1300.825				
French			49	58	56				
	50	1250	1223	1334	1356.825	134	23	108.5%	115.7
Subtotal	278	6562	5699	5898	6015.325	316	117	91.7%	149.2
Other									
Fraserview			102.0	105.0	87.0	(15.0)	(18.0)		
Riverside			89.1	52.0	15.875	(73.3)	(36.1)		
Summit			155.3	105.0	92.375	(62.9)	(12.6)		
	0	0	346.4	262.0	195.3	(151.1)	(66.8)	0.00	-
Totals	278	6562	6045.375	6160.0	6210.575	165.2	50.6		149.2



Amended Budget for Fiscal Year 2017/18

December 11, 2017

	2017 / 2018 Amended					2017 / 2018 Preliminary					Change	
	Operating	Special	Operating / Special	Capital	Total	Operating	Special	Operating / Special	Capital	Total	\$	%
OPERATING REVENUE												
Grants												
Ministry of Education - Operating	57,043,543	6,905,278	63,948,821		63,948,821	57,057,905	6,189,531	63,247,436		63,247,436	701,385	1.11%
Other Ministry of Education	1,101,051		1,101,051		1,101,051	1,101,051		1,101,051		1,101,051	-	0.00%
Provincial - Other	257,625	50,000	307,625		307,625	245,625	50,000	295,625		295,625	12,000	4.06%
Total Grants	58,402,219	6,955,278	65,357,497		65,357,497	58,404,581	6,239,531	64,644,112		64,644,112	713,385	1.10%
Tuition	2,392,000		2,392,000		2,392,000	2,164,500		2,164,500		2,164,500	227,500	10.51%
Other Revenue	326,896	1,692,281	2,019,177		2,019,177	379,896	1,692,281	2,072,177		2,072,177	(53,000)	-2.56%
Rentals & Leases	210,000		210,000		210,000	190,000		190,000		190,000	20,000	10.53%
Investment Income	125,000		125,000		125,000	110,000		110,000		110,000	15,000	13.64%
TOTAL OPERATING REVENUE	61,456,115	8,647,559	70,103,674		70,103,674	61,248,977	7,931,812	69,180,789		69,180,789	922,885	1.33%
Amortization of Deferred Capital				2,829,994	2,829,994				2,809,873	2,809,873		
STATEMENT 2 REVENUE	61,456,115	8,647,559	70,103,674	2,829,994	72,933,668	61,248,977	7,931,812	69,180,789	2,809,873	71,990,662	922,885	1.33%
OPERATING EXPENSE												
Salaries												
Teachers	23,920,898	4,322,846	28,243,743		28,243,743	24,733,498	3,890,226	28,623,724		28,623,724	(379,980)	-1.33%
Principals and Vice-Principals	3,576,200	96,100	3,672,300		3,672,300	3,486,672	40,800	3,527,472		3,527,472	144,828	4.11%
Education Assistants	5,835,500	414,700	6,250,200		6,250,200	5,622,100	411,700	6,033,800		6,033,800	216,400	3.59%
Support Staff	6,410,540	280,640	6,691,180		6,691,180	6,357,620	152,640	6,510,260		6,510,260	180,920	2.78%
Other Professionals	1,875,113		1,875,113		1,875,113	1,927,445		1,927,445		1,927,445	(52,332)	-2.72%
Substitutes	2,066,702		2,066,702		2,066,702	2,034,750		2,034,750		2,034,750	31,952	1.57%
Total Salaries	43,684,953	5,114,286	48,799,239		48,799,239	44,162,085	4,495,366	48,657,451		48,657,451	141,788	0.29%
Employee Benefits	10,468,875	1,147,026	11,615,901		11,615,901	10,867,450	1,076,805	11,944,255		11,944,255	(328,354)	-2.75%
Total Salaries and Benefits	54,153,828	6,261,312	60,415,140		60,415,140	55,029,535	5,572,171	60,601,706		60,601,706	(186,566)	-0.31%
Services and Supplies												
Services	1,737,981		1,737,981		1,737,981	1,641,093	2,359,641	4,000,734		4,000,734	(2,262,754)	-56.56%
Student Transportation	22,500		22,500		22,500	22,500		22,500		22,500	-	0.00%
Professional Development and Travel	438,300		438,300		438,300	429,400		429,400		429,400	8,900	2.07%
Rentals & Leases	149,040		149,040		149,040	1,000		1,000		1,000	148,040	14804.00%
Dues & Fees	88,100		88,100		88,100	85,100		85,100		85,100	3,000	3.53%
Insurance	206,811		206,811		206,811	200,000		200,000		200,000	6,811	3.41%
Supplies	2,618,162	2,386,247	5,004,409		5,004,409	2,127,004		2,127,004		2,127,004	2,877,405	135.28%
Utilities	1,192,201		1,192,201		1,192,201	1,179,590		1,179,590		1,179,590	12,611	1.07%
Amortization				3,810,153	3,810,153				3,821,781	3,821,781		
Total Services and Supplies	6,453,094	2,386,247	8,839,342	3,810,153	12,649,495	5,685,687	2,359,641	8,045,328	3,821,781	11,867,109	794,014	9.87%
TOTAL OPERATING EXPENSE	60,606,922	8,647,559	69,254,481	3,810,153	73,064,634	60,715,221	7,931,812	68,647,033	3,821,781	72,468,814	607,448	0.88%
Net Operating Surplus (Deficit)	849,193	-	849,193	(980,159)	(130,966)	533,756	-	533,756	(1,011,908)	(478,152)	315,437	
Budgeted allocation of Surplus	1,950,714		1,950,714		1,950,714	200,244		200,244		200,244	1,750,470	
Capital Assets Purchased	(884,000)		(884,000)	884,000	-	(734,000)		(734,000)	734,000	-	(150,000)	
Projected Operating Surplus/(Deficit)	1,915,907	-	1,915,907	(96,159)	1,819,748	(0)	-	(0)	(277,908)	(277,908)	1,915,907	
	Budgeted Spending			Accounting	Bylaw	Budgeted Spending			Accounting	Bylaw		

2017/18 Amended Budget Draft

Dec 12, 2017

Riverside/Theatre Included				
	2017/18 Amended	2017/18 Preliminary	\$ Change	% Change
OPERATING REVENUE				
Grants				
Ministry of Education - Operating Grants	57,043,543	57,057,905	(14,362)	-0.03%
Other Ministry of Education Grants	1,101,051	1,101,051	-	0.00%
Provincial Grants - Other	257,625	245,625	12,000	4.89%
Total Grants	58,402,219	58,404,581	(2,362)	0.00%
Tuition	2,392,000	2,164,500	227,500	10.51%
Other Revenue	326,896	379,896	(53,000)	-13.95%
Rentals & Leases	210,000	190,000	20,000	10.53%
Investment Income	125,000	110,000	15,000	13.64%
TOTAL OPERATING REVENUE	61,456,115	61,248,977	207,138	0.34%
OPERATING EXPENSE				
Salaries				
Teachers	23,920,898	24,733,498	(812,600)	-3.29%
Principals and Vice-Principals	3,576,200	3,486,672	89,528	2.57%
Education Assistants	5,835,500	5,622,100	213,400	3.80%
Support Staff	6,410,540	6,357,620	52,920	0.83%
Other Professionals	1,875,113	1,927,445	(52,332)	-2.72%
Substitutes	2,066,702	2,034,750	31,952	1.57%
Total Salaries	43,684,953	44,162,085	(477,132)	-1.08%
Employee Benefits	10,468,875	10,867,450	(398,575)	-3.67%
Total Salaries and Benefits	54,153,828	55,029,535	(875,707)	-1.59%
Services and Supplies				
Services	1,737,981	1,641,093	96,888	5.90%
Student Transportation	22,500	22,500	-	0.00%
Professional Development and Travel	438,300	429,400	8,900	2.07%
Rentals & Leases	149,040	1,000	148,040	14804.00%
Dues & Fees	88,100	85,100	3,000	3.53%
Insurance	206,811	200,000	6,811	3.41%
Supplies	2,618,162	2,127,004	491,158	23.09%
Utilities	1,192,201	1,179,590	12,611	1.07%
Total Services and Supplies	6,453,094	5,685,687	767,408	13.50%
Total Operating Fund Expenses	60,606,922	60,715,221	(108,299)	-0.18%
NET OPERATING FUND SURPLUS (DEFICIT)	849,193	533,756	315,437	59.10%
Capital Assets Purchased from Operating	884,000	734,000	150,000	20.44%
NET SURPLUS (DEFICIT)	(34,807)	(200,244)	165,437	-82.62%
Prior Year Unrestricted Surplus	1,950,714	200,244	1,750,470	
Projected Operating Surplus/(Deficit)	1,915,907	(0)	1,915,907	

2017/18 Projected Surpluses:	Before	After recommendations
Contingency Fund	395,655	901,062
Unallocated	1,915,907	-
		901,062
Unallocated Capital	119,165	402,075
Internally Restricted - Benefit Plans	282,910	to local capital
Internally Restricted - Schools	-	-

**2017/18 Amended Budget Draft
Recommendations For Discussion**

Dec 12, 2017



Description	Amount	Budget(s) affected
Learning resources - supplies	100,000	Curriculum
New curriculum support - technology - helping teacher (1 FTE)	45,000	Curriculum
Youth work-in-trades - new curriculum (1 FTE)	45,000	Riverside/MSS/FV/S
Funding offset - grants / tuition	(30,000)	Riverside College
Human Resources - recruiting / OH&S (1 FTE)	20,000	Human Resources
Software upgrades (network security/KT assessment/ workorders / library / other)	150,000	Technology
IT Service Desk (+.4 FTE)	15,000	Technology
Plumber - temporary to permanent (1 FTE)	38,000	Facilities
Painter/helper facilities position (1 FTE)	27,500	Facilities
Grounds position - 6m to 10m	23,000	Facilities
SOGI Signage	20,000	Facilities
EA - Student Services - behaviour (1+ FTE)	50,000	Student Services
Portables / expansion plans / new classrooms	300,000	Local Capital
Technology upgrades (telecomes too)	200,000	Local Capital
White fleet - 1 x new cube van, 1 x van replace	100,000	Local Capital
Facility enhancements	100,000	Local Capital
Riverside facility upgrades	100,000	Local Capital
Classroom furniture replacement program (5 yr plan)	50,000	Local Capital
Server room air conditioning upgrades at schools	30,000	Local Capital
Facilities equipment	15,000	Local Capital
Bus shelter - Albert McMahon	12,000	Local Capital
Solar Panels (increase scope of project from 17,110 kW for \$55,000: +\$5,000 for 21,180kW, +\$30,000 for 29,212 Kw)		Local Capital
Contingency Fund (target 1% operating revenue minimum - \$1 M maximum)	505,407	Surplus
	1,915,907	

Risk Outlook
2017/18 and 2018/19

Dec 12, 2017

Category	2017-18 Impact	2018-19 Impact	Details
Revenue - International			Reliance on International program contribution
Revenue - Operating			Realizing projected enrolment increases
Revenue - Operating	218,400	364,000	CEF - funding for teacher increase
Revenue - Operating	300,000	300,000	CEF - funding for remedy increase
Revenue - Operating	(180,000)	(180,000)	CEF - reduced average teacher salary
Revenue - Operating		200,000	Priority Measures - surplus used
Revenue - Other			Clark Theatre - Continued support from DOM
Revenue - Rentals		140,000	UFV - HPMS
Teacher		400,000	Full year impact of additions mid-year in 2017-18
Support / EA		200,000	Full year impact of additions mid-year in 2017-18
Substitutes			Difficult to accurately forecast
Services		150,000	Increased operating lease costs for technology upgrades
Utilities			NGN cost allocations, weather
Local Capital		(884,000)	Projects complete (or eliminated)
Local Capital		(907,000)	Recommended projects complete (or eliminated)
Local Capital			Portables - Additional needs
Surplus		1,950,714	Current year surplus not available in future
	<u>338,400</u>	<u>1,733,714</u>	

ITEM 6.2 Action

TO: Committee of the Whole
FROM: Secretary Treasurer
SUBJECT: Funding Formula Review - Survey

The Secretary Treasurer will refer to the information provided by the Ministry of Education regarding the process for submitting a response for the survey.