

School District #75 (Mission)
Special Committee of the Whole Meeting
Agenda

February 11, 2020, 4:00 pm
District Education Office, 33046 4th Avenue, Mission, BC

Pages

1. CALL TO ORDER

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

2. ADOPTION OF AGENDA

3. UNFINISHED BUSINESS

3.1 Amended Budget 2019-20 Action 1 - 24

4. MINUTES OF PREVIOUS MEETINGS

4.1 Special Committee of the Whole Meeting Minutes, January 28, 2020 25 - 27

5. ADJOURNMENT

ITEM 3.1 Action

File No. 8010

TO: Committee of the Whole
FROM: C. Becker, Secretary Treasurer
SUBJECT: Amended Budget 2019-20

Recommendation

THAT the draft June 30, 2020 Amended Annual Budget for School District No. 75 (Mission) be forwarded to the February 18th Board meeting for consideration.

1. Summary:

The 2019/2020 Amended Budget is presented for consideration. The document will be reviewed in detail during the meeting.

2. Background:

Significant adjustments were needed to reconcile the budget and eliminate the deficit. Attached is a reconciliation of the changes to the budget, as well as the summary page.

3. Options:

4. Analysis and Impact:

- a. Strategic Plan Alignment
- b. Enhancement Agreement
- c. Funding Guidelines, Costing, & Budget Impact

A significant number of adjustments were processed to reduce the amount of the annual deficit. The net revenue of the operating budget (budget bylaw page 6) has a negative balance of \$944,513. This is reconciled by transferring \$506,156 from the prior year surplus (see page 23 of the annual report - \$236,653 restricted for schools and departments, and \$269,503 unrestricted), and \$438,357 from the Local Capital Account.

The transfer from Local Capital was increased from the estimated \$408,000 due to the mental health funding (\$28,500 see page 13) that was required to be budgeted separately as a special purpose fund. Although a few expenses can be reclassified from operating to this special purpose fund, there was insufficient time to analyze the changes, and as such, staff took a conservative approach to complete the amended budget.

- d. Policy, Legislation, Regulation

The amended budget must be approved and submitted to the Ministry by the end of February.

- e. Organizational Capacity
- f. Risks

- i. Organizational

As the organization no longer has reserve funds available at the end of the year, spending must be closely monitored to try and minimize the risk of having a structural deficit.

- ii. Reputational
- iii. Strategic
- g. Benefits
 - i. Organizational
 - ii. Reputational
 - iii. Strategic

5. Public Participation:

6. Implementation:

7. Attachments:

1. Budget Bylaw
2. Presentation Summaries

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;

Chairperson of the Board

(Corporate Seal)

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.

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
Ministry Operating Grant Funded FTE's		
School-Age	6,280,000	6,243,000
Adult	8,000	7,375
Total Ministry Operating Grant Funded FTE's	6,288,000	6,250,375
Revenues	\$	\$
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
Total Revenue	77,989,728	75,721,068
Expenses		
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
Total Expense	80,012,431	76,794,685
Net Revenue (Expense)	(2,022,703)	(1,073,617)
Budgeted Allocation (Retirement) of Surplus (Deficit)	506,156	
Budgeted Surplus (Deficit), for the year	(1,516,547)	(1,073,617)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(1,516,547)	(1,073,617)
Budgeted Surplus (Deficit), for the year	(1,516,547)	(1,073,617)

School District No. 75 (Mission)
 Amended Annual Budget - Revenue and Expense
 Year Ended June 30, 2020

	2020 Amended Annual Budget	2020 Annual Budget
Budget Bylaw Amount		
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
Total Budget Bylaw Amount	80,012,431	76,794,685

Approved by the Board

Signature of the Chairperson of the Board of Education _____ Date Signed _____

Signature of the Superintendent _____ Date Signed _____

Signature of the Secretary Treasurer _____ Date Signed _____

DRAFT

School District No. 75 (Mission)

Amended Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2020

	2020 Amended Annual Budget	2020 Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(2,022,703)</u>	<u>(1,073,617)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Deferred Capital Revenue	<u>(1,373,114)</u>	<u>(2,147,620)</u>
Total Acquisition of Tangible Capital Assets	<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>
Total Effect of change in Tangible Capital Assets	<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>
(Increase) Decrease in Net Financial Assets (Debt)	<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

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

School District No. 75 (Mission)

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

	2020 Amended Annual Budget	2020 Annual Budget
	\$	\$
Revenues		
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
Total Revenue	66,018,466	65,389,522
Expenses		
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
Total Expense	66,962,979	65,389,522
Net Revenue (Expense)	(944,513)	-
Budgeted Prior Year Surplus Appropriation	506,156	
Net Transfers (to) from other funds		
Local Capital	438,357	
Total Net Transfers	438,357	-
Budgeted Surplus (Deficit), for the year	-	-

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
	\$	\$
Provincial Grants - Ministry of Education		
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	
Total Provincial Grants - Ministry of Education	62,643,013	61,911,069
Provincial Grants - Other	318,881	298,881
Tuition		
Continuing Education	309,000	309,000
International and Out of Province Students	2,000,000	2,123,000
Total Tuition	2,309,000	2,432,000
Other Revenues		
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
Total Other Revenue	340,532	340,532
Rentals and Leases	262,040	262,040
Investment Income	145,000	145,000
Total Operating Revenue	66,018,466	65,389,522

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
	\$	\$
Salaries		
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
Total Salaries	48,949,523	47,847,520
Employee Benefits	11,450,587	11,260,568
Total Salaries and Benefits	60,400,110	59,108,088
Services and Supplies		
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
Total Services and Supplies	6,562,869	6,281,434
Total Operating Expense	66,962,979	65,389,522

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
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
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
Total Function 1	25,926,974	3,901,400	6,389,500	2,623,240	393,500	2,812,796	42,047,410
4 District Administration							
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
Total Function 4	-	-	-	525,800	1,401,013	5,000	1,931,813
5 Operations and Maintenance							
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							-
Total Function 5	-	-	-	3,753,900	286,700	205,300	4,245,900
7 Transportation and Housing							
7.41 Transportation and Housing Administration				27,600	78,700		106,300
7.70 Student Transportation				618,100			618,100
Total Function 7	-	-	-	645,700	78,700	-	724,400
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	25,926,974	3,901,400	6,389,500	7,548,640	2,159,913	3,023,096	48,949,523

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
	\$	\$	\$	\$	\$	\$
1 Instruction						
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
Total Function 1	42,047,410	9,808,602	51,856,012	3,190,426	55,046,438	53,609,458
4 District Administration						
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
Total Function 4	1,931,813	427,120	2,358,933	546,561	2,905,494	2,934,835
5 Operations and Maintenance						
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
Total Function 5	4,245,900	1,031,035	5,276,935	2,580,782	7,857,717	7,684,846
7 Transportation and Housing						
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
Total Function 7	724,400	183,830	908,230	245,100	1,153,330	1,160,383
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	48,949,523	11,450,587	60,400,110	6,562,869	66,962,979	65,389,522

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>
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	7,165,401	5,692,352
Other	108,181	
Other Revenue	1,770,000	1,670,000
Total Revenue	<u>9,043,582</u>	<u>7,362,352</u>
Expenses		
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	
Total Expense	<u>9,043,582</u>	<u>7,362,352</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, 2020

	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			108,221	875,091					
Add: 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
Less: Allocated to Revenue	249,513	226,311	70,000	1,700,000	160,000	29,400	96,454	393,607	290,774
Deferred Revenue, end of year	-	-	108,221	875,091	-	-	-	-	-
Revenues									
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
Expenses									
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
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

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
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year					20,000	7,248	20,733		1,031,293
Add: Restricted Grants									
Provincial Grants - Ministry of Education	4,929,479	755,505	5,858	28,500					7,165,401
Provincial Grants - Other							82,933	18,000	100,933
Other									1,770,000
	4,929,479	755,505	5,858	28,500	-	-	82,933	18,000	9,036,334
Less: Allocated to Revenue	4,929,479	755,505	5,858	28,500	-	7,248	82,933	18,000	9,043,582
Deferred Revenue, end of year	-	-	-	-	20,000	-	20,733	-	1,024,045
Revenues									
Provincial Grants - Ministry of Education	4,929,479	755,505	5,858	28,500					7,165,401
Provincial Grants - Other						7,248	82,933	18,000	108,181
Other Revenue									1,770,000
	4,929,479	755,505	5,858	28,500	-	7,248	82,933	18,000	9,043,582
Expenses									
Salaries									
Teachers	3,981,691								3,995,585
Principals and Vice Principals									42,700
Educational Assistants									464,000
Support Staff							53,889		322,149
Substitutes									145,395
	3,981,691	-	-	-	-	-	53,889	-	4,969,829
Employee Benefits	947,788						13,338		1,181,320
Services and Supplies		755,505	5,858	28,500		7,248	15,706	18,000	2,892,433
	4,929,479	755,505	5,858	28,500	-	7,248	82,933	18,000	9,043,582
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

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

19/20 Amended Budget

Feb 11, 2020

	2019 / 2020 Amended					2019 / 2020 Preliminary					Change Operating / Special	
	Operating	Special	Operating / Special	Capital	Total	Operating	Special	Operating / Special	Capital	Total	\$	%
OPERATING REVENUE												
Grants												
Ministry of Education - Operating	61,065,562	7,165,401	68,230,963		68,230,963	60,308,728	5,692,352	66,001,080		66,001,080	2,229,883	3.38%
Other Ministry of Education	1,577,451		1,577,451		1,577,451	1,602,341		1,602,341		1,602,341	(24,890)	-1.55%
Provincial - Other	318,881	108,181	427,062		427,062	298,881	-	298,881		298,881	128,181	42.89%
Total Grants	62,961,894	7,273,582	70,235,476		70,235,476	62,209,950	5,692,352	67,902,302		67,902,302	2,333,174	3.44%
Tuition	2,309,000		2,309,000		2,309,000	2,432,000		2,432,000		2,432,000	(123,000)	-5.06%
Other Revenue	340,532	1,770,000	2,110,532		2,110,532	340,532	1,670,000	2,010,532		2,010,532	100,000	4.97%
Rentals & Leases	262,040		262,040		262,040	262,040		262,040		262,040	-	0.00%
Investment Income	145,000		145,000		145,000	145,000		145,000		145,000	-	0.00%
TOTAL OPERATING REVENUE	66,018,466	9,043,582	75,062,048		75,062,048	65,389,522	7,362,352	72,751,874		72,751,874	2,310,174	3.18%
Amortization of Deferred Capital				2,927,680	2,927,680				2,969,194	2,969,194		
STATEMENT 2 REVENUE	66,018,466	9,043,582	75,062,048	2,927,680	77,989,728	65,389,522	7,362,352	72,751,874	2,969,194	75,721,068	2,310,174	3.18%
OPERATING EXPENSE												
Salaries												
Teachers	25,926,974	3,995,585	29,922,559		29,922,559	25,189,164	3,409,099	28,598,263		28,598,263	1,324,295	4.63%
Principals and Vice-Principals	3,901,400	42,700	3,944,100		3,944,100	3,988,890	43,050	4,031,940		4,031,940	(87,840)	-2.18%
Education Assistants	6,389,500	464,000	6,853,500		6,853,500	6,113,100	423,800	6,536,900		6,536,900	316,600	4.84%
Support Staff	7,548,640	322,150	7,870,790		7,870,790	7,308,240	245,300	7,553,540		7,553,540	317,249	4.20%
Other Professionals	2,159,913		2,159,913		2,159,913	2,175,031		2,175,031		2,175,031	(15,118)	-0.70%
Substitutes	3,023,096	145,395	3,168,490		3,168,490	3,073,096	141,594	3,214,690		3,214,690	(46,200)	-1.44%
Total Salaries	48,949,523	4,969,829	53,919,352		53,919,352	47,847,520	4,262,844	52,110,364		52,110,364	1,808,988	3.47%
Employee Benefits	11,450,587	1,181,320	12,631,907		12,631,907	11,260,568	1,067,213	12,327,781		12,327,781	304,126	2.47%
Total Salaries and Benefits	60,400,110	6,151,149	66,551,259		66,551,259	59,108,088	5,330,058	64,438,146		64,438,146	2,113,113	3.28%
Services and Supplies												
Services	1,974,039		1,974,039		1,974,039	1,915,839		1,915,839		1,915,839	58,200	3.04%
Student Transportation	19,000		19,000		19,000	19,000		19,000		19,000	-	0.00%
Professional Development and Travel	413,640		413,640		413,640	490,200		490,200		490,200	(76,560)	-15.62%
Rentals & Leases	260,158		260,158		260,158	260,158		260,158		260,158	-	0.00%
Dues & Fees	88,100		88,100		88,100	88,100		88,100		88,100	-	0.00%
Insurance	163,277		163,277		163,277	155,277		155,277		155,277	8,000	5.15%
Supplies	2,457,950	2,892,433	5,350,383		5,350,383	2,166,155	2,032,294	4,198,449		4,198,449	1,151,933	27.44%
Utilities	1,186,705		1,186,705		1,186,705	1,186,705		1,186,705		1,186,705	-	0.00%
Amortization				4,005,870	4,005,870				4,042,811	4,042,811		
Total Services and Supplies	6,562,869	2,892,433	9,455,301	4,005,870	13,461,171	6,281,434	2,032,294	8,313,728	4,042,811	12,356,539	1,141,573	13.73%
TOTAL OPERATING EXPENSE	66,962,978	9,043,582	76,006,560	4,005,870	80,012,430	65,389,522	7,362,352	72,751,873	4,042,811	76,794,684	3,254,687	4.47%
Net Operating Surplus (Deficit)	(944,512)	-	(944,512)	(1,078,190)	(2,022,702)	0	-	0	(1,073,617)	(1,073,617)	(944,513)	
Allocation of Surplus	506,156		506,156		506,156	0		0		0	506,156	
Allocation to (from) Capital	438,356		438,356	(438,356)	-	-		-		-	438,356	
Projected Operating Surplus/(Deficit)	(0)	-	(0)	(1,516,546)	(1,516,546)	0	-	0	(1,073,617)	(1,073,617)	(1)	
Reconciliation to budget bylaw (Exp)												
Total Operating Expenses	66,962,978	9,043,582	76,006,560	4,005,870	80,012,430	65,389,522	7,362,352	72,751,873	4,042,811	76,794,684		

19/20 Amended Budget

Feb 11, 2020

	2019/20				2019/20 Amended			2019/20 Amended			2019/20 Amended	
	Amended	Preliminary	\$ Change	% Change	2018/19 Actuals	\$ Change	% Change	2017/18 Actuals	\$ Change	% Change	2019/20 Dec YTD	\$ Diff
OPERATING REVENUE												
Grants												
Ministry of Education - Operating Grants	61,065,562	60,308,728	756,834	1.25%	58,855,102	2,210,460	3.76%	57,063,995	4,001,567	7.01%	24,595,621	36,469,941
Other Ministry of Education Grants	1,577,451	1,602,341	(24,890)	-1.55%	1,115,415	462,036	41.42%	1,244,102	333,349	26.79%	434,656	1,142,795
Provincial Grants - Other	318,881	298,881	20,000	6.69%	330,784	(11,903)	-3.60%	357,150	(38,269)	-10.72%	156,523	162,358
Total Grants	62,961,894	62,209,950	751,944	1.21%	60,301,301	2,660,593	4.41%	58,665,247	4,296,647	7.32%	25,186,800	37,775,094
Tuition	2,309,000	2,432,000	(123,000)	-5.06%	2,707,297	(398,297)	-14.71%	2,517,026	(208,026)	-8.26%	2,150,939	158,061
Other Revenue	340,532	340,532	-	0.00%	404,383	(63,851)	-15.79%	451,227	(110,695)	-24.53%	28,295	312,237
Rentals & Leases	262,040	262,040	-	0.00%	179,020	83,020	46.37%	200,241	61,799	30.86%	117,291	144,749
Investment Income	145,000	145,000	-	0.00%	182,214	(37,214)	-20.42%	201,829	(56,829)	-28.16%	64,572	80,428
TOTAL OPERATING REVENUE	66,018,466	65,389,522	628,944	0.96%	63,774,215	2,244,251	3.52%	62,035,570	3,982,896	6.42%	27,547,897	38,470,569
OPERATING EXPENSE												
Salaries												
Teachers	25,926,974	25,189,164	737,810	2.93%	24,989,195	937,779	3.75%	24,207,317	1,719,657	7.10%	10,305,569	15,621,405
Principals and Vice-Principals	3,901,400	3,988,890	(87,490)	-2.19%	3,907,768	(6,368)	-0.16%	3,584,352	317,048	8.85%	1,956,744	1,944,656
Education Assistants	6,389,500	6,113,100	276,400	4.52%	6,004,018	385,482	6.42%	5,940,501	448,999	7.56%	2,037,347	4,352,153
Support Staff	7,548,640	7,308,240	240,400	3.29%	7,006,633	542,007	7.74%	6,439,228	1,109,412	17.23%	3,073,476	4,475,164
Other Professionals	2,159,913	2,175,031	(15,118)	-0.70%	2,052,903	107,010	5.21%	1,895,993	263,920	13.92%	1,082,814	1,077,099
Substitutes	3,023,096	3,073,096	(50,000)	-1.63%	3,270,084	(246,988)	-7.55%	2,595,388	427,708	16.48%	1,314,592	1,708,504
Total Salaries	48,949,523	47,847,520	1,102,003	2.30%	47,230,601	1,718,922	3.64%	44,662,779	4,286,744	9.60%	19,770,542	29,178,981
Employee Benefits	11,450,587	11,260,568	190,019	1.69%	10,757,422	693,165	6.44%	10,372,238	1,078,349	10.40%	4,174,632	7,275,955
Total Salaries and Benefits	60,400,110	59,108,088	1,292,022	2.19%	57,988,023	2,412,087	4.16%	55,035,017	5,365,093	9.75%	23,945,174	36,454,935
Services and Supplies												
Services	1,974,039	1,915,839	58,200	3.04%	1,968,123	5,916	0.30%	1,768,973	205,066	11.59%	1,213,522	760,517
Student Transportation	19,000	19,000	-	0.00%	35,962	(16,962)	-47.17%	52,642	(33,642)	-63.91%	11,695	7,305
Professional Development and Travel	413,640	490,200	(76,560)	-15.62%	557,662	(144,022)	-25.83%	535,668	(122,028)	-22.78%	289,153	124,487
Rentals & Leases	260,158	260,158	-	0.00%	276,656	(16,498)	-5.96%	111,457	148,701	133.42%	131,280	128,878
Dues & Fees	88,100	88,100	-	0.00%	116,011	(27,911)	-24.06%	74,434	13,666	18.36%	68,272	19,828
Insurance	163,277	155,277	8,000	5.15%	137,810	25,467	18.48%	198,501	(35,224)	-17.74%	147,707	15,570
Supplies	2,457,950	2,166,155	291,795	13.47%	2,555,097	(97,147)	-3.80%	2,539,120	(81,170)	-3.20%	1,400,778	1,057,172
Utilities	1,186,705	1,186,705	-	0.00%	1,145,586	41,119	3.59%	1,055,529	131,176	12.43%	394,632	792,073
Total Services and Supplies	6,562,869	6,281,434	281,435	4.48%	6,792,907	(230,038)	-3.39%	6,336,324	226,545	3.58%	3,657,038	2,905,830
Total Operating Fund Expenses	66,962,978	65,389,522	1,573,457	2.41%	64,780,930	2,182,048	3.37%	61,371,341	5,591,637	9.11%	27,602,212	39,360,766
NET OPERATING FUND SURPLUS (DEFICIT)	(944,512)	0	(944,513)		(1,006,715)	62,203	-6.18%	664,229	(1,608,741)	-242.20%	(54,315)	(890,197)
Capital Assets Purchased from Operating	(438,356)	-	(438,356)		(598,500)	160,144	-26.76%	2,379,137	(2,817,493)	-118.43%	-	(438,356)
NET SURPLUS (DEFICIT)	(506,156)	0	(506,157)		(408,215)	(97,941)	23.99%	(1,714,908)	1,208,752	-70.48%	(54,315)	(451,841)
Allocation of Surplus	506,156	0	506,156		914,371	(408,215)	-44.64%	2,629,279	(2,123,123)	-80.75%	506,156	-
Projected Operating Surplus/(Deficit)	(0)	0	(1)		506,156	(506,156)	-100.00%	914,371	(914,371)	-100.00%	451,841	(451,841)

19/20 Amended Budget

Operating Revenue Changes (from Prelim Budget)

Feb 11, 2020

Revenue	(Increase) / Decrease
Operating Grant	
Enrolment - ABED	(56,550)
Enrolment - Alternate program	(22,404)
Enrolment - Cont Ed	(52,276)
Enrolment - DL	102,937
Enrolment - DL (grad transitions)	37,700
Enrolment - ELL	41,860
Enrolment - Regular schools	(9,786)
Enrolment - SPED	(164,800)
Salary differential supplement (teacher)	(333,515)
Other MOE Grant	
Labour settlement funding - CUPE	(250,000)
Support staff benefits grant	(25,110)
Other Provincial	
ITA grants	(20,000)
Tuition	
International - Lower student FTE	123,000
Grand Total	(628,944)

19/20 Amended Budget**Operating Expense Changes (from Prelim Budget)**

Feb 11, 2020

Expenses	Increase / (Decrease)	
Teacher		
Wage increases	344,110	Funded
Maternity leave adjustment	40,000	
FTE change - MSS (+2)	154,000	
FTE change - HMS (+2)	154,000	
FTE change - Summit (+.6)	46,200	
FTE change - Stave Falls (+.2)	15,400	
FTE change - Silverdale (+.3)	23,100	
FTE change - Dewdney (+.2)	15,400	
FTE change - HPMS (-.4)	(30,800)	
FTE change - Other	7,700	
FTE change - ELL (-.4)	(31,300)	
PVP		
Wage increases	(3,390)	
FTE change - Summit VP	(107,900)	
FTE change - HPMS VP	73,200	
FTE change - ABED District PVP	(88,000)	Funded
FTE change - International DP	38,600	
EA		
Wage increases	122,200	Funded
FTE change - EA	119,300	Funded
FTE change - ALW	34,900	Funded
Support		
Wage increases	165,500	Funded
FTE change - BSW	22,800	
FTE change - Career Advisor	42,100	
FTE change - Carpenter	63,900	
FTE change - Unfilled or timing with postings	(53,900)	
Other Prof		
Wage increases	33,382	
FTE change - International Director	(48,500)	
Substitute		
Cost savings initiative	(50,000)	
Benefits		
Due to wage, FTE, and other benefit changes	190,019	
Services		
HR - Make a future advertising	3,500	
International - Agent fees	(32,300)	
International - MSP	55,000	
Schools - School cash online licensing	5,000	

Student services - FVDC contract	4,000	
Transportation - Bus driver training	8,000	
Riverside - VCC contract (Esthetics)	56,000	
International - Advertising	(7,000)	
Summit - Services	(29,000)	
Student services - Vision contract	(5,000)	
PD & Travel		
Due to wage and FTE changes and adjustments	3,900	
International - Student activities	(10,000)	
International - Travel	(20,000)	
Summit - Registration fees	(1,000)	
Contract Pro-D - Exempt	(26,460)	
Department Pro-D	(23,000)	
Insurance		
Transportation - Bus/white fleet	8,000	
Supplies		
ABED - temp offset for funding and allocation changes	127,033	Funded
Riverside - Esthetics supplies	25,000	
Schools - Enrolment adjustment	(3,891)	
Schools - Prior year restricted surplus (carry-over)	236,653	Funded
Transportation - Vehicle parts	(8,000)	
Summit - Supplies	(10,000)	
K to 3 - Supplies	(25,000)	
Clarke Theatre - Supplies	(5,000)	
SOGI - Supplies	(25,000)	
Riverside - General supplies	(20,000)	
Grand Total	1,573,456	
	Funded increases	1,061,696
	Unfunded increases	511,760

19/20 Amended Budget
Capital and Surplus Changes
Feb 11, 2020

Surplus / Capital	(Increase) / Decrease
Surplus	
Add restricted schools surplus from prior year	(\$236,653)
Add unrestricted surplus from prior year	(\$269,503)
Capital	
Remove prior year appropriation of local capital	(\$438,356)
Grand Total	(\$944,512)

**School District #75 (Mission)
Special Committee of the Whole Meeting Minutes**

**January 28, 2020, 1:00 pm
District Education Office, 33046 4th Avenue, Mission, BC**

Members Present: Board Chair, Tracy Loffler
Vice - Chair, Randy Cairns
Trustee, Shelley Carter
Trustee, Julia Renkema

Members Absent: Trustee Rick McKamey

Staff Present: Superintendent of Schools Angus Wilson
Secretary Treasurer, Corien Becker
Assistant Superintendent, Karen Alvarez
Assistant Secretary-Treasurer, Derek Welsh
Director of Student Services Carolynn Schmor
Executive Assistant Aleksandra Zwierzchowska (Recorder)

Others Present: Janise Nikolic - MTU President, Faye Howell – CUPE
President, Linda Ziefflie – Principal/ PVPA, and Lynn
Cummings - Vice-Principal/ PVPA

1. CALL TO ORDER

The meeting was called to order at 1:00 pm by the Chairperson. The Chair acknowledged the meeting was being held on Stó:lō Territory. There are four First Nation Bands within the boundaries of the Mission School District: Leq:a'mel, Sq'èwlets, Kwantlen, and Matsqui First Nations.

2. ADOPTION OF AGENDA

MOVED and Seconded that the Agenda be adopted as presented.

CARRIED

Two statements were provided by Trustee Renkema:

1. At the Public Board Meeting on January 21, 2020 a question was asked regarding Trustee Remuneration. Trustee Renkema clarified that she did not mean to comment on behalf of the entire Board. Trustee Renkema will not be considering discussing an increase until the SD is in a healthy financial position.

2. Trustee Renkema stated that the concerns she expressed over the last year about the weakening financial state of the School District have been mostly ignored. She requested that, going forward, the Board and Senior Staff work more closely together to find a way out of this downward trend and take ongoing steps to monitor the financial health of the School District.

3. UNFINISHED BUSINESS

3.1 Amended Budget 2019/2020

MOVED and Seconded that the Amended budget be reviewed and discussed, including options to reduce the budget and avoid a projected deficit.

CARRIED

An amended report was distributed that included attachments on Staffing and Enrolment Analysis, 2019/20 Amended Budget information, Summary of Cost Savings, Operation Revenue Changes, and Operation Expense Changes.

The Secretary Treasurer provided a high-level overview with the 2019/20 Amended Budget - Operating Expense Summary (ledger sheet) and savings options. Another meeting will be scheduled for next week where the Committee can bring back questions regarding the amended report and attachments.

A question was asked about the possibility of an audit increasing funding. The audit is of low incident SPED files. If there was a perfect audit, we would flat line. Anything less than perfect, the Ministry take money away.

It was noted that the average teacher salary increased this year. This information was known in the Fall and the Ministry used the increased salary to estimate funding.

A question was asked about the K-3 item on Summary of Cost savings. The line item for K-3 Reading is looked as a holdover. After reviewing curriculum funding, it was noted that the School District can save on this line item.

A question was asked about the FTE Changes outlined on the Operating Expense Changes. It was noted that these changes are for additional teachers outside of the regular FTE.

Attached to the original agenda is a trend analysis of staffing and enrolment. If the SD is managed efficiently, the trend line would be relatively flat. This analysis will be used as a tool moving forward.

It was requested that Staff consider the following for the next amended budget meeting:

- Possible reductions with IT projects.
- Information on theatre bookings and the possibility of postponing bookings to decrease theatre costs.
- Feedback from the Ab Ed Council meeting to learn about impacts with the temporary changes with targeted funding.

MTU is preparing a report about their analysis on the budget position. Once it is completed, it will be shared with the Committee.

A discussion ensued about including some additional processes for approving any extra staffing above the regular FTE.

An email was shared with managers requesting that schools and departments refrain from spending their budgets unless it's absolutely necessary. This will allow Staff to borrow funds temporarily rather than taking all the money from uncommitted local capital. The directive was provided to managers without implementing a formal approval process. Site managers will oversee that process.

Another Special Committee of the Whole meeting is scheduled for February 4, 2020, 1:00-3:00 pm.

5. MINUTES OF PREVIOUS MEETINGS

5.1 Special Committee of the Whole Meeting Minutes dated January 14, 2020

MOVED and Seconded that the Special Committee of the Whole minutes dated January 14, 2020, be approved.

CARRIED

7. ADJOURNMENT

MOVED and Seconded that the Board adjourn the meeting.

CARRIED

The meeting adjourned at 2:37 pm.

Chairperson

Secretary Treasurer