

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

January 14, 2020, 1:00 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. DELEGATIONS/PRESENTATIONS

4. CURRICULUM

5. UNFINISHED BUSINESS

6. STAFF REPORTS

6.1 Amended Budget 2019/2020

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7. NEW BUSINESS

8. MINUTES OF PREVIOUS MEETINGS

9. INFORMATION ITEMS

10. ADJOURNMENT

**ITEM 6.1 Discussion**

**File No. 8010**

TO: Committee of the Whole  
FROM: C. Becker, Secretary Treasurer  
SUBJECT: Amended Budget 2019/ 2020

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**Recommendation**

**THAT the Amended budget be reviewed and discussed, including options to reduce the budget and avoid a projected deficit.**

**1. Summary:**

The draft amended budget is showing a significant deficit (\$778,000). The deficit is created by a number of issues, as outlined on the attached documents.

**2. Background:**

The amended budget is prepared and must be approved by the end of February. The amended budget factors in changes to funding, confirmation of enrolment, and actual staffing levels. With reduced funding in a few areas, and cost overages in other areas, and will no reserves available, the District is facing a deficit. As such, significant changes need to be made immediately, to try and prevent an actual deficit. The meeting is to initiate the discussion with the board, and to review what can be done immediately.

**3. Options:**

The ability to make radical changes in January is challenging as this could significantly impact students in the classroom. As such, staff are exploring options that will minimize the impact on classrooms. Staff are also exploring options for significant changes for the 2020/2021 budget to ensure a deficit is avoided for next year.

**4. Analysis and Impact:**

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

The School District is required to have a balanced budget. As such, the school district cannot budget an annual operating deficit beyond what is available in reserves. As the reserves have been depleted, other than the local capital reserve, there is little room to cover the operating deficit. As such, the budget must be reduced.

The projected operating deficit is \$778,097 after drawing the funds in reserves.

- d. Policy, Legislation, Regulation
- e. Organizational Capacity
- f. Risks
  - i. Organizational

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

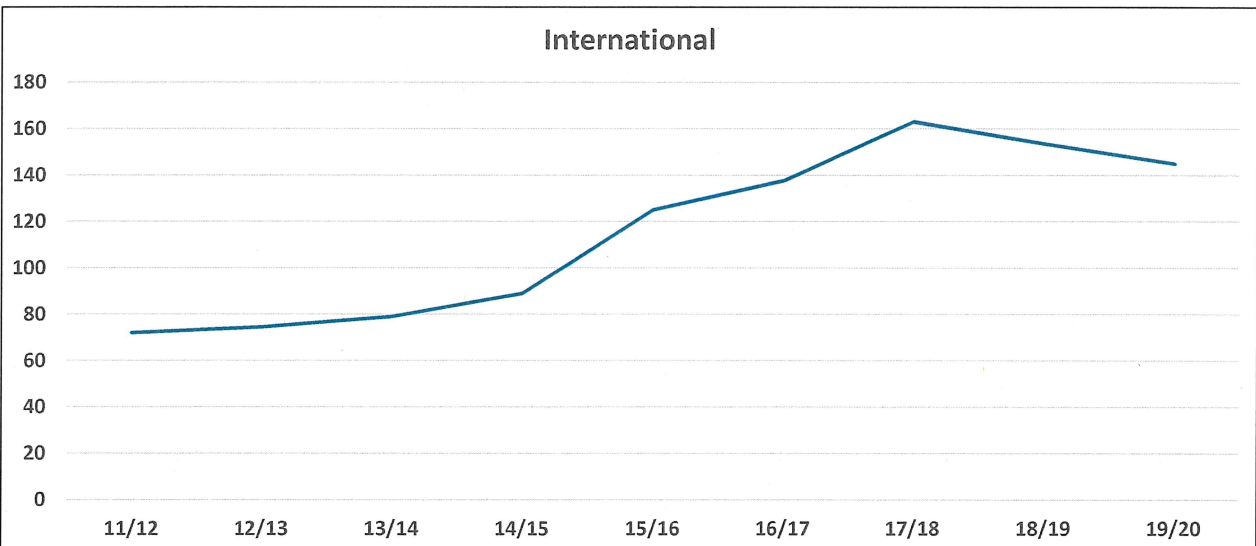
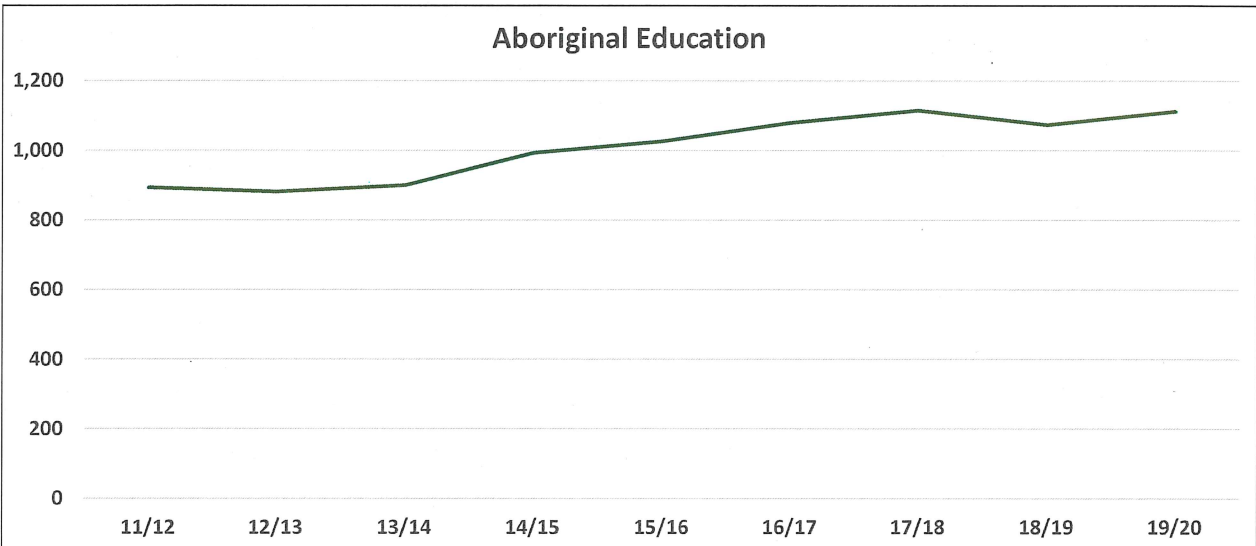
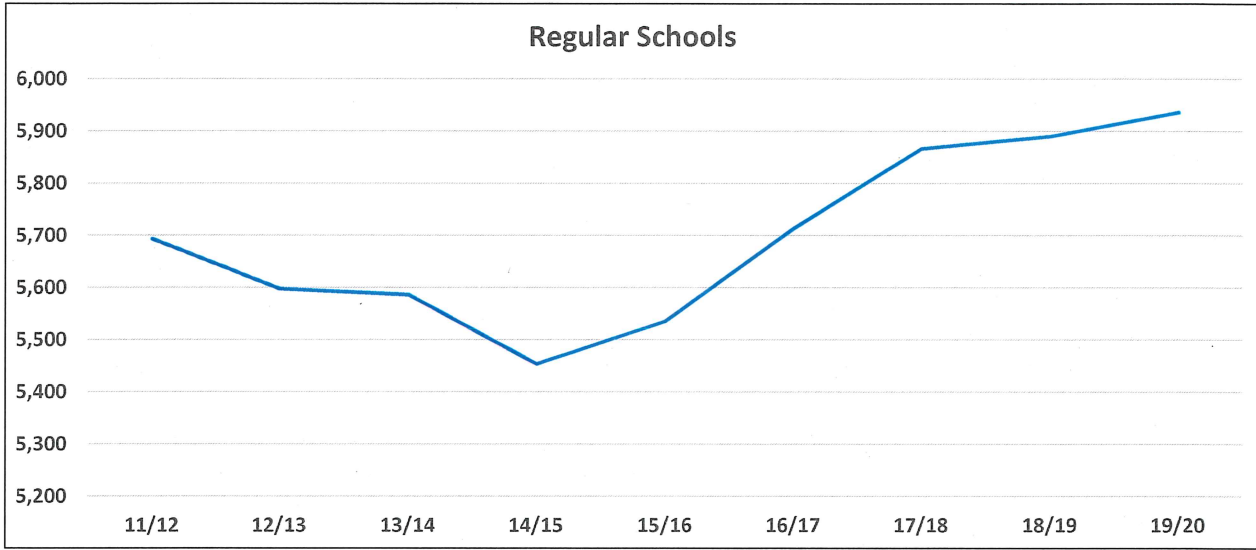
**5. Public Participation:**

**6. Implementation:**

**7. Attachments:**

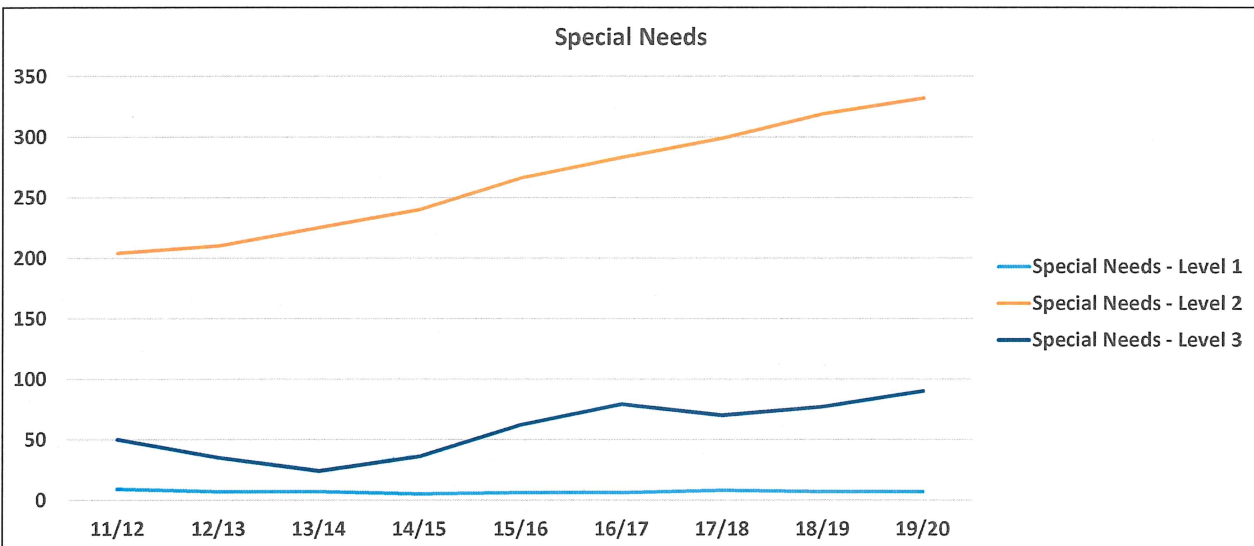
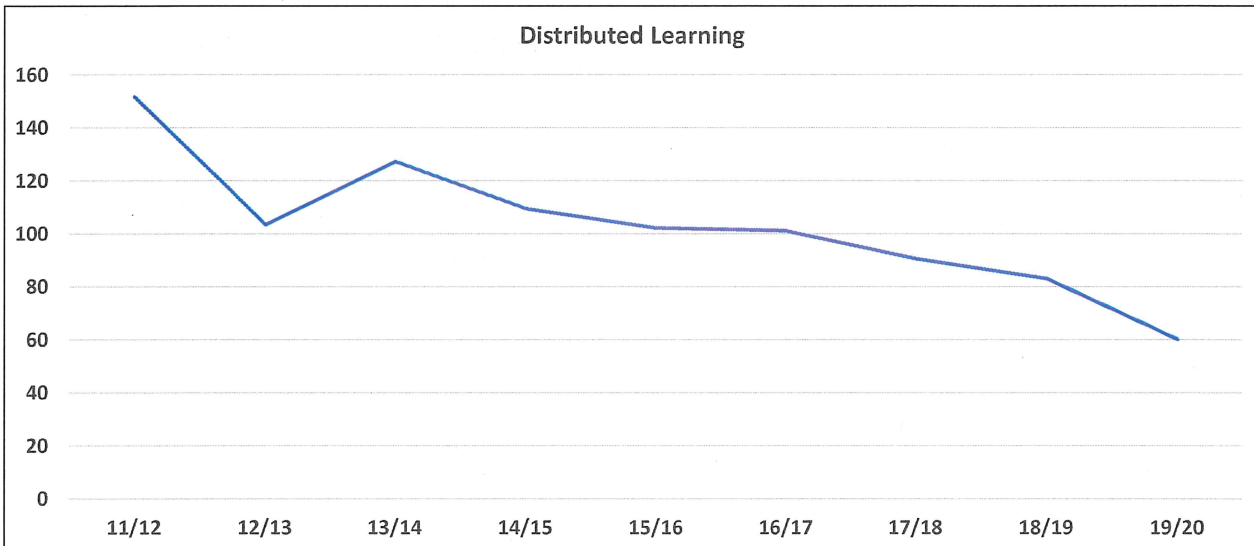
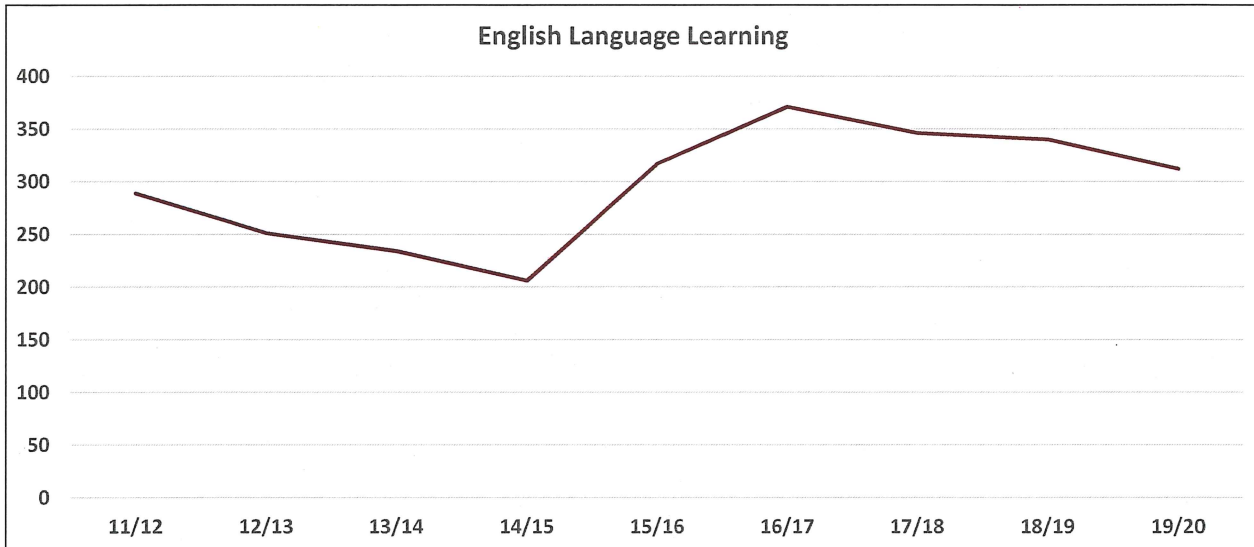
# Enrolment Trends

(1 of 2)



# Enrolment Trends

(2 of 2)



# 19/20 Amended Budget

Jan 14, 2020

	2019/20			2018/19			2019/20 Amended			2017/18			2019/20 Amended		
	Amended	Preliminary	Change	Actuals	Change	%	Actuals	Change	%	Actuals	Change	%	Actuals	Change	%
<b>OPERATING REVENUE</b>															
<b>Grants</b>															
Ministry of Education - Operating Grants	61,065,562	60,308,728	756,834	58,855,102	2,210,460	3.76%	57,063,995	4,001,567	7.01%	57,063,995	4,001,567	7.01%	57,063,995	4,001,567	7.01%
Other Ministry of Education Grants	1,552,341	1,602,341	(50,000)	1,115,415	436,926	39.17%	1,244,102	308,239	24.78%	1,244,102	308,239	24.78%	1,244,102	308,239	24.78%
Provincial Grants - Other	298,881	298,881	-	330,784	(31,903)	-9.64%	357,150	(58,269)	-16.31%	357,150	(58,269)	-16.31%	357,150	(58,269)	-16.31%
<b>Total Grants</b>	<b>62,916,784</b>	<b>62,209,950</b>	<b>706,834</b>	<b>60,301,301</b>	<b>2,615,483</b>	<b>4.34%</b>	<b>58,665,247</b>	<b>4,251,537</b>	<b>7.25%</b>	<b>58,665,247</b>	<b>4,251,537</b>	<b>7.25%</b>	<b>58,665,247</b>	<b>4,251,537</b>	<b>7.25%</b>
Tuition	2,309,000	2,432,000	(123,000)	2,707,297	(398,297)	-14.71%	2,517,026	(208,026)	-8.26%	2,517,026	(208,026)	-8.26%	2,517,026	(208,026)	-8.26%
Other Revenue	340,532	340,532	-	404,383	(63,851)	-15.79%	451,227	(110,695)	-24.53%	451,227	(110,695)	-24.53%	451,227	(110,695)	-24.53%
Rentals & Leases	262,040	262,040	-	179,020	83,020	46.37%	200,241	61,799	30.86%	200,241	61,799	30.86%	200,241	61,799	30.86%
Investment Income	145,000	145,000	-	182,214	(37,214)	-20.42%	201,829	(56,829)	-28.16%	201,829	(56,829)	-28.16%	201,829	(56,829)	-28.16%
<b>TOTAL OPERATING REVENUE</b>	<b>65,973,356</b>	<b>65,389,522</b>	<b>583,834</b>	<b>63,774,215</b>	<b>2,199,141</b>	<b>3.45%</b>	<b>62,035,570</b>	<b>3,937,786</b>	<b>6.35%</b>	<b>62,035,570</b>	<b>3,937,786</b>	<b>6.35%</b>	<b>62,035,570</b>	<b>3,937,786</b>	<b>6.35%</b>
<b>OPERATING EXPENSE</b>															
<b>Salaries</b>															
Teachers	25,958,274	25,189,164	769,110	24,989,195	969,079	3.88%	24,207,317	1,750,957	7.23%	24,207,317	1,750,957	7.23%	24,207,317	1,750,957	7.23%
Principals and Vice-Principals	3,901,100	3,988,890	(87,790)	3,907,768	(6,668)	-0.17%	3,584,352	316,748	8.84%	3,584,352	316,748	8.84%	3,584,352	316,748	8.84%
Education Assistants	6,354,600	6,113,100	241,500	6,004,018	350,582	5.84%	5,940,501	414,099	6.97%	5,940,501	414,099	6.97%	5,940,501	414,099	6.97%
Support Staff	7,548,640	7,308,240	240,400	7,006,633	542,007	7.74%	6,439,228	1,109,412	17.23%	6,439,228	1,109,412	17.23%	6,439,228	1,109,412	17.23%
Other Professionals	2,159,913	2,175,031	(15,118)	2,052,903	107,010	5.21%	1,895,993	263,920	13.92%	1,895,993	263,920	13.92%	1,895,993	263,920	13.92%
Substitutes	3,072,896	3,073,096	(200)	3,270,084	(197,188)	-6.03%	2,595,388	477,508	18.40%	2,595,388	477,508	18.40%	2,595,388	477,508	18.40%
<b>Total Salaries</b>	<b>48,995,423</b>	<b>47,847,520</b>	<b>1,147,903</b>	<b>47,230,601</b>	<b>1,764,822</b>	<b>3.74%</b>	<b>44,662,779</b>	<b>4,332,644</b>	<b>9.70%</b>	<b>44,662,779</b>	<b>4,332,644</b>	<b>9.70%</b>	<b>44,662,779</b>	<b>4,332,644</b>	<b>9.70%</b>
Employee Benefits	11,449,157	11,260,568	188,589	10,757,422	691,735	6.43%	10,372,238	1,076,919	10.38%	10,372,238	1,076,919	10.38%	10,372,238	1,076,919	10.38%
<b>Total Salaries and Benefits</b>	<b>60,444,580</b>	<b>59,108,088</b>	<b>1,336,492</b>	<b>57,988,023</b>	<b>2,456,557</b>	<b>4.24%</b>	<b>55,035,017</b>	<b>5,409,563</b>	<b>9.83%</b>	<b>55,035,017</b>	<b>5,409,563</b>	<b>9.83%</b>	<b>55,035,017</b>	<b>5,409,563</b>	<b>9.83%</b>
<b>Services and Supplies</b>															
Services	2,025,039	1,915,839	109,200	1,968,123	56,916	2.89%	1,768,973	256,066	14.48%	1,768,973	256,066	14.48%	1,768,973	256,066	14.48%
Student Transportation	19,000	19,000	-	35,962	(16,962)	-47.17%	52,642	(33,642)	-63.91%	52,642	(33,642)	-63.91%	52,642	(33,642)	-63.91%
Professional Development and Travel	484,200	490,200	(6,000)	557,662	(73,462)	-13.17%	535,668	(51,468)	-9.61%	535,668	(51,468)	-9.61%	535,668	(51,468)	-9.61%
Rentals & Leases	260,158	260,158	-	276,656	(16,498)	-5.96%	111,457	148,701	133.42%	111,457	148,701	133.42%	111,457	148,701	133.42%
Dues & Fees	88,100	88,100	-	116,011	(27,911)	-24.06%	74,434	13,666	18.36%	74,434	13,666	18.36%	74,434	13,666	18.36%
Insurance	163,277	155,277	8,000	137,810	25,467	18.48%	198,501	(35,224)	-17.74%	198,501	(35,224)	-17.74%	198,501	(35,224)	-17.74%
Supplies	2,586,550	2,166,155	420,395	2,555,097	31,453	1.23%	2,539,120	47,430	1.87%	2,539,120	47,430	1.87%	2,539,120	47,430	1.87%
Utilities	1,186,705	1,186,705	-	1,145,586	41,119	3.59%	1,055,529	131,176	12.43%	1,055,529	131,176	12.43%	1,055,529	131,176	12.43%
<b>Total Services and Supplies</b>	<b>6,813,029</b>	<b>6,281,434</b>	<b>531,595</b>	<b>6,792,907</b>	<b>20,122</b>	<b>0.30%</b>	<b>6,336,324</b>	<b>476,705</b>	<b>7.52%</b>	<b>6,336,324</b>	<b>476,705</b>	<b>7.52%</b>	<b>6,336,324</b>	<b>476,705</b>	<b>7.52%</b>
<b>Total Operating Fund Expenses</b>	<b>67,257,608</b>	<b>65,389,522</b>	<b>1,868,087</b>	<b>64,780,930</b>	<b>2,476,678</b>	<b>3.82%</b>	<b>61,371,341</b>	<b>5,886,267</b>	<b>9.59%</b>	<b>61,371,341</b>	<b>5,886,267</b>	<b>9.59%</b>	<b>61,371,341</b>	<b>5,886,267</b>	<b>9.59%</b>
<b>NET OPERATING FUND SURPLUS (DEFICIT)</b>	<b>(1,284,252)</b>	<b>0</b>	<b>(1,284,253)</b>	<b>(1,006,715)</b>	<b>(277,537)</b>	<b>27.57%</b>	<b>664,229</b>	<b>(1,948,481)</b>	<b>-293.34%</b>	<b>664,229</b>	<b>(1,948,481)</b>	<b>-293.34%</b>	<b>664,229</b>	<b>(1,948,481)</b>	<b>-293.34%</b>
Capital Assets Purchased from Operating	-	-	-	(598,500)	598,500	-100.00%	2,379,137	(2,379,137)	-100.00%	2,379,137	(2,379,137)	-100.00%	2,379,137	(2,379,137)	-100.00%
<b>NET SURPLUS (DEFICIT)</b>	<b>(1,284,252)</b>	<b>0</b>	<b>(1,284,253)</b>	<b>(408,215)</b>	<b>(876,037)</b>	<b>214.60%</b>	<b>(1,714,908)</b>	<b>430,656</b>	<b>-25.11%</b>	<b>(1,714,908)</b>	<b>430,656</b>	<b>-25.11%</b>	<b>(1,714,908)</b>	<b>430,656</b>	<b>-25.11%</b>
Prior Year Unrestricted Surplus	506,156	0	506,156	914,371	(408,215)	-44.64%	2,629,279	(2,123,123)	-80.75%	2,629,279	(2,123,123)	-80.75%	2,629,279	(2,123,123)	-80.75%
<b>Projected Operating Surplus/(Deficit)</b>	<b>(778,096)</b>	<b>0</b>	<b>(778,097)</b>	<b>506,156</b>	<b>(1,284,252)</b>	<b>-253.73%</b>	<b>914,371</b>	<b>(1,692,467)</b>	<b>-185.10%</b>	<b>914,371</b>	<b>(1,692,467)</b>	<b>-185.10%</b>	<b>914,371</b>	<b>(1,692,467)</b>	<b>-185.10%</b>

**19/20 Amended Budget**  
**Operating Revenue Changes**  
 Jan 14, 2020

Revenue	(Increase) / Decrease
<b>Operating Grant</b>	
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)
<b>Other MOE Grant</b>	
Labour settlement funding - CUPE	(250,000)
<b>Tuition</b>	
International - Lower student FTE	123,000
<b>Grand Total</b>	<b>(583,834)</b>

**19/20 Amended Budget**  
**Operating Expense Changes**  
 Jan 14, 2020

Expenses	Increase / (Decrease)	
<b>Teacher</b>		
Wage increases	344,110	Funded
FTE change - Teachers	385,000	
Maternity leave adjustment	40,000	
<b>PVP</b>		
Wage increases	(3,690)	
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	
<b>EA</b>		
Wage increases	122,200	Funded
FTE change - EA	119,300	Funded
<b>Support</b>		
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)	
<b>Other Prof</b>		
Wage increases	33,382	
FTE change - International Director	(48,500)	
<b>Substitute</b>		
(blank)	(200)	
<b>Benefits</b>		
Due to wage, FTE, and other benefit changes	188,589	
<b>Services</b>		
HR - Make a future advertising	3,500	
International - Agent fees	(22,300)	
International - MSP	55,000	
Schools - School cash online licensing	5,000	
Student services - FV CDC contract	4,000	
Transportation - Bus driver training	8,000	
Riverside - VCC contract (Esthetics)	56,000	
<b>PD &amp; Travel</b>		
Due to wage and FTE changes and adjustments	4,000	
International - Student activities	(10,000)	
<b>Insurance</b>		
Transportation - Bus/white fleet	8,000	
<b>Supplies</b>		
ABED - temp offset for funding changes	170,633	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)	
<b>Grand Total</b>	<b>1,868,086</b>	

<b>Funded increases</b>	1,070,396
<b>Unfunded increases</b>	797,690



**19/20 Amended Budget**  
**Capital and Surplus Changes**  
Jan 14, 2020

<b>Surplus / Capital</b>	<b>(Increase) / Decrease</b>
<b>Surplus</b>	
Add restricted schools surplus from prior year	(\$236,653)
Add unrestricted surplus from prior year	(\$269,503)
<b>Grand Total</b>	<b>(\$506,156)</b>