

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

February 4, 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. UNFINISHED BUSINESS

3.1 Amended Budget 2019/2020 Information 1 - 12

4. MINUTES OF PREVIOUS MEETINGS

4.1 Special Committee of the Whole Meeting Minutes,
January 28, 2020 Action 13 - 16

5. ADJOURNMENT

ITEM 6.1 Information

File No. 8010

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

Recommendation

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

1. Summary:

Updated information is provided to continue the discussion regarding the amended budget.

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, cost overages in other areas and no reserves available, the amended budget is projecting a significant potential deficit. As such, significant changes need to be made immediately to try and prevent an actual deficit.

The meeting is to continue the discussion with the board, and review what can be done immediately.

Additional information requested at previous meetings:

1. International Education Department

International staffing includes:

- 1 Director (PVP currently)
- .5 Manager (July through December)
- 1 Homestay Coordinator
- 2 12M Clerical
- 1 EA
- 1 Teacher (Currently leave being covered by TTOCoC – budgeted in MSS)

2. IT Department savings

Realistic reductions are the Pro-D/Travel (already part of the reductions discussed), and possibly another 5K or so in supplies/equipment. Most big ticket equipment items are in monthly leases. These are not budgeted to increase. Purchases are minimized.

Other priorities around switches and PA equipment for schools is being considered under AFG.

3. Supplies

School supply budget surpluses from the prior year (which are kept as restricted surplus at year-end and given back to the schools to use the following year) are not budgeted in the prelim budget, as it is not known at that time if there will be a surplus. When the amended budget is prepared, if there

was a surplus from the prior year, this is added back into the budget, as it is available for the schools to spend.

4. Indigenous Education Department

Grant increases or cost reductions since the preparation of the prelim budget

- VP, was budgeted as an expense in the prelim budget but then Principal seconded to the ministry. VP promoted to Acting Principal - no replacement VP, so this cost was removed. Result in extra targeted funds being available.
- To ensure these funds are maintained within in targeted accounts, they are input temporarily as Supplies expense, until there is reallocation of the costs to other areas as directed by leadership (such as to ALW's, contract services, or other program areas).

3. Options:

The ability to make radical changes in January is challenging as this could significantly impact students

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. ***The revised*** Policy, Legislation, Regulation

- d. Organizational Capacity
- e. Risks
 - i. Organizational
 - ii. Reputational
 - iii. Strategic
- f. Benefits
 - i. Organizational
 - ii. Reputational
 - iii. Strategic

5. Public Participation:

6. Implementation:

7. Attachments:

- a. 2019/2020 Amended Budget – Operating Expense Summary (ledger sheet)
- b. *Summary of Cost savings – February 4, 2020*
- c. *Operating Revenue Changes – February 4, 2020*
- d. *Operating Expense Changes – February 4, 2020*
- e. Indigenous Education – June 30, 2019
- f. Indigenous Education – Budget Comparisons
- g. International Education – YTD Variance to December 31, 2019
- h. International Education – June 30, 2019
- i. Local Capital Summary

Reports to be distributed separately

- j. Indigenous Education – YTD Variance to December 31, 2019

19/20 Amended Budget

Feb 4, 2020

	2019/20 Amended	2018/19 Preliminary	\$ Change	% Change	2018/19 Actuals	2019/20 Amended \$ Change	% Change	2017/18 Actuals	2019/20 Amended \$ Change	% Change	2019/20 Dec YTD	2019/20 Amended \$ 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	1,605,951	1,602,341	3,610	0.23%	1,115,415	490,536	43.98%	1,244,102	361,849	29.09%	434,656	1,171,295
Provincial Grants - Other	298,881	298,881	-	0.00%	330,784	(31,903)	-9.64%	357,150	(58,269)	-16.31%	156,523	142,358
Total Grants	62,970,394	62,209,950	760,444	1.22%	60,301,301	2,669,093	4.43%	58,665,247	4,305,147	7.34%	25,186,800	37,783,594
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	66,026,966	65,389,522	637,444	0.97%	63,774,215	2,252,751	3.53%	62,035,570	3,991,396	6.43%	27,547,897	38,479,069
OPERATING EXPENSE												
Salaries												
Teachers	25,958,274	25,189,164	769,110	3.05%	24,989,195	969,079	3.88%	24,207,317	1,750,957	7.23%	10,305,569	15,652,705
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	6,354,600	6,113,100	241,500	3.95%	6,004,018	350,582	5.84%	5,940,501	414,099	6.97%	2,037,347	4,317,253
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	3,072,396	3,073,096	(700)	-0.02%	3,270,084	(197,688)	-6.05%	2,595,388	477,008	18.38%	1,314,592	1,757,804
Total Salaries	48,995,223	47,847,520	1,147,703	2.40%	47,230,601	1,764,622	3.74%	44,662,779	4,332,444	9.70%	19,770,542	29,224,681
Employee Benefits	11,449,237	11,260,568	188,669	1.68%	10,757,422	691,815	6.43%	10,372,238	1,076,999	10.38%	4,174,632	7,274,605
Total Salaries and Benefits	60,444,460	59,108,088	1,336,372	2.26%	57,988,023	2,456,437	4.24%	55,035,017	5,409,443	9.83%	23,945,174	36,499,285
Services and Supplies												
Services	2,025,039	1,915,839	109,200	5.70%	1,968,123	56,916	2.89%	1,768,973	256,066	14.48%	1,213,522	811,517
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	484,200	490,200	(6,000)	-1.22%	557,662	(73,462)	-13.17%	535,668	(51,468)	-9.61%	289,153	195,047
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	2,586,550	2,166,155	420,395	19.41%	2,555,097	31,453	1.23%	2,539,120	47,430	1.87%	1,400,778	1,185,772
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	6,813,029	6,281,434	531,595	8.46%	6,792,907	20,122	0.30%	6,336,324	476,705	7.52%	3,657,038	3,155,990
Total Operating Fund Expenses	67,257,488	65,389,522	1,867,967	2.86%	64,780,930	2,476,558	3.82%	61,371,341	5,886,147	9.59%	27,602,212	39,655,276
NET OPERATING FUND SURPLUS (DEFICIT)	(1,230,522)	0	(1,230,523)		(1,006,715)	(223,807)	22.23%	664,229	(1,894,751)	-285.26%	(54,315)	(1,176,207)
Capital Assets Purchased from Operating	-	-	-		(598,500)	598,500	-100.00%	2,379,137	(2,379,137)	-100.00%	-	-
NET SURPLUS (DEFICIT)	(1,230,522)	0	(1,230,523)		(408,215)	(822,307)	201.44%	(1,714,908)	484,386	-28.25%	(54,315)	(1,176,207)
Prior Year Unrestricted 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)	(724,366)	0	(724,367)		506,156	(1,230,522)	-243.11%	914,371	(1,638,737)	-179.22%	451,841	(1,176,207)

19/20 Amended Budget
Summary of Cost Savings
 Feb 4, 2020



Cost Savings Identified (Not Included in Budget)	Amount	Budget
ITA grants (trades programs)	(20,000)	Revenue - Provincial
International agent fees	(10,000)	Services
International travel	(20,000)	PD & Travel
International advertising	(7,000)	Services
Supplies/Services - Summit	(40,000)	Services/Supplies
Supplies/Services - Riverside	(20,000)	Services/Supplies
Supplies - Clarke Theatre	(5,000)	Supplies
K-3 Reading	(25,000)	Supplies
Contract Services - Student Services - Vision	(5,000)	Services
Pro-D	(50,000)	PD & Travel
ABED PVP to targeted program	(150,000)	PVP
	(352,000)	

Other Possible Savings (to be determined):

Local Capital - Uncommitted	(400,000)	Local Capital
Substitute costs	(50,000)	Substitutes
SOGI	(25,000)	Supplies
ELL program	(40,000)	Teacher

Future Year Considerations:

- Hungry Kids
- Summer camp
- TTOC on Contract reduction
- Librarian curriculum time reduction

19/20 Amended Budget

Operating Revenue Changes (from Prelim Budget)

Feb 4, 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)
Mental health grant	(28,500)
Support staff benefits grant	(25,110)
Tuition	
International - Lower student FTE	123,000
Grand Total	(637,444)

19/20 Amended Budget
Operating Expense Changes (from Prelim Budget)
Feb 4, 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	
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
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		
(blank)	(700)	
Benefits		
Due to wage, FTE, and other benefit changes	188,669	
Services		
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 - FVDCD contract	4,000	
Transportation - Bus driver training	8,000	
Riverside - VCC contract (Esthetics)	56,000	
PD & Travel		
Due to wage and FTE changes and adjustments	4,000	
International - Student activities	(10,000)	
Insurance		
Transportation - Bus/white fleet	8,000	
Supplies		
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)	
Grand Total	1,867,966	
Funded increases	1,070,396	
Unfunded increases	797,570	

Indigenous Education

June 30, 2019



	FY 2019		
	Actual	Budget	Variance
Revenue (Targeted)			
Operating Grant:			
Aboriginal Education	1,319,790	1,319,790	-
Total Revenue (Targeted)	1,319,790	1,319,790	-
Expense (Targeted):			
Salaries - Teachers	91,218	92,300	(1,082)
Salaries - Admin Officers	96,775	110,900	(14,125)
Salaries - Education Assistant	704,631	708,800	(4,169)
Salaries - Clerical	35,485	33,300	2,185
Salaries - Substitutes	9,396	10,000	(604)
Benefits	219,010	220,740	(1,730)
Services	101,559	71,898	29,661
Transportation	8,886	12,000	(3,114)
PD and Travel	24,310	23,000	1,310
Dues and Fees	5,434	6,000	(566)
Supplies	67,661	30,852	36,809
Total Expense (Targeted)	1,364,366	1,319,790	44,576
Net Program Costs (Targeted)	(44,576)	-	(44,576)
Expense (Operating Top-up):			
Salaries - Teachers	44,909	37,900	7,009
Salaries - Admin Officers	111,605	111,900	(295)
Benefits	31,198	32,520	(1,322)
Total Expense (Top-up)	187,712	182,320	5,392
Net ABED Program Costs	(232,288)	(182,320)	(49,968)

Description	19/20 Amended Budget	19/20 Preliminary Budget	18/19 Amended Budget
Funding	<u>1,612,400</u>	<u>1,555,850</u>	<u>1,319,790</u>
Salary	1,014,600	1,109,373	965,300
Benefits	246,570	265,880	225,740
Contract Services	74,298	74,298	74,298
Field Trips, Travel, Meetings, Scholarships	36,500	36,500	34,500
Telephone / Photocopying	7,600	7,600	7,600
Staff Development	6,500	6,500	6,500
Supplies & Resources	55,700	55,700	59,202
Contingency	170,632	-	(53,350)
	<u>1,612,400</u>	<u>1,555,850</u>	<u>1,319,790</u>

International Program

June 30, 2019



	FY 2019		
	Actual	Budget	Variance
Revenue:			
Tuition and Fees	2,353,057	2,123,000	230,057
Total Revenue	2,353,057	2,123,000	230,057
Expense:			
Salaries - Teachers	64,976	64,976	-
Salaries - Education Assistant	33,845	34,900	(1,055)
Salaries - Clerical	93,357	96,400	(3,043)
Salaries - Other Professionals	132,880	133,100	(220)
Benefits	86,536	59,550	26,986
Services	353,779	333,300	20,479
Transportation	1,300	-	1,300
PD and Travel	162,831	173,000	(10,169)
Dues and Fees	3,250	2,500	750
Supplies	7,638	15,000	(7,362)
Total Expense	940,392	912,726	27,666
Operating Contribution	1,412,665	1,210,274	202,391

International Program

December 31, 2019



	FY 2020 - Dec YTD		
	Actual	Budget	Variance
Revenue:			
Tuition and Fees	1,909,921	2,123,000	(213,079)
Total Revenue	1,909,921	2,123,000	(213,079)
Expense:			
Salaries - Admin Officers	63,891	-	63,891
Salaries - Education Assistant	12,489	35,400	(22,911)
Salaries - Clerical	43,955	98,100	(54,145)
Salaries - Other Professionals	73,563	235,395	(161,832)
Benefits	42,190	81,280	(39,090)
Services	238,782	333,300	(94,518)
Transportation	2,243	-	2,243
PD and Travel	63,418	177,400	(113,982)
Dues and Fees	1,500	2,500	(1,000)
Supplies	6,503	15,000	(8,497)
Total Expense	548,534	978,375	(429,841)
Operating Contribution	1,361,387	1,144,625	216,762

Local Capital Summary

Dec 31, 2019

Project	Opening	Reclass	Appropriate	YTD Expense	Balance
Classroom Furniture Replacement	(25,000)				(25,000)
Facilities Equipment	(84,301)			27,035	(57,266)
MSS Seismic		(10,295)		10,295	-
Photocopiers	(20,000)				(20,000)
Portables	(83,809)				(83,809)
School Improvements	(86,105)			20,000	(66,105)
Technology Improvements	(206,044)				(206,044)
Telecom Systems	(31,271)				(31,271)
Unallocated	(191,862)	10,295			(181,567)
TOTAL	(728,391)	-	-	57,330	(671,061)

**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 requested that the Board work more closely with Staff to improve 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