



2014/15 BUDGET IMPLEMENTATION REPORT

The 2014/15 Preliminary Budget was adopted by the Board on May 28, 2014 following another challenging budget process that identified budget balancing proposals totaling \$5.02 million. Partner groups, management and the Board were involved in the budget process. As of January 31, 2015 the majority of the Board approved Budget Balancing Proposals have been implemented.

This report was prepared using feedback received from partner groups at the January 28, 2015 Budget Committee of the Whole meeting and information collected from budget sponsors.

One Time Budget Changes

Budget Changes	Budget Impact		
	Salaries & Benefits	Services & Supplies	Total
Use of Contingency Reserve		820,000	820,000
Services and Supplies - Deferred Spending			
Information Technology Reduction	50,900		50,900
Maintenance and Custodial Reduction	20,000		20,000
15% General School Supply Reduction	209,045		209,045
Elementary School Equipment Reduction	20,000		20,000
SRB Software Purchase and Installation	(139,000)		(139,000)
Extraordinary Expense Fund	(160,945)		(160,945)
Total One-Time Budget Changes	0	820,000	820,000

Ministry of Education Holdback Allocation and Use of Contingency Reserves

Given the historical pattern of uncertain holdback allocations the Board considered and approved the use of the 2013/14 holdback distribution of \$0.82 million to assist in offsetting the \$5.02 million shortfall. The \$0.82 million has been transferred from the contingency reserve to the operating fund and additional savings and holdback distributions to date have been used to replenish the contingency reserve. As at January 31, 2015, the amount available in the contingency reserve is \$6.35 million. The increased balance is principally owed to job action related savings accrued in 2013/14 and provincial holdback distributions received after the preliminary budget for 2014/15 was adopted.

Services and Supplies – Deferred Spending

The one-time 15% general supply reduction across elementary and secondary has been implemented. In combination with the ongoing supply reductions, secondary schools have indicated that the reduced budgets will be felt throughout the year. Finance staff will liaise with schools during the year to monitor budgets and bring forward any significant issues to senior staff.

The extraordinary expense fund for schools and district has been set up. To date, the extraordinary expense fund has been used to pay for the extra clerical days approved for school startup (\$20 K) and recruitment support services (\$10 K).

The new SRB modules have been purchased. Implementation is underway for all the modules with the exception of the Budget Planning System. The planning will begin this month with the intent of having the system functional by June 2015.

No specific feedback regarding one-time budget changes has been received from partner groups. However, general comments were made regarding the negative impact that reduced school supply budgets have had on students and parents.

Ongoing Budget Proposals

Education Administration and Human Resources Budget Changes	Staffing Reduction (Increase)	Budget Impact		
		Salaries & Benefits	Services & Supplies	Total
Education Administration Clerical Reorganization	0.43	19,705		19,705
Human Resources Exempt Staffing Reorganization	0.50	30,752		30,752
Special Education Temporary Exempt Staffing		20,000		20,000
TTOC Wages and Benefits		89,217		89,217
Curriculum Implementation		(65,000)	(10,000)	(75,000)
Services and Supplies			205,288	205,288
	0.93	94,674	195,288	289,962

To better align with the Board's strategic direction, one Human Resources Manager position was created and an additional 0.50 FTE was allocated to the existing Senior Secretary position. One Human Resources Advisor position and one Human Resources Officer position were eliminated resulting in 0.50 FTE exempt reduction. Human Resources has been affected significantly by the staffing reduction due to several factors. The unprecedented CUPE layoffs resulted in high volumes of data entry in the human resources system and additional time for testing staff to meet the qualifications for new positions. Senior staff and Human Resources staff have been hosting focus groups for clerical staff to assist them in the change as well as providing coaching to Principals to help them deal with change. Some of the new positions related to the reorganization have been delayed as they required consultation with CUPE and JJEC and have placed additional pressure on Human Resources staff. Human Resources acknowledges the quick start up from job action has compounded the situation.

Partner groups have noted the impact of the Human Resources staffing reductions on district operations especially related to TTOC and casual Education Assistant shortages year to date.

Human Resources has been proactive in addressing shortages by enlisting the assistance of retired principals to assist with TTOC and Education Assistant recruitment.

Information Technology Budget Changes	Staffing Reduction (Increase)	Budget Impact		
		Salaries & Benefits	Services & Supplies	Total
Systems Analyst Temporary Exempt Staffing	1.00	88,988		88,988
Senior IT Technician	1.00	78,446		78,446
Intermediate IT Technician	(0.63)	(45,336)		(45,336)
Services and Supplies			150,370	150,370
	1.37	122,098	150,370	272,468

All budget changes for Information Technology have been implemented. The remaining funds are not sufficient to implement the proposed evergreen schedule for staff computers. An estimated

additional \$0.50 million is required to replace all computers that are six years or older. No additional funds have been allocated in the 2014/15 Amended Budget.

Partner groups noted that technology deployed to classrooms is not fully utilized in part due to insufficient training provided to staff. Also, technology provided to students is viewed by some as not needed and it was suggested that the district move towards a bring your own device model with support for students that cannot afford their own device. Concerns were also expressed regarding the impact of technology on student interactions in the schools. All partner groups were in agreement that a review of technology spending district wide is required.

A review of technology use and future strategic direction will be completed as part of the 2015/16 budget process.

Business Operations and Governance Budget Changes	Staffing	Budget Impact		
	Reduction (Increase)	Salaries & Benefits	Services & Supplies	Total
Finance Department Reorganization	0.80	36,591		36,591
Purchasing Department Reorganization	1.00	50,756		50,756
Board of Education - Professional Development			7,114	7,114
Finance and Secretary Treasurer's Office Services and Supplies			112,314	112,314
	1.80	87,347	119,428	206,775

Business Services has continued with business processes improvement, most recently with a systems wide upgrade and development of a new general ledger structure. This resulted in a reduction of two Senior Buyer positions, one Accounts Assistant position and a part time Junior Accounts Payable Clerk. The positions have been replaced with a Senior Contracts Administrator and a Senior Accountant. The job action impacted the staffing of the Finance Department significantly as the department operated with two CUPE vacancies until January 2015. The Senior Contracts Administrator and Senior Accountant positions have been filled and the Business Analyst position remains vacant. The new general ledger structure has been implemented as of July 2014, the human resources and payroll upgrades have been completed in January 2015 and the system wide upgrade is now estimated that it would be completed by June 2015.

Partner groups noted that the staffing reductions and vacancies in the Finance Department have resulted in delays in invoicing to unions and maybe others and this could result in lost revenue for the School District.

Facilities and Maintenance Budget Changes	Staffing	Budget Impact		
	Reduction (Increase)	Salaries & Benefits	Services & Supplies	Total
Carpenter to be funded from Annual Facilities Grant	1.00	78,836		78,836
Maintenance, Grounds and Custodial Services and Supplies			34,927	34,927
	1.00	78,836	34,927	113,763

All budget changes for Facilities and Maintenance have been implemented and they resulted in a change in the complimentary carpentry model where by carpenters are now dispatched only if sufficient work orders are received from departments and schools.

Partner groups noted that the impact of the change in funding source for a carpenter is difficult to ascertain at this time and cautioned that the accumulated cuts to Maintenance staffing and supplies may result in preventative maintenance not being done in our facilities.

Riverside Centre - Continuing Education, International Education, Summer School Budget Changes	Staffing Reduction (Increase)	Budget Impact		
		Salaries & Benefits	Services & Supplies	Total
Riverside Centre Management Restructuring	1.00	107,118		107,118
Riverside Centre Clerical Model Change	2.10	108,826		108,826
Continuing Education - Teacher Staffing	1.00	94,610		94,610
Continuing Education Substitute Costs		21,559		21,559
International Education - services			137,000	137,000
Summer School - Reading Racers		23,050	1,950	25,000
	4.10	355,163	138,950	494,113

The Riverside Centre model was reviewed and a total reduction of 4.10 FTE was identified. One full time Vice Principal was reduced and replaced with a summer school Vice Principal. A shared services model is under development at Riverside Centre and a 2.1 FTE reduction in clerical staff was implemented. Finally, 1.0 FTE Continuing Education teacher was reduced in order to align the staffing allocation more closely to secondary schools. The International Education Department reported that the budget reductions resulted in insufficient clerical support for short term contracts and several short term contracts were not completed.

Due to the teachers' job action all summer school programming for resident students was cancelled in 2014. The summer school offerings will be reviewed for summer 2015.

Partner groups noted that budget reductions and increased workloads have affected the morale of the staff at Riverside Centre. It was noted that insufficient clerical support may result in loss of revenue in International Education.

Partner groups also noted that the cancellation of summer school may have resulted in loss of gains that students made in previous years as they were not able to reinforce those learned skills from the previous school year.

Additional clerical support has been provided to the International Education Department to the end of the year and is part of the 2014/15 Amended Budget. Management engaged a consulting firm to assist with the creation of a sustainable business model at Riverside Centre. Recommendations from this engagement will form the basis for the 2015/16 budget for the departments housed in Riverside Centre.

Student Support Services Budget Changes	Staffing Reduction (Increase)	Budget Impact		
		Salaries & Benefits	Services & Supplies	Total
Student Support Services - Special Education Allocations	4.44	426,600		426,600
Student Support Services - Itinerant Services	1.30	125,635		125,635
Collaborative Systems Implementation		(40,000)	(10,000)	(50,000)
Student Support Services - Clerical Reorganization	0.50	25,524		25,524
Secondary Instructional Support Staff 29HPW		130,250		130,250
Services and Supplies Reduction			20,385	20,385
English Language Learner Teacher Ratio Change (Elementary)	0.60	57,687		57,687
	6.84	725,696	10,385	736,081

Student Support Services teacher positions were reduced by 4.0 FTE across elementary and secondary schools. This was achieved by slightly altering the allocation formula. No major impact been noted as a result of this change, but where required, additional staffing was provided from the Education Fund. A reduction of itinerant staff of 1.30 FTE was implemented through retirements and attrition in Speech and Language Pathologists, Vision and School Psychologists. At

this time, there does not appear to be a significant impact with these reductions but the impact may be felt as the issues and needs increase at the schools throughout the year.

For instructional support staff at secondary, the work week was reduced from 30 hpw to 29 hpw. This change has left minimal time for secondary education assistants to meet with support teachers to debrief and plan regarding individual student needs.

The vacant accounting position (clerical) at Student Support Services was not replaced and the additional workload was spread across existing staff.

The English Language Learner (ELL) teacher allocation formula was adjusted from 1:55 to 1:60, resulting in a 0.60 FTE reduction. The ELL model will be reviewed in 2014/15 to determine the best model to provide services.

Partner groups noted that reductions to hours of work for Education Assistants resulted in reduced opportunities for communication with Support Teachers. Education Assistants are not able to attend IEP and Safety Plan meetings which are held after school. Concerns were expressed related to Education Assistants not having sufficient time to review Student Safety Plans and assist students with homework after school. Implemented budget changes are affecting the morale of this group.

Partner groups highlighted that there are not sufficient professionals that can assess a child's learning needs employed by the School District. Parents are paying for psycho-educational assessments privately causing financial stress on the families. It was also noted that release time for Support Teacher consult days was cut in half reducing collaboration time between teachers who work with students with special needs.

Classroom Teacher Allocation Budget Changes	Staffing Reduction (Increase)	Budget Impact	
		Salaries & Benefits	Total
Elementary Class Size	5.34	513,035	513,035
Secondary Class Size	4.09	393,143	393,143
	9.43	906,178	906,178

At the elementary level, the change in the allocation formula resulted in a reduction of 5.34 FTE teachers for savings of \$0.51 million. For kindergarten, district wide staffing is calculated at 1 teacher for every 20 students (previously at 1:19.75). For primary, district wide staffing is calculated at 1 teacher for every 22 students (previously at 1:21.75). For intermediate, district wide staffing is calculated at 1 teacher for every 28 students (previously at 1:27.50).

At the secondary level, the district wide allocation formula follows the per full time equivalent student basis to align with Ministry of Education funding. Due to the fact that not all grade 10 to 12 students are enrolled in eight courses, this change resulted in a reduction of 4.01 FTE teachers for savings of \$0.39 million. For secondary, district wide staffing is calculated at 1 teacher for every 27.1 FTE students (previously at 1:27.1 headcount students).

The implementation of the new ratios resulted in some class sizes at secondary schools exceeding thirty students and undersubscribed courses cannot be offered and oversubscribed classes cannot be accommodated. Compulsory courses such as Math and English are generally exceeding 30 students. Feedback from secondary staff is that class size is becoming an issue and many teachers are unhappy with the ratio change. Currently there are 67 secondary classes with over 30 students.

Partner groups noted that changes in allocation formulas for classroom teachers added pressure on allocations requested from the Learning Improvement Fund and as a result the fund could no longer be used to fund class composition related requests that were funded in the past.

Staffing Related Budget Changes	Staffing Reduction (Increase)	Budget Impact		
		Salaries & Benefits	Services & Supplies	Total
Align CUPE Days of Work with School Calendar		394,880		394,880
School Clerical Support Model Change				
Elementary - Clerical Allocation	5.60	82,824		82,824
Secondary - Clerical Allocation	5.03	117,583		117,583
Specialized Training and Best Practice Implementation		(25,000)	(10,000)	(35,000)
Secondary Career Planning Support				
Secondary Schools Career Planning Assistants	3.57	148,606		148,606
Career Planning Support District	(1.71)	(69,349)		(69,349)
Other Staffing Changes				
Secondary Administrator Formula - Vice Principals	2.00	253,902		253,902
Secondary Administrator Formula - Teachers	(1.71)	(164,793)		(164,793)
Secondary Department Head Reorganization		22,020		22,020
Lunch Hour Supervisor-Additional Fall Kindergarten		15,142		15,142
	12.78	775,815	(10,000)	765,815

The ability of 10 month CUPE employees to work extra time during days when schools are open and bank up to 6 days that would then be paid during days when schools are not in session was eliminated. One paid training day for 10 month CUPE employees occurred on November 10, 2014 (schools not in session day), with the content developed at the district level with input from CUPE.

As part of the implementation of staffing related budget changes all ten month CUPE staff were laid off and accepted available jobs based on seniority.

Partner groups noted that this budget change resulted in lower annual income for 10 month CUPE employees and that CUPE supported homework clubs and breakfast/lunch programs have been discontinued as they were supported with the extra hours worked in previous years.

A new school clerical support model was implemented in all schools with replacement of clerical staff on day one of their absence. Elementary schools received allocations as summarized in the following table.

Student Enrolment	No. of Schools	Base Allocation Head Secretary Elementary	Shared Clerical Allocation
Under 200	2	30 hours per week	
200 - 349	6	35 hours per week	
350 - 499	6	35 hours per week	70 hpw shared by 6 schools
500 - 650	6	35 hours per week	105 hpw shared by 6 schools

Elementary clerical staff were granted an additional 7 days per year and a one week support bank to be accessed anytime during the year (30-35 hours). A variation of 10% of more in actual student enrolment at September 30 compared to projected student enrolment triggers changes in clerical staff allocations. This year no elementary schools received additional clerical allocations due to change in enrolment.

After the preliminary budget was approved Blue Mountain Elementary, with a student enrolment of 196, was allocated an additional 5 hours per week of clerical time to provide support for the Strong Start program district wide. The only school with clerical support for 30 hours per week is Webster's Corners Elementary with a student enrolment of 184.

Secondary schools were allocated the following clerical time: 1.0 FTE Admin Coordinator, 1.0 FTE Accounting Clerk and 1.0 FTE Records Clerk. Clerical summer hours banks allocated to secondary

schools were replaced with secondary clerical staff working an additional 15 days per year and a one month clerical support bank that can be accessed at any time during the year (140 hours). Our largest secondary school, Maple Ridge Secondary, received an additional 35 hours per week General Clerk to cover Outreach responsibilities.

Maple Ridge Alternate and the Environmental school share a 35 hpw clerical position.

It was recognized that the changes implemented require best practices to be established for elementary and secondary and that implementation support is needed to ensure the successful implementation of the new model. Due to teachers' job action planned sessions for clerical staff had to be delayed until after school start. Since school has resumed, five group meetings have been conducted with clerical staff with a human resources representative and senior staff representatives present. The intent of the meetings was to acknowledge the impact the cuts are having on this employee group and to identify themes which would assist in prioritizing issues and problem solving as a group in terms of duties and workload issues. Much of the discussions centered on streamlining responsibilities, processes, standardized forms and establishment of best practices. The feedback collected in these sessions led to the development of a Clerical Process Committee. The goal of this committee is to develop best practices/process for the Elementary Secretary key functions. The Committee's first priority is to document student attendance.

In order to assist schools with start-up this year, a one-time additional clerical bank top-up was allocated from the Extraordinary Expense Fund resulting in 5 days for secondary and 2 days for elementary.

Partner groups remarked that school clerical staff is stretched too thin, unable to answer calls to the school or adequately acknowledge parent concerns. Safety concerns were raised related to student attendance not being completed in a timely manner and the absence of clerical staff from the office during breaks. Clerical staff are finding it difficult to meet district deadlines and often require assistance from district staff to complete tasks on time resulting in additional strain on district staff. It was reported that replacement of absent staff with a General Clerk is of little assistance as they are not able to perform the full scope of the job and are not familiar with the school.

In the secondary schools, the loss of the receptionist was reported to impact the community feeling of schools and the front office is no longer as welcoming as in the past. Also, in order to meet the demand in school offices some of the clerical time allocated by the Board to support secondary school libraries is being used to offset the workload in the main office.

A new Career Planning model was implemented with two full time District level Career Planning Assistant positions. The new positions support career planning activities at all 6 secondary schools. The Career Centers have been restructured with the intent to remain open during the day. Due to the location of the Career Centers, they have been able to remain open for students, but do not always have a staff person present to answer student questions.

Partner groups reported that it is difficult to get any support when the Career Center is staffed for only 1.5 days per week and students are now having to do scholarships and career research on their own.

At the secondary level, the enrolment decline for the 2014/15 year resulted in a decrease of 2.0 FTE Vice Principals offset by an increase of 1.71 FTE teachers.

Other staffing changes included a reduction of department head allowances at secondary by one and the kindergarten lunch hour supervisors provided during full day kindergarten implementation have been removed.

Partner groups remarked that a number of schools are experiencing difficulties due to the current allocation formula for Principals and Vice Principals, administrators are working hard and having to take work home. In secondary schools with two administrators there are fewer adults in the office to respond to emergent situations. An increase in behavior issues and attendance concerns was reported. It is felt that administrators are spending more time doing clerical coverage and janitorial duties instead of educational leadership.

Student Transportation Budget Changes	Budget Impact			Total
	Salaries & Benefits	Services & Supplies	Revenue	
Optimization of Transportation Model - Students with Special Needs		85,000		85,000
Partial Transportation Cost Recovery - annual fee of \$215/student	(5,000)		95,400	90,400
	(5,000)	85,000	95,400	175,400

To assist in funding the annual transportation cost, an annual fee was implemented effective September 2014.

	Fee
First Child	\$215
Second Child	\$215
Third Child	\$100
Fourth Child	\$100

The annual transportation cost per regular student is approximately \$1,900 and the annual cost for a student with special needs is approximately \$8,400. The estimated annual budget to support student transportation is \$1.09 million.

As of February 2015, there are 369 registered student riders for an estimated annual cost of \$701,100. Regular bus service remains at 12 busses. Bussing for students with special needs is currently provided to 30 registered riders using 4 busses and 1 taxi for an estimated annual cost of \$252,000 (down one bus from 2013/14).

The current regular bus routes for the school district are as follows:

- 6 busses to Garibaldi Secondary
- 1 bus to Pitt Meadows Secondary
- 2 busses to Whonnock Elementary
- 1 bus to Highland Park Elementary
- 1 bus to Webster’s Corner Elementary
- 1 bus shared between Webster’s Corner and Samuel Robertson Secondary

Bussing for students with special needs is provided to all secondary schools as well as the following elementary schools: Maple Ridge Elementary, Alouette, Eric Langton and Glenwood.

There are 2 students that are riding for free due to the fact that there is no space in their catchment school. Their catchment school is Albion and the students are being bussed to Whonnock.

Of the 369 regular riders 307 are eligible, 50 are in catchment courtesy, 6 are out of catchment courtesy and 6 are out of District courtesy.

The implementation of the new transportation model included the development of a transportation registration module within the Parent Portal. The online transportation portal was completed and will be fully used for 2015 registration. Approximately \$60 K has been collected from registered student riders with 61 applicants accessing the district hardship policy.

Partner groups reported that there is confusion in the parent community regarding eligibility for Board subsidized transportation services. It was reported that some parents of students with special needs requested that siblings that do not qualify for transportation under the Board policy be allowed to ride on district buses and the request was denied by staff.

General Supplies Budget Changes	Budget Impact	
	Services & Supplies	Total
Secondary Schools Budget Allocations	99,649	99,649
Transportation Services and Supplies	14,815	14,815
District Wide Supplies and Services Savings	128,500	128,500
	242,964	242,964

General services and supplies reductions have occurred across the board. The Purchasing Department is working on negotiating contracts with various suppliers that will mitigate the effect of these reductions by utilizing the district’s buying power. The secondary schools have indicated that some spending has been put on hold due to the reductions.

Supply and service budget reductions occurred in District departments as originally planned in the 2014/15 budget process. Managers are closely monitoring spending to ensure that the budget reductions targets are realized.

General supply allocations to secondary schools were reduced by 10% and Parent Advisory Council allocation were eliminated at both elementary and secondary. Total savings approximately \$0.10 million.

Partner groups reported on the impact of general budget reductions on schools, students and parents. Some parents cannot afford to buy the school supplies that are needed for their children, in some schools there are not sufficient textbooks for all students and in some cases existing textbooks are outdated. For secondary students when there are not enough textbooks for all students it is difficult to study for provincial exams.

Rental Revenue Update

During the 2013/14 budget process, facilities rentals was identified as an area of focus for increased revenue generation. Over the past year new rental rates that ensure, at a minimum, full cost recovery were implemented. Staff is working on increasing the availability of our facilities and marketing our facilities to community users and others.

The new rental rates were implemented effective January 1, 2014. The rental rates are calculated based on either full cost recovery or comparable market rates. The following table shows the rental rates for the most often rented district facilities.

Category	Regular Classroom	Large Classroom	Multipurpose Room	Library	Small Gym	Large Gym
Space Size	80 sqm	100 sqm	150 sqm	180 sqm	375 sqm	750 sqm
NPO Preferred	7.20	9.00	13.50	16.20	33.75	67.50
NPO	8.64	10.80	16.20	19.44	40.50	81.00
Private	21.60	27.20	38.40	45.60	88.00	123.20
Commercial	27.00	34.00	48.00	57.00	110.00	154.00

The implementation of the new rental rates resulted in increased rental revenue as summarized in the following table.

	2012/13 (full year)	2013/14 (full year)	2014/15 (as at January 31, 2015)
Rental Revenue	\$ 87,693	\$ 100,664	\$ 94,080
Rental Hours	6,934	3,836	1,802
Average Rental Rate per Hour	\$ 12.65	\$ 26.24	\$ 52.21
Fee Exempt Rental Hours	1,738	1,479	1,272

Usage of our facilities and associated rental revenue for the current year was impacted by the teachers' job action. User groups were not allowed access to our facilities during the job action and this resulted in some user groups seeking and securing alternate rental facilities for the entire year. The estimated lost revenue for groups who relocated is \$ 20 K.

In order to retain current users and attract new users to our facilities we are improving our web presence, advertising in the local newspaper to reach out to new user groups, improving response time to potential clients, reaching out to previous clients that have relocated, and exploring ways to reduce overall rental costs to make our facilities more attractive.

In addition, staff is updating the picture portfolio of all school district schools and fields so that Film Location Managers can view our facilities on the City of Maple Ridge website and on our school district website. Movie rental rates are under review and will be presented to the Board for approval later this year.

Staff will review the rental rates during the 2015/16 budget process and provide the Board with recommendations regarding rental rates for the upcoming year.