

Amended Annual Budget

School District No. 38 (Richmond)

June 30, 2022

School District No. 38 (Richmond)

June 30, 2022

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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

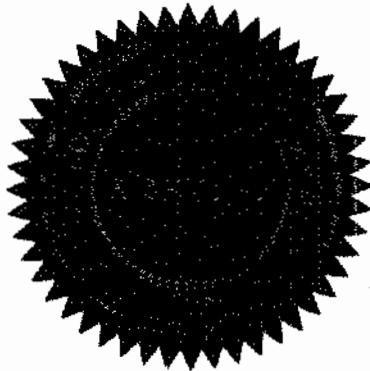
A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 38 (RICHMOND) (called the "Board") to adopt the Amended Annual Budget of the Board for the fiscal year 2021/2022 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

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. 38 (Richmond) Amended Annual Budget Bylaw for fiscal year 2021/2022.
3. The attached Statement 2 showing the estimated revenue and expense for the 2021/2022 fiscal year and the total budget bylaw amount of \$290,586,771 for the 2021/2022 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 2021/2022.

READ A FIRST TIME THE 23rd DAY OF FEBRUARY, 2022;

READ A SECOND TIME THE 23rd DAY OF FEBRUARY, 2022;

READ A THIRD TIME, PASSED AND ADOPTED THE 23rd DAY OF FEBRUARY, 2022;



Chairperson of the Board

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 38 (Richmond) Amended Annual Budget Bylaw 2021/2022, adopted by the Board the 23rd DAY OF FEBRUARY, 2022.

Secretary Treasurer

School District No. 38 (Richmond)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	20,365,638	19,999,194
Adult	62,063	60,250
Other	587,188	583,250
Total Ministry Operating Grant Funded FTE's	21,014,888	20,642,694
Revenues	\$	\$
Provincial Grants		
Ministry of Education	242,610,311	230,518,314
Other	27,670	353,000
Federal Grants	1,712,790	1,658,392
Tuition	15,152,958	14,635,234
Other Revenue	4,502,478	6,519,314
Rentals and Leases	1,147,183	1,243,926
Investment Income	1,113,326	1,098,380
Amortization of Deferred Capital Revenue	9,766,983	10,048,735
Total Revenue	276,033,699	266,075,295
Expenses		
Instruction	227,716,559	218,861,595
District Administration	7,343,790	7,327,350
Operations and Maintenance	46,089,974	45,764,012
Transportation and Housing	1,921,664	1,834,339
Debt Services	182,000	200,000
Total Expense	283,253,987	273,987,296
Net Revenue (Expense)	(7,220,288)	(7,912,001)
Budgeted Allocation (Retirement) of Surplus (Deficit)	3,600,134	3,600,134
Budgeted Surplus (Deficit), for the year	(3,620,154)	(4,311,867)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(3,620,154)	(4,311,867)
Budgeted Surplus (Deficit), for the year	(3,620,154)	(4,311,867)

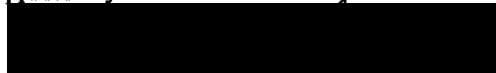
School District No. 38 (Richmond)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	218,771,672	214,214,402
Special Purpose Funds - Total Expense	47,302,531	41,788,415
Special Purpose Funds - Tangible Capital Assets Purchased	886,147	767,377
Capital Fund - Total Expense	17,179,784	17,984,479
Capital Fund - Tangible Capital Assets Purchased from Local Capital	6,446,637	4,767,118
Total Budget Bylaw Amount	290,586,771	279,521,791

Approved by the Board



FEB. 23, 2022

Signature of the Chairperson of the Board of Education

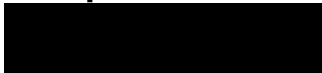
Date Signed



FEB. 23, 2022

Signature of the Superintendent

Date Signed



FEB. 23, 2022

Signature of the Secretary Treasurer

Date Signed

School District No. 38 (Richmond)

Amended Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(7,220,288)</u>	<u>(7,912,001)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(886,147)	(767,377)
From Local Capital	(6,446,637)	(4,767,118)
From Deferred Capital Revenue	(23,358,357)	(18,842,588)
From Capital Leases	<u>(3,600,000)</u>	<u>(3,570,000)</u>
Total Acquisition of Tangible Capital Assets	<u>(34,291,141)</u>	<u>(27,947,083)</u>
Amortization of Tangible Capital Assets	16,997,784	17,784,479
Total Effect of change in Tangible Capital Assets	<u>(17,293,357)</u>	<u>(10,162,604)</u>
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	<u>(24,513,645)</u>	<u>(18,074,605)</u>

School District No. 38 (Richmond)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund Year Ended June 30, 2022

	Operating Fund	Special Purpose Fund	Capital Fund	2022 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	14,944,287	-	175,868,932	190,813,219
Changes for the year				
Net Revenue (Expense) for the year	(1,243,634)	886,147	(6,862,801)	(7,220,288)
Interfund Transfers				
Tangible Capital Assets Purchased		(886,147)	886,147	-
Local Capital	(2,356,500)		2,356,500	-
Net Changes for the year	<u>(3,600,134)</u>	<u>-</u>	<u>(3,620,154)</u>	<u>(7,220,288)</u>
Budgeted Accumulated Surplus (Deficit), end of year	<u>11,344,153</u>	<u>-</u>	<u>172,248,778</u>	<u>183,592,931</u>

School District No. 38 (Richmond)
 Amended Annual Budget - Operating Revenue and Expense
 Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	199,884,423	195,297,074
Other	27,670	353,000
Tuition	15,152,958	14,635,234
Other Revenue	763,278	852,954
Rentals and Leases	1,147,183	1,243,926
Investment Income	552,526	588,580
Total Revenue	217,528,038	212,970,768
Expenses		
Instruction	182,296,096	178,593,550
District Administration	6,473,967	6,550,312
Operations and Maintenance	28,456,190	27,587,510
Transportation and Housing	1,545,419	1,483,030
Total Expense	218,771,672	214,214,402
Net Revenue (Expense)	(1,243,634)	(1,243,634)
Budgeted Prior Year Surplus Appropriation	3,600,134	3,600,134
Net Transfers (to) from other funds		
Local Capital	(2,356,500)	(2,356,500)
Total Net Transfers	(2,356,500)	(2,356,500)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 38 (Richmond)

Amended Annual Budget - Schedule of Operating Revenue by Source
 Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	196,653,847	192,566,572
Other Ministry of Education Grants		
Pay Equity	2,215,706	2,215,706
Funding for Graduated Adults	246,150	246,150
Student Transportation Fund	21,608	21,608
Support Staff Benefits Grant	219,746	219,746
FSA Scorer Grant	27,292	27,292
ELF Implementation	4,104	-
K-12 ICY Clinical Counsellor Funding	495,970	-
Total Provincial Grants - Ministry of Education	199,884,423	195,297,074
Provincial Grants - Other	27,670	353,000
Tuition		
Summer School Fees	195,140	477,170
Continuing Education	867,368	989,064
International and Out of Province Students	14,090,450	13,169,000
Total Tuition	15,152,958	14,635,234
Other Revenues		
Other School District/Education Authorities	504,000	504,000
Miscellaneous		
Cafeteria	257,278	341,954
Miscellaneous	2,000	7,000
Total Other Revenue	763,278	852,954
Rentals and Leases	1,147,183	1,243,926
Investment Income	552,526	588,580
Total Operating Revenue	217,528,038	212,970,768

School District No. 38 (Richmond)

Amended Annual Budget - Schedule of Operating Expense by Object
 Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$
Salaries		
Teachers	93,164,185	92,057,143
Principals and Vice Principals	13,319,147	13,382,893
Educational Assistants	16,555,650	15,869,738
Support Staff	22,009,096	22,053,047
Other Professionals	5,953,736	5,895,053
Substitutes	8,800,118	7,703,414
Total Salaries	159,801,932	156,961,288
Employee Benefits	39,868,898	39,190,999
Total Salaries and Benefits	199,670,830	196,152,287
Services and Supplies		
Services	6,638,375	6,487,020
Student Transportation	12,155	12,155
Professional Development and Travel	825,128	823,157
Rentals and Leases	279,466	253,003
Dues and Fees	136,743	131,150
Insurance	522,749	522,749
Supplies	6,423,814	6,268,647
Utilities	4,262,412	3,564,234
Total Services and Supplies	19,100,842	18,062,115
Total Operating Expense	218,771,672	214,214,402

School District No. 38 (Richmond)

Amended Annual Budget - Operating Expense by Function, Program and Object
 Year Ended June 30, 2022

	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	72,137,519	2,439,164	-	1,038,735	-	6,526,744	82,192,162
1.03 Career Programs	204,949	-	-	533,698	-	-	738,647
1.07 Library Services	1,467,638	-	-	601,997	-	-	2,069,635
1.08 Counseling	2,391,577	-	-	-	-	-	2,391,577
1.10 Special Education	6,356,432	-	16,555,650	-	-	916,133	23,828,215
1.30 English Language Learning	6,143,837	-	-	158,063	-	-	6,301,900
1.31 Indigenous Education	258,524	-	-	35,554	-	-	294,078
1.41 School Administration	-	10,198,486	-	4,559,838	-	420,985	15,179,309
1.60 Summer School	757,497	112,552	-	-	-	-	870,049
1.61 Continuing Education	670,322	396,968	-	121,792	88,567	249,706	1,527,355
1.62 International and Out of Province Students	2,775,890	18,739	-	167,444	695,264	77,444	3,734,781
1.64 Other	-	-	-	-	-	-	-
Total Function 1	93,164,185	13,165,909	16,555,650	7,267,121	783,831	8,191,012	139,127,708
4 District Administration							
4.11 Educational Administration	-	-	-	198,537	1,802,046	10,669	2,011,252
4.40 School District Governance	-	-	153,238	953,796	197,574	1,766	1,975,74
4.41 Business Administration	-	-	153,238	1,152,333	1,580,180	1,766	2,688,980
Total Function 4	-	-	153,238	1,152,333	3,579,800	12,435	4,897,806
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	-	-	-	393,949	1,590,105	989	1,985,043
5.50 Maintenance Operations	-	-	-	11,596,184	-	495,400	12,091,584
5.52 Maintenance of Grounds	-	-	-	812,701	-	-	812,701
5.56 Utilities	-	-	-	-	-	-	-
Total Function 5	-	-	-	12,802,834	1,590,105	496,389	14,889,328
7 Transportation and Housing							
7.70 Student Transportation	-	-	-	786,808	-	100,282	887,090
Total Function 7	-	-	-	786,808	-	100,282	887,090
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	93,164,185	13,319,147	16,555,650	22,009,096	5,953,736	8,800,118	159,801,932

School District No. 38 (Richmond)

Amended Annual Budget - Operating Expense by Function, Program and Object
 Year Ended June 30, 2022

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplier	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	82,192,162	20,598,747	102,790,909	3,566,187	106,357,096	104,053,875
1.03 Career Programs	738,647	185,117	923,764	417,775	1,341,539	1,302,464
1.07 Library Services	2,069,635	518,686	2,588,321	365,554	2,953,875	3,065,535
1.08 Counseling	2,391,577	599,370	2,990,947	6,437	2,997,384	3,366,773
1.10 Special Education	23,828,215	5,971,754	29,799,969	729,683	30,529,652	29,124,152
1.30 English Language Learning	6,301,900	1,579,363	7,881,263	14,692	7,895,955	8,160,943
1.31 Indigenous Education	294,078	73,701	367,779	57,188	424,967	423,153
1.41 School Administration	15,179,309	3,804,192	18,983,501	461,980	19,445,481	19,431,326
1.60 Summer School	870,049	165,138	1,035,187	22,398	1,057,585	1,060,345
1.61 Continuing Education	1,527,355	290,197	1,817,552	265,230	2,082,782	1,936,308
1.62 International and Out of Province Students	3,734,781	935,999	4,670,780	2,529,186	7,199,966	6,659,279
1.64 Other	-	-	-	9,814	9,814	9,397
Total Function 1	139,127,708	34,722,264	173,849,972	8,446,124	182,296,096	178,593,550
4 District Administration						
4.11 Educational Administration	2,011,252	504,054	2,515,306	187,419	2,702,725	2,684,256
4.40 School District Governance	197,574	14,838	212,412	140,867	353,279	352,583
4.41 Business Administration	2,688,980	673,904	3,362,884	55,079	3,417,963	3,513,473
Total Function 4	4,897,806	1,192,796	6,090,602	383,365	6,473,967	6,550,312
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	1,985,043	497,485	2,482,528	959,441	3,441,969	3,420,623
5.50 Maintenance Operations	12,091,584	3,030,356	15,121,940	4,414,844	19,536,784	19,402,490
5.52 Maintenance of Grounds	812,701	203,677	1,016,378	198,647	1,215,025	1,200,163
5.56 Utilities	-	-	-	4,262,412	4,262,412	3,564,234
Total Function 5	14,889,328	3,731,518	18,620,846	9,835,344	28,456,190	27,587,510
7 Transportation and Housing						
7.70 Student Transportation	887,090	222,320	1,109,410	436,009	1,545,419	1,483,030
Total Function 7	887,090	222,320	1,109,410	436,009	1,545,419	1,483,030
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	159,801,932	39,868,998	199,670,930	19,100,842	218,771,672	214,214,402

School District No. 38 (Richmond)

Amended Annual Budget - Special Purpose Revenue and Expense
 Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	42,725,888	35,221,240
Federal Grants	1,712,790	1,658,392
Other Revenue	3,739,200	5,666,360
Investment Income	10,800	9,800
Total Revenue	48,188,678	42,555,792
Expenses		
Instruction	45,420,463	40,268,045
District Administration	869,823	777,038
Operations and Maintenance	1,012,245	743,332
Total Expense	47,302,531	41,788,415
Net Revenue (Expense)	886,147	767,377
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(886,147)	(767,377)
Total Net Transfers	(886,147)	(767,377)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 38 (Richmond)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2022

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLFP	CommunityLINK	Classroom Enhancement Fund - Overhead
Deferred Revenue, beginning of year	\$ -	\$ 288,249	\$ 1,023,095	\$ 5,119,733	\$ 67,324	\$ 97,946	\$ 53,718	\$ 28,021	\$ -
Add: Restricted Grants	811,644	670,460	20,000	3,000,000	224,000	93,100	293,110	785,631	4,841,324
Provincial Grants - Ministry of Education			10,000						
Federal Grants			30,000	3,000,000	224,000	93,100	293,110	785,631	4,841,324
Other			10,000						
Investment Income									
Less: Allocated to Revenue Recovered	811,644	959,709	80,000	3,250,000	291,324	191,046	346,828	813,652	4,841,324
Deferred Revenue, end of year	-	-	973,095	4,869,733	-	-	-	-	-
Revenues	811,644	959,709	70,000	3,250,000	291,324	191,046	346,828	813,652	4,841,324
Provincial Grants - Ministry of Education			10,000						
Federal Grants			30,000	3,250,000	291,324	191,046	346,828	813,652	4,841,324
Other Revenue			80,000						
Investment Income									
Expenses	811,644	959,709	799,158	3,250,000	291,324	191,046	346,828	813,652	4,841,324
Salaries									
Teachers									206,745
Principals and Vice Principals									1,889,555
Educational Assistants									647,684
Support Staff									159,632
Other Professionals									853,379
Subsistence									17,159
Employee Benefits			799,158		125,440	52,136	114,754	345,180	3,756,995
Services and Supplies	70,577	160,531	80,000	3,250,000	31,360	13,034	24,399	86,295	939,249
Interfund Transfers	70,577	959,709	80,000	3,250,000	134,524	125,876	207,875	382,177	4,696,244
Tangible Capital Assets Purchased					291,324	191,046	346,828	813,652	
Net Revenue (Expense) before Interfund Transfers	741,067	-	-	-	-	-	-	-	145,080
Interfund Transfers	(741,067)								(145,080)
Tangible Capital Assets Purchased	(741,067)								(145,080)
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 38 (Richmond)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2022

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	Mental Health in Schools	Changing Results for Young Children & Safety Grant	Safe Return to School / Restart Health Class Fund	Federal Safe Return to Class Fund	Provincial Resource Program	Provincial Early Years	Educational Trust Fund
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	24,359	-	-	-	208,173	183,787	183,688
Add: Restricted Grants									
Provincial Grants - Ministry of Education	32,344,010	178,164	113,395	6,000	465,970	-	841,174	460,470	380,000
Federal Grants									800
Other									
Investment Income									
Less: Allocated to Revenue Recovered	32,344,010	178,164	137,754	6,000	465,970	-	847,419	466,044	420,000
Deferred Revenue, end of year	-	-	-	-	-	-	201,928	180,213	144,488
Revenues	32,344,010	178,164	137,754	6,000	465,970	-	847,419	466,044	419,200
Provincial Grants - Ministry of Education									800
Federal Grants									
Other Revenue									
Investment Income									
Expenses	25,875,208	146,036	146,036	-	394,222	-	517,160	268,765	-
Salaries									
Teachers									
Principals and Vice Principals									
Educational Assistants									
Support Staff									
Other Professionals									
Substitutes									
Employee Benefits	6,464,802	32,128	137,754	6,000	71,748	-	129,290	67,191	420,000
Services and Supplies	32,344,010	178,164	137,754	6,000	465,970	-	847,419	466,044	420,000
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers	-	-	-	-	-	-	-	-	-
Tangible Capital Assets Purchased									
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 38 (Richmond)

Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2022

	LINC/ SWIS	Jur B4 Pilot Program	TOTAL
	\$	\$	\$
Deferred Revenue, beginning of year	54,398	-	7,337,491
Add: Restricted Grants			
Provincial Grants - Ministry of Education	1,658,392	25,000	42,153,452
Federal Grants			1,658,392
Other			3,400,000
Investment Income			10,800
	1,658,392	25,000	47,222,644
Less: Allocated to Revenue			
Recovered	1,712,790	25,000	48,188,678
Deferred Revenue, end of year	-	-	387,141
	-	-	5,989,316
Revenues			
Provincial Grants - Ministry of Education		25,000	42,725,888
Federal Grants	1,712,790		1,712,790
Other Revenue			3,739,200
Investment Income			10,800
	1,712,790	25,000	48,188,678
Expenses			
Salaries			
Teachers	104,160		26,781,206
Principals and Vice Principals			206,745
Educational Assistants		16,000	3,191,553
Support Staff	469,247		1,628,751
Other Professionals	97,713		257,345
Substantives	362,000		1,378,574
	1,033,120	16,000	33,444,174
Employee Benefits	234,637	4,000	8,282,684
Services and Supplies	425,033	5,000	5,575,673
	1,712,790	25,000	47,302,531
Net Revenue (Expense) before Interfund Transfers	-	-	886,147
Interfund Transfers			
Tangible Capital Assets Purchased	-	-	(886,147)
Net Revenue (Expense)	-	-	(886,147)

School District No. 38 (Richmond)
 Amended Annual Budget - Capital Revenue and Expense
 Year Ended June 30, 2022

	2022 Amended Annual Budget			2022 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	
Revenues				
Investment Income		550,000	550,000	500,000
Amortization of Deferred Capital Revenue	9,766,983		9,766,983	10,048,735
Total Revenue	9,766,983	550,000	10,316,983	10,548,735
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	16,621,539		16,621,539	17,433,170
Transportation and Housing	376,245		376,245	351,309
Debt Services				
Capital Lease Interest		182,000	182,000	200,000
Total Expense	16,997,784	182,000	17,179,784	17,984,479
Net Revenue (Expense)	(7,230,801)	368,000	(6,862,801)	(7,435,744)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	886,147		886,147	767,377
Local Capital		2,356,500	2,356,500	2,356,500
Total Net Transfers	886,147	2,356,500	3,242,647	3,123,877
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	3,361,105	(3,361,105)	-	
Tangible Capital Assets WIP Purchased from Local Capital	3,085,532	(3,085,532)	-	
Principal Payment				
Capital Lease	2,917,000	(2,917,000)	-	
Total Other Adjustments to Fund Balances	9,363,637	(9,363,637)	-	
Budgeted Surplus (Deficit), for the year	3,018,983	(6,639,137)	(3,620,154)	(4,311,867)