

FINANCE AND LEGAL COMMITTEE
PUBLIC MEETING AGENDA

DATE: WEDNESDAY, FEBRUARY 15, 2023
TIME: 10:00 AM

<https://sd38.zoom.us/j/66421487571>

Passcode: 6000

The Richmond Board of Education acknowledges and thanks the First Peoples of the həŋqəmihəm language group on whose traditional and unceded territories we teach, learn and live.

- 1. Adopt Agenda**
- 2. Approve Minutes**
Public minutes from meeting held January 18, 2023 attached.
- 3. 2022/2023 Amended Annual Budget Bylaw (Recommendation)**
Report from the Assistant Secretary Treasurer attached.
- 4. 2023/2024 Facility Rental Rates (Recommendation)**
Report from the Executive Director, Facilities Services/Richmond Project Team and Manager, Operations and Rentals attached.
- 5. Next Meeting Date – Wednesday, April 19, 2023 at 10:00 am**
- 6. Adjournment**

School District No. 38 (Richmond)
7811 Granville Avenue, Richmond, BC V6Y 3E3

FINANCE AND LEGAL COMMITTEE PUBLIC MEETING MINUTES

Minutes of a public meeting of the Finance and Legal Committee held via Zoom meeting, on Wednesday, January 18, 2023 at 10:00 am.

Present:	Chairperson	D. Sargent
	Vice Chairperson	R. Belleza
	Trustee Member	K. Hamaguchi
	Trustee	A. Wong
	Superintendent	S. Robinson
	Secretary Treasurer	C. Wang
	Assistant Secretary Treasurer	M. Fu
	Executive Director, Human Resources	L. Buchanan
	President, Canadian Union of Public Employees 716	I. Hillman
	President, Richmond Teachers' Association	L. Baverstock
	1 st Vice President, Richmond Teachers' Association	T. McCracken
	Pro-D Officer, Richmond Teachers' Association	J. Cho
	President, Richmond Association of School Administrators	M. Murray
	Representative, Richmond Management and Professional Staff	R. Corbin
	Past President, Richmond District Parents Association	D. McFie
	Executive Assistant (Recording Secretary)	N. Todorovic

The Chairperson called the meeting to order at 10:02 am.

The Richmond Board of Education acknowledged and thanked the First Peoples of the hən̓q̓əmi̓nəm̓ language group on whose traditional and unceded territories we teach, learn and live.

- 1. Approval of Agenda**
The agenda was adopted as circulated.
- 2. Approval of Minutes**
The minutes of the September 14, 2022 public meeting was approved as circulated.
- 3. Introductions and Review of Committee Terms of Reference**
The Chairperson spoke to the committee's terms of reference as included in the agenda package.
- 4. Human Resources Update**
The Executive Director, Human Resources provided a report regarding the Classroom Enhancement Funding (CEF) and staffing updates as included in her report.

The President, Richmond Teachers' Association, commented on the role of universities in providing new teachers with information about career options and the appeal of part-time teaching positions to new teachers.

Executive Director, Human Resources answered trustees' questions concerning staffing shortages and the long-term strategy for attracting teacher candidates. The Secretary Treasurer spoke to budgetary allocations for staffing positions.

The President, Richmond Teachers' Association commented the role of MLA's and the Ministry of Education and Child Care in encouraging university students to apply for teacher positions. She highlighted the impacts of heightened workloads for teachers. She also spoke about support for teachers who choose to be faculty advisors. She noted the importance of involving indigenous educators in the teacher recruitment process.

5. 2021/2022 Statement of Financial Information

The Assistant Secretary Treasurer provided a verbal update regarding the 2021/2022 Statement of Financial Information (SOFI) and noted that the statement has been made publicly available on the district's website.

6. Trustees' Expenses for the 3 Months ending September 30, 2022

The Assistant Secretary Treasurer spoke to her report as included in the agenda package. The Committee agreed to forward the following recommendation to the Board:

WHEREAS the Board of Education of School District No. 38 (Richmond) is paying for expenses incurred by the Trustees in the discharge of their duties,

BE IT RESOLVED that in accordance with the School Act, the Board of Education of School District No. 38 (Richmond) approves Trustees' expenses paid during the three-month period ended September 30, 2022, in the amount of \$870.00.

7. Trustees' Expenses for the 3 Months ending December 31, 2022

The Assistant Secretary Treasurer spoke to her report as included in the agenda package. The Committee agreed to forward the following recommendation to the Board:

WHEREAS the Board of Education of School District No. 38 (Richmond) is paying for expenses incurred by the Trustees in the discharge of their duties,

BE IT RESOLVED that in accordance with the School Act, the Board of Education of School District No. 38 (Richmond) approves Trustees' expenses paid during the three-month period ended December 31, 2022, in the amount of \$5,432.88.

8. Next Meeting Date – WEDNESDAY FEBRUARY 15, 2023 at 10:00 am.

9. Adjournment

The meeting adjourned at 10:34 am.

Respectfully Submitted,

*Donna Sargent, Chairperson
Finance and Legal Committee*

Report to Finance and Legal Committee PUBLIC

DATE: February 15, 2023
FROM: Maria Fu, Assistant Secretary Treasurer
SUBJECT: 2022/2023 Amended Annual Budget Bylaw

Recommendation:

THAT the Board of Education (Richmond) approve the 2022/2023 Amended Annual Budget Bylaw by way of three readings and that the Board authorizes the Chair of the Board, Superintendent and Secretary Treasurer to sign the 2022/2023 Amended Annual Budget Bylaw and submit the 2022/2023 Amended Annual Budget Bylaw together with the 2022/2023 Amended Annual Budget to the Ministry of Education and Child Care by February 28, 2023.

Background:

As directed by the Ministry of Education and Child Care, the 2022/2023 Amended Annual Budget (attached) has been prepared in accordance with the Public Sector Accounting Board (PSAB) standards for not-for-profit organizations, and Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia, supplemented by Regulations 257/2010 and 198/2011 issued by the Province of British Columbia Treasury Board.

The Board of Education is therefore required to approve the 2022/2023 Amended Annual Budget Bylaw in the amount of \$323,494,330, which is comprised of the Operating, Special Purpose, and Capital Funds. The 2022/2023 Amended Annual Budget reflects the Operating Grant announced by the Ministry of Education and Child Care based on the September 30, 2022 student enrolment count. The February and May 2023 counts are based on estimates.

2022/2023 Amended Budget Highlights – Operating Fund

Revenues: (Schedules 2 & 2A)

Overall, the 2022/2023 Amended Annual Budget Operating Fund revenue is \$18.1 million more than the 2022/2023 Annual Budget. It is mainly the result of:

- \$7.5 million increase in Operating Grant due to enrolment growth (\$5.9 million), increase in Special Education Level 2 and 3 (\$1.2 million), increase in ELL (\$1.0 million) and salary differential decrease ((\$0.6) million),
- \$5.9 million increase in Labour Settlement Funding for Teachers and Exempt Staff,
- \$0.4 million increase in additional funding to the K-12 Integrated Children and Youth Grant,
- \$1.8 million increase in tuition and homestay revenue due to increase uptake in International Students,

- \$0.2 million increase in rental revenue, and
- \$2.3 million increase in investment income due to increased interest rates.

Expenses: (Schedules 2, 2B & 2C)

Overall, the 2022/2023 Amended Annual Budget Operating Fund expenditure is \$13.4 million more than the 2022/2023 Annual Budget. It is mainly the result of:

- \$4.4 million increase in teacher salaries due to labour settlement salary increases (\$3.6 million), increase in maternity leave top-up (\$0.3 million) and increase in student enrolment (5.8 FTE-\$0.5 million),
- \$0.7 million increase in administrators and other professional salary increases,
- \$2.1 million increase in support staff salaries due to labour settlement salary increases (\$1.4 million), increase in education assistants due to increase in special education students (15 positions-\$0.5 million), additional custodian (1 position-\$0.03 million) and Integrated Child and Youth Peer Support Workers (4 FTE-\$0.17 million),
- \$1.6 million increase in substitutes salaries due to Employment Standards Act (ESA) amendment for paid sick days (\$0.7 million), indigenous teachers on call (\$0.05 million) and increase in release time, sick and other leaves (\$0.85 million),
- \$2.4 million increase in benefit costs due to increase in employer statutory costs and staffing and employer benefit costs,
- \$0.8 million increase in international student medical and homestay placement fees,
- \$0.1 million increase for Integrated Child and Youth supplies and resources,
- \$0.04 million increase for resources for indigenous graduation requirements, and
- \$1.26 million increase in services and supplies due to significant increases in the cost of goods, utilities, and inflation.

Transfer to Local Capital: (Schedule 2)

Overall, the 2022/2023 Amended Annual Budget Operating Fund transfer to Local Capital is \$4.6 million more than the 2022/2023 Annual Budget. It is mainly the result of:

- \$1.8 million increase in transfer for additional portables needed due to increase student enrolment,
- \$2.6 million increase in transfer to support technology upgrades, school equipment and vehicle replacements, and
- \$0.2 million increase in transfer for computer leasing costs due to higher interest rates.

Budgeted Prior Year Surplus Appropriation: (Schedule 2)

Overall, the 2022/2023 Amended Annual Budget Operating Fund Budgeted Prior Year Surplus Appropriation is \$0.1 million less than the 2022/2023 Annual Budget. It is mainly the result of:

- \$1.8 million budget appropriation for the estimated Labour Settlement Funding for Support Staff, and
- Reversal of the \$1.9 million budget appropriation which the Board approved from the district's accumulated operating surplus and local capital reserve on May 25, 2022, for the 2022/23 Annual Budget. In the 2022/23 Amended Annual Budget, this appropriation is no longer required to

balance the budget. This appropriation will be transferred back to the district's reserve balance for future consideration.

2022/2023 Amended Budget Highlights – Special Purpose Fund: (Schedules 3 & 3a)

Overall, the 2022/2023 Amended Annual Budget Special Purpose Fund grant revenue received is \$9.2 million higher than the 2022/2023 Annual Budget. It is mainly the result of:

- One-time Student and Family Affordability funding (\$2.0 million),
- Increase in the CEF Staffing funding (\$5.4 million - \$4.0 million in grant funding and \$1.4 million in Labour Settlement Funding),
- Increase in the CEF Remedy funding (\$0.3 million),
- Increase in the CEF Overhead funding (\$0.2 million in Labour Settlement Funding),
- Increase in the Official Languages in Education French Programs (OLEP) funding (\$0.1 million),
- New funding for Early Care and Learning (\$0.2 million), and
- Increase in School Generated Funds (\$1.0 million).

The corresponding expenses of the Special Purpose Fund are adjusted accordingly.

2022/2023 Amended Budget Highlights – Capital Fund: (Schedule 4)

The additional transfer to Local Capital from the Operating Fund (\$4.6 million) is reflected in the Capital Fund. These funds are targeted for the purchase of new portables (\$1.8 million), support technology upgrades, school equipment and vehicle replacements (\$2.6 million) and increase computer leasing costs due to higher interest rates (\$0.2 million).

Respectfully Submitted,

*Maria Fu
Assistant Secretary Treasurer*

*Attachment:
2022/2023 Amended Annual Budget*

Amended Annual Budget

School District No. 38 (Richmond)

June 30, 2023

School District No. 38 (Richmond)

June 30, 2023

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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 2022/2023 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. The Board has complied with the provisions of the *Act*, Ministerial Orders, and Ministry of Education and Child Care Policies 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 2022/2023.
3. The attached Statement 2 showing the estimated revenue and expense for the 2022/2023 fiscal year and the total budget bylaw amount of \$323,494,330 for the 2022/2023 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 2022/2023.

READ A FIRST TIME THE 22nd DAY OF FEBRUARY, 2023;

READ A SECOND TIME THE 22nd DAY OF FEBRUARY, 2023;

READ A THIRD TIME, PASSED AND ADOPTED THE 22nd DAY OF FEBRUARY, 2023;

Chairperson of the Board

(Corporate Seal)

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 38 (Richmond) Amended Annual Budget Bylaw 2022/2023, adopted by the Board the 22nd DAY OF FEBRUARY, 2023.

Secretary Treasurer

School District No. 38 (Richmond)

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	21,103.938	20,359.625
Adult	61.625	62.063
Other	650.500	599.375
Total Ministry Operating Grant Funded FTE's	21,816.063	21,021.063
Revenues		
	\$	\$
Provincial Grants		
Ministry of Education and Child Care	264,459,338	241,714,275
Other	54,100	27,670
Federal Grants	1,750,320	1,691,560
Tuition	17,146,212	15,248,688
Other Revenue	6,534,516	5,605,060
Rentals and Leases	1,409,638	1,240,472
Investment Income	4,369,590	1,073,710
Amortization of Deferred Capital Revenue	10,540,754	10,560,443
Total Revenue	306,264,468	277,161,878
Expenses		
Instruction	249,680,948	228,133,469
District Administration	7,959,948	7,497,328
Operations and Maintenance	47,269,477	45,950,263
Transportation and Housing	1,856,755	1,837,293
Debt Services	204,000	185,000
Total Expense	306,971,128	283,603,353
Net Revenue (Expense)	(706,660)	(6,441,475)
Budgeted Allocation (Retirement) of Surplus (Deficit)	1,759,744	1,896,023
Budgeted Surplus (Deficit), for the year	1,053,084	(4,545,452)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	1,053,084	(4,545,452)
Budgeted Surplus (Deficit), for the year	1,053,084	(4,545,452)

School District No. 38 (Richmond)

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	231,399,135	217,963,152
Special Purpose Funds - Total Expense	57,095,492	47,130,515
Special Purpose Funds - Tangible Capital Assets Purchased	903,791	903,791
Capital Fund - Total Expense	18,476,501	18,509,686
Capital Fund - Tangible Capital Assets Purchased from Local Capital	15,619,411	8,864,150
Total Budget Bylaw Amount	323,494,330	293,371,294

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 _____

School District No. 38 (Richmond)

Statement 4

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

Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$
Surplus (Deficit) for the year	(706,660)	(6,441,475)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(903,791)	(903,791)
From Local Capital	(15,619,411)	(8,864,150)
From Deferred Capital Revenue	(27,317,458)	(18,196,266)
From Capital Leases	(2,718,000)	(2,500,000)
Total Acquisition of Tangible Capital Assets	(46,558,660)	(30,464,207)
Amortization of Tangible Capital Assets	18,272,501	18,324,686
Total Effect of change in Tangible Capital Assets	(28,286,159)	(12,139,521)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(28,992,819)	(18,580,996)

School District No. 38 (Richmond)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2023

	Operating Fund	Special Purpose Fund	Capital Fund	2023 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	13,114,365	-	173,364,703	186,479,068
Changes for the year				
Net Revenue (Expense) for the year	4,825,296	903,791	(6,435,747)	(706,660)
Interfund Transfers				
Tangible Capital Assets Purchased		(903,791)	903,791	-
Local Capital	(6,585,040)		6,585,040	-
Net Changes for the year	(1,759,744)	-	1,053,084	(706,660)
Budgeted Accumulated Surplus (Deficit), end of year	11,354,621	-	174,417,787	185,772,408

School District No. 38 (Richmond)

Amended Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	214,016,535	200,177,689
Other	54,100	27,670
Tuition	17,146,212	15,248,688
Other Revenue	757,356	806,000
Rentals and Leases	1,409,638	1,240,472
Investment Income	2,840,590	566,610
Total Revenue	236,224,431	218,067,129
Expenses		
Instruction	194,208,018	182,429,840
District Administration	7,007,209	6,619,189
Operations and Maintenance	28,731,245	27,398,130
Transportation and Housing	1,452,663	1,515,993
Total Expense	231,399,135	217,963,152
Net Revenue (Expense)	4,825,296	103,977
Budgeted Prior Year Surplus Appropriation	1,759,744	1,896,023
Net Transfers (to) from other funds		
Local Capital	(6,585,040)	(2,000,000)
Total Net Transfers	(6,585,040)	(2,000,000)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 38 (Richmond)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	204,948,739	197,438,134
Other Ministry of Education and Child Care 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	224,695	224,695
FSA Scorer Grant	27,292	27,292
Early Learning Framework (ELF) Implementation	3,168	4,104
Integrated Child and Youth Teams	407,870	-
Teachers' and Exempt Labour Settlement Funding	5,921,307	-
Total Provincial Grants - Ministry of Education and Child Care	214,016,535	200,177,689
Provincial Grants - Other	54,100	27,670
Tuition		
Summer School Fees	254,179	205,140
Continuing Education	913,033	885,548
International and Out of Province Students	15,979,000	14,158,000
Total Tuition	17,146,212	15,248,688
Other Revenues		
Other School District/Education Authorities	504,000	504,000
Miscellaneous		
Cafeteria	251,856	300,000
Miscellaneous	1,500	2,000
Total Other Revenue	757,356	806,000
Rentals and Leases	1,409,638	1,240,472
Investment Income	2,840,590	566,610
Total Operating Revenue	236,224,431	218,067,129

School District No. 38 (Richmond)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$
Salaries		
Teachers	98,639,291	94,284,476
Principals and Vice Principals	13,508,870	13,015,778
Educational Assistants	17,752,293	16,711,236
Support Staff	22,235,433	21,197,109
Other Professionals	6,317,640	6,076,998
Substitutes	9,357,279	7,795,483
Total Salaries	167,810,806	159,081,080
Employee Benefits	42,306,571	39,885,513
Total Salaries and Benefits	210,117,377	198,966,593
Services and Supplies		
Services	7,019,356	6,639,995
Student Transportation	14,172	13,907
Professional Development and Travel	1,133,730	947,532
Rentals and Leases	293,286	287,817
Dues and Fees	146,681	143,988
Insurance	529,534	526,595
Supplies	7,889,591	6,331,810
Utilities	4,255,408	4,104,915
Total Services and Supplies	21,281,758	18,996,559
Total Operating Expense	231,399,135	217,963,152

School District No. 38 (Richmond)

Amended Annual Budget - Operating Expense by Function, Program and Object
 Year Ended June 30, 2023

	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	75,655,937	2,563,842		1,096,417		7,095,313	86,411,509
1.03 Career Programs	212,605			551,365			763,970
1.07 Library Services	1,641,443			616,133			2,257,576
1.08 Counselling	2,679,286						2,679,286
1.10 Special Education	7,576,551		17,752,293	200,000	69,096	791,655	26,389,595
1.30 English Language Learning	5,296,271			163,883			5,460,154
1.31 Indigenous Education	307,882			36,873			344,755
1.41 School Administration		10,433,628		4,748,354		356,895	15,538,877
1.60 Summer School	800,830	119,913				33,945	954,688
1.61 Continuing Education	779,000	210,900		125,399	92,995	317,369	1,525,663
1.62 International and Out of Province Students	3,689,486	19,687		173,312	733,920	89,947	4,706,352
1.64 Other							-
Total Function 1	98,639,291	13,347,970	17,752,293	7,711,736	896,011	8,685,124	147,032,425
4 District Administration							
4.11 Educational Administration				231,336	1,896,113	12,392	2,139,841
4.40 School District Governance					213,703		213,703
4.41 Business Administration		160,900		999,849	1,680,950	2,051	2,843,750
Total Function 4	-	160,900	-	1,231,185	3,790,766	14,443	5,197,294
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				312,093	1,630,863	1,141	1,944,097
5.50 Maintenance Operations				11,416,469		541,536	11,958,005
5.52 Maintenance of Grounds				816,844			816,844
5.56 Utilities							-
Total Function 5	-	-	-	12,545,406	1,630,863	542,677	14,718,946
7 Transportation and Housing							
7.70 Student Transportation				747,106		115,035	862,141
Total Function 7	-	-	-	747,106	-	115,035	862,141
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	98,639,291	13,508,870	17,752,293	22,235,433	6,317,640	9,357,279	167,810,806

School District No. 38 (Richmond)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2023

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	86,411,509	21,884,445	108,295,954	4,274,221	112,570,175	107,250,423
1.03 Career Programs	763,970	193,482	957,452	439,463	1,396,915	1,355,428
1.07 Library Services	2,257,576	571,750	2,829,326	383,140	3,212,466	2,956,484
1.08 Counselling	2,679,286	678,552	3,357,838	8,438	3,366,276	3,001,146
1.10 Special Education	26,389,595	6,683,388	33,072,983	857,936	33,930,919	30,220,504
1.30 English Language Learning	5,460,154	1,382,830	6,842,984	41,771	6,884,755	7,929,781
1.31 Indigenous Education	344,755	87,312	432,067	104,078	536,145	478,322
1.41 School Administration	15,538,877	3,935,352	19,474,229	383,971	19,858,200	19,024,071
1.60 Summer School	954,688	183,432	1,138,120	24,341	1,162,461	1,061,924
1.61 Continuing Education	1,525,663	289,876	1,815,539	176,380	1,991,919	1,898,230
1.62 International and Out of Province Students	4,706,352	1,191,923	5,898,275	3,389,241	9,287,516	7,243,448
1.64 Other	-	-	-	10,271	10,271	10,079
Total Function 1	147,032,425	37,082,342	184,114,767	10,093,251	194,208,018	182,429,840
4 District Administration						
4.11 Educational Administration	2,139,841	541,933	2,681,774	263,670	2,945,444	2,773,004
4.40 School District Governance	213,703	16,049	229,752	147,585	377,337	363,671
4.41 Business Administration	2,843,750	720,204	3,563,954	120,474	3,684,428	3,482,514
Total Function 4	5,197,294	1,278,186	6,475,480	531,729	7,007,209	6,619,189
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	1,944,097	492,359	2,436,456	999,783	3,436,239	3,391,646
5.50 Maintenance Operations	11,958,005	3,028,466	14,986,471	4,749,128	19,735,599	18,639,501
5.52 Maintenance of Grounds	816,844	206,873	1,023,717	280,282	1,303,999	1,262,068
5.56 Utilities	-	-	-	4,255,408	4,255,408	4,104,915
Total Function 5	14,718,946	3,727,698	18,446,644	10,284,601	28,731,245	27,398,130
7 Transportation and Housing						
7.70 Student Transportation	862,141	218,345	1,080,486	372,177	1,452,663	1,515,993
Total Function 7	862,141	218,345	1,080,486	372,177	1,452,663	1,515,993
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	167,810,806	42,306,571	210,117,377	21,281,758	231,399,135	217,963,152

School District No. 38 (Richmond)

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	50,442,803	41,536,586
Federal Grants	1,750,320	1,691,560
Other Revenue	5,777,160	4,799,060
Investment Income	29,000	7,100
Total Revenue	57,999,283	48,034,306
Expenses		
Instruction	55,472,930	45,703,629
District Administration	952,739	878,139
Operations and Maintenance	669,823	548,747
Total Expense	57,095,492	47,130,515
Net Revenue (Expense)	903,791	903,791
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(903,791)	(903,791)
Total Net Transfers	(903,791)	(903,791)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 38 (Richmond)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2023

	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	-	229,039	1,041,183	5,315,989	65,390	72,275	63,140	46,979	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	829,289	697,164			223,629	90,650	451,842	807,943	5,022,390
Federal Grants									
Other			30,000	5,257,490					
Investment Income			25,000						
	829,289	697,164	55,000	5,257,490	223,629	90,650	451,842	807,943	5,022,390
Less: Allocated to Revenue Recovered	829,289	926,203	80,000	5,326,160	289,019	162,925	514,982	854,922	5,022,390
Deferred Revenue, end of year	-	-	1,016,183	5,247,319	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	829,289	926,203			289,019	162,925	514,982	854,922	5,022,390
Federal Grants									
Other Revenue			55,000	5,326,160					
Investment Income			25,000						
	829,289	926,203	80,000	5,326,160	289,019	162,925	514,982	854,922	5,022,390
Expenses									
Salaries									
Teachers						49,150	97,595		
Principals and Vice Principals									182,191
Educational Assistants		771,257			177,350	22,109		342,700	2,313,247
Support Staff									529,992
Other Professionals									356,459
Substitutes							127,159		614,426
	-	771,257	-	-	177,350	71,259	224,754	342,700	3,996,315
Employee Benefits		154,946			51,875	17,815	24,399	85,675	880,995
Services and Supplies	70,578		80,000	5,326,160	59,794	73,851	265,829	426,547	
	70,578	926,203	80,000	5,326,160	289,019	162,925	514,982	854,922	4,877,310
Net Revenue (Expense) before Interfund Transfers	758,711	-	-	-	-	-	-	-	145,080
Interfund Transfers									
Tangible Capital Assets Purchased	(758,711)								(145,080)
	(758,711)	-	-	-	-	-	-	-	(145,080)
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 38 (Richmond)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2023

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	Mental Health in Schools	Changing Results for Young Children	Federal Safe Return to Class / Ventilation Fund	Early Childhood Education Dual Credit Program	Student & Family Affordability	JUST B4	SEY2KT (Early Years to Kindergarten)
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	103,752	5,600	66,332	-	-	17,480	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	37,750,149	271,266	48,000	11,250		25,000	1,960,126	50,000	19,000
Federal Grants									
Other									
Investment Income									
	37,750,149	271,266	48,000	11,250	-	25,000	1,960,126	50,000	19,000
Less: Allocated to Revenue	37,750,149	271,266	151,752	16,850	66,332	25,000	1,960,126	67,480	19,000
Recovered									
Deferred Revenue, end of year	-	-	-	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	37,750,149	271,266	151,752	16,850	66,332	25,000	1,960,126	67,480	19,000
Federal Grants									
Other Revenue									
Investment Income									
	37,750,149	271,266	151,752	16,850	66,332	25,000	1,960,126	67,480	19,000
Expenses									
Salaries									
Teachers	30,200,119								
Principals and Vice Principals									
Educational Assistants								52,384	
Support Staff									
Other Professionals									
Substitutes		221,962							
	30,200,119	221,962	-	-	-	-	-	52,384	-
Employee Benefits	7,550,030	49,304						13,096	
Services and Supplies			151,752	16,850	66,332	25,000	1,960,126	2,000	19,000
	37,750,149	271,266	151,752	16,850	66,332	25,000	1,960,126	67,480	19,000
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, 2023

	ECL Early Care & Learning	Provincial Resource Program	Provincial Early Years	Educational Trust Fund	LINC/ SWIS	TOTAL
	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	234,666	249,926	236,604	58,760	7,807,115
Add: Restricted Grants						
Provincial Grants - Ministry of Education and Child Care	175,000	886,144	439,436			49,758,278
Federal Grants					1,691,560	1,691,560
Other				380,000		5,667,490
Investment Income				4,000		29,000
	175,000	886,144	439,436	384,000	1,691,560	57,146,328
Less: Allocated to Revenue	175,000	893,184	446,934	400,000	1,750,320	57,999,283
Recovered		227,626	242,428			470,054
Deferred Revenue, end of year	-	-	-	220,604	-	6,484,106
Revenues						
Provincial Grants - Ministry of Education and Child Care	175,000	893,184	446,934			50,442,803
Federal Grants					1,750,320	1,750,320
Other Revenue				396,000		5,777,160
Investment Income				4,000		29,000
	175,000	893,184	446,934	400,000	1,750,320	57,999,283
Expenses						
Salaries						
Teachers		502,788	206,417		344,726	31,400,795
Principals and Vice Principals	130,000				99,667	411,858
Educational Assistants						3,679,047
Support Staff		27,747	34,847		614,729	1,207,315
Other Professionals						356,459
Substitutes						963,547
	130,000	530,535	241,264	-	1,059,122	38,019,021
Employee Benefits	22,000	132,635	60,317		261,714	9,304,801
Services and Supplies	23,000	230,014	145,353	400,000	429,484	9,771,670
	175,000	893,184	446,934	400,000	1,750,320	57,095,492
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	903,791
Interfund Transfers						
Tangible Capital Assets Purchased						(903,791)
	-	-	-	-	-	(903,791)
Net Revenue (Expense)	-	-	-	-	-	-

School District No. 38 (Richmond)

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2023

	2023 Amended Annual Budget			2023 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Investment Income		1,500,000	1,500,000	500,000
Amortization of Deferred Capital Revenue	10,540,754		10,540,754	10,560,443
Total Revenue	10,540,754	1,500,000	12,040,754	11,060,443
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	17,868,409		17,868,409	18,003,386
Transportation and Housing	404,092		404,092	321,300
Debt Services				
Capital Lease Interest		204,000	204,000	185,000
Total Expense	18,272,501	204,000	18,476,501	18,509,686
Net Revenue (Expense)	(7,731,747)	1,296,000	(6,435,747)	(7,449,243)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	903,791		903,791	903,791
Local Capital		6,585,040	6,585,040	2,000,000
Total Net Transfers	903,791	6,585,040	7,488,831	2,903,791
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	11,819,476	(11,819,476)	-	
Tangible Capital Assets WIP Purchased from Local Capital	3,799,935	(3,799,935)	-	
Principal Payment				
Capital Lease	2,610,000	(2,610,000)	-	
Total Other Adjustments to Fund Balances	18,229,411	(18,229,411)	-	
Budgeted Surplus (Deficit), for the year	11,401,455	(10,348,371)	1,053,084	(4,545,452)

Report to Finance and Legal Committee PUBLIC

DATE: February 15, 2023

FROM: Frank Geyer, Executive Director, Facilities Services/Richmond Project Team
Cintha Winters, Manager, Operations and Rentals

SUBJECT: 2023/2024 Facility Rental Rates

Recommendation

THAT the Board of Education approves a 5% increase to both non-commercial (not-for-profit) and commercial (for profit) facility rental rates for the 2023/2024 fiscal year as presented herein.

Policy Considerations

In accordance with District Policy 804.4 - Fees for Use of School Facilities and Administrative Guideline 804.4-G - Schedule of Charges for Use of School Facilities.

Background

Following the independent review of the Operations & Rentals Department completed in 2021 which included the review of rental rates in other Metro Vancouver school districts ([click here for table](#)), in the report to the Finance & Legal Committee 19 January 2022, staff recommended a 5% annual increase on rates and custodial services for the next three years, until 2025 to offset increasing cost in utilities and building maintenance.

In past years, room rental rate increases have been recommended and approved based on the Consumer Price Index (CPI). The CPI for British Columbia over and above the prior year was 5.6% for Services, therefore Facilities Services and the Secretary-Treasurer's Office are recommending a 5% increase be applied for 2023/2024 as planned, which is within the CPI.

District Policy 804.4 requires childcare rate to be reviewed every three (3) years, and we are in the second year of the current cycle (adopted in 2022/2023). The rate that applies to childcare operations for the period of 01 July 2023 to 30 June 2024 is \$9.50/hour of use, which reflects actual costs to operate and maintain these spaces.

Discussion

Please find attached the proposed Schedule of Charges for School Use of Facilities, effective 01 July 2023 to 30 June 2024.

Respectfully Submitted,

*Frank Geyer, PEng, FMA
Executive Director, Facilities Services/Richmond Project Team*

*Cintha Winters
Manager, Operations and Rentals*

Schedule of Charges for Use of School Facilities 01 July 2023 to 30 June 2024

1. School facilities shall be provided free of charge to Richmond school/parent groups, and to Richmond organizations and community groups meeting for the purpose of holding municipal or civic meetings.
2. Facilities will be provided free of charge for Richmond School District employees' unions and associations for meetings and social events on the understanding that custodial services will be paid for by those groups.
3. Non-commercial rates apply to Richmond non-profit and non-commercial groups and organizations. Not included in Clauses 1 or 2 above, e.g., Richmond religious organizations, Richmond groups offering educational services and Richmond sporting or community organizations not booking through the City of Richmond Community Services Division.
4. Commercial rates apply to commercial groups and organizations, non-Richmond based groups and organizations using school facilities for social and other type of events. Family orientated booking requests may qualify for non-commercial rates only if Richmond based.
5. Bookings are for a minimum of one hour, on the hour by the hour is encouraged to provide maximum opportunity for bookings. Any requested spaces must be booked for the full duration of time rented.
6. Rental charges for all childcares will be shall not exceed the direct and indirect costs incurred and to be incurred by the Board in making the board property available to the childcare operator. A rate of \$9.50 per hour of occupancy per facility shall be charged. This applies to the usage of the following areas: dedicated childcare facility, classroom, multi-purpose room, kitchen, and gymnasium only.
7. Where the services of a rental custodian are required, there is a 3-hour minimum for weekdays and 4-hour minimum for weekend.
8. Additional service fees may apply, e.g., damage caused, trade personnel callout, etc.
9. All charges are subject to 5% GST.

2023/2024 Rental Rates:

Space	Non-commercial	Commercial
Hourly Rates		
Gymnasium (Secondary)	\$55.00	\$151.00
Large Foyer/Rotunda/Theatre	\$49.00	\$113.00
Gymnasium (Elementary)	\$49.00	\$113.00
Multipurpose Room/Library (Elementary)	\$49.00	\$113.00
Cafeteria without Teaching Kitchen	\$49.00	\$113.00
Change Room/Showers	\$49.00	\$61.00

Space	Non-commercial	Commercial
Classroom/Small Foyer	\$24.00	\$43.00
Kitchen	\$24.00	\$43.00
Daily Rates		
Parking Lot (Daily Rate)	\$473.00	\$1,050.00
Movie Shoot - Exterior	N/A	\$1,313.00
Movie Shoot - Interior	N/A	\$3,675.00

Custodial Charges:

Hourly	Rate
Rental Custodian – Daycares	\$31.00
Rental Custodian – Other Groups	\$38.00

Other Services:

Space	Non-commercial	Commercial
Chair Rental (each, daily rate)	\$1.00	\$1.00
Table Rental (each, daily rate)	\$8.00	\$8.00
Table & Chair Delivery (Flat Rate)	\$105.00	\$142.00