

Finance and Legal Committee

Public Meeting Agenda

Wednesday, February 12, 2025 – 10:00 am
via Zoom

<https://sd38.zoom.us/j/62355607859>

Passcode: 6000

The Richmond Board of Education acknowledges and thanks the First Peoples of the hən̓q̓əmi̓ñəm 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 15, 2025 attached.
- 3. Human Resources Update**
Report from the Executive Director, Human Resources attached.
- 4. 2024/25 Amended Annual Budget Bylaw**
Report from the Assistant Secretary Treasurer attached.
- 5. Next Meeting Date – Wednesday, April 16, 2024 at 10:00 am**
- 6. Adjournment**

Finance and Legal Committee Public Meeting Minutes

Wednesday, January 15, 2025 – 10:00 am
Via Zoom

Present:

Chairperson	D. Sargent
Vice Chairperson	D. Tablotney
Superintendent of Schools	C. Usih
Secretary Treasurer	C. Wang
Assistant Secretary Treasurer	M. Fu
Executive Director, Human Resources	T. Major
Manager, Operations and Rentals	C. Winters
President, Richmond Teachers' Association	L. Baverstock
President, Canadian Union of Public Employees 716	S. Robinson
President, Richmond District Parents Association	C. Huang
Representative, Richmond Management and Professional Staff	R. Corbin
President, Richmond Association of School Administrators	N. Widdess
Executive Assistant (Recording Secretary)	T. Lee

The meeting was called to order at 10:00 am.

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

1. Adopt Agenda

The agenda was adopted as circulated.

2. Approve Minutes

The minutes of the public meeting held Wednesday, November 13, 2024, were approved as circulated.

3. Human Resources Update

The Executive Director, Human Resources (HR), spoke to her report as included in the agenda package and highlighted teacher and educational assistant (EA) recruitment initiatives. Trustees expressed their appreciation to staff for all their work.

4. 2023/24 Statement of Financial Information

The Assistant Secretary Treasurer provided an update on the 2023/24 Statement of Financial Information (SOFI) and noted that the statement is now publicly available on the district’s website. There were no further comments or questions.

5. Trustees’ Expenses for the Three Months Ending December 31, 2024

The Assistant Secretary Treasurer referred to her report as included in the agenda package.

The Committee Chairperson and the Assistant Secretary Treasurer then responded to a question from the President, Richmond District Parents Association (RDPA) regarding BCSTA Trustee Academy trustee expenses.

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, 2024, in the amount of \$5,473.42.

6. 2025/26 Facility Rental Rates

The Manager, Operations and Rentals spoke to the report as included in the agenda package.

Comments followed regarding efforts to keep rates down for the community. The Manager, Operations and Rentals then responded to a question from the President, RDPA, clarifying that school facilities are provided free of charge to parent advisory councils (PACs) and district parent advisory councils (DPAC).

The Committee agreed to forward the following **RECOMMENDATION** to the Board:

THAT the Chairperson of the Finance and Legal Committee provide a recommendation to the Board of Education to approve the non-commercial (not-for-profit) and commercial (for profit) facility rental rates, reflecting a five per cent increase for the 2025/26 school year, as presented herein.

7. Next Meeting Date – Wednesday, February 12, 2025 at 10:00 am

8. Adjournment

The meeting adjourned at 10:18 am.

Respectfully Submitted,

Donna Sargent
Chairperson, Finance and Legal Committee

DRAFT

Report to the Finance and Legal Committee Public

Date: February 12, 2025

From: Tanya Major, Executive Director, Human Resources

Subject: **Healthy Workplace**

The following report to the Finance and Legal Committee is for information only. No further action is required at this time.

INTRODUCTION

The district strategic plan's priority four focuses on a progressive workplace. Goal three within this priority emphasizes employee health and well-being as valued and supported within a culture of caring. To meet this goal, the district provides employee access to a variety of wellness services through the employee and family assistance program (EFAP). This update shares several highlights from the district's January to December 2024 annual use report.

Key Findings

From January 1 to December 31, 2024, the district supported 720 EFAP cases, with 149 cases opened in the last quarter. The yearly overall employee (3000 +) use rate for 2023 was 25.71%, which was a 4% increase compared to 2023. Employees accessed over 3, 356 hours of direct support service.

The top service two service types remain unchanged over the past number of years and include:

- 84% counselling (605 cases)
- 8% legal referral service (56 cases)

The top three primary presenting counselling matters include:

- 13% anxiety (93 cases)
- 11% family relationships (79 cases)
- 10% emotional/personal matters (72 cases)

While the majority of counselling support services were related to ongoing matters, our EFAP provider did respond to 8 crisis cases where the caller required immediate counselling support.

From a demographic's perspective, 67% of all files opened were for return EFAP users with a new concern, 18% were new users, and 15% accessed services for a recurring matter. 78% of files were opened for employees, with 13% of files opened for dependent children, and 8% opened for employee's partners. With respect to our employee groups, 48% of those accessing support were teachers (RTA), 24% were support staff (CUPE), 2% were administrators and exempt staff. The remaining 26% were family members.

Referrals to our EFAP services comes in a variety of forms. During the 2024 year, 57% of referrals came from word of mouth, 22% came from EFAP promotional materials, and 3% came through email inquiries.

EFAP satisfaction survey results for the 2024 calendar year reveal that:

- 97% of users would access services again
- 99% of users would recommend services to others
- 95% of users reported an overall satisfaction with EFAP services provided

Cost

As is the case with all EFAP providers, our long-standing provider, Family Services Employee Assistant Program (FSEAP) service costs consist of:

- a base monthly per/employee cost: \$8.92 paid by the employer
- a variety of value-added services, such as promotional materials, annual theme workshop, annual manager’s training: \$3000.00/year approximately
- additional hourly rate services, such as critical incident response services, focused workshops: costs vary, but typically range from \$350-500.00/hour

CONCLUSION

The Richmond School District is committed to providing a variety of health and well-being support services that promote overall employee wellness in alignment with strategic plan priorities.

Respectfully Submitted

Tanya Major
Executive Director, Human Resources

Report to the Finance and Legal Committee Public

Date: February 12, 2025
From: Maria Fu, Assistant Secretary Treasurer
Subject: **2024/25 Amended Annual Budget Bylaw**

RECOMMENDATION

The following recommendation will be presented to the Board of Education for approval of the 2024/25 Amended Budget Bylaw at its public meeting on February 19, 2025:

THAT the Board of Education (Richmond) approve the 2024/25 Amended Annual Budget Bylaw by way of three readings and that the Board authorizes the Chairperson of the Board, Superintendent and Secretary Treasurer to sign the 2024/25 Amended Annual Budget Bylaw and submit the 2024/25 Amended Annual Budget Bylaw together with the 2024/25 Amended Annual Budget to the Ministry of Education and Child Care by February 28, 2025.

BACKGROUND

As directed by the Ministry of Education and Child Care, the 2024/25 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 2024/25 Amended Annual Budget Bylaw in the amount of \$376,372,750, which is comprised of the Operating, Special Purpose, and Capital Funds. The 2024/25 Amended Annual Budget reflects the Operating Grant announced by the Ministry of Education and Child Care based on the September 30, 2024 student enrolment. The February and May 2025 counts are based on estimates.

2024/25 AMENDED BUDGET HIGHLIGHTS – OPERATING FUND

Revenues: (Schedules 2 & 2A)

Overall, the 2024/25 Amended Annual Budget Operating Fund revenue is \$282.3 million, \$4.3 million higher than that was reported the 2024/25 Annual Budget. It is mainly the result of:

- \$4.3 million increase in Operating Grant due to enrolment growth (\$1.4 million), increase in Inclusive Education Level 1 to 3 (\$1.4 million), increase in English as a Second Language student enrolment (\$0.3 million), increase in summer learning (\$0.6 million) and increase in salary differential funding (\$0.6 million);
- \$2.5 million increase in Labour Settlement Funding;

- \$0.8 million decrease in Integrated Child and Youth Team (ICY) Funding. The 2024/2025 ICY funding, for July 2024 to March 2025, was received in June 2024 and carried forward for the 2024/2025 school year;
- \$1.7 million decrease in international tuition revenue due to lower long term international students;
- \$0.3 million increase in Continuing Education revenue due to increase in registration for summer school (\$0.1 million) and continuing education (\$0.2 million);
- \$0.5 million one-time increase in miscellaneous income due to the settlement of the Microsoft Class Action;
- \$0.1 million increase in rental revenue due to increased demand for use of school facilities; and
- \$0.9 million decrease in investment income due to lower interest rates.

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

Overall, the 2024/25 Amended Annual Budget Operating Fund expenditure is \$279.3 million, an increase of \$4.3 million compared to the total expenses reported in the 2024/25 Annual Budget. It is mainly the result of:

- \$1.7 million increase in teacher salaries due to increase in student enrolment (\$0.5 million for net 4.8 FTE enrolling teachers and \$1.2 million for salary increases);
- \$0.3 million increase in administrators and other professional salaries (\$0.7 million for salary increase and \$0.4 million decrease relating to the decrease in the Integrated Child and Youth Team (ICY) Funding for 2024/25. The 2024/25 ICY funding, for July 2024 to March 2025, was received in June 2024 and carried forward for the 2024/25 school year);
- \$0.6 million increase in educational assistant salaries due to the increase in the number of students with disability and diverse needs (\$0.4 million for 6.3 FTE positions and \$0.2 million for salary increase);
- \$0.2 million increase in support staff salaries (\$0.3 million for salary increase, \$0.1 million increase for 2.0 FTE BSW positions, and \$0.2 million decrease relating to the decrease in the Integrated Child and Youth Team (ICY) Funding for 2024/25. The 2024/25 ICY funding, for July 2024 to March 2025, was received in June 2024 and carried forward for the 2024/25 school year);
- \$0.8 million increase in substitutes salaries due to increase in sick and other leaves;
- \$1.0 million increase in benefit costs due to increase in employer statutory costs and employer benefit costs;
- \$0.4 million decrease in international student medical and homestay placement fees due to a decrease in international student enrolment;
- \$0.2 million increase in insurance premiums;
- \$0.1 million one-time increase for the development of 2025-2030 Strategic Plan; and
- \$0.2 million decrease in utility costs due to decrease in usage.

Transfer to Local Capital: (Schedule 2)

Overall, the 2024/25 Amended Annual Budget Operating Fund includes a transfer of \$3.0 million to Local Capital, which remains unchanged from the 2024/25 Annual Budget.

2024/25 AMENDED BUDGET HIGHLIGHTS – SPECIAL PURPOSE FUND: (Schedules 3 & 3A)

Overall, the 2024/25 Amended Annual Budget Special Purpose Fund grant revenue received is \$68.8 million, \$2.5 million higher than the revenue reported in the 2024/25 Annual Budget. It is mainly the result of:

- Increase in the CEF Staffing funding (\$0.8 million);
- Increase in the CEF Remedy funding (\$0.4 million);
- Increase in the Provincial Early Years funding (\$0.9 million);
- Increase in School Generated Funds (\$0.7 million); and
- Decrease in LINC/SWIS funding (\$0.3 million) due to the discontinuation of the LINC program.

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

2024/25 AMENDED BUDGET HIGHLIGHTS – CAPITAL FUND: (Schedule 4)

The total capital fund included in the 2024/25 Amended Budget is \$26.2 million. The transfer to Local Capital from the Operating Fund (\$3.0 million) is reflected in the Capital Fund.

Respectfully submitted,

*Maria Fu, CPA
Assistant Secretary Treasurer*

Amended Annual Budget

School District No. 38 (Richmond)

June 30, 2025

School District No. 38 (Richmond)

June 30, 2025

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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 2024/2025 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 2024/2025.
3. The attached Statement 2 showing the estimated revenue and expense for the 2024/2025 fiscal year and the total budget bylaw amount of \$376,372,750 for the 2024/2025 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 2024/2025.

READ A FIRST TIME THE 19th DAY OF FEBRUARY, 2025;

READ A SECOND TIME THE 19th DAY OF FEBRUARY, 2025;

READ A THIRD TIME, PASSED AND ADOPTED THE 19th DAY OF FEBRUARY, 2025;

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 2024/2025, adopted by the Board the 19th DAY OF FEBRUARY, 2025.

Secretary Treasurer

School District No. 38 (Richmond)

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2025

	2025 Amended Annual Budget	2025 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	22,676.750	22,513.625
Adult	57.750	52.250
Other	784.563	650.000
Total Ministry Operating Grant Funded FTE's	23,519.063	23,215.875
Revenues		
	\$	\$
Provincial Grants		
Ministry of Education and Child Care	318,801,925	309,228,244
Other	52,800	87,917
Federal Grants	1,749,140	2,002,904
Tuition	18,544,632	19,942,508
Other Revenue	9,824,804	7,853,430
Rentals and Leases	1,813,622	1,687,036
Investment Income	3,661,896	5,078,194
Amortization of Deferred Capital Revenue	12,189,174	11,646,438
Total Revenue	366,637,993	357,526,671
Expenses		
Instruction	304,410,305	295,857,305
District Administration	10,008,126	9,737,405
Operations and Maintenance	52,521,283	52,541,069
Transportation and Housing	2,055,594	2,011,142
Debt Services	258,413	413,515
Total Expense	369,253,721	360,560,436
Budgeted Surplus (Deficit), for the year	(2,615,728)	(3,033,765)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(2,615,728)	(3,033,765)
Budgeted Surplus (Deficit), for the year	(2,615,728)	(3,033,765)

School District No. 38 (Richmond)

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2025

	2025 Amended Annual Budget	2025 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	279,349,000	275,034,406
Special Purpose Funds - Total Expense	69,848,932	65,077,508
Special Purpose Funds - Tangible Capital Assets Purchased	903,791	903,791
Capital Fund - Total Expense	20,055,789	20,448,522
Capital Fund - Tangible Capital Assets Purchased from Local Capital	6,215,238	3,828,062
Total Budget Bylaw Amount	376,372,750	365,292,289

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)

Amended Annual Budget - Changes in Net Financial Assets (Debt)
 Year Ended June 30, 2025

	2025 Amended Annual Budget	2025 Annual Budget
	\$	\$
Surplus (Deficit) for the year	(2,615,728)	(3,033,765)
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	(6,215,238)	(3,828,062)
From Deferred Capital Revenue	(47,675,582)	(53,135,824)
From Capital Leases	(2,830,604)	(3,696,075)
Total Acquisition of Tangible Capital Assets	(57,625,215)	(61,563,752)
Amortization of Tangible Capital Assets	19,797,376	20,035,007
Total Effect of change in Tangible Capital Assets	(37,827,839)	(41,528,745)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(40,443,567)	(44,562,510)

School District No. 38 (Richmond)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2025

	Operating Fund	Special Purpose Fund	Capital Fund	2025 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	14,704,050	-	158,533,077	173,237,127
Changes for the year				
Net Revenue (Expense) for the year	3,000,000	903,791	(6,519,519)	(2,615,728)
Interfund Transfers				
Tangible Capital Assets Purchased		(903,791)	903,791	-
Local Capital	(3,000,000)		3,000,000	-
Net Changes for the year	-	-	(2,615,728)	(2,615,728)
Budgeted Accumulated Surplus (Deficit), end of year	14,704,050	-	155,917,349	170,621,399

School District No. 38 (Richmond)

Amended Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2025

	2025 Amended Annual Budget	2025 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	258,208,342	252,289,849
Other	52,800	87,917
Tuition	18,544,632	19,942,508
Other Revenue	1,435,804	848,430
Rentals and Leases	1,813,622	1,687,036
Investment Income	2,293,800	3,178,666
Total Revenue	282,349,000	278,034,406
Expenses		
Instruction	235,964,479	232,553,995
District Administration	9,067,681	8,639,946
Operations and Maintenance	32,697,647	32,234,813
Transportation and Housing	1,619,193	1,605,652
Total Expense	279,349,000	275,034,406
Net Revenue (Expense)	3,000,000	3,000,000
Net Transfers (to) from other funds		
Local Capital	(3,000,000)	(3,000,000)
Total Net Transfers	(3,000,000)	(3,000,000)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 38 (Richmond)

Amended Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2025

	2025 Amended Annual Budget	2025 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	252,588,106	248,336,889
Other Ministry of Education and Child Care Grants		
Pay Equity	2,215,706	2,215,706
Funding for Graduated Adults	331,443	404,915
Student Transportation Fund	21,608	21,608
Support Staff Benefits Grant	230,836	230,836
FSA Scorer Grant	27,292	27,292
Labour Settlement Funding	2,523,122	-
Integrated Child and Youth Teams	270,229	1,049,435
Early Learning Framework (ELF) Implementation	-	3,168
Total Provincial Grants - Ministry of Education and Child Care	258,208,342	252,289,849
Provincial Grants - Other	52,800	87,917
Tuition		
Summer School Fees	376,890	254,260
Continuing Education	1,365,492	1,164,998
International and Out of Province Students	16,802,250	18,523,250
Total Tuition	18,544,632	19,942,508
Other Revenues		
Other School District/Education Authorities	612,430	542,430
Miscellaneous		
Cafeteria	305,000	305,000
Miscellaneous	1,000	1,000
Microsoft Class Action Settlement	517,374	-
Total Other Revenue	1,435,804	848,430
Rentals and Leases	1,813,622	1,687,036
Investment Income	2,293,800	3,178,666
Total Operating Revenue	282,349,000	278,034,406

School District No. 38 (Richmond)

Amended Annual Budget - Schedule of Operating Expense by Object
 Year Ended June 30, 2025

	2025 Amended Annual Budget	2025 Annual Budget
	\$	\$
Salaries		
Teachers	116,683,302	114,977,639
Principals and Vice Principals	15,245,382	14,962,716
Educational Assistants	22,586,240	21,954,536
Support Staff	25,875,394	25,665,467
Other Professionals	7,765,708	7,755,626
Substitutes	12,548,271	11,802,718
Total Salaries	200,704,297	197,118,702
Employee Benefits	54,476,784	53,466,375
Total Salaries and Benefits	255,181,081	250,585,077
Services and Supplies		
Services	7,985,429	8,072,694
Student Transportation	15,623	15,623
Professional Development and Travel	1,386,235	1,381,185
Rentals and Leases	320,456	320,456
Dues and Fees	160,527	160,527
Insurance	884,857	671,334
Supplies	9,054,077	9,264,835
Utilities	4,360,715	4,562,675
Total Services and Supplies	24,167,919	24,449,329
Total Operating Expense	279,349,000	275,034,406

School District No. 38 (Richmond)

Amended Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2025

	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	89,389,055	3,035,079		1,544,429		9,601,381	103,569,944
1.03 Career Programs	234,591			600,559			835,150
1.07 Library Services	2,003,413			677,657			2,681,070
1.08 Counselling	2,971,787						2,971,787
1.10 Inclusive Education	9,120,364		22,427,188	54,976	131,389	1,274,150	33,008,067
1.20 Early Learning and Child Care				24,394			24,394
1.30 English Language Learning	6,580,489			206,852			6,787,341
1.31 Indigenous Education	351,406			40,603			392,009
1.41 School Administration		11,653,816		5,743,556		372,710	17,770,082
1.60 Summer School	1,067,823	131,153	159,052	31,919		44,979	1,434,926
1.61 Continuing Education	622,660	250,106		135,987	101,315	474,000	1,584,068
1.62 International and Out of Province Students	4,341,714			206,271	900,879	14,260	5,463,124
1.64 Other				40,350			40,350
Total Function 1	116,683,302	15,070,154	22,586,240	9,307,553	1,133,583	11,781,480	176,562,312
4 District Administration							
4.11 Educational Administration				359,594	2,530,986	13,626	2,904,206
4.40 School District Governance					230,368		230,368
4.41 Business Administration		175,228		1,096,986	2,056,820	2,256	3,331,290
Total Function 4	-	175,228	-	1,456,580	4,818,174	15,882	6,465,864
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				306,761	1,813,951	1,254	2,121,966
5.50 Maintenance Operations				12,979,750		623,171	13,602,921
5.52 Maintenance of Grounds				992,157			992,157
5.56 Utilities							-
Total Function 5	-	-	-	14,278,668	1,813,951	624,425	16,717,044
7 Transportation and Housing							
7.70 Student Transportation				832,593		126,484	959,077
Total Function 7	-	-	-	832,593	-	126,484	959,077
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	116,683,302	15,245,382	22,586,240	25,875,394	7,765,708	12,548,271	200,704,297

School District No. 38 (Richmond)

Amended Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2025

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2025 Amended Annual Budget	2025 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	103,569,944	28,254,152	131,824,096	4,986,522	136,810,618	134,057,963
1.03 Career Programs	835,150	227,773	1,062,923	518,022	1,580,945	1,510,979
1.07 Library Services	2,681,070	731,215	3,412,285	436,438	3,848,723	3,568,246
1.08 Counselling	2,971,787	810,503	3,782,290	9,302	3,791,592	3,744,784
1.10 Inclusive Education	33,008,067	9,002,374	42,010,441	889,242	42,899,683	42,236,432
1.20 Early Learning and Child Care	24,394	5,736	30,130		30,130	28,152
1.30 English Language Learning	6,787,341	1,851,129	8,638,470	46,048	8,684,518	8,851,690
1.31 Indigenous Education	392,009	106,914	498,923	114,736	613,659	592,478
1.41 School Administration	17,770,082	4,846,480	22,616,562	551,512	23,168,074	22,854,952
1.60 Summer School	1,434,926	291,453	1,726,379	39,101	1,765,480	1,479,242
1.61 Continuing Education	1,584,068	315,644	1,899,712	189,121	2,088,833	1,906,349
1.62 International and Out of Province Students	5,463,124	1,481,599	6,944,723	3,674,824	10,619,547	11,663,246
1.64 Other	40,350	11,005	51,355	11,322	62,677	59,482
Total Function 1	176,562,312	47,935,977	224,498,289	11,466,190	235,964,479	232,553,995
4 District Administration						
4.11 Educational Administration	2,904,206	792,071	3,696,277	392,978	4,089,255	3,908,986
4.40 School District Governance	230,368	17,301	247,669	219,243	466,912	408,306
4.41 Business Administration	3,331,290	908,551	4,239,841	271,673	4,511,514	4,322,654
Total Function 4	6,465,864	1,717,923	8,183,787	883,894	9,067,681	8,639,946
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	2,121,966	578,729	2,700,695	1,385,834	4,086,529	3,811,638
5.50 Maintenance Operations	13,602,921	3,711,990	17,314,911	5,373,500	22,688,411	22,360,262
5.52 Maintenance of Grounds	992,157	270,593	1,262,750	299,242	1,561,992	1,500,238
5.56 Utilities	-	-	-	4,360,715	4,360,715	4,562,675
Total Function 5	16,717,044	4,561,312	21,278,356	11,419,291	32,697,647	32,234,813
7 Transportation and Housing						
7.70 Student Transportation	959,077	261,572	1,220,649	398,544	1,619,193	1,605,652
Total Function 7	959,077	261,572	1,220,649	398,544	1,619,193	1,605,652
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	200,704,297	54,476,784	255,181,081	24,167,919	279,349,000	275,034,406

School District No. 38 (Richmond)

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2025

	2025 Amended Annual Budget	2025 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	60,593,583	56,938,395
Federal Grants	1,749,140	2,002,904
Other Revenue	8,389,000	7,005,000
Investment Income	21,000	35,000
Total Revenue	70,752,723	65,981,299
Expenses		
Instruction	68,445,826	63,303,310
District Administration	940,445	1,097,459
Operations and Maintenance	462,661	676,739
Total Expense	69,848,932	65,077,508
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, 2025

	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	-	22,727	1,126,807	6,295,700	18,894	8,075	-	-	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	829,289	879,303			224,000	93,100	382,342	869,538	5,522,243
Federal Grants									
Other			2,000	7,500,000					
Investment Income			20,000						
	829,289	879,303	22,000	7,500,000	224,000	93,100	382,342	869,538	5,522,243
Less: Allocated to Revenue Recovered	829,289	902,030	80,000	7,800,000	242,894	101,175	382,342	869,538	5,522,243
Deferred Revenue, end of year	-	-	1,068,807	5,995,700	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	829,289	902,030			242,894	101,175	382,342	869,538	5,522,243
Federal Grants									
Other Revenue			60,000	7,800,000					
Investment Income			20,000						
	829,289	902,030	80,000	7,800,000	242,894	101,175	382,342	869,538	5,522,243
Expenses									
Salaries									
Teachers							88,036		
Principals and Vice Principals									27,811
Educational Assistants		745,008			195,015	30,000		400,091	2,424,476
Support Staff									521,382
Other Professionals									411,256
Substitutes							16,700		995,167
	-	745,008	-	-	195,015	30,000	104,736	400,091	4,380,092
Employee Benefits		157,022			47,879	8,700	23,770	108,025	997,071
Services and Supplies	70,578		80,000	7,800,000		62,475	253,836	361,422	
	70,578	902,030	80,000	7,800,000	242,894	101,175	382,342	869,538	5,377,163
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, 2025

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	Mental Health in Schools	Changing Results for Young Children	Early Childhood Education Dual Credit Program	Student & Family Affordability	JUST B4	SEY2KT (Early Years to Kindergarten)	ECL Early Care & Learning
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	29,079	9,844	51,251	772,191	-	15,309	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	44,682,306	366,930	48,000	11,250	45,000		50,000	19,000	175,000
Federal Grants									
Other							80,000		
Investment Income									
	44,682,306	366,930	48,000	11,250	45,000	-	130,000	19,000	175,000
Less: Allocated to Revenue Recovered	44,682,306	366,930	77,079	21,094	96,251	772,191	130,000	34,309	175,000
Deferred Revenue, end of year	-	-	-	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	44,682,306	366,930	77,079	21,094	96,251	772,191	50,000	34,309	175,000
Federal Grants									
Other Revenue							80,000		
Investment Income									
	44,682,306	366,930	77,079	21,094	96,251	772,191	130,000	34,309	175,000
Expenses									
Salaries									
Teachers	35,149,706								
Principals and Vice Principals									137,795
Educational Assistants							75,006		
Support Staff							31,286		
Other Professionals									
Substitutes		303,250							
	35,149,706	303,250	-	-	-	-	106,292	-	137,795
Employee Benefits	9,532,600	63,680				772,191	23,708		37,205
Services and Supplies			77,079	21,094	96,251			34,309	
	44,682,306	366,930	77,079	21,094	96,251	772,191	130,000	34,309	175,000
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, 2025

	Feeding Futures Fund	Health Career Grants	Provincial Resource Program	Provincial Early Years	Educational Trust Fund	LINC/ SWIS	TOTAL
	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	499,113	22,889	93,292	150,038	356,586	80,447	9,552,242
Add: Restricted Grants							
Provincial Grants - Ministry of Education and Child Care	2,410,619	25,000	1,048,332	1,462,959			59,144,211
Federal Grants						1,668,693	1,668,693
Other					400,000		7,982,000
Investment Income					1,000		21,000
	2,410,619	25,000	1,048,332	1,462,959	401,000	1,668,693	68,815,904
Less: Allocated to Revenue	2,909,732	47,889	1,048,332	1,462,959	450,000	1,749,140	70,752,723
Recovered			93,292	150,038			243,330
Deferred Revenue, end of year	-	-	-	-	307,586	-	7,372,093
Revenues							
Provincial Grants - Ministry of Education and Child Care	2,909,732	47,889	1,048,332	1,462,959			60,593,583
Federal Grants						1,749,140	1,749,140
Other Revenue					449,000		8,389,000
Investment Income					1,000		21,000
	2,909,732	47,889	1,048,332	1,462,959	450,000	1,749,140	70,752,723
Expenses							
Salaries							
Teachers			594,478	756,146			36,588,366
Principals and Vice Principals						170,955	336,561
Educational Assistants							3,869,596
Support Staff			23,434	95,149		769,147	1,440,398
Other Professionals	92,510						503,766
Substitutes						228,664	1,543,781
	92,510	-	617,912	851,295	-	1,168,766	44,282,468
Employee Benefits	24,978		166,835	228,824		314,355	12,506,843
Services and Supplies	2,792,244	47,889	263,585	382,840	450,000	266,019	13,059,621
	2,909,732	47,889	1,048,332	1,462,959	450,000	1,749,140	69,848,932
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, 2025

	2025 Amended Annual Budget			2025 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Investment Income		1,347,096	1,347,096	1,864,528
Amortization of Deferred Capital Revenue	12,189,174		12,189,174	11,646,438
Total Revenue	12,189,174	1,347,096	13,536,270	13,510,966
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	19,360,975		19,360,975	19,629,517
Transportation and Housing	436,401		436,401	405,490
Debt Services				
Capital Lease Interest		258,413	258,413	413,515
Total Expense	19,797,376	258,413	20,055,789	20,448,522
Net Revenue (Expense)	(7,608,202)	1,088,683	(6,519,519)	(6,937,556)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	903,791		903,791	903,791
Local Capital		3,000,000	3,000,000	3,000,000
Total Net Transfers	903,791	3,000,000	3,903,791	3,903,791
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	6,215,238	(6,215,238)	-	
Principal Payment				
Capital Lease	2,028,935	(2,028,935)	-	
Total Other Adjustments to Fund Balances	8,244,173	(8,244,173)	-	
Budgeted Surplus (Deficit), for the year	1,539,762	(4,155,490)	(2,615,728)	(3,033,765)