

Amended Annual Budget

School District No. 38 (Richmond)

June 30, 2026

School District No. 38 (Richmond)

June 30, 2026

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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 2025/2026 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 2025/2026.
3. The attached Statement 2 showing the estimated revenue and expense for the 2025/2026 fiscal year and the total budget bylaw amount of \$377,742,893 for the 2025/2026 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 2025/2026.

READ A FIRST TIME THE 18th DAY OF FEBRUARY, 2026;

READ A SECOND TIME THE 18th DAY OF FEBRUARY, 2026;

READ A THIRD TIME, PASSED AND ADOPTED THE 18th DAY OF FEBRUARY, 2026;



A black rectangular redaction box covering the signature of the Chairperson of the Board.

Chairperson of the Board

A black rectangular redaction box covering the signature of the Secretary Treasurer.

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 38 (Richmond)
Amended Annual Budget Bylaw 2025/2026, adopted by the Board the 18th DAY OF FEBRUARY, 2026.

A black rectangular redaction box covering the signature of the Secretary Treasurer.

Secretary Treasurer

School District No. 38 (Richmond)

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2026

	2026 Amended Annual Budget	2026 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	22,508.875	22,851.000
Adult	52.063	57.750
Other	816.750	742.781
Total Ministry Operating Grant Funded FTE's	23,377.688	23,651.531
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	323,583,097	319,584,101
Other	62,800	52,800
Federal Grants	1,232,231	1,191,448
Tuition	14,681,735	17,762,882
Other Revenue	9,629,225	8,884,120
Rentals and Leases	1,813,749	1,773,749
Investment Income	1,739,516	1,651,163
Amortization of Deferred Capital Revenue	13,338,775	13,029,178
Total Revenue	366,081,128	363,929,441
Expenses		
Instruction	304,422,892	302,307,236
District Administration	9,594,264	9,649,379
Operations and Maintenance	53,139,075	53,522,294
Transportation and Housing	1,930,569	2,046,607
Debt Services	213,318	207,710
Total Expense	369,300,118	367,733,226
Budgeted Surplus (Deficit), for the year	(3,218,990)	(3,803,785)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(3,218,990)	(3,803,785)
Budgeted Surplus (Deficit), for the year	(3,218,990)	(3,803,785)

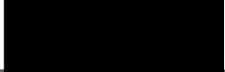
School District No. 38 (Richmond)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2026

	2026 Amended Annual Budget	2026 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	276,411,161	280,632,636
Special Purpose Funds - Total Expense	71,829,905	66,029,098
Special Purpose Funds - Tangible Capital Assets Purchased	903,791	903,791
Capital Fund - Total Expense	21,059,052	21,071,492
Capital Fund - Tangible Capital Assets Purchased from Local Capital	7,538,984	3,234,744
Total Budget Bylaw Amount	377,742,893	371,871,761

Approved by the Board



FEB. 18, 2026

Signature of the Chairperson of the Board of Education

Date Signed



FEB. 18, 2026

Signature of the Superintendent

Date Signed



FEB. 18, 2026

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, 2026

	2026 Amended Annual Budget	2026 Annual Budget
	\$	\$
Surplus (Deficit) for the year	(3,218,990)	(3,803,785)
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	(7,538,984)	(3,234,744)
From Deferred Capital Revenue	(43,100,838)	(52,080,947)
From Capital Leases	(1,199,003)	(300,000)
Total Acquisition of Tangible Capital Assets	(52,742,616)	(56,519,482)
Amortization of Tangible Capital Assets	20,845,734	20,863,782
Total Effect of change in Tangible Capital Assets	(31,896,882)	(35,655,700)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(35,115,872)	(39,459,485)

School District No. 38 (Richmond)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2026

	Operating Fund	Special Purpose Fund	Capital Fund	2026 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	7,914,800	-	188,143,870	196,058,670
Changes for the year				
Net Revenue (Expense) for the year	3,000,000	903,791	(7,122,781)	(3,218,990)
Interfund Transfers				
Tangible Capital Assets Purchased		(903,791)	903,791	-
Local Capital	(3,000,000)		3,000,000	-
Net Changes for the year	-	-	(3,218,990)	(3,218,990)
Budgeted Accumulated Surplus (Deficit), end of year	7,914,800	-	184,924,880	192,839,680

School District No. 38 (Richmond)

Amended Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2026

	2026 Amended Annual Budget	2026 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	260,581,632	261,872,660
Other	62,800	52,800
Tuition	14,681,735	17,762,882
Other Revenue	1,151,225	869,920
Rentals and Leases	1,813,749	1,773,749
Investment Income	1,120,020	1,300,625
Total Revenue	<u>279,411,161</u>	<u>283,632,636</u>
Expenses		
Instruction	233,950,881	237,636,032
District Administration	8,675,070	8,730,185
Operations and Maintenance	32,302,737	32,656,156
Transportation and Housing	1,482,473	1,610,263
Total Expense	<u>276,411,161</u>	<u>280,632,636</u>
Net Revenue (Expense)	<u>3,000,000</u>	<u>3,000,000</u>
Net Transfers (to) from other funds		
Local Capital	(3,000,000)	(3,000,000)
Total Net Transfers	<u>(3,000,000)</u>	<u>(3,000,000)</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 38 (Richmond)

Amended Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2026

	2026 Amended Annual Budget	2026 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	257,154,673	258,195,693
Other Ministry of Education and Child Care Grants		
Pay Equity	2,215,706	2,215,706
Funding for Graduated Adults	500,000	331,443
Student Transportation Fund	21,608	21,608
Support Staff Benefits Grant		-
FSA Scorer Grant	27,292	27,292
Labour Settlement Funding		-
Integrated Child and Youth Teams	662,353	1,080,918
Total Provincial Grants - Ministry of Education and Child Care	260,581,632	261,872,660
Provincial Grants - Other	62,800	52,800
Tuition		
Summer School Fees	332,850	376,890
Continuing Education	1,571,211	1,365,492
International and Out of Province Students	12,777,674	16,020,500
Total Tuition	14,681,735	17,762,882
Other Revenues		
Other School District/Education Authorities	555,990	555,990
Miscellaneous		
Cafeteria	286,693	312,930
Miscellaneous	1,000	1,000
Microsoft Class Action Settlement	307,542	-
Total Other Revenue	1,151,225	869,920
Rentals and Leases	1,813,749	1,773,749
Investment Income	1,120,020	1,300,625
Total Operating Revenue	279,411,161	283,632,636

School District No. 38 (Richmond)

Amended Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2026

	2026 Amended Annual Budget	2026 Annual Budget
	\$	\$
Salaries		
Teachers	114,688,750	117,270,422
Principals and Vice Principals	15,023,415	14,887,174
Educational Assistants	23,120,493	23,098,950
Support Staff	25,913,723	25,996,623
Other Professionals	7,759,236	7,946,392
Substitutes	12,508,810	12,360,023
Total Salaries	199,014,427	201,559,584
Employee Benefits	54,582,113	55,097,762
Total Salaries and Benefits	253,596,540	256,657,346
Services and Supplies		
Services	7,007,342	7,393,039
Student Transportation	11,260	15,070
Professional Development and Travel	1,450,795	1,642,637
Rentals and Leases	317,812	320,114
Dues and Fees	163,173	164,219
Insurance	897,848	877,197
Supplies	8,636,054	8,999,514
Utilities	4,330,337	4,563,500
Total Services and Supplies	22,814,621	23,975,290
Total Operating Expense	276,411,161	280,632,636

School District No. 38 (Richmond)

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

Year Ended June 30, 2026

	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	88,446,108	2,800,926		1,544,429		9,418,474	102,209,937
1.03 Career Programs	234,591			600,559			835,150
1.07 Library Services	2,003,413			626,963			2,630,376
1.08 Counselling	2,971,787						2,971,787
1.10 Inclusive Education	9,020,364		22,956,554	122,669	394,203	1,374,995	33,868,785
1.30 English Language Learning	6,380,489			206,852			6,787,341
1.31 Indigenous Education	339,421			40,603			380,024
1.41 School Administration	1,140,226	11,567,491		5,743,556		312,710	17,623,757
1.60 Summer School	622,660	152,734	163,939	30,107		47,818	1,534,824
1.61 Continuing Education	3,329,691	327,036		135,987	101,315	474,000	1,660,998
1.62 International and Out of Province Students				206,271	900,879	14,260	4,451,101
1.64 Other				40,350			40,350
Total Function 1	114,688,750	14,848,187	23,120,493	9,298,346	1,396,397	11,642,257	174,994,430
4 District Administration							
4.11 Educational Administration				359,594	2,391,687	13,626	2,764,907
4.40 School District Governance					237,939		237,939
4.41 Business Administration		175,228		1,096,986	1,975,065	2,256	3,249,535
Total Function 4	-	175,228	-	1,456,580	4,604,691	15,882	6,252,381
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				306,761	1,758,148	1,016	2,065,925
5.50 Maintenance Operations				13,127,286		723,171	13,850,457
5.52 Maintenance of Grounds				992,157			992,157
5.56 Utilities							-
Total Function 5	-	-	-	14,426,204	1,758,148	724,187	16,908,539
7 Transportation and Housing							
7.70 Student Transportation				732,593		126,484	859,077
Total Function 7	-	-	-	732,593	-	126,484	859,077
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	114,688,750	15,023,415	23,120,493	25,913,723	7,759,236	12,508,810	199,014,427

School District No. 38 (Richmond)

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

Year Ended June 30, 2026

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2026 Amended Annual Budget	2026 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	102,209,937	28,199,157	130,409,094	5,429,554	135,838,648	138,195,671
1.03 Career Programs	835,150	230,326	1,065,476	451,955	1,517,431	1,518,693
1.07 Library Services	2,630,376	725,432	3,355,808	620,656	3,976,464	3,792,965
1.08 Counselling	2,971,787	819,589	3,791,376	7,287	3,798,663	3,796,782
1.10 Inclusive Education	33,868,785	9,340,676	43,209,461	617,031	43,826,492	44,235,341
1.30 English Language Learning	6,787,341	1,871,882	8,659,223	35,762	8,694,985	8,694,473
1.31 Indigenous Education	380,024	104,807	484,831	89,347	574,178	590,370
1.41 School Administration	17,623,757	4,860,458	22,484,215	463,822	22,948,037	22,658,398
1.60 Summer School	1,534,824	300,286	1,835,110	34,346	1,869,456	1,684,469
1.61 Continuing Education	1,660,998	324,745	1,985,743	169,542	2,155,285	2,156,285
1.62 International and Out of Province Students	4,451,101	1,216,901	5,668,002	3,021,109	8,689,111	10,249,534
1.64 Other	40,350	11,128	51,478	10,653	62,131	63,051
Total Function 1	174,994,430	48,005,387	222,999,817	10,951,064	233,950,881	237,636,032
4 District Administration						
4.11 Educational Administration	2,764,907	762,534	3,527,441	215,528	3,742,969	3,795,030
4.40 School District Governance	237,939	17,869	255,808	253,149	508,957	496,598
4.41 Business Administration	3,249,535	896,190	4,145,725	277,419	4,423,144	4,438,557
Total Function 4	6,252,381	1,676,593	7,928,974	746,096	8,675,070	8,730,185
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	2,065,925	569,762	2,635,687	1,255,272	3,890,959	4,006,872
5.50 Maintenance Operations	13,850,457	3,819,819	17,670,276	4,862,358	22,532,634	22,527,356
5.52 Maintenance of Grounds	992,157	273,627	1,265,784	283,023	1,548,807	1,558,428
5.56 Utilities	-	-	-	4,330,337	4,330,337	4,563,500
Total Function 5	16,908,539	4,663,208	21,571,747	10,730,990	32,302,737	32,656,156
7 Transportation and Housing						
7.70 Student Transportation	859,077	236,925	1,096,002	386,471	1,482,473	1,610,263
Total Function 7	859,077	236,925	1,096,002	386,471	1,482,473	1,610,263
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	199,014,427	54,582,113	253,596,540	22,814,621	276,411,161	280,632,636

School District No. 38 (Richmond)

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2026

	<u>2026 Amended Annual Budget</u>	<u>2026 Annual Budget</u>
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	63,001,465	57,711,441
Federal Grants	1,232,231	1,191,448
Other Revenue	8,478,000	8,014,200
Investment Income	22,000	15,800
Total Revenue	<u>72,733,696</u>	<u>66,932,889</u>
Expenses		
Instruction	70,472,011	64,671,204
District Administration	919,194	919,194
Operations and Maintenance	438,700	438,700
Total Expense	<u>71,829,905</u>	<u>66,029,098</u>
Net Revenue (Expense)	<u>903,791</u>	<u>903,791</u>
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(903,791)	(903,791)
Total Net Transfers	<u>(903,791)</u>	<u>(903,791)</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 38 (Richmond)
 Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2026

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	Community LINK Fund - Overhead	Classroom Enhancement
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	1,161,592	5,843,866	-	37,710	35,564	-	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	829,289	892,537		238,000	238,000	93,100	346,778	869,538	5,522,243
Federal Grants			1,000	7,700,000					
Other			20,000						
Investment Income									
Less: Allocated to Revenue Recovered									
Deferred Revenue, end of year	-	-	1,132,592	5,543,866	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	829,289	892,537		238,000	238,000	130,810	382,342	869,538	5,522,243
Federal Grants			30,000	8,000,000					
Other Revenue			20,000						
Investment Income									
Expenses									
Salaries									
Teachers							91,831		
Principals and Vice Principals						35,045			2,424,476
Educational Assistants		737,146				28,437			521,382
Support Staff									411,256
Other Professionals									1,016,529
Substitutes							19,000		4,373,643
Employee Benefits						63,482			
Services and Supplies	70,578	155,391	50,000	8,000,000	51,040	19,475	20,675	108,025	1,003,520
Net Revenue (Expense) before Interfund Transfers	70,578	892,537	50,000	8,000,000	238,000	130,810	382,342	869,538	5,377,163
Interfund Transfers									
Tangible Capital Assets Purchased	(758,711)								(145,080)
Net Revenue (Expense)	(758,711)								(145,080)

School District No. 38 (Richmond)
 Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2026

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	Mental Health in Schools	Early Childhood Education Dual Credit Program	Student & Family Affordability	SEY2KT (Early Years to Kindergarten)	ECL Early Care & Learning	Feeding Futures Fund	Health Career Grants
Deferred Revenue, beginning of year	\$ -	\$ -	\$ 11,084	\$ 51,920	\$ 318,039	\$ 4,586	\$ -	\$ 924,939	\$ 41,705
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	46,794,625	1,130,679	48,000	-	-	-	175,000	2,442,836	-
Federal Grants	-	-	-	-	-	-	-	-	-
Other Investment Income	-	-	-	-	-	-	-	-	-
Less: Allocated to Revenue Recovered	46,794,625	1,130,679	59,084	51,920	318,039	4,586	175,000	3,367,775	41,705
Deferred Revenue, end of year	-	-	-	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	46,794,625	1,130,679	59,084	51,920	318,039	4,586	175,000	3,367,775	41,705
Federal Grants	-	-	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-	-	-
Investment Income	-	-	-	-	-	-	-	-	-
Expenses									
Salaries									
Teachers	35,522,302								
Principals and Vice Principals							140,182		
Educational Assistants									
Support Staff									
Other Professionals								92,510	
Substitutes	1,253,075	926,786						92,510	
Employee Benefits									
Services and Supplies	10,019,248	203,893	59,084	51,920	318,039	4,586	29,818	25,440	41,705
Net Revenue (Expense) before Interfund Transfers	46,794,625	1,130,679	59,084	51,920	318,039	4,586	175,000	3,367,775	41,705
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, 2026

	Dual Credit Program Expansion	Professional Learning Grant	National School Food Program	Provincial Resource Program	Provincial Early Years	Educational Trust Fund	SWIS	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	208,468	-	107,323	390,019	430,732	40,783	9,608,330
Add: Restricted Grants								
Provincial Grants - Ministry of Education and Child Care			408,020	1,026,805	550,000		1,191,448	61,367,450
Federal Grants						350,000		1,191,448
Other						2,000		8,051,000
Investment Income			408,020	1,026,805	550,000	352,000	1,191,448	70,631,898
Less: Allocated to Revenue Recovered	-	208,468	408,020	1,026,805	550,000	450,000	1,232,231	72,733,696
Deferred Revenue, end of year	-	-	-	-	-	332,732	-	7,009,190
Revenues								
Provincial Grants - Ministry of Education and Child Care		208,468	408,020	1,026,805	550,000		1,232,231	63,001,465
Federal Grants						448,000		1,232,231
Other Revenue						2,000		8,478,000
Investment Income		208,468	408,020	1,026,805	550,000	450,000	1,232,231	22,000
Expenses								
Salaries								
Teachers				620,403	251,900		94,025	36,486,436
Principals and Vice Principals								269,252
Educational Assistants								3,777,110
Support Staff				24,876	34,470		672,382	1,253,110
Other Professionals								503,766
Substitutes		100,000		645,279	286,370		766,407	3,315,390
Employee Benefits								45,605,064
Services and Supplies		23,000		176,162	78,180		230,701	12,144,568
Tangible Capital Assets Purchased		85,468	408,020	205,364	185,450	450,000	235,123	14,080,273
Net Revenue (Expense) before Interfund Transfers	-	208,468	408,020	1,026,805	550,000	450,000	1,232,231	71,829,905
Interfund Transfers								
Tangible Capital Assets Purchased								903,791
Net Revenue (Expense)	-	-	-	-	-	-	-	(903,791)

School District No. 38 (Richmond)

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2026

	2026 Amended Annual Budget			2026 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Investment Income		597,496	597,496	334,738
Amortization of Deferred Capital Revenue	13,338,775		13,338,775	13,029,178
Total Revenue	13,338,775	597,496	13,936,271	13,363,916
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	20,397,638		20,397,638	20,427,438
Transportation and Housing	448,096		448,096	436,344
Debt Services				
Capital Lease Interest		213,318	213,318	207,710
Total Expense	20,845,734	213,318	21,059,052	21,071,492
Net Revenue (Expense)	(7,506,959)	384,178	(7,122,781)	(7,707,576)
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	7,538,984	(7,538,984)	-	
Principal Payment				
Capital Lease	1,307,290	(1,307,290)	-	
Total Other Adjustments to Fund Balances	8,846,274	(8,846,274)	-	
Budgeted Surplus (Deficit), for the year	2,243,106	(5,462,096)	(3,218,990)	(3,803,785)