

# 2021–2022 Annual Budget

Prepared for May 11, 2021: Operations & Finance, Board Meetings



## 2021-2022 Annual Budget Superintendent's Recommendations

Prepared May 8, 2021

Prepared for the Operations & Finance Committee of the Whole Meeting and Board Meeting on May 11, 2021.

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## 2021-2022 Budget Summary

In 2021-2022 the Board will have an overall decrease in resources when compared to 2020-2021. Although there will be an estimated 1.7% increase in Operating Fund Revenues, this is offset by an estimated 24.7% decrease in Special Purpose Fund revenues, primarily due to there being no repeat of the \$2.3 million COVID-19 Safe Return to School/Class Grants. Overall, operating fund and special purpose revenues together will decrease by 2.6% or \$1.8 million when compared with 2020-2021.

At the same time, wages, salaries and benefits under our collective agreements and provincial grids, representing approximately 80% of the Board's budget, will rise between 2% to 4% per each position. Services & supplies costs are also expected to increase due to inflation.

The decrease in revenues combined with increasing costs will have an impact on spending next year and new initiatives will be delayed. However, core educational services will continue to be funded and supports for vulnerable students will be conserved.

### Budget Summary by Department

The following table shows the consolidation of all departmental and school budgets for next year, and the variance to each budget compared to the current year's amended budget:

Responsible Department	Responsible	2020-2021 Amended Budget			2021-2022 Annual Budget	
		Total Expenses	Budgeted Surplus (Deficit)	Total Expense Variance	Total Expenses	Budgeted Surplus (Deficit)
1 Schools	PVPs	1,797,715	-	(32,137)	1,765,578	-
	School Generated Funds	2,005,000	-	-	2,005,000	-
2 Innovative Learning Services	Director of Innovative Learning	508,232	-	(118,969)	389,263	-
	Teacher & School Clerical Staffing	28,307,510	-	238,606	28,546,116	-
	Strong Start (408)	204,572	-	(44,572)	160,000	-
	Ready, Set, Learn (409)	101,016	49,000	27,984	129,000	-
	Federal French (OLEP) (440)	103,437	-	(0)	103,437	-
	Scholarships	60,000	-	-	60,000	-
	Focus-Learn-Excel	305,000	-	(41,004)	263,996	-
	Safe Return to School / Class (COVID)	2,293,825	0	(2,293,825)	-	-
3 Inclusion Educational Services	Director of Inclusive Education	522,699	-	(156,356)	366,343	-
	Student Supports Staffing	10,414,572	-	(8,156)	10,406,416	-
	CommunityLINKS (410)	649,077	-	1,618	650,695	-
4 Aboriginal Education	District Principal of AbEd	1,225,033	-	362	1,225,395	-
5 Elev8	District Principal of Elev8	646,323	-	177,106	823,429	-
6 International	District Principal of Intl	959,861	-	232,375	1,192,237	-
7 Educational Administration	Superintendent	5,974,413	-	22,408	5,996,821	-
8 Business Administration & Governance	Secretary-Treasurer	1,385,036	-	17,806	1,402,842	-
	Contractual Professional Development	59,072	-	60,928	120,000	-
	Donations	32,000	-	20,000	52,000	-
9 Human Resources	Director of HR	768,514	-	(115,571)	652,943	-
10 Operations & Maintenance	Director of Operations	7,107,009	-	120,906	7,227,914	-
11 Transportation	Manager of Operations	2,823,834	-	83,253	2,907,087	-
12 Information Technology	Director of IT	1,978,469	-	4,046	1,982,515	-
13 Capital - Amortization	Secretary-Treasurer	3,545,361	(819,872)	(91,619)	3,453,742	(682,533)
	Capital - Investment Income	-	20,000	-	-	20,000
	Local Capital	850,000	(850,000)	(600,000)	250,000	(250,000)
				-		
<b>Total Budget</b>		<b>\$ 74,627,580</b>	<b>(1,600,871)</b>	<b>(2,494,811)</b>	<b>\$ 72,132,770</b>	<b>(912,533)</b>
<b>2021-2022 Annual Budget vs. 2020-2021 Amended Budget</b>					<b>(2,494,811)</b>	<b>688,338</b>

Total expenses for the year are budgeted to decrease by \$2,494,811, matching the decline in total estimated funding.

### Capital Expenses Using New Capital Funding

The Board has made great strides in upgrading its facilities during the 2020-2021 year under its [Capital Operations Plan](#), adopted on June 23, 2020 (Please see here for a recent update of completed projected under this plan [2020-2021 Capital Operations Plan Update - May 5, 2021](#)). Under this plan, the Board provided significant additional Local Capital funding to accomplish these projects. For 2021-2022, the Board's contribution of Local Capital to will decrease to approximately \$250,000, pending the availability of new capital from surplus property sales, and further Board resolution.

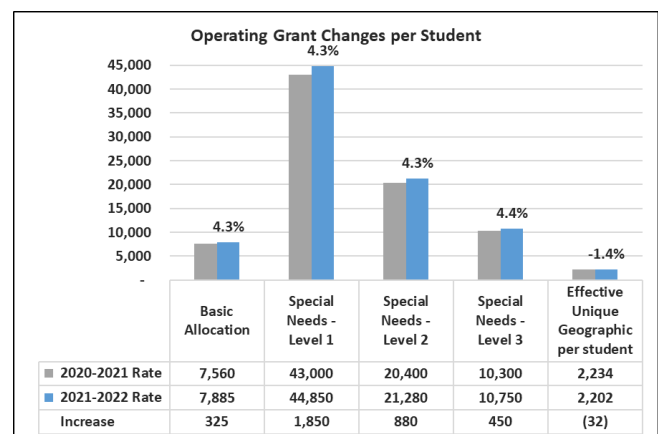
Most new capital funding projects planned for 2021-2022 do not appear as expenses in the "Annual Budget" of the Board (because new capital spending is capitalized). However, the Board will receive new capital funding and will incur capital expenses during the year, as shown in the following table:

		2020-2021 Amended Budget			2021-2022 Annual Budget	
Responsible Department	Responsible	Total Expenses	Budgeted	Total Expense Variance	Total Expenses	Budgeted
			Surplus (Deficit)			Surplus (Deficit)
New Capital Funding & Spending						
Facilities						
AFG - Capital Portion	Director of Operations	1,094,762	-	-	1,094,762	-
Carbon Neutral Program (CNCP)	Director of Operations	244,000	-	882,700	1,126,700	-
School Enhancement Program (SEP)	Director of Operations	1,571,574	-	(331,574)	1,240,000	-
Playground Enhancement Program (PEP)	Director of Operations	84,642	-	(84,642)	-	-
Bus Program (BUS)	Director of Operations	140,530	-	(140,530)	-	-
MCFD Child Care Capital Funding	Director of Operations	267,834	-	(267,834)	-	-
Total New Capital		\$ 3,403,342	-	58,120	\$ 3,461,462	-

Note: potential additional funding from the Ministry of Education in 2021-2022 under its Playground Enhancement Program (PEP) and Bus Program (BUS) funding have not yet been announced.

### Revenues Summary

Board spending is driven by available funding, and largely based on enrolment. In 2021-2022 enrollment is expected to increase by 151 full-time equivalent (FTE) students, to approximately 4,875 FTE students, bouncing back from 4,723 FTE students in 2020-2021, which had decreased slightly due to COVID-19. The basic enrolment grant per student will increase by 6.5% for 2021-2022, which will result in a \$2.4 million increase in enrolment-based funding, providing a total \$38.8 million in core operating block funding. Unique student needs funding is expected to rebound as compared to the 2020-2021, increasing by at least \$439,689 to total \$7.3 million. These variances can be seen in the Revenues Summary table on the next page along with all other budgeted revenues for 2021-2022.



Offsetting these revenue increases are \$2.3 million in decreases in other operating grants, notably the loss of \$0.7 million in funding protection and decrease of \$1.4 million in Other Ministry of Education Grants, which is mainly the \$1.3 million decrease in Labour Settlement Funding, which was rolled into operating block funding for 2021-2022. Thus, total operating fund revenues are budgeted to increase by 1.7% compared with 2020-2021, a \$1.0 million increase, to a total \$59.7 million in operating funding.

The \$2.9 million decrease in total special purpose funding is primarily the budgeted loss of \$2.3 million in COVID-19 Safe Return to School/Class grants, and a \$0.5 million decrease in budgeted Classroom Enhancement Fund funding.

Overall, operating and special purpose fund revenues combined are budgeted to decrease by \$1.9 million to total \$68.4 million. This is a 2.6% decrease in overall non-capital funding as compared to 2020-2021.

Revenues Summary Table

Revenues					
Fund Name	Fund Type	2020-2021 Amended Budget	Variance	2021-2022 Annual Budget	%
<b>Ministry Operating Grant Funded FTE's</b>					
School-Age		4,719,570	144,430	4,864,000	3.1%
Adult		3,625	7,375	11,000	203.4%
<b>Total Ministry Operating Grant Funded FTE's</b>		<b>4,723,195</b>	<b>151,805</b>	<b>4,875,000</b>	<b>3.2%</b>
<b>Operating Fund</b>					
Operating	Basic Enrolment-based Funding	36,437,107	2,367,372	38,804,479	6.5%
Operating	Unique Student Needs	6,872,735	439,869	7,312,604	6.4%
Operating	Unique Geographic Factors	10,807,392	(72,837)	10,734,555	-0.7%
Operating	Funding Protection	710,275	(710,275)	-	-100.0%
Operating	DISC/LEA Recovery	(131,651)	-	(131,651)	0.0%
Operating	MoE Grants - Other	2,236,062	(1,443,788)	792,274	-64.6%
Operating	Prov Grants - Other	454,224	(94,742)	359,482	-20.9%
Operating	Tuition	689,700	489,000	1,178,700	70.9%
Operating	Other Revenues	508,356	50,161	558,517	9.9%
Operating	Rentals & Leases	116,000	-	116,000	0.0%
Operating	Investment Income	30,000	-	30,000	0.0%
<b>Total Operating Fund Revenues</b>		<b>\$ 58,730,200</b>	<b>\$ 1,024,760</b>	<b>\$ 59,754,960</b>	<b>1.7%</b>
<b>Special Purpose Funds</b>					
AFG - Operating Portion	MoE Grants	279,588	-	279,588	0.0%
LIF	MoE Grants	200,282	(3,734)	196,548	-1.9%
Scholarships	Other Revenues	60,000	-	60,000	0.0%
Schools	Fundraising, Sales, Donations & Fees	2,005,000	-	2,005,000	0.0%
Donations	Other Revenues	32,000	20,000	52,000	62.5%
Strong Start	MoE Grants	204,572	(44,572)	160,000	-21.8%
RSL	MoE Grants	150,016	(21,016)	129,000	-14.0%
OLEP	MoE Grants	103,437	-	103,437	0.0%
CommunityLINK	MoE Grants	649,077	1,618	650,695	0.2%
Changing Results for Young Children	MoE Grants	84,980	(25,000)	59,980	-29.4%
Mental Health in Schools	MoE Grants	68,028	(13,028)	55,000	-19.2%
First Nations Transportation Grant	MoE Grants	533	(533)	-	-100.0%
CEF	MoE Grants	5,419,681	(496,861)	4,922,820	-9.2%
Safe Return to School / Class Grant	MoE Grants	2,293,825	(2,293,825)	-	-100.0%
<b>Total Special Purpose Fund Revenues</b>		<b>\$ 11,551,019</b>	<b>\$ (2,876,951)</b>	<b>\$ 8,674,068</b>	<b>-24.9%</b>
<b>TOTAL Non-Capital Revenues</b>		<b>\$ 70,281,219</b>	<b>\$ (1,852,190)</b>	<b>\$ 68,429,029</b>	<b>-2.6%</b>
<b>Capital Funds</b>					
Capital - Amortization	Amort. Deferred Capital Revenues	2,725,489	45,720	2,771,209	1.7%
Capital - Investment Income	Investment Income	20,000	-	20,000	0.0%
<b>TOTAL Capital Fund Revenues</b>		<b>\$ 2,745,489</b>	<b>\$ 45,720</b>	<b>\$ 2,791,209</b>	<b>1.7%</b>
<b>TOTAL Budget All Funds</b>		<b>\$ 73,026,708</b>	<b>\$ (1,806,470)</b>	<b>\$ 71,220,238</b>	<b>-2.5%</b>

International program enrolment is expected to rebound in 2021-2022, increasing from a COVID-19 low in 2020-2021 of 26 full-time equivalent (FTE) students, to 45 FTE students in 2021-2022, with international tuition revenues increasing by \$0.5 million to \$1.5 million.



## Expenses Summary

The Board's budgeted expenditures for 2021-2022 generally equal the above-described revenues, following the mantra of spending "this year's money on this year's students." Thus, in 2021-2022 the Board is budgeting an overall decrease in resources compared to 2020-2021, resulting from the overall 2.6% decrease in non-capital revenues of as compared to 2021-2022, combined with increasing costs in all categories. Staffing costs are set to increase between 2% and 4% for each position under collective agreements and provincial grids, and services and supplies costs are expected to increase due to inflation.

Despite the reduced overall buying power, the Board's core mandate to provide excellent, innovative and inclusive educational services to K-12 students, will continue to be funded and supports for vulnerable students will be conserved.

Most of the additional costs of COVID-19 in the past year will not be repeated in 2021-2022. For example, the substantial increase in paid leaves and relief spending in 2020-2021 is expected to subside. As will the number of hospital homebound students and the number of students withdrawing from school in favour of home school and distributed learning options. The Board also expects reduced expenses for personal protective equipment, air scrubbers and cleaning supplies, and is planning modified cleaning protocols, requiring more custodial hours and associated supplies than historical, but fewer than in 2020-2021.

Overall, the decrease in revenues combined with increasing costs will impact the 2021-2022 budget, and any new initiatives will be delayed. However, delivery of core services will be maintained.

## Staffing Summary

The following table shows total staffing expenses in the 2021-2022 budget and changes compared to 2020-2021:

In most staffing categories, the differences in budgeted expenditures between 2021-2022 and 2020-2021 is negligible.

At this stage of the budget cycle, the unique needs funding that is allocated to Inclusion Services and drives Educational Assistant staffing, is lower in the Ministry of Education's funding tables than can be expected. This effect is compounded in this budget because of the decrease in assessed unique needs students in 2020-2021 due to COVID, which caused a disproportionate number of unique needs students to withdraw or pursue alternative studies in 2020-2021.

Staffing Summary	2020-2021 Amended Budget	Variance	2021-2022 Annual Budget
	Salaries & Benefits		Salaries & Benefits
	\$	\$	\$
<b>Other Professionals</b>			
Board	175,337	575	175,912
Exempt	2,420,456	39,369	2,459,825
<b>PVP</b>	-	-	-
PVP	5,097,929	4,211	5,102,140
<b>Teachers</b>	-	-	-
Teachers	32,999,554	(12,127)	32,987,428
<b>Educational Assistants</b>	-	-	-
Educational Assistants	5,438,467	(701,883)	4,736,583
<b>Support Staff</b>	-	-	-
District Clerical	512,204	(83,391)	428,813
School Clerical & Accounting	1,649,270	39,333	1,688,603
Finance & IT	986,499	25,426	1,011,925
O&M & Transportation	6,583,755	(141,149)	6,442,606
<b>Substitutes</b>	-	-	-
Teacher & CUPE Relief	2,586,698	(263,222)	2,323,475
<b>TOTALS</b>	<b>58,450,169</b>	<b>(1,092,859)</b>	<b>57,357,310</b>
<b>AFG Capital Salaries &amp; Benefits</b>			
Operations & Maintenance	363,512	7,275	370,787
<b>TOTALs including Capital Fund</b>	<b>58,813,681</b>	<b>(1,085,584)</b>	<b>57,728,097</b>

In fall of 2021, as student registrations are concluded and unique needs assessments are registered, the District expects a rebound in unique needs funding, which will be allocated during the year to the Inclusive Services department for staffing of additional educational assistants and other Inclusive Education Services.

## School Budgets

Schools have two distinct budgets: District Budgets which funds allocated by the Board, and School Generated Funds, which are funds generated by the school from fees, fundraising, grants and donations.

### Schools' District Budgets

Schools' District budgets are the responsibility of each school's principal. The following table shows a summary of the revenues flowed through to schools:

School Budgets	2020-2021 Amended Budget	Variance	2021-2022 Annual Budget
	\$	\$	\$
<b>Revenues by Type</b>			
MoE Grants - Operating	1,175,727	(47,673)	1,128,054
MoE - Homeschooling	23,500	-	23,500
Carry Forward - Schools	383,316	166,684	550,000
MoE - CR4YC	42,118	-	42,118
Other Prov - ASSAI	21,906	-	21,906
Other Grants & Transfers	151,148	(151,148)	-
	-	-	-
<b>Total Revenue</b>	<b>1,797,715</b>	<b>(32,137)</b>	<b>1,765,578</b>

Schools Budgets	Student Enrolment		School Allocations			2021-2022 School Allocations Breakdown				
School	2021-2022 Annual Budget FTE	Home School HC	2020-2021 Amended Budget	Variance	2021-2022 Annual Budget	General Supplies & Other	Homelinks Family	Home School Students	Outdoor Ed	Grants & Transfers
			\$	\$	\$					
0 District			(296,741)	406,741	110,000	110,000	-	-	-	-
22 Adam Robertson	312.00	5.00	89,194	(10,787)	78,407	77,157	-	1,250	-	-
24 Blewett	127.00	-	52,882	(21,274)	31,608	31,608	-	-	-	-
26 Brent Kennedy	213.00	4.00	94,416	(40,395)	54,021	53,021	-	1,000	-	-
28 Canyon/Lister	114.00	16.00	121,293	(25,273)	96,020	74,520	-	4,000	-	17,500
32 Crawford Bay	77.00	1.00	35,463	(17,367)	18,096	17,846	-	250	-	-
34 Erickson	192.00	-	64,134	(16,226)	47,908	47,908	-	-	-	-
38 Hume	218.00	-	57,727	(19,146)	38,581	38,581	-	-	-	-
40 JV Humphries	196.00	5.00	83,954	(14,500)	69,454	52,454	-	1,250	15,750	-
42 Jewett	11.00	1.00	5,486	(1,518)	3,968	3,718	-	250	-	-
44 L.V. Rogers	526.00	-	241,294	(74,226)	167,069	151,069	-	-	16,000	-
94 REACH	7.00	-	4,135	(2,718)	1,417	1,417	-	-	-	-
46 Mt. Sentinel	269.00	3.00	87,946	(22,615)	65,331	64,581	-	750	-	-
47 Sequoia	15.00	-	6,091	(1,474)	4,618	4,618	-	-	-	-
48 PCS	514.00	43.00	333,233	(33,289)	299,944	211,194	-	10,750	78,000	-
50 Redfish	111.00	5.00	35,746	(10,318)	25,428	24,178	-	1,250	-	-
52 Rosemont	124.00	1.00	35,604	(9,392)	26,211	25,961	-	250	-	-
54 Salmo Elem	141.00	2.00	67,559	(18,096)	49,463	48,963	-	500	-	-
56 Salmo Sec	142.00	3.00	58,010	21,078	79,088	39,720	-	750	14,000	24,618
60 South Nelson	205.00	2.00	68,209	(33,062)	35,147	34,647	-	500	-	-
62 Trafalgar	535.00	-	147,202	(34,889)	112,313	112,313	-	-	-	-
64 WE Graham	84.00	-	86,520	11,187	97,707	54,601	-	-	21,200	21,906
66 Winlaw	88.00	2.00	68,758	(48,826)	19,932	19,432	-	500	-	-
85 Wildflower - Nelson	169.00	1.00	40,546	(11,207)	29,339	29,089	-	250	-	-
84 Wildflower - Creston	44.00	-	11,984	(1,809)	10,174	10,174	-	-	-	-
90 Homelinks - Creston	201.00	-	133,071	5,522	138,593	78,293	60,300	-	-	-
92 Homelinks - Nelson	35.00	-	39,348	(3,013)	36,335	15,335	21,000	-	-	-
95 Homelinks - Kaslo	22.00	-	24,651	(5,247)	19,404	6,204	13,200	-	-	-
<b>Total</b>	<b>4,692.00</b>	<b>94.00</b>	<b>1,797,715</b>	<b>(32,137)</b>	<b>1,765,578</b>	<b>1,438,604</b>	<b>94,500</b>	<b>23,500</b>	<b>144,950</b>	<b>64,024</b>

The figures in the table above do not include Elev8 DESK enrolment or international student enrolment, which are shown under the Elev8 DESK and International budgets, respectively. Note that schools who host international students will receive additional budget allocations for those students.

The aggregate of schools' District budgets in 2021-2022 are in line with the budgets for 2020-2021. The \$110,000 District amount will be allocated to schools based on equity to pay for emergent school needs, for example travel costs for music, arts or sports groups who succeed in being invited to a provincial competition or engagement.

The school's General Supplies & Other expense category is based on the projected student full-time equivalent (FTE) enrollment and will be adjusted for actual enrolment during the year. In other categories, schools receive funding for home school students at \$250 per student, for Homelinks families at \$600 per student, and, for outdoor education, YETI, ATLAS, VWP & Salmo are funded at \$1,000 per student, OELP at \$200 per student, and JVH Outdoor Education at \$750 per student.

#### *School Generated Funds Budgets*

Estimated School Generated Fund budgets for 2021-2022 are an aggregate \$2,000,000, which is comprised of student fees and activity fees as well as fundraising, grants or donations obtained directly by all schools, which are managed and accounted for at the school level following Board policies as set forth in the [School Trust Account Handbook](#), the [District Clerical Manual](#) and [Section 600 Financial Administrative Procedures](#).

School Generated Funds	2020-2021 Amended Budget	Variance	2021-2022 Annual Budget
	\$	\$	\$
<b>Revenues by Type</b>			
Other Revenue - School Generated Funds	2,000,000	-	2,000,000
Investment Income - School Generated Funds	5,000	-	5,000
<b>Total Revenue</b>	<b>2,005,000</b>	<b>-</b>	<b>2,005,000</b>
<b>Expenses by Type</b>			
Salaries & Benefits	-	-	-
Services & Supplies	2,005,000	-	2,005,000
<b>Total Expenses</b>	<b>2,005,000</b>	<b>-</b>	<b>2,005,000</b>

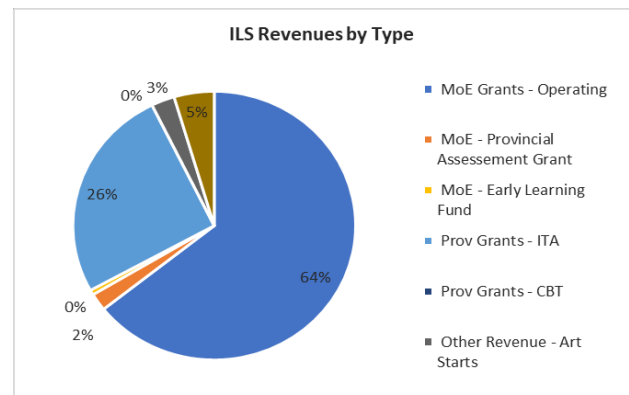
Total School Generated Funds for 2020-2021 are expected to be below the budgeted \$2 million, which is significantly lower than historical. For 2021-2022, school generated funds are expected to rebound to approximately \$2 million.

### **Innovative Learning Services**

The Innovative Learning Services (ILS) budget supports student success and professional development through a number of initiatives and is the responsibility of the Director of Instruction – Innovative Learning.

Staff in this department include 2 District Principals, 1 District Teacher and a Learning Innovator.

Some of the initiatives under ILS responsibility, are driven by educational special purpose funds, which are budgeted separately in sub-budgets described below.





The following table shows funding including targeted grant funding, and the departmental expense for Innovative Learning Services:

ILS Budget	2020-2021 Amended Budget	Variance	2021-2022 Annual Budget
	\$	\$	\$
<b>Revenues by Type</b>			
MoE Grants - Operating	304,324	(53,969)	250,355
MoE - Provincial Assessment Grant	8,187	-	8,187
MoE - Early Learning Fund	2,289	-	2,289
Prov Grants - ITA	120,200	(20,000)	100,200
Prov Grants - CBT	45,000	(45,000)	-
Other Revenue - Art Starts	10,370	-	10,370
MoE - CR4YC Fund	17,862	-	17,862
<b>Total Revenue</b>	<b>508,232</b>	<b>(118,969)</b>	<b>389,263</b>
<b>Expenses by Type</b>			
Salaries & Benefits	224,186	(58,969)	165,217
Services & Supplies	284,046	(60,000)	224,046
<b>Total Expenses</b>	<b>508,232</b>	<b>(118,969)</b>	<b>389,263</b>

The budgeted decrease in salaries and benefits in this department is due to moving personnel from this sub-budget to the Teacher & School Clerical Staffing sub-budget. The decrease in services and supplies is due to fewer operating grants being available at this stage of the budget cycle.

#### *Teacher & School Clerical Staffing*

The Teachers and School Clerical staffing budget is the responsibility of the Director of Human Resources, and is the largest sub-budget in the District, as shown in the following table:

Teacher & School Clerical Staffing Budget	2020-2021 Amended Budget	Variance	2021-2022 Annual Budget
	\$	\$	\$
<b>Revenues by Type</b>			
MoE Grants - Operating	25,387,545	1,308,253	26,695,798
MoE Grants - CEF	2,919,965	(1,134,130)	1,785,834
MoE Grants - CEF additional revenue estimate	-		64,483
<b>Total Revenue</b>	<b>28,307,510</b>	<b>174,122</b>	<b>28,546,116</b>
<b>Expenses by Type</b>			
Salaries & Benefits	28,307,510	238,606	28,546,116
Services & Supplies	-	-	-
<b>Total Expenses</b>	<b>28,307,510</b>	<b>238,606</b>	<b>28,546,116</b>

This sub-budget includes approximately 240 full-time equivalent (FTE) teachers and 28 FTE support staff, including schools' clerical and library resource assistants. At this stage of the budget cycle, the revenues received from the Classroom Enhancement Fund (CEF) are estimated to be 10% lower than in 2020-2021. Each fall, as student registrations are concluded,

the District will typically receive increases in CEF funding to pay for the hiring of additional teachers, to comply with the restored language of the collective agreement per Letter of Understanding 17 (LOU17).

### *Strong Start*

The Board's Strong Start program is a free early learning program for pre-school children 0 – 5 years old and their parents, grandparents or caregivers, with the collaboration of community providers.

<b>Strong Start Budget</b>	<b>2020-2021 Amended Budget</b>	<b>Variance</b>	<b>2021-2022 Annual Budget</b>
	\$	\$	\$
<b>Revenues by Type</b>			
MoE Grants - Strong Start	160,000	-	160,000
Deferred Revenue - Strong Start	44,572	(44,572)	-
<b>Total Revenue</b>	<b>204,572</b>	<b>(44,572)</b>	<b>160,000</b>
<b>Expenses by Type</b>			
Salaries & Benefits	-	-	-
Services & Supplies	204,572	(44,572)	160,000
<b>Total Expenses</b>	<b>204,572</b>	<b>(44,572)</b>	<b>160,000</b>

The decrease in the Strong Start budget is due to the expectation that all funds in the 2020-2021 will be fully spent, so there is no expected carry-forward for 2021-2022.

### *Ready, Set, Learn*

The Board's Ready Set Learn Program gives an opportunity for three to five year olds and their families to connect with their neighborhood school and access early learning resources available in their communities.

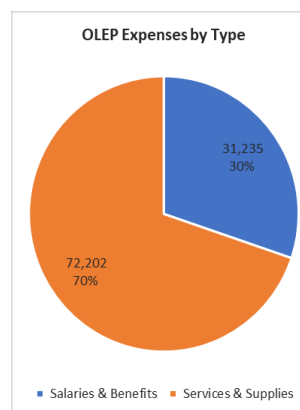
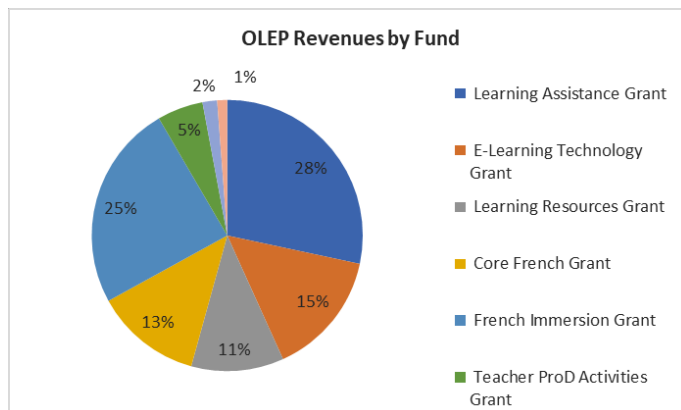
<b>Ready Set Learn Budget</b>	<b>2020-2021 Amended Budget</b>	<b>Variance</b>	<b>2021-2022 Annual Budget</b>
	\$	\$	\$
<b>Revenues by Type</b>			
MoE Grants - RSL	49,000	-	49,000
Deferred Revenue - RSL	101,016	(21,016)	80,000
<b>Total Revenue</b>	<b>150,016</b>	<b>(21,016)</b>	<b>129,000</b>
<b>Expenses by Type</b>			
Salaries & Benefits	-	-	-
Services & Supplies	101,016	27,984	129,000
<b>Total Expenses</b>	<b>101,016</b>	<b>27,984</b>	<b>129,000</b>

For 2021-2022 there is an expected carry-forward of \$80,000 of funds remaining from 2020-2021, and the prior year, all of which, in conjunction with \$49,000 of new funding, is budgeted to be spent in 2021-2022.

*Federal French - Official Languages in Education Protocol (OLEP)*

Funded by the federal government, the District uses OLEP funds to enhance French learning across the District.

OLEP Budget	2020-2021 Amended Budget	Variance	2021-2022 Annual Budget
	\$	\$	\$
<b>Revenues by Type</b>			
MoE Grants - OLEP	84,115	-	84,115
Deferred Revenue - OLEP	19,322	-	19,322
<b>Total Revenue</b>	<b>103,437</b>	<b>-</b>	<b>103,437</b>
<b>Expenses by Type</b>			
Salaries & Benefits	30,135	1,100	31,235
Services & Supplies	73,302	(1,100)	72,202
<b>Total Expenses</b>	<b>103,437</b>	<b>(0)</b>	<b>103,437</b>



Salaries & benefits in this budget are for French tutoring and relief cost for Accelerative Integrated Methodology (AIM) training.

*Scholarships*

Each year the Board receives numerous donations from generous individuals, foundations and companies, which are then issued to students for post-secondary education, as shown in the following table:

Scholarships	2020-2021 Amended Budget	Variance	2021-2022 Annual Budget
	\$	\$	\$
<b>Revenues by Type</b>			
Other Revenue - Scholarships	53,000	-	53,000
Investment Income - Scholarships	7,000	-	7,000
<b>Total Revenue</b>	<b>60,000</b>	<b>-</b>	<b>60,000</b>
<b>Expenses by Type</b>			
Salaries & Benefits	-	-	-
Services & Supplies	60,000	-	60,000
<b>Total Expenses</b>	<b>60,000</b>	<b>-</b>	<b>60,000</b>

*Focus – Learn – Excel*

“Focus-Learn-Excel” is the Board’s official vision and the namesake of its professional development program, which sets out to support the Board’s mandate of enhancing student success, per the [BC School Act](#). This budget is the responsibility of the Innovative Learning Services department.

FLE Budget	2020-2021 Amended Budget	Variance	2021-2022 Annual Budget
	\$	\$	\$
<b>Revenues by Type</b>			
MoE Grants - Operating	305,000	(41,004)	263,996
<b>Total Revenue</b>	<b>305,000</b>	<b>(41,004)</b>	<b>263,996</b>
<b>Expenses by Type</b>			
Salaries & Benefits	95,000	(15,754)	79,246
Services & Supplies	210,000	(25,250)	184,750
<b>Total Expenses</b>	<b>305,000</b>	<b>(41,004)</b>	<b>263,996</b>

Focus-Learn-Excel programs include professional development events led by both the Districts Innovative Learning and Inclusive Education teams. Events include outside motivators like Brad Pommen, Janet Mort, Shelley Moore, Jo Chrona, Leyton Schnellert, Adrienne Gear, Kyla Haddon, Faye Brownlie, Peter Lilledahl and Carole Fullerton. The CUPE leadership program will not run in 2021-2022 but is expected to run again every few years.

In 2021-2022, many professional development events will continue being held online, which reduces the employee relief, travel and other expenses associated with Focus-Learn-Excel programming and events.

*Safe Return to School / Class Grants*

SR2SG & SR2CG Budget	2020-2021 Amended Budget	Variance	2021-2022 Annual Budget
	\$	\$	\$
<b>Revenues by Type</b>			
MoE Grants - Provincial Safe Return to School Grant	437,667	(437,667)	-
MoE Grants - Federal Safe Return to Class Fund - Fall	966,966	(966,966)	-
MoE Grants - Federal Safe Return to Class Fund - Spring	889,192	(889,192)	-
<b>Total Revenue</b>	<b>2,293,825</b>	<b>(2,293,825)</b>	<b>-</b>
<b>Expenses by Type</b>			
Salaries & Benefits	1,491,916	(1,491,916)	-
Services & Supplies	801,909	(801,909)	-
<b>Total Expenses</b>	<b>2,293,825</b>	<b>(2,293,825)</b>	<b>-</b>

The Safe Return to School and Safe Return to Class funds, totaling \$2,293,825, are not expected to be repeated in 2021-2022.

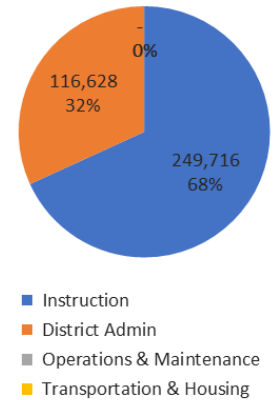
## Inclusive Education Services

Inclusive Education Services (IES) provides both direct and indirect support to our students with exceptionalities and their educational teams. The IES budget is the responsibility of the Director of Instruction of Inclusive Educational Services. There are two additional sub-budgets, described below, under the responsibility of IES: Students Supports Staffing and the Community LINK special purpose grant budget.

District-wide competencies related to Board goals of academic success, creativity & imagination, citizenship, and resiliency of students with exceptionalities are addressed through the support of trained specialists comprising of inclusion support teachers, school psychologists, speech language pathologists, occupational therapists, physical therapists, teachers of the deaf and hard of hearing, and teachers of the visually impaired and services for students requiring assistive technology.

Department employees include the Manager of Safe Schools and other support staff.

**Inclusive Edu. Expenses by Function**



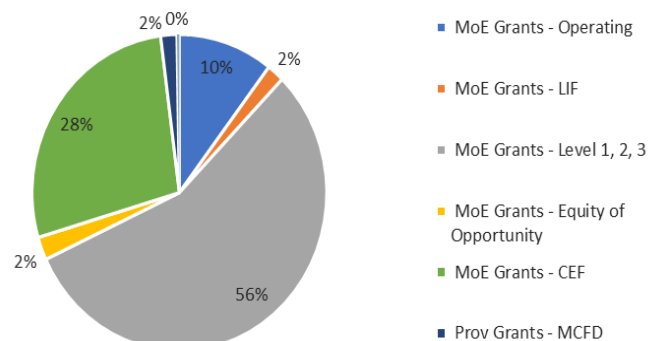
Inclusive Edu. Budget	2020-2021 Amended Budget	Variance	2021-2022 Annual Budget
	\$	\$	\$
<b>Revenues by Type</b>			
MoE Grants - Operating	454,671	(143,328)	311,343
MoE - Mental Health Fund	68,028	(13,028)	55,000
<b>Total Revenue</b>	<b>522,699</b>	<b>(156,356)</b>	<b>366,343</b>
<b>Expenses by Type</b>			
Salaries & Benefits	211,271	(20,578)	190,693
Services & Supplies	311,428	(135,778)	175,650
<b>Total Expenses</b>	<b>522,699</b>	<b>(156,356)</b>	<b>366,343</b>

### Student Supports Staffing

Staffing in this sub-budget includes approximately 55 full-time equivalent (FTE) teachers, including special education teachers, learning support teachers, librarians, counsellors, English language learning teachers, and various other specialist teachers. This sub-budget also includes approximately 80 FTE Educational Assistants.

The majority of the funding for this budget comes from the Unique Needs funding in the Operating Block (shown as Level 1, 2, 3 in the chart), and also some other targetted grants. However, the Board also fully funds the IES budget and contributes additional funding from operating fund revenues to this supports staff budget, continuing a history of supporting diverse learners greater than explicitly funded.

**Student Supports Staffing Revenues by Type**





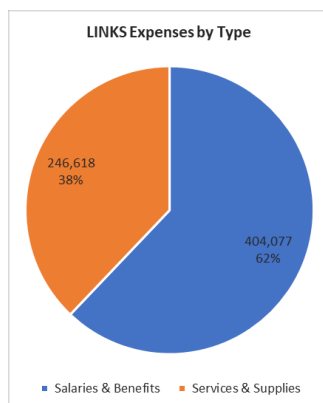
*Students Supports Staffing Table*

Student Supports Staffing Budget	2020-2021 Amended Budget	Variance	2021-2022 Annual Budget
	\$	\$	\$
<b>Revenues by Type</b>			
MoE Grants - Operating	2,170,892	(1,088,871)	1,082,022
MoE Grants - LIF	200,282	(3,734)	196,548
MoE Grants - Level 1, 2, 3	5,318,450	486,520	5,804,970
MoE Grants - Equity of Opportunity	219,942	25,142	245,084
MoE Grants - CEF	2,292,630	572,786	2,865,417
Prov Grants - MCFD	185,376	-	185,376
Prov Grants - IHA	27,000	-	27,000
<b>Total Revenue</b>	<b>10,414,572</b>	<b>(8,156)</b>	<b>10,406,416</b>
<b>Expenses by Type</b>			
Salaries & Benefits	10,414,572	(8,156)	10,406,416
Services & Supplies	-	-	-
<b>Total Expenses</b>	<b>10,414,572</b>	<b>(8,156)</b>	<b>10,406,416</b>

*Community LINK*

Community LINK provides needs resources and supports, including meals at every school in the District.

LINKS Budget	2020-2021 Amended Budget	Variance	2021-2022 Annual Budget
	\$	\$	\$
<b>Revenues by Type</b>			
MoE Grants - CommunityLINK	631,599	19,096	650,695
Deferred Revenue - CommunityLINK	17,478	(17,478)	-
<b>Total Revenue</b>	<b>649,077</b>	<b>1,618</b>	<b>650,695</b>
<b>Expenses by Type</b>			
Salaries & Benefits	403,923	154	404,077
Services & Supplies	245,154	1,464	246,618
<b>Total Expenses</b>	<b>649,077</b>	<b>1,618</b>	<b>650,695</b>



Salaries and benefits in this budget include several Educational Assistants and a Mental Health Coordinator Teacher.

## Aboriginal Education

The Aboriginal Education budget supports the success of all Indigenous students, including First Nations (status and non-status), Metis, and Inuit students who self-identify, and is under the responsibility of the District Principal of Aboriginal Education.

AbEd Budget	2020-2021 Amended Budget	Variance	2021-2022 Annual Budget
	\$	\$	\$
<b>Revenues by Type</b>			
MoE Grants - AbEd	1,213,500	(75,745)	1,137,755
MoE Grants - Operating	-	75,140	75,140
CBT - PowWow Grant	10,000	-	10,000
First Nations Student Transportation Grant	533	(533)	-
Other Revenue - Grants	1,000	1,500	2,500
<b>Total Revenue</b>	<b>1,225,033</b>	<b>362</b>	<b>1,225,395</b>
<b>Expenses by Type</b>			
Salaries & Benefits	1,073,183	(25,661)	1,047,522
Services & Supplies	151,850	26,023	177,873
<b>Total Expenses</b>	<b>1,225,033</b>	<b>362</b>	<b>1,225,395</b>

Departmental employees include several teachers, several youth and family workers and educational assistants and a coordinator.

Services and supplies include targeted funds for all schools with self-identified students, various initiatives, District resources and a celebrated, annual Youth Pow Wow.

## Elev8 DESK

Elev8 DESK is the Board's Distributed Learning program and is under the responsibility of the District Principal of Elev8 DESK. Elev8 DESK is open to students from Kindergarten to Grade 12, where the DESK teacher plans and oversees the education program, and the parent provides the day to day support at home.

Salaries and benefits in this sub-budget include approximately 6 full-time equivalent (FTE) teachers. Additional teaching staffing in the 2020-2021 to accommodate an increase in enrolment due to COVID-19 was charged to the Safe Return to School Grant sub-budget.

Elev8 Budget	2020-2021 Amended Budget	Variance	2021-2022 Annual Budget
	\$	\$	\$
<b>Revenues by Type</b>			
MoE Grants - DL	1,297,090	(190,450)	1,106,640
Contribution from (to) District overhead	(700,767)	347,556	(353,211)
Tuition	30,000	20,000	50,000
Prov Grants - ITA	20,000	-	20,000
<b>Total Revenue</b>	<b>646,323</b>	<b>177,106</b>	<b>823,429</b>
<b>Expenses by Type</b>			
Salaries & Benefits	540,816	197,376	738,192
Services & Supplies	105,507	(20,270)	85,237
<b>Total Expenses</b>	<b>646,323</b>	<b>177,106</b>	<b>823,429</b>

## International

The International Program welcomes students from all over the world, offering an excellent education for our international students while expanding the worldview and global perspective of local learners.

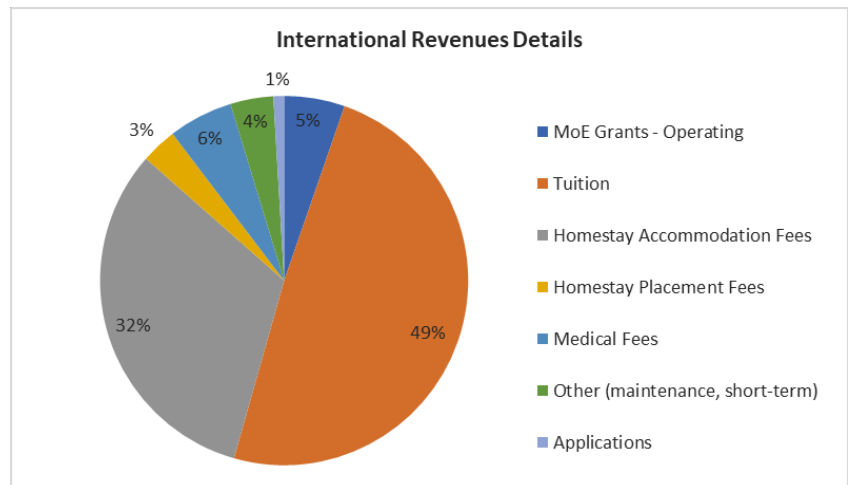
International student enrolment is expected to rebound to pre-COVID-19 levels in 2021-2022. In 2020-2021, enrolment decreased due to COVID-19 restrictions and fears about international travel.

The International program sub-budget is the responsibility of the District Principal of International.

International Budget	2020-2021 Amended Budget	Variance	2021-2022 Annual Budget
	\$	\$	\$
<b>Student details</b>			
Student FTE total	26.00	19.00	45.00
<b>Revenues by Type</b>			
MoE Grants - Operating	300,161	(236,625)	63,537
Tuition	659,700	469,000	1,128,700
<b>Total Revenue</b>	<b>959,861</b>	<b>232,375</b>	<b>1,192,237</b>
<b>Expenses by Type</b>			
Salaries & Benefits	415,126	(17,305)	397,821
Services & Supplies	544,736	249,681	794,416
<b>Total Expenses</b>	<b>959,861</b>	<b>232,375</b>	<b>1,192,237</b>

International department staffing includes the District Principal, an International Teacher, an International Coordinator and support staff.

Services and supplies include agency costs on international student tuition, travel and recruitment costs, plus homestay and medical costs, which are flow-throughs of revenues paid by students for those items.



## Educational Administration

The educational administration budget relates to overall District educational leadership and administration. Activities include strategic planning, instructional staffing allocations, new programming, coordination of District, school and community for the delivery of educational services. The Superintendent is responsible for this educational administration budget.

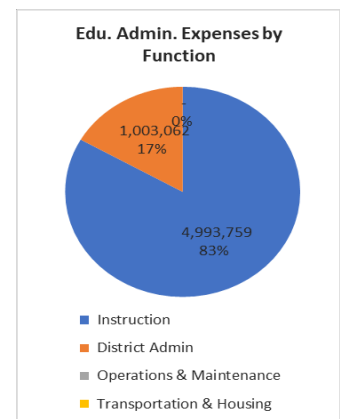
This budget also includes much of the School Administration spending, including costs directly related to administering both instruction and business activities at the school level, including non-teaching time for Principals and Vice-Principals.

The following shows the source of revenues allocated to this budget, and the breakdown in expenses by type:

Edu. Admin. Budget	2020-2021 Amended Budget	Variance	2021-2022 Annual Budget
	\$	\$	\$
<b>Revenues by Type</b>			
MoE Grants - Operating	5,969,413	27,408	5,996,821
Other Revenues	5,000	(5,000)	-
<b>Total Revenue</b>	<b>5,974,413</b>	<b>22,408</b>	<b>5,996,821</b>
<b>Expenses by Type</b>			
Salaries & Benefits	5,869,375	6,408	5,875,783
Services & Supplies	105,038	16,000	121,038
<b>Total Expenses</b>	<b>5,974,413</b>	<b>22,408</b>	<b>5,996,821</b>

Salaries and benefits in this budget include approximately 36 full-time equivalent (FTE) employees, including the Superintendent, the Directors of Human Resources, Innovative Learning Services and Inclusion Education Services, five District Principals of Innovative Learning, Aboriginal Education and Elev8, the Executive Assistant to the Superintendent and Secretary-Treasurer, the Board Office Secretary and all Principals and Vice-Principals.

Services and supplies include communications expenses, District travel & PVP meetings expenses, membership fees, student voice and a small educational discretionary budget.



## Business Administration & Governance

This area of the budget includes sub-budgets for business administration and governance, contractual professional development, and District-level donations, all of which are the responsibility of the Secretary-Treasurer & Chief Financial Officer.

### *Business Administration & Governance Budget*

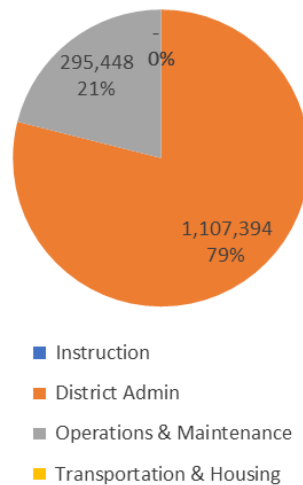
This budget includes the cost of all programs related to governance including Board of Education expenses, as well as the costs of the administration of business and financial operations of the school system at the District level. Activities include budgeting, financial accounting, payroll, internal and external audits, legal and Board expenses.

Bus. Admin. Budget	2020-2021 Amended Budget	Variance	2021-2022 Annual Budget
	\$	\$	\$
<b>Revenues by Type</b>			
MoE Grants - Operating	1,385,036	17,806	1,402,842
<b>Total Revenue</b>	<b>1,385,036</b>	<b>17,806</b>	<b>1,402,842</b>
<b>Expenses by Type</b>			
Salaries & Benefits	1,147,786	(15,618)	1,132,168
Services & Supplies	237,250	33,424	270,674
<b>Total Expenses</b>	<b>1,385,036</b>	<b>17,806</b>	<b>1,402,842</b>

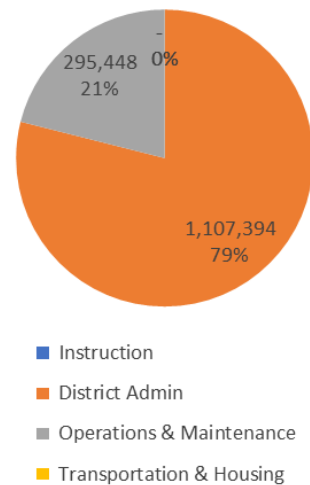
Salaries and benefits in this budget include 9 Trustees, the Secretary-Treasurer, the Directors of Operations and Information Technology, Manager of Finance, and all accounting and payroll staff.

Services and supplies include Board & Committee meeting costs, Trustee travel, professional development, board communications, board office photocopy & printing, office supplies, postage & courier and BCASBO membership dues.

**Bus. Admin. Expenses by Function**



**Bus. Admin. Expenses by Function**



### *Contractual Professional Development*

This contractual professional development sub-budget follows the contractually obligated professional development spending of all exempt and PVP staff and is managed by the Manager of Finance & Comptroller.

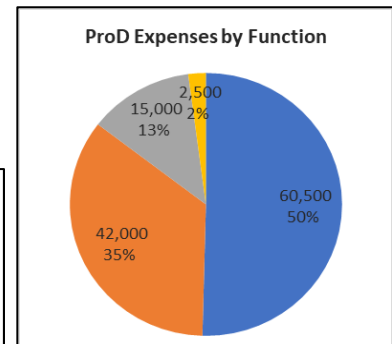
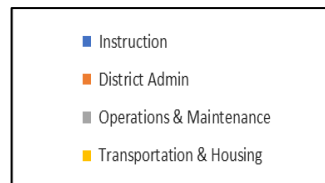
As described in the table on the following page, the \$120,000 budget for 2021-2022 is the estimated amount of usage of contractual professional development by all staff, which is an estimated rebound after decreasing substantially in 2020-2021 due to COVID-19.



Contractual Professional Development - Continued

ProD Budget	2020-2021 Amended Budget	Variance	2021-2022 Annual Budget
	\$	\$	\$
<b>Revenues by Type</b>			
MoE Grants - Operating	(96,642)	216,642	120,000
Carry Forward - ProD	155,714	(155,714)	-
<b>Total Revenue</b>	<b>59,072</b>	<b>60,928</b>	<b>120,000</b>
<b>Expenses by Type</b>			
Salaries & Benefits	-	-	-
Services & Supplies	59,072	60,928	120,000
<b>Total Expenses</b>	<b>59,072</b>	<b>60,928</b>	<b>120,000</b>

Professional development amounts in each category, i.e., instruction, district administration etc., reflect the professional development amounts under employment contracts with employees accounted for in each of those areas. Anticipated usages of professional development expenses have rebounded significantly for 2021-2022 as compared with COVID-19 lows.



Donations

The donations budget includes estimated donations at the District level (i.e. not received directly by schools). For example, donations were received in 2020-2021 towards the development of the tennis courts, pickleball courts and basketball courts at LV Rogers Secondary, led by the Nelson Tennis Club. Donations at the school level are included in the budget for school generated funds and donations for scholarships are accounted for separately in the scholarships budget. District donations are expected to rebound from COVID-19 lows in 2021-2022.

Donations	2020-2021 Amended Budget	Variance	2021-2022 Annual Budget
	\$	\$	\$
<b>Revenues by Type</b>			
Other Revenue - Donations	32,000	20,000	52,000
<b>Total Revenue</b>	<b>32,000</b>	<b>20,000</b>	<b>52,000</b>
<b>Expenses by Type</b>			
Salaries & Benefits	-	-	-
Services & Supplies	32,000	20,000	52,000
<b>Total Expenses</b>	<b>32,000</b>	<b>20,000</b>	<b>52,000</b>

## Human Resources

The human resources budget includes all costs of activities related to human resources, including recruiting, hiring and managing the staffing of over 900 employees. It is the of the Director of Human Resources.

Human Resources Budget	2020-2021 Amended Budget	Variance	2021-2022 Annual Budget
	\$	\$	\$
<b>Revenues by Type</b>			
MoE Grants - Operating	719,039	(115,571)	603,468
MoE - CEF	49,475	-	49,475
<b>Total Revenue</b>	<b>768,514</b>	<b>(115,571)</b>	<b>652,943</b>
<b>Expenses by Type</b>			
Salaries & Benefits	382,724	3,569	386,293
Services & Supplies	385,790	(119,140)	266,650
		-	
<b>Total Expenses</b>	<b>768,514</b>	<b>(115,571)</b>	<b>652,943</b>

Salaries and benefits include departmental human resources staffing, including 3 exempt positions, dispatching and clerks.

Services and supplies include \$82,890 for KLTF and CUPE professional development budgets under agreements with them, the employee family assistance program (EFAP), duty to accommodate expenses, staff recognition expenses, travel in-district business as well as external recruitment initiatives and for provincial association meeting, professional and legal fees, professional membership fees, general supplies and criminal record check expenses.

The decrease in budgeted services and supplies expenses is mainly due to the one-time \$105,000 mentorship grant for KLTF in 2021-2022 not being funded again in 2021-2022.

## Operations & Maintenance

The operations and maintenance budget incorporates all programs related to the Board's responsibility for the operation, maintenance and safety of sites, buildings, furniture, and equipment (note: technology equipment is in the technology budget). This budget is the responsibility of the Director of Operations.

This budget also includes the costs of activities related to custodial services, and equipment repair and maintenance and the care and upkeep of all land and grounds that are the responsibility of the Board.

It also includes all utilities costs incurred by the District for the consumption of heat, light and water.

O&M Budget	2020-2021 Amended Budget	Variance	2021-2022 Annual Budget
	\$	\$	\$
<b>Revenues by Type</b>			
MoE Grants - Operating	6,701,848	168,406	6,870,253
MoE - AFG	279,588	-	279,588
MoE - CEF	78,073	-	78,073
MoE - CR4YC Fund	25,000	(25,000)	-
Prov Grants - CBT	22,500	(22,500)	-
<b>Total Revenue</b>	<b>7,107,009</b>	<b>120,906</b>	<b>7,227,914</b>
<b>Expenses by Type</b>			
Salaries & Benefits	4,945,121	(51,494)	4,893,626
Services & Supplies	2,161,888	172,400	2,334,288
<b>Total Expenses</b>	<b>7,107,009</b>	<b>120,906</b>	<b>7,227,914</b>

The department employs approximately 60 full-time employees, including Journeymen and Tradeworkers, Custodians, a Maintenance Worker, Groundworkers, Tradeworkers, a Secretary, the Manager of Transportation, the Manager of Health & Safety, a Manager of Operations and a General Foreman. An additional 4 full-time Journeymen are funded through the Capital Annual Facilities Grant, shown in the Capital sub-budget.

The decrease in salaries and benefits for 2021-2022 is mainly the result of a benefits premium holiday due to lower overall District usage of extended health and dental claims during COVID-19. Also, there is a small budgeted reduction in custodial hours, which, while hours would remain well above historical levels, are slightly reduced from 2020-2021 COVID-19 hours.

Most new investments to upgrade facilities throughout the District are not included in this budget, as they are capital purchases and shown in the capital budget.

## Transportation

The Transportation budget is the responsibility of the Manager of Operations - Transportation. It includes all costs related to the transportation of students, as well as the maintenance of vehicles used by Board personnel.

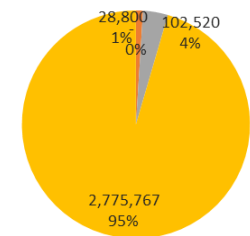
Transportation Budget	2020-2021 Amended Budget	Variance	2021-2022 Annual Budget
	\$	\$	\$
<b>Revenues by Type</b>			
MoE Grants - Operating	2,327,384	92,753	2,420,137
MoE Transportation Supplement	419,602	-	419,602
Private School Bussing	67,348	-	67,348
First Nation Student Transportation	-	-	-
Other Revenues	9,500	(9,500)	-
<b>Total Revenue</b>	<b>2,823,834</b>	<b>83,253</b>	<b>2,907,087</b>
<b>Expenses by Type</b>			
Salaries & Benefits	2,111,194	103,253	2,214,447
Services & Supplies	712,640	(20,000)	692,640
<b>Total Expenses</b>	<b>2,823,834</b>	<b>83,253</b>	<b>2,907,087</b>

Departmental employees include approximately 31 full-time employees, including Bus Drivers, Bus Mechanics, a Transportation Coordinator, 2 Transportation Coordinator Assistants, and a Secretary.

Services and supplies expenses includes approximately \$400,000 in bus fuel and maintenance expenses, \$100,000 in fleet vehicles lease, fuel and maintenance expenses, \$100,000 in insurance plus driver training, uniforms, driver medical/hearing exams and advertising, and \$20,000 in transportation assistance.

The purchase of buses is not included in this budget, as they are capital purchases and shown in the capital budget.

Transportation Expenses by Function



- Instruction
- District Admin
- Operations & Maintenance
- Transportation & Housing

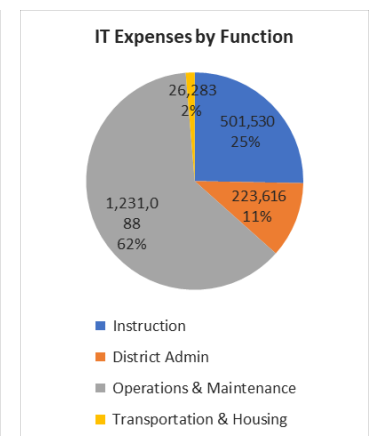
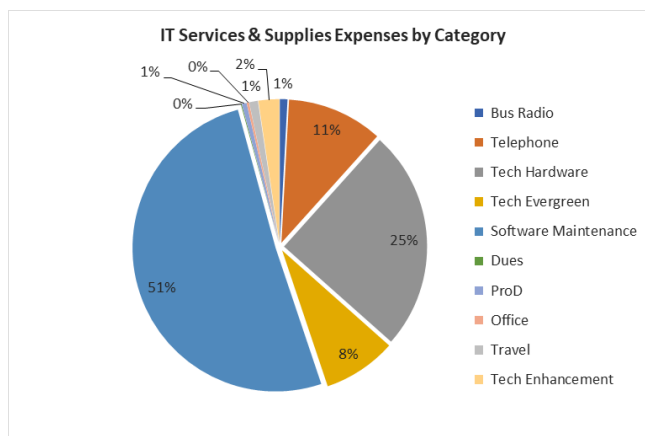
## Information Technology

The information technology budget includes all costs associated with technology used by approximately 5,000 students and 900 staff, including network, school PA systems, bus radio and video equipment, and software and equipment (i.e. laptops or tablets) used by all students and staff. This budget is the responsibility of the Director of Information Technology.

IT Budget	2020-2021 Amended Budget	Variance	2021-2022 Annual Budget
	\$	\$	\$
<b>Revenues by Type</b>			
MoE Grants - Operating	1,855,731	4,047	1,859,778
MoE - PLNet NGN Self-Provisioned Sites	43,200	-	43,200
MoE - CEF	79,538	-	79,538
<b>Total Revenue</b>	<b>1,978,469</b>	<b>4,047</b>	<b>1,982,516</b>
<b>Expenses by Type</b>			
Salaries & Benefits	786,330	62,127	848,457
Services & Supplies	1,192,139	(58,080)	1,134,059
<b>Total Expenses</b>	<b>1,978,469</b>	<b>4,047</b>	<b>1,982,516</b>

This department's salaries and benefits include the costs of several Technicians, a Technology coordinator, the Executive Assistant of Information Technology and the Manager of Information Technology.

The increase in salaries and benefits is due to the return of an employee who had taken unpaid leave in 2020-2021.



You can see in the Expenses by Category chart above some of the diversity of functions performed under this budget.

Services and supplies include approximately \$380,000 for software maintenance, \$375,000 in equipment for students and staff (including the Student Laptop Initiative), \$170,000 charges for the Next Generation Network and MyEd by the Ministry of Education, \$125,000 for telephone expenses, \$25,000 for all District websites and smaller amounts for travel, mileage, memberships and office supplies.

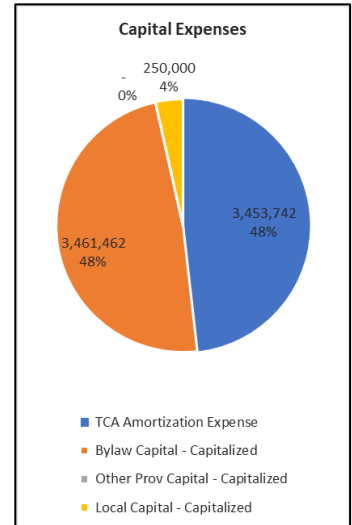
Regarding the student laptop initiative, approximately 810 laptops will be leased for 3 years at a leasing charge of negative 7% per annum. Including loss, breakage and implementation costs, the total costs of this initiative are budgeted at \$222,000 for 2021-2022. Overall equipment expenses in 2021-2022 are budgeted to be less than in the prior two years.



## Capital

Capital Expenses in the budget are mainly the amortization of capital spending in prior years. Additionally, next year there is an estimated \$250,000 in Local Capital expenses under the Board's [Capital Operations Plan](#) adopted on June 23, 2020.

Capital Budget	2020-2021 Amended Budget	Variance	2021-2022 Annual Budget
	\$	\$	\$
<b>Revenues</b>			
Amortized Capital Revenues	2,725,489	45,720	2,771,209
Investment Income	20,000	-	20,000
Deferred Capital Revenue	3,403,342	58,120	3,461,462
<b>Total Revenue</b>	<b>6,148,831</b>	<b>103,840</b>	<b>6,252,671</b>
<b>Expenses</b>			
TCA Amortization Expense	3,545,361	(91,619)	3,453,742
Bylaw Capital - Capitalized	3,135,508	325,954	3,461,462
Other Prov Capital - Capitalized	267,834	(267,834)	-
Local Capital - Capitalized	850,000	(600,000)	250,000
<b>Total Expenses</b>	<b>7,798,703</b>	<b>(633,499)</b>	<b>7,165,204</b>



Actual capital expenses during the 2021-2022 year will include spending of new Bylaw capital funding provided by the Ministry of Education, an estimated \$250,000 of Local Capital, an estimated \$363,656 of operating funding, and an estimated \$201,586 of special purpose funding, as shown in this table:

Tangible Capital Assets Purchased	Sites	Buildings	Furniture & Equipment	Vehicles	Computer Hardware	2021-2022 Annual Budget
	\$	\$	\$	\$	\$	\$
<b>Capital</b>						
Bylaw Capital - AFG	-	1,094,762	-	-	-	1,094,762
Bylaw Capital - SEP	-	2,366,700	-	-	-	2,366,700
Bylaw Capital - PEP	-	-	-	-	-	-
Bylaw Capital - Vehicles	-	-	-	-	-	-
Other Capital - MCFD	-	-	-	-	-	-
Local Capital	-	250,000	-	-	-	250,000
<b>Total Capital</b>	<b>-</b>	<b>3,711,462</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,711,462</b>
<b>Operating</b>						
Buildings	-	210,500	-	-	-	210,500
Furniture & Equipment	-	-	43,156	-	-	43,156
Vehicles	-	-	-	20,000	-	20,000
Computer Hardware	-	-	-	-	90,000	90,000
<b>Total Operating</b>	<b>-</b>	<b>210,500</b>	<b>43,156</b>	<b>20,000</b>	<b>90,000</b>	<b>363,656</b>
<b>Special Purpose</b>						
Annual Facilities Grant (AFG)	-	201,586	-	-	-	201,586
<b>Total Special Purpose</b>	<b>-</b>	<b>201,586</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>201,586</b>
<b>Total Tangible Capital Assets Purchased</b>	<b>-</b>	<b>4,123,548</b>	<b>43,156</b>	<b>20,000</b>	<b>90,000</b>	<b>4,276,704</b>

Note: potential additional funding for 2021-2022 from the Ministry of Education under its Playground Enhancement Program (PEP) and Bus Program (BUS) funding have not yet been announced.

*2021-2022 Capital Projects Details*

Over the course of the past year, various capital projects upgrading the Board's facilities and learning environments were completed at nearly every school. The Board's [Capital Operation Plan](#), under which this work was performed, is ahead of schedule. For additional details on capital investments made in 2020-2021 please see the [Capital Operations Plan Update Report dated May 5, 2021](#).

In 2021-2022 capital improvements will be made at all District sites and facilities, funded by the Annual Facilities Grant (AFG) and using some local capital and operating funds.

Major projects include various learning environment and systems upgrades at Trafalgar Middle School, as well as the installation of new learning commons area and washrooms at Central building in Nelson. The upgrades at Trafalgar will include the reinstallation of some of its electrical systems and a dust collector replacement.

Bylaw Capital building additions in 2021-2022 will include School Enhancement Program (SEP) funded projects for flooring upgrades at various schools, and mechanical (heating ventilation air conditioning) upgrades to Prince Charles Secondary's field house, to W.E. Graham Elementary Secondary, and to the gym and new learning commons area and washrooms at Central building in Nelson. They will also include a Carbon Neutral Action Project (CNCP) funded mechanical upgrade at Mount Sentinel Secondary.

Operating funded computer hardware, furniture and equipment or vehicle investments include purchases that meet capitalization requirements.