

# 2020–2021 Amended Annual Budget

Prepared for February 9, 2021: Operations & Finance, Board Meetings



**2020-2021 Amended Annual Budget  
Superintendent’s Recommendations**

**Prepared February 5, 2021**

Prepared for the Operations & Finance Committee of the Whole Meeting and Board Meeting on February 9, 2021.

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## Budget Summary

Due to the impacts of COVID-19, 2020-2021 will be an unusual financial year. SD8 will have both significantly greater revenues and significantly greater expenses than originally forecast in the Board's Annual Budget for 2020-2021, which was adopted on April 28, 2020, mainly due to emergency funding that was provided and the additional costs of following COVID-19 protocols.

### Budget Summary By Department

The following table shows the consolidation of all departmental and school budgets for the year, and the amendments to each budget that have been made:

District-Wide Budget Summary by Responsible Department		2020-2021 BUDGET			2020-2021 AMENDED BUDGET	
Responsible Department	Responsible	Total Expenses	Budgeted Surplus (Deficit)	Total Expense Amendment	Total Expenses	Budgeted Surplus (Deficit)
Educational Administration	Superintendent	5,773,675	-	200,739	5,974,413	-
Focus-Learn-Excel	Superintendent	600,000	-	(295,000)	305,000	-
Business Administration & Governance	Secretary-Treasurer	1,396,262	-	(11,226)	1,385,036	-
Contractual Professional Development	Manager of Finance	231,856	-	(172,784)	59,072	-
Other Special Purpose Funds	Secretary-Treasurer					
-Donations	Accounting Coordinator	75,000	-	(43,000)	32,000	-
-Scholarships	Accounting Coordinator	50,000	-	10,000	60,000	-
-School Generated Funds	PVPs	2,520,000	-	(515,000)	2,005,000	-
Safe Return to School / Class	Secretary-Treasurer	-	-	2,293,825	2,293,825	-
Human Resources	Director of HR	696,122	-	72,392	768,514	-
Teacher & School Clerical Staffing	Director of HR	31,194,078	-	1,601,750	32,795,829	-
Operations & Maintenance	Director of Operations	6,497,338	-	609,671	7,107,009	-
Transportation	Manager of Operations	2,842,551	-	(18,717)	2,823,834	-
Information Technology	Director of IT	2,079,470	-	(101,001)	1,978,469	-
Innovative Learning Services	Director of Innovative Learning	669,591	-	(125,914)	543,677	-
Strong Start (408)	Director of Innovative Learning	180,000	-	24,572	204,572	-
Ready, Set, Learn (409)	Director of Innovative Learning	127,000	-	(25,984)	101,016	49,000
Federal French (OLEP) (440)	Director of Innovative Learning	99,542	-	3,895	103,437	-
Inclusion Educational Services	Director of Inclusive Education	260,348	-	262,351	522,699	-
Student Supports Staffing	Director of Inclusive Education	6,622,141	-	(190,516)	6,431,625	-
CommunityLINKS (410)	Director of Inclusive Education	631,599	-	17,478	649,077	-
Aboriginal Education	District Principal of AbEd	1,385,000	-	(159,967)	1,225,033	-
International	District Principal of Intl	1,361,000	-	(401,139)	959,861	-
Schools	PVPs	2,329,762	-	(426,541)	1,903,221	-
		-	-	-	-	-
Capital - Amortization	Secretary-Treasurer	3,490,757	(757,304)	54,604	3,545,361	(819,872)
Capital - Investment Income	Secretary-Treasurer	-	45,600	-	-	20,000
Local Capital	Director of Operations	-	-	850,000	850,000	(850,000)
		-	-	-	-	-
<b>Total Approved Budget</b>		<b>\$ 71,113,093</b>	<b>(711,704)</b>	<b>3,514,487</b>	<b>\$ 74,627,580</b>	<b>(1,600,872)</b>
<i>2020-2021 Amended Budget vs. 2020-2021 Original Budget</i>					<i>3,514,487</i>	<i>(889,168)</i>

There are changes to every department and school budget, since the original Annual Budget was adopted last April 28, 2020.

Total expenses for the year are projected to increase by \$3,514,487. Most of the increased spending is funded by new grant revenues, which are described in the next section.

Additionally, the Board will spend an estimated \$850,000 of Local Capital under its new [Capital Operations Plan](#), adopted on June 23, 2020.

### Capital Expenses Using New Capital Funding

Expenses on new capital project do not appear in the total budget expenditures. Only the amortization of prior year's capital expenditures appear as expenses within the Amended Budget, as shown above.

However, the Board has received capital funding and will have incurred capital expenses during the year, as shown in the following table:

District-Wide Budget Summary by Responsible Department		2020-2021 BUDGET			2020-2021 AMENDED BUDGET	
Responsible Department	Responsible	Total Expenses	Budgeted Surplus (Deficit)	Total Expense Amendment	Total Expenses	Budgeted Surplus (Deficit)
<b>New Capital Funding &amp; Spending</b>						
<u>Facilities</u>						
AFG - Capital Portion	Director of Operations	1,094,762	-	-	1,094,762	-
Carbon Neutral Program (CNCP)	Director of Operations	244,000	-	-	244,000	-
School Enhancement Program (SEP)	Director of Operations	1,560,000	-	11,574	1,571,574	-
Playground Enhancement Program (PEP)	Director of Operations	105,000	-	(20,358)	84,642	-
Bus Program (BUS)	Director of Operations	140,544	-	(14)	140,530	-
MCFD Child Care Capital Funding	Director of Operations	-	-	267,834	267,834	-
YTCEP	Director of Operations	-	-	-	-	-
<b>Total New Capital</b>		<b>\$ 3,144,306</b>	<b>-</b>	<b>259,036</b>	<b>\$ 3,403,342</b>	<b>-</b>

Compared with the Original Budget, additional Ministry of Education funded capital expenses of \$259,036 will be incurred, mainly due to additional funding provided by the Ministry of Children & Family Development. That funding was provided for the purchase and installation of a modular building at Winlaw Elementary as part of the Board's plan for a "seamless day" program at the school.

Additionally, as mentioned above, \$850,000 in Board funded Local Capital will be spent.

### Revenues Summary

Board spending is driven by available funding, and largely based on enrolment. This year, student enrolment declined. Student enrolment was originally forecast to be 4,838 full-time equivalent (FTE) students, which has decreased to an estimated 4,723 FTE, including estimated February and May enrolment counts. This has resulted in a significant decrease in basic enrolment-based funding of \$615,275.

Unique student needs funding, driven by student designations also declined substantially by \$604,543. Much of these funding decreases were the result of families keeping student home due to COVID -19.

These operating block funding decreases, totalling \$1,219,818 (=\$615,275 + \$604,543) were partially offset by Funding Protection funding of \$710,275.

The table on the following page shows the changes in enrolment-based funding, and several other significant changes in revenues for the year.

Revenues Summary Table

Revenues		2020-2021		2020-2021
Fund Name	Fund Type	Budget	Amendment	Amended Budget
<b>Ministry Operating Grant Funded FTE's</b>				
School-Age		4,835,008	(115,438)	4,719,570
Adult		3,000	0,625	3,625
<b>Total Ministry Operating Grant Funded FTE's</b>		<b>4,838,008</b>	<b>(114,813)</b>	<b>4,723,195</b>
<b>Operating Fund</b>				
Operating	Basic Enrolment-based Funding	37,052,381	(615,274)	36,437,107
Operating	Unique Student Needs	7,477,278	(604,543)	6,872,735
Operating	Unique Geographic Factors	10,807,392	-	10,807,392
Operating	Funding Protection	-	710,275	710,275
Operating	DISC/LEA Recovery	(64,533)	(67,118)	(131,651)
Operating	MoE Grants - Other	865,270	1,370,792	2,236,062
Operating	Prov Grants - Other	408,376	45,848	454,224
Operating	Tuition	1,391,000	(701,300)	689,700
Operating	Other Revenues	341,513	166,843	508,356
Operating	Rentals & Leases	130,000	(14,000)	116,000
Operating	Investment Income	110,000	(80,000)	30,000
Operating	Surplus	-	-	-
<b>TOTAL Operating Fund Revenues</b>		<b>\$ 58,518,677</b>	<b>\$ 211,523</b>	<b>\$ 58,730,200</b>
<b>Special Purpose Funds</b>				
AFG - Operating Portion	MoE Grants	279,588	-	279,588
LIF	MoE Grants	200,282	-	200,282
Scholarships	Other Revenues	50,000	10,000	60,000
Schools	Fundraising, Sales, Donations & Fees	2,520,000	(515,000)	2,005,000
Donations	Other Revenues	75,000	(43,000)	32,000
Strong Start	MoE Grants	180,000	24,572	204,572
RSL	MoE Grants	127,000	23,016	150,016
OLEP	MoE Grants	99,542	3,895	103,437
CommunityLINK	MoE Grants	631,599	17,478	649,077
Changing Results for Young Children	MoE Grants	36,000	48,980	84,980
Mental Health in Schools	MoE Grants	30,500	37,528	68,028
First Nations Transportation Grant	MoE Grants	7,172	(6,639)	533
REEF	MoE Grants	-	-	-
CEF	MoE Grants	4,866,976	552,705	5,419,681
Safe Return to School / Class Grant	MoE Grants	-	2,293,825	2,293,825
<b>TOTAL Special Purpose Fund Revenues</b>		<b>\$ 9,103,659</b>	<b>\$ 2,447,360</b>	<b>\$ 11,551,019</b>
<b>Capital Funds</b>				
Capital - Amortization	Amortization of Deferred Capital Revenues	2,733,453	(7,964)	2,725,489
Capital - Investment Income	Investment Income	45,600	(25,600)	20,000
<b>TOTAL Capital Fund Revenues</b>		<b>\$ 2,779,053</b>	<b>\$ (33,564)</b>	<b>\$ 2,745,489</b>
<b>TOTAL Budget All Funds</b>		<b>\$ 70,401,389</b>	<b>\$ 2,625,319</b>	<b>\$ 73,026,708</b>

The \$1,600,872 difference between total revenues of \$73,026,708 and the total Amended Budget expense amount of \$74,627,580 is shown on page 3, and is the result of the \$850,000 Local Capital expense plus an \$819,872 difference between amortization of capital revenues and amortization of capital expenditures, \$20,000 Capital investment income and \$49,000 expected carry-forward in Ready, Set, Learn.

The increase in Other Ministry of Education grants includes new Labour Settlement funding of \$1,338,788, which was announced after the conclusion of bargaining last year, and after the Original Budget was adopted on April 28, 2020.

International program enrolment and associated revenues decreased substantially. We had chopped the forecast enrolment in the original budget to 55 FTE, but that was optimistic. Actual International program enrolment will end up around 26 FTE, which will more than halve the original Budget forecast of \$1.36 million in international revenues to approximately \$659,700.

The Board has also reached a new agreement with Conseil Scolaire Francophone 93 (CSF93) whereunder CSF93 claims the enrolment for double dogwood students, which will result in increased revenues from CSF for 2020-2021.

There are also decreases in rental revenues and interest earned on investments due to lower interest rates.

#### *Special Purpose Revenues*

You can also see in the Revenues Summary Table on the prior page various changes in special purpose revenues. The small increases in budgeted revenues are due to amounts carried forward from last year, which were not included in the original Budget.

Schools revenues are expected to decrease by \$515,000 because of reduced field-trips, activities and fundraising due to COVID-19. This decrease in revenues will be offset by an equivalent decrease in schools's spending.

Again this year, Classroom Enhancement Funding increased from the Original Budget by \$552,705.

By far the greatest impact on revenues since the Original Budget is the new \$2,293,825 from the COVID-19 Safe Return to School and Safe Return to Class grants.

## **Expenses Summary**

Commensurate with the overall increase in revenues are significant increased expenditures.

Primarily, the increase is the result of significantly greater staffing when compared to budget. Additional teachers, custodians and bus drivers were hired to manage the impact of COVID-19, and to safely operate schools and transportation during the state of emergency. Some of the additional teacher staffing were hired to comply with LOU17 (restored language), funded by the Classroom Enhancement Fund.

Relief budgets and staff on paid leaves have both increased substantially this year, also attributable to COVID-19.

The Board has also made significant purchases of learning resources to facilitate homebound students, and made significant purchases of emergency supplies including air scrubbers, personal protective equipment, additional custodial supplies, etc.

International program expenses have been reduced wherever possible without sacrificing efforts to recruit international students for the upcoming 2021-2022 school year.

Overall, except for the planned \$850,000 of Local Capital Spending, the Board would expect to run a balanced budget this year with approximately 3.7% greater revenues and expenses than originally planned (4.9% greater including Local Capital expenses).

*For an overview of amendments to budgeted staffing, please see the summary table on the following page. For amendments to budgeted services and supplies, please see each departmental and school budget in the pages that follow.*

## Staffing Summary

The following table shows total staffing, changes in staffing, and the total costs associated therewith:

Staffing Summary	Annualized FTE			2020-2021	Amendment	2020-2021
	2020-2021	Amend-	2020-2021	Budget		Amended
	Budget FTE	ment	Amended	Total		Total
			Budget FTE	Salaries & Benefits		Salaries & Benefits
<b>Other Professionals</b>				\$	\$	\$
Board	9.00	-	9.00	139,972	35,365	175,337
Exempt	18.00	0.50	18.50	2,269,349	151,107	2,420,456
<b>PVP</b>	-	-	-	-	-	-
PVP	31.88	0.05	31.93	4,938,532	159,398	5,097,929
<b>Teachers</b>	-	-	-	-	-	-
Teachers	300.30	15.05	315.35	30,739,718	2,259,837	32,999,554
<b>Educational Assistants</b>	-	-	-	-	-	-
Educational Assistants	105.84	(0.34)	105.50	5,476,400	(37,933)	5,438,467
<b>Support Staff</b>	-	-	-	-	-	-
District Clerical	6.43	0.35	6.78	442,856	69,348	512,204
School Clerical & Accounting	29.75	(0.65)	29.10	1,696,323	(47,053)	1,649,270
Finance & IT personnel	12.70	(0.20)	12.50	994,086	(7,587)	986,499
O&M & Transportation personnel	86.00	5.30	91.30	6,065,719	531,036	6,596,755
<b>Substitutes</b>	-	-	-	-	-	-
Teacher & CUPE Relief	-	-	-	2,214,629	359,069	2,573,698
<b>TOTALs</b>	<b>599.90</b>	<b>20.06</b>	<b>619.96</b>	<b>54,977,582</b>	<b>3,472,587</b>	<b>58,450,169</b>
<b>AFG Capital Salaries &amp; Benefits</b>						
O&M personnel	4.00	-	4.00	361,524	1,989	363,512
<b>TOTALs including Capital Fund</b>	<b>603.90</b>	<b>20.06</b>	<b>623.96</b>	<b>55,339,106</b>	<b>3,474,576</b>	<b>58,813,681</b>

There are three major amendments to staffing numbers since the Original Budget:

- 1) The Board hired significantly more Teachers, increasing by 15 FTE to 315 FTE;
- 2) Despite a \$604,543 decrease in Unique Needs Funding, the Board maintained staffing of Educational Assistants at 105.5 FTE; and
- 3) Additional O&M and Transportation personnel were hired, increasing by 5.3 FTE to 91.3FTE.

These amendments to staffing numbers explain most of the increases in forecast staffing costs. The remaining changes in staffing costs are due to general wage and step increases.

## Educational Administration Budget

### Educational Administration

The Superintendent is responsible for the Educational Administration Budget, which includes costs of activities related 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.

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.

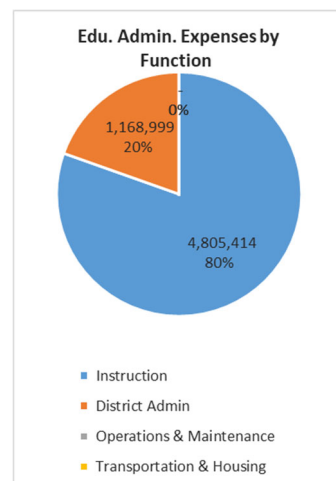
The following shows the source of revenues allocated to this budget, and the breakdown in expenses by type:

Edu. Admin. Budget	2020-2021		2020-2021
	Original Budget	Amendment	Amended Budget
	\$	\$	\$
<b>Revenues by Type</b>			
MoE Grants - Operating	5,773,675	195,739	5,969,413
MoE Grants - REEF	-	-	-
Other Revenues	-	5,000	5,000
<b>Total Revenue</b>	<b>5,773,675</b>	<b>200,739</b>	<b>5,974,413</b>
<b>Expenses by Type</b>			
Salaries & Benefits*	5,643,637	225,739	5,869,375
Services & Supplies**	130,038	(25,000)	105,038
<b>Total Expenses</b>	<b>5,773,675</b>	<b>200,739</b>	<b>5,974,413</b>

Salaries and benefits in this budget includes a total 36.93 FTE (full-time equivalent) employees, including the Superintendent, the Directors of Human Resources, Innovative Learning Services and Inclusion Education, two District Principals of Innovative Learning, the District Principals of Aboriginal Education and Elev8, the Executive Assistant to the Superintendent & Secretary-Treasurer, the Board Office Secretary and 26.93 FTE Principals and Vice-Principals.

Since the original Budget, there was a slight increase in Principal FTE including paid leaves, plus the impact of general wage and step increases.

Services and supplies includes \$64,000 communications expenses, \$16,000 district travel & PVP meetings expenses, \$5,000 in membership fees, \$8,500 student vice and \$11,000 discretionary. The reduction in services and supplies expenses is due to a reduction in travel expenses.





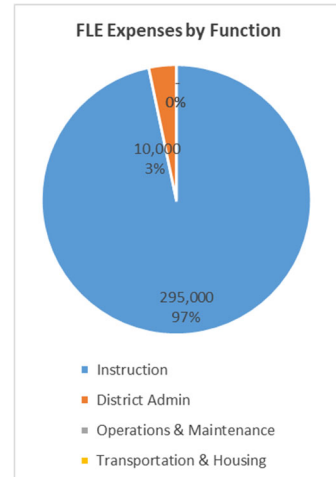
*Focus – Learn – Excel*

The Board’s Focus-Learn-Excel Budget is a sub-budget of the Educational Administration budget, and under the responsibility of the Superintendent. The Focus-Learn-Excel program is the Board’s innovative professional development program, to accelerate a change in acumen and mindsets amongst all staff towards the goal of enhancing student success.

FLE Budget	2020-2021		2020-2021
	Original Budget	Amendment	Amended Budget
	\$	\$	\$
<b>Revenues by Type</b>			
MoE Grants - Operating	600,000	(295,000)	305,000
<b>Total Revenue</b>	<b>600,000</b>	<b>(295,000)</b>	<b>305,000</b>
<b>Expenses by Type</b>			
Salaries & Benefits (TOC Time)	300,000	(205,000)	95,000
Services & Supplies	300,000	(90,000)	210,000
<b>Total Expenses</b>	<b>600,000</b>	<b>(295,000)</b>	<b>305,000</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 Huddon, Faye Brownlie, Peter Lilledajl and Carole Fullerton.

Due to events being held on Zoom, there is a major reduction in both the need for TTOC relief, travel and other associated expenses.



## Business Administration & Governance

All Business Administration & Governance budget are under the responsibility of the Secretary-Treasurer & Chief Financial Officer.

The budgets are broken down into Business Administration & Governance, Contractual Professional Development, Other Special Purpose Funds, and the Safe Return to School & Class Grants.

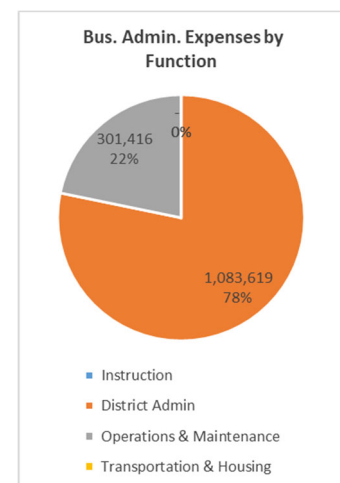
### *Business Administration & Governance*

This budget incorporates the cost of all programs related to district governance and district 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. It also includes Directors of Technology and Operations & Maintenance.

Bus. Admin. Budget	2020-2021		2020-2021
	Original Budget	Amendment	Amended Budget
	\$	\$	\$
<b>Revenues by Type</b>			
MoE Grants - Operating	1,396,262	(11,226)	1,385,036
<b>Total Revenue</b>	<b>1,396,262</b>	<b>(11,226)</b>	<b>1,385,036</b>
<b>Expenses by Type</b>			
Salaries & Benefits*	1,076,977	70,809	1,147,786
Services & Supplies	319,285	(82,035)	237,250
<b>Total Expenses</b>	<b>1,396,262</b>	<b>(11,226)</b>	<b>1,385,036</b>

Salaries and benefits includes 9 Trustees, Secretary-Treasurer, Directors of Operations and Information Technology, Manager of Finance, and 5 FTE Accounting & Finance Support Staff. There was a transfer of 0.3 FTE clerical staffing into this budget.

Services and supplies includes Board & Committee meeting costs, Trustee travel, professional development, board communications, board office photocopy & printing, office supplies, postage & courier and BCASBO membership dues. The reduction in services and supplies is due to decreases in travel, mileage and Board and committee meeting expenses.



*Contractual Professional Development*

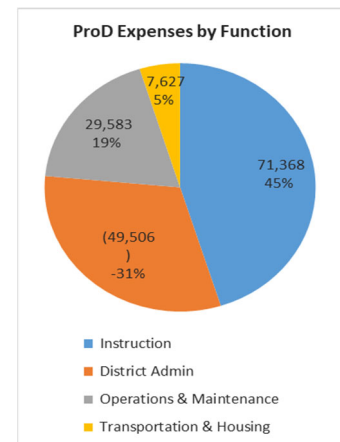
The contractual professional development budget is a sub-budget of the Business Administration budget, and is managed by the Manager of Finance & Comptroller. The budget follows the contractually obligated professional development spending of all Exempt and PVP staff.

ProD Budget	2020-2021		2020-2021
	Original Budget	Amendment	Amended Budget
	\$	\$	\$
<b>Revenues by Type</b>			
MoE Grants - Operating	101,856	(198,498)	(96,642)
Carry Forward - ProD	130,000	25,714	155,714
<b>Total Revenue</b>	<b>231,856</b>	<b>(172,784)</b>	<b>59,072</b>
<b>Expenses by Type</b>			
Salaries	-	-	-
Services & Supplies	231,856	(172,784)	59,072
<b>Total Expenses</b>	<b>231,856</b>	<b>(172,784)</b>	<b>59,072</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 has been reduced significantly in the Amended Budget.

*Other Special Purpose Funds*

This sub-budget includes estimated School Generated Funds of \$2,000,000, which includes student fees and activity fees as well as grants obtained directly by schools, which funds are then accounted for in Schools' Trust Accounts and the use of which is determined at the school-level following Board policies. By contrast, the Schools Sub-Budget is the budget for Board-provided funds. A \$500,000 decrease in school generated funds is estimated because of reduced field-trips and student activities due to COVID-19.



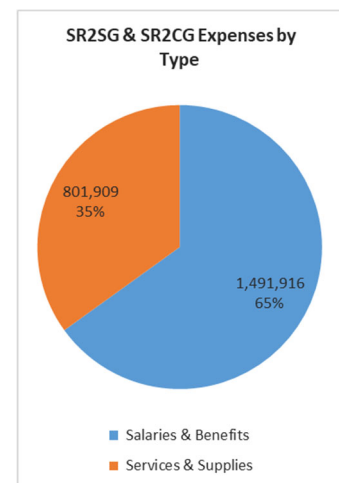
Other SP Funds Budget	2020-2021		2020-2021
	Budget	Amendment	Amended Budget
	\$	\$	\$
<b>Revenues by Type</b>			
Other Revenue - School Generated Funds	2,500,000	(500,000)	2,000,000
Other Revenue - Scholarships	35,000	18,000	53,000
Other Revenue - Donations	75,000	(43,000)	32,000
Investment Income - Scholarships	15,000	(8,000)	7,000
Investment Income - School Generated Funds	20,000	(15,000)	5,000
<b>Total Revenue</b>	<b>2,645,000</b>	<b>(548,000)</b>	<b>2,097,000</b>
<b>Expenses by Type</b>			
Salaries & Benefits	-	-	-
Services & Supplies	2,645,000	(548,000)	2,097,000
<b>Total Expense</b>	<b>2,645,000</b>	<b>(548,000)</b>	<b>2,097,000</b>

Safe Return to School / Class Grants

SR2SG & SR2CG Budget	2020-2021 Budget	Amendment	2020-2021 Amended 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>Expenses by Type</b>			
Salaries & Benefits	-	1,491,916	1,491,916
Services & Supplies	-	801,909	801,909
<b>Total Expense</b>	-	<b>2,293,825</b>	<b>2,293,825</b>

The Safe Return to School and Safe Return to Class funds, totaling \$2,293,825, will be spent on additional teachers, bus drivers, custodians, clerical time and a Youth & Family Worker, to manage the impact and protocols of safely operating schools during the COVID-19 state of emergency. Also, to help cover the increase in relief budgets and staff on paid leaves, which have both increased substantially this year, also attributable to COVID-19.

The Board also made significant purchases of learning resources to facilitate homebound students and emergency supplies including air scrubbers, personal protective equipment, additional custodial supplies, etc.



## Human Resources

The Human Resources Budget is the responsibility of the Director of Human Resources. It includes the costs of activities related to human resources.

Human Resources Budget	2020-2021 Budget	Variance	2020-2021 Amended Budget
	\$	\$	\$
<b>Revenues by Type</b>			
MoE Grants - Operating	696,122	22,917	719,039
MoE - CEF	-	49,475	49,475
<b>Total Revenue</b>	<b>696,122</b>	<b>72,392</b>	<b>768,514</b>
<b>Expenses by Type</b>			
Salaries & Benefits	380,292	2,432	382,724
Services & Supplies	315,830	69,960	385,790
		-	
<b>Total Expenses</b>	<b>696,122</b>	<b>72,392</b>	<b>768,514</b>

Salaries and benefits includes 4.86 FTE department employees including 3 Exempt positions, and 1.86 Dispatch & HR Clerks.

Services and supplies includes \$82,890 for KLTF and CUPE professional development budgets under agreements with them, \$50,000 employee assistance program and duty to accommodate expenses, \$20,000 in staff recognition expenses, \$24,000 district & recruitment travel expenses, \$90,000 in professional & legal fees, \$4,000 membership fees, \$5,500 supplies and \$4,500 criminal record check expenses. The increase in Services & Supplies is largely an additional \$105,000 mentorship grant for KLTF, which was paid for from new funding provided by the Ministry of Education.

### Teacher & School Clerical Staffing

This is a sub-budget of the Human Resources department, and includes all school-based Teachers and Clerical staffing.

Teacher & School Clerical Staffing Budget	2020-2021 Budget	Amendment	2020-2021 Amended Budget
	\$	\$	\$
<b>Revenues by Type</b>			
MoE Grants - Operating	26,534,188	1,049,045	27,583,234
MoE Grants - CEF	4,659,890	552,705	5,212,595
<b>Total Revenue</b>	<b>31,194,078</b>	<b>1,601,750</b>	<b>32,795,829</b>
<b>Expenses by Type</b>			
Salaries & Benefits	31,194,078	1,601,750	32,795,829
Services & Supplies	-	-	-
		-	
<b>Total Expenses</b>	<b>31,194,078</b>	<b>1,601,750</b>	<b>32,795,829</b>

Salaries and benefits includes 281.75 FTE teachers and 29.1 FTE Support Staff: 211.75 FTE Teachers Elementary & Secondary, 3.5 FTE Teachers DESK, 28 FTE Teachers required to meet MOU 17 class size a composition requirement, 38.5 FTE non-enrolling teachers (librarians, counsellors, ELL, learning support & special education), 26.21 FTE Schools Clerical, and 2.9 FTE Library Resource Assistants. This includes the majority of the 15.5 FTE increase in Teacher Staffing.

## Operations & Maintenance

The Operations & Maintenance budget is the responsibility of the Director of Operations. It incorporates all programs related to the district's responsibility for the operation, maintenance and safety of sites, buildings, furniture, and equipment (non-technology equipment; technology equipment is in the Technology Budget).

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.

Lastly, this budget includes all costs incurred by the district for the consumption of heat, light and water.

O&M Budget	2020-2021 Budget	Amendment	2020-2021 Amended Budget
	\$	\$	\$
<b>Revenues by Type</b>			
MoE Grants - Operating	6,010,664	691,184	6,701,848
MoE - AFG	279,588	-	279,588
MoE - CEF	207,086	(129,013)	78,073
MoE - CR4YC Fund	-	25,000	25,000
Prov Grants - CBT	-	22,500	22,500
<b>Total Revenue</b>	<b>6,497,338</b>	<b>609,671</b>	<b>7,107,009</b>
<b>Expenses by Type</b>			
Salaries & Benefits	4,309,985	635,136	4,945,121
Services & Supplies	2,187,353	(25,465)	2,161,888
<b>Total Expenses</b>	<b>6,497,338</b>	<b>609,671</b>	<b>7,107,009</b>

Departmental employees include 61 FTE: Manager of Transportation, Manager of Health & Safety, 0.5 FTE Manager of Operations, General Foreman, 11 FTE Journeymen, 38 FTE Custodians, a Maintenance Worker, 4 FTE Groundswokers, 3 FTE Tradeworkers, and 0.5 FTE Secretary. An additional 4 FTE Journeymen are funded through AFG Capital.

The increase in salaries and benefits includes an increase of 3.5 FTE Operations and Maintenance personnel, mainly hired to manage the additional requirements of COVID-19.

## Transportation

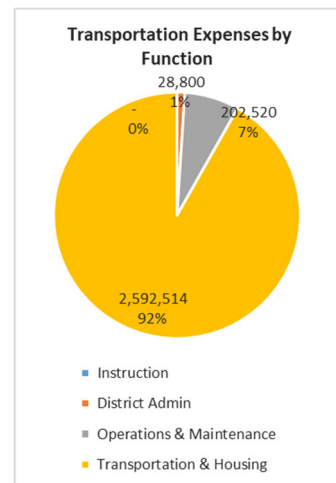
The Transportation budget is the responsibility of the Manager of Transportation. It includes all costs related to the transportation of students, as well as the maintenance of vehicles used by Board personnel.

Transportation Budget	2020-2021		2020-2021
	Budget	Amendment	Amended Budget
	\$	\$	\$
<b>Revenues by Type</b>			
MoE Grants - Operating	2,348,429	(21,045)	2,327,384
MoE Transportation Supplement	419,602	-	419,602
Private School Bussing	67,348	-	67,348
First Nation Student Transportation	7,172	(7,172)	-
Other Revenues	-	9,500	9,500
<b>Total Revenue</b>	<b>2,842,551</b>	<b>(18,717)</b>	<b>2,823,834</b>
<b>Expenses by Type</b>			
Salaries & Benefits*	2,363,779	(252,585)	2,111,194
Services & Supplies	478,772	233,868	712,640
<b>Total Expenses</b>	<b>2,842,551</b>	<b>(18,717)</b>	<b>2,823,834</b>

Departmental employees include 30.67FTE: 22.6 FTE Bus Drivers, 4 FTE Bus Mechanics, 1 FTE Transportation Coordinator, 2 FTE Transportation Coordinator Assistants, and 1.07 FTE Secretary. The decrease in salaries and benefits is due to an over-budgeting of bus driver hours prior to school start-up, and new bus drivers were allocated to the Safe Return to School budget.

Services and supplies expenses includes \$320,000 in fuel, \$145,000 in tires, bus parts and supplies, \$135,000 for fleet purchases, \$103,640 in fleet vehicles expenses, \$100,000 in vehicle insurance, \$17,000 driver training, \$20,000 in transportation assistance, and \$22,000 for uniforms, driver medical/hearing exams and advertising.

The reduction of services and supplies expenses is entirely due to the expectation of \$235,000 less schools purchases of transportation, so that amount of transportation expenses that is typically shown on the schools budgets is now showing here.



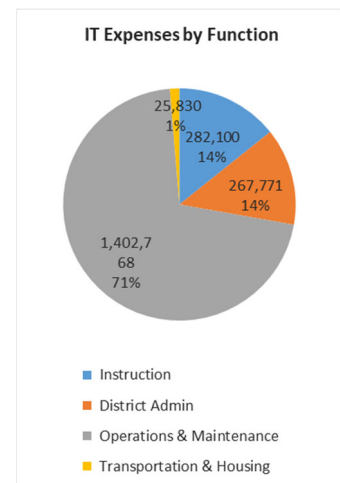
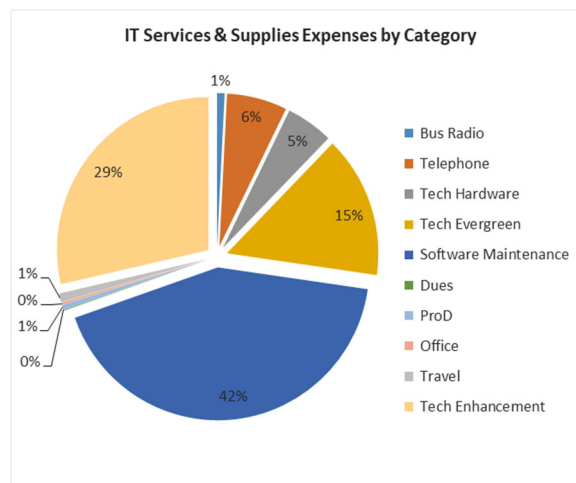
## Information Technology

This budget is the responsibility of the Director of Information Technology. It includes all costs associated with technology used by students and staff, including network, school PA systems, bus audio equipment, and software and equipment (i.e. laptops or tablets) used by all students and staff.

IT Budget	2020-2021 Budget	Amendments	2020-2021 Amended Budget
	\$	\$	\$
<b>Revenues by Type</b>			
MoE Grants - Operating	2,026,704	(170,973)	1,855,731
MoE - PLNet NGN Self-Provisioned Sites	52,766	(9,566)	43,200
MoE - CEF	-	79,538	79,538
<b>Total Revenue</b>	<b>2,079,470</b>	<b>(101,001)</b>	<b>1,978,469</b>
<b>Expenses by Type</b>			
Salaries & Benefits	817,331	(31,001)	786,330
Services & Supplies	1,262,139	(70,000)	1,192,139
<b>Total Expenses</b>	<b>2,079,470</b>	<b>(101,001)</b>	<b>1,978,469</b>

IT department salaries include the Manager of IT, the Technology Coordinator, 6.5 Technicians and the Executive Assistant of IT.

You can see in the chart some of the diversity of functions performed under this budget.



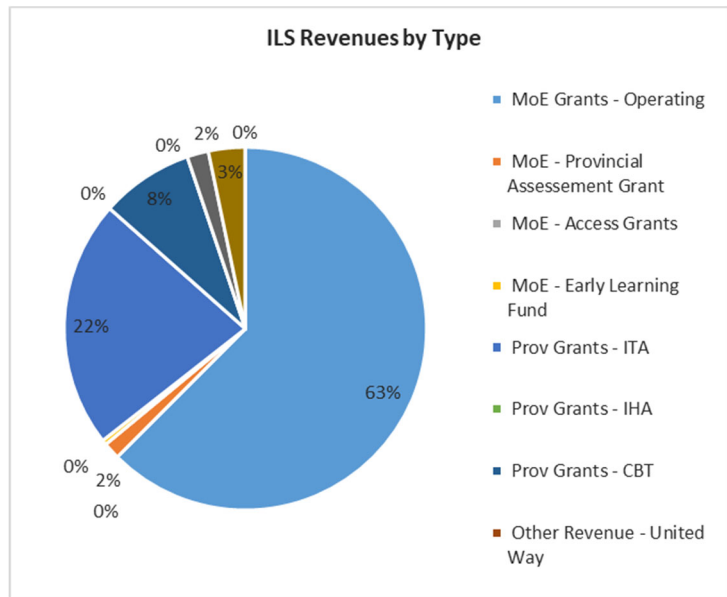


## Innovative Learning Services

The Innovative Learning Services (ILS) budget is under the responsibility of the District Principals for 2020-2021, and is intended to support student success through a number of initiatives.

Staff in this department include 2 District Teachers and 1 Learning Innovator.

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



ILS Budget	2020-2021	Amendment	2020-2021
	Budget		Amended Budget
	\$	\$	\$
<b>Revenues by Type</b>			
MoE Grants - Operating	443,495	(103,726)	339,769
MoE - Provincial Assessment Grant	8,187	-	8,187
MoE - Early Learning Fund	2,289	-	2,289
Prov Grants - ITA	135,000	(14,800)	120,200
Prov Grants - IHA	27,000	(27,000)	-
Prov Grants - CBT	-	45,000	45,000
Other Revenue - United Way	6,750	(6,750)	-
Other Revenue - Art Starts	10,370	-	10,370
MoE - CR4YC Fund	6,000	11,862	17,862
MoE - Mental Health Fund	30,500	(30,500)	-
<b>Total Revenue</b>	<b>669,591</b>	<b>(125,914)</b>	<b>543,677</b>
<b>Expenses by Type</b>			
Salaries & Benefits*	349,995	(90,364)	259,631
Services & Supplies**	319,596	(35,550)	284,046
<b>Total Expenses</b>	<b>669,591</b>	<b>(125,914)</b>	<b>543,677</b>

The decrease in salaries and benefits was due to moving personnel under the responsibility of the Inclusive Educational Services budget. The decrease in services and supplies is largely a reduction in travel and mileage expenses.

*Strong Start*

The Strong Start program in SD8 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. Due to COVID-19, there have been innovations in the delivery of the services to online.

<b>Strong Start Budget</b>	<b>2020-2021 Budget</b>	<b>Amendments</b>	<b>2020-2021 Amended Budget</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Revenues by Type</b>			
MoE Grants - Strong Start	160,000	-	160,000
Deferred Revenue - Strong Start	20,000	24,572	44,572
<b>Total Revenue</b>	<b>180,000</b>	<b>24,572</b>	<b>204,572</b>
<b>Expenses by Type</b>			
Salaries	-	-	-
Services & Supplies	180,000	24,572	204,572
<b>Total Expenses</b>	<b>180,000</b>	<b>24,572</b>	<b>204,572</b>

*Ready, Set, Learn*

SD8'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.

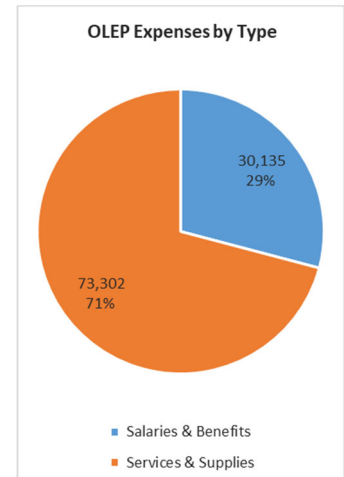
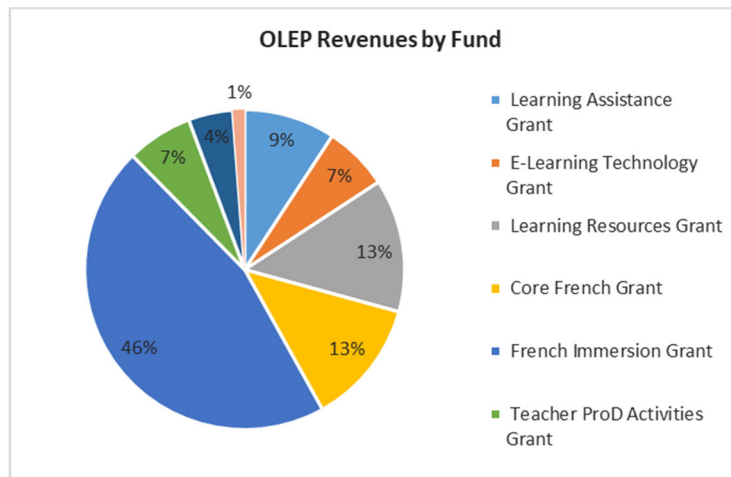
<b>RSL Budget</b>	<b>2020-2021 Budget</b>	<b>Amendment</b>	<b>2020-2021 Amended Budget</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Revenues by Type</b>			
MoE Grants - RSL	49,000	-	49,000
Deferred Revenue - RSL	78,000	23,016	101,016
<b>Total Revenue</b>	<b>127,000</b>	<b>23,016</b>	<b>150,016</b>
<b>Expenses by Type</b>			
Salaries	-	-	-
Services & Supplies	127,000	(25,984)	101,016
<b>Total Expense</b>	<b>127,000</b>	<b>(25,984)</b>	<b>101,016</b>

Federal French (OLEP)

Funded by the federal government, SD8 used the variety of sub-grants provided to enhance French learning across the district.

OLEP Budget	2020-2021 Budget	Amendments	2020-2021 Amended Budget
	\$	\$	\$
<b>Revenues by Type</b>			
MoE Grants - OLEP	89,542	(5,427)	84,115
Deferred Revenue - OLEP	10,000	9,322	19,322
<b>Total Revenue</b>	<b>99,542</b>	<b>3,895</b>	<b>103,437</b>
<b>Expenses by Type</b>			
Salaries & Benefits	40,454	(10,319)	30,135
Services & Supplies	59,088	14,214	73,302
<b>Total Expenses</b>	<b>99,542</b>	<b>3,895</b>	<b>103,437</b>

Salaries & benefits are for French tutoring and TTOCs for AIM training.

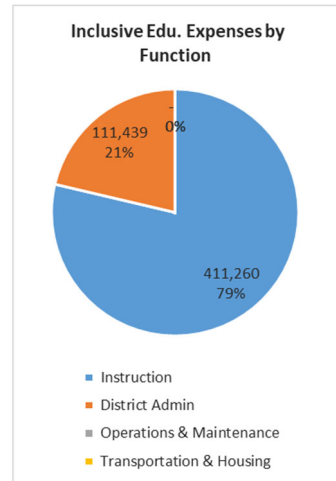


### Inclusive Education Services

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

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, SLP, OT & PT services, teachers of the deaf and hard of hearing, teachers of the visually impaired and services for students requiring assistive technology.

Department employees include the Student Services Coordinator and Manager of Safe Schools.

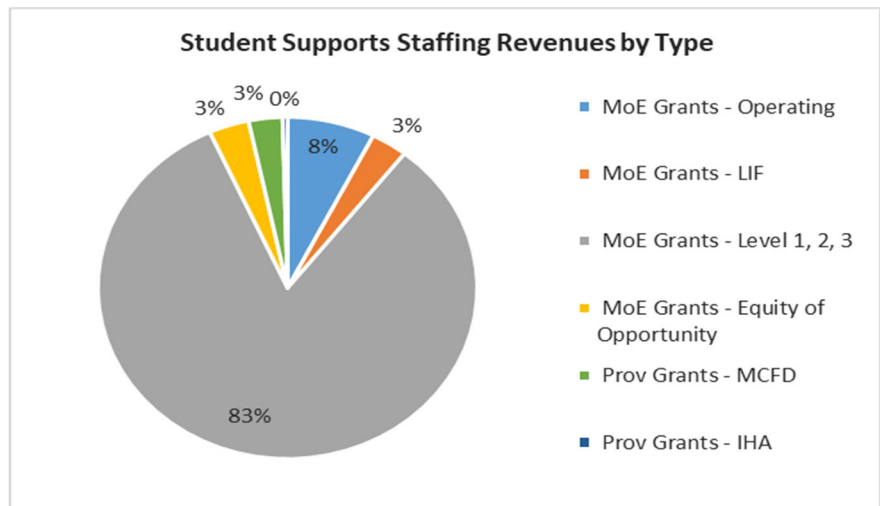


Inclusive Edu. Budget	2020-2021 Budget	Amendment	2020-2021 Amended Budget
	\$	\$	\$
<b>Revenues by Type</b>			
MoE Grants - Operating	260,348	167,323	427,671
Prov Grants - IHA	-	27,000	27,000
MoE - Mental Health Fund	-	68,028	68,028
<b>Total Revenue</b>	<b>260,348</b>	<b>262,351</b>	<b>522,699</b>
<b>Expenses by Type</b>			
Salaries & Benefits	95,948	115,323	211,271
Services & Supplies	164,400	147,028	311,428
<b>Total Expenses</b>	<b>260,348</b>	<b>262,351</b>	<b>522,699</b>

### Student Supports Staffing

Staffing in this sub-budget includes 103.53 FTE: 11.82 FTE Itinerant Teachers and Mental Health Coordinator Teacher, a 0.86 FTE Speech Language Pathologist, and 90.85 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.



Amendments to this budget are shown in the table on the next page.

Students Supports Staffing Table

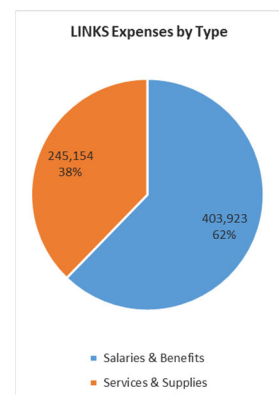
Student Supports Staffing Budget	2020-2021 Budget	Amendments	2020-2021 Amended Budget
	\$	\$	\$
<b>Revenues by Type</b>			
MoE Grants - Operating	260,074	220,501	480,575
MoE Grants - LIF	200,282	-	200,282
MoE Grants - Level 1, 2, 3	5,752,800	(434,350)	5,318,450
MoE Grants - Equity of Opportunity	223,609	(3,667)	219,942
Prov Grants - MCFD	185,376	-	185,376
Prov Grants - IHA	-	27,000	27,000
<b>Total Revenue</b>	<b>6,622,141</b>	<b>(190,516)</b>	<b>6,431,625</b>
<b>Expenses by Type</b>			
Salaries & Benefits	6,622,141	(190,516)	6,431,625
Services & Supplies	-	-	-
<b>Total Expenses</b>	<b>6,622,141</b>	<b>(190,516)</b>	<b>6,431,625</b>

Community LINK

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

LINKS Budget	2020-2021 Budget	Amendment	2020-2021 Amended Budget
	\$	\$	\$
<b>Revenues by Type</b>			
MoE Grants - CommunityLINK	631,599	-	631,599
Deferred Revenue - CommunityLINK	-	17,478	17,478
<b>Total Revenue</b>	<b>631,599</b>	<b>17,478</b>	<b>649,077</b>
<b>Expenses by Type</b>			
Salaries & Benefits	385,342	18,581	403,923
Services & Supplies	246,257	(1,103)	245,154
<b>Total Expense</b>	<b>631,599</b>	<b>17,478</b>	<b>649,077</b>

Salaries and benefits include 6.33 FTE Educational Assistants and 0.58 FTE Mental Health Coordinator Teacher.



## Aboriginal Education

The Aboriginal Education budget is under the responsibility of the District Principal of Aboriginal Education. This budget is provided to support the success of all Aboriginal students: First Nations (status and non-status), Metis, and Inuit students who self-identify.

AbEd Budget	2020-2021 Budget	Amendment	2020-2021 Amended Budget
	\$	\$	\$
<b>Revenues by Type</b>			
MoE Grants - AbEd	1,380,000	(166,500)	1,213,500
CBT PowWow Grant	5,000	5,000	10,000
First Nations Student Transportation Grant	-	533	533
Other Revenue - Grants	-	1,000	1,000
<b>Total Revenue</b>	<b>1,385,000</b>	<b>(159,967)</b>	<b>1,225,033</b>
<b>Expenses by Type</b>			
Salaries & Benefits	969,046	104,137	1,073,183
Services & Supplies	415,954	(264,104)	151,850
<b>Total Expenses</b>	<b>1,385,000</b>	<b>(159,967)</b>	<b>1,225,033</b>

Departmental employees include 13.3 FTE: 6.3 FTE Teachers, 1 FTE Coordinator, 3.7 FTE Youth & Family Workers, and 2.3 FTE Educational Assistants.

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

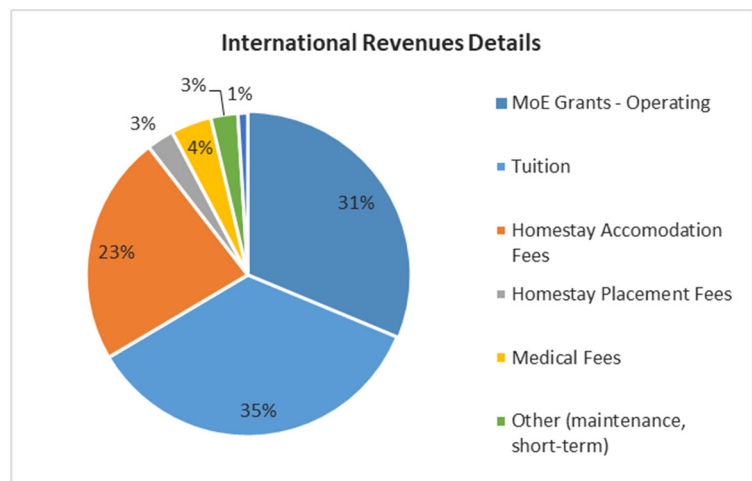
## International

The International program is under the responsibility of the District Principal of International. This year's enrolment dropped much more than expected as new restrictions and fears about international travel were brought forth due to COVID-19.

International Budget	2020-2021 Budget	Amendment	2020-2021 Amended Budget
	\$	\$	\$
<b>Student details</b>			
Student FTE total	55.00	(29.00)	26.00
<b>Revenues by Type</b>			
MoE Grants - Operating	0	300,161	300,161
Tuition	1,361,000	(701,300)	659,700
<b>Total Revenue</b>	<b>1,361,000</b>	<b>(401,139)</b>	<b>959,861</b>
<b>Expenses by Type</b>			
Salaries & Benefits	428,576	(13,451)	415,126
Services & Supplies	932,424	(387,689)	544,736
<b>Total Expenses</b>	<b>1,361,000</b>	<b>(401,139)</b>	<b>959,861</b>

International department staffing includes the District Principal, 1 Teacher, 1.3 FTE International Coordinator, and 0.1 FTE International Program Assistant.

Services and supplies include ~20% 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.



## Schools

School budgets are the responsibility of each school's principal. The major reduction in revenues/expenses in schools budgets are largely twofold: an estimated \$500,000 decrease in school generated funds, and a \$250,000 decrease in schools' transportation budgets. The following table shows a summary of the revenues flowed-through to schools:

School Budgets	2020-2021 Budget	Amendment	2020-2021 Amended Budget
	\$	\$	\$
<b>Revenues by Type</b>			
MoE Grants - Operating	2,029,622	(748,389)	1,281,233
MoE - Homeschooling	19,500	4,000	23,500
Carry Forward - Schools	194,640	188,676	383,316
MoE - CR4YC	30,000	12,118	42,118
Other Prov - ASSAI	56,000	(34,094)	21,906
Other Grants & Transfers	-	151,148	151,148
		-	
<b>Total Revenue</b>	<b>2,329,762</b>	<b>(426,541)</b>	<b>1,903,221</b>

Schools Budgets	Student Enrolment				School Allocations			School Allocations Breakdown				
	2020-2021 Budget FTE	Amendment	2020-2021 Amended Budget FTE	Home School HC	2020-2021 Budget	Amendmen t	2020-2021 Amended Budget FTE	General Supplies & Other	Homelinks Family	Home School Students	Outdoor Education	Grants & Transfers
0 District					\$ 200,000	\$ (496,741)	(296,741)	(296,741)	-	-	-	-
22 Adam Robertson	335.00	(38.00)	297.00	5.00	104,447	(15,253)	89,194	87,944	-	1,250	-	-
24 Blewett	132.00	(13.00)	119.00	-	40,570	12,312	52,882	50,382	-	-	-	2,500
26 Brent Kennedy	221.00	(13.00)	208.00	4.00	71,842	22,574	94,416	68,416	-	1,000	-	25,000
28 Canyon/Lister	126.00	1.00	127.00	16.00	46,773	74,519	121,293	74,793	-	4,000	-	42,500
32 Crawford Bay	76.00	(6.88)	69.13	1.00	29,621	5,843	35,463	24,963	-	250	-	10,250
34 Erickson	210.00	(19.00)	191.00	-	66,715	(2,581)	64,134	64,134	-	-	-	-
38 Hume	191.00	20.00	211.00	-	55,319	2,408	57,727	55,227	-	-	-	2,500
40 JV Humphries	201.00	(12.94)	188.06	5.00	104,455	(20,501)	83,954	60,204	-	1,250	20,000	2,500
42 Jewett	7.00	4.00	11.00	1.00	3,123	2,363	5,486	5,236	-	250	-	-
44 L.V. Rogers	664.00	20.94	684.94	-	255,258	(13,963)	241,294	215,008	-	-	16,000	10,286
94 REACH	13.00	(4.00)	9.00	-	4,684	(549)	4,135	4,265	-	-	-	(130)
46 Mt. Sentinel	254.00	12.13	266.13	3.00	99,015	(11,069)	87,946	87,196	-	750	-	-
47 Sequoia	15.00	(3.00)	12.00	-	5,937	155	6,091	6,091	-	-	-	-
48 PCSS	521.00	(27.75)	493.25	43.00	288,524	44,709	333,233	244,483	-	10,750	78,000	-
50 Redfish	112.00	(15.00)	97.00	5.00	37,324	(1,578)	35,746	34,496	-	1,250	-	-
52 Rosemont	134.00	(19.00)	115.00	1.00	38,810	(3,206)	35,604	32,997	-	250	-	2,357
54 Salmo Elem	142.00	(11.00)	131.00	2.00	79,726	(12,167)	67,559	37,556	-	500	-	29,503
56 Salmo Sec	136.00	(1.94)	134.06	3.00	55,544	2,466	58,010	43,260	-	750	14,000	-
60 South Nelson	216.00	(9.00)	207.00	2.00	62,559	5,650	68,209	67,709	-	500	-	-
62 Trafalgar	403.00	2.00	405.00	-	126,476	20,726	147,202	123,202	-	-	-	24,000
64 WE Graham	81.00	(2.56)	78.44	-	110,894	(24,375)	86,520	43,414	-	-	21,200	21,906
66 Winlaw	95.00	(8.00)	87.00	2.00	34,530	34,227	68,758	28,758	-	500	-	39,500
85 Wildflower - Nelson	157.00	(12.00)	145.00	1.00	47,098	(6,551)	40,546	40,296	-	250	-	-
84 Wildflower - Creston	45.00	-	45.00	-	14,030	(2,047)	11,984	10,734	-	-	-	1,250
Elev8												
79 DESK (incl. Feb & May enrol)	171.00	32.95	203.95	1.00	95,891	9,615	105,507	105,257	-	250	-	-
90 Homelinks - Creston	149.00	8.31	157.31	-	179,389	(46,318)	133,071	84,627	47,194	-	-	1,250
92 Homelinks - Nelson	38.00	(3.00)	35.00	-	44,569	(5,221)	39,348	18,348	21,000	-	-	-
95 Homelinks - Kaslo	21.00	-	21.00	-	26,639	(1,988)	24,651	12,051	12,600	-	-	-
<b>Total</b>	<b>4,866.00</b>	<b>(117.74)</b>	<b>4,748.26</b>	<b>95.00</b>	<b>2,329,762</b>	<b>(426,541)</b>	<b>1,903,221</b>	<b>1,434,305</b>	<b>80,794</b>	<b>23,750</b>	<b>149,200</b>	<b>215,172</b>

The updated Amended Budget figures include the addition of school carry-forward budgets, adjustments to actual Sept 1701 FTE enrolment, plus emergency supplies budgets, grant funds, and budget transfers. The decrease in school expenses is due to a decline in enrolment, and the impacts of COVID-19.

Most school budget amounts are a factor of Student FTE. For example, the number of Home Schools students x \$250. Outdoor Education: YETI, ATLAS, VWP & Salmo Outdoor Ed. at \$1,000 per student. OLEP at \$200 per student, Outdoor Adventures at \$500. International Students result in up to \$200 per student per month allocation to that school.

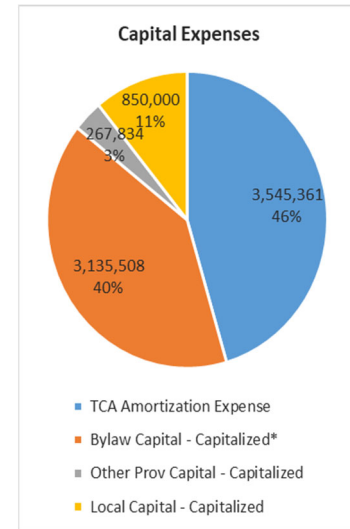
Note that the Elev8 enrolment of 417.26 FTE includes estimated additional 58 FTE in the Feb/May enrolment.



## Capital

Capital Expenses in the Amended Budget are mainly amortization of prior year's capital spending. Additionally, this year there is an estimated \$850,000 in Local Capital expenses under the Board's Capital Operations Plan adopted by the Board on June 23, 2020.

Capital Budget	2020-2021 Budget	Amendment	2020-2021 Amended Budget
	\$	\$	\$
<b>Revenues</b>			
Amortized Capital Revenues	2,733,453	(7,964)	2,725,489
Investment Income	45,600	(25,600)	20,000
Deferred Capital Revenue	3,144,306	259,036	3,403,342
<b>Total Revenue</b>	<b>5,923,359</b>	<b>225,472</b>	<b>6,148,831</b>
<b>Expenses</b>			
TCA Amortization Expense	3,490,757	54,604	3,545,361
Bylaw Capital - Capitalized	3,144,306	(8,798)	3,135,508
Other Prov Capital - Capitalized	-	267,834	267,834
Local Capital - Capitalized	-	850,000	850,000
<b>Total Expense</b>	<b>6,635,063</b>	<b>1,163,640</b>	<b>7,798,703</b>



Actual capital expenses during the 2020-2021 year will include the spending of new capital funding provided by the Ministry, plus the \$850,000 local capital provided by the Board, as shown in this table:

Tangible Capital Assets Purchased	Sites	Buildings	Furniture & Equipment	Vehicles	Computer Hardware	2020-2021 Amended Budget
	\$	\$	\$	\$	\$	\$
<b>Capital</b>						
Bylaw Capital - AFG		1,094,762				1,094,762
Bylaw Capital - SEP		1,815,574				1,815,574
Bylaw Capital - PEP			84,642			84,642
Bylaw Capital - Vehicles				140,530		140,530
Other Capital - MCFD		267,834				267,834
Local Capital		850,000				850,000
<b>Total Capital</b>	-	<b>4,028,170</b>	<b>84,642</b>	<b>140,530</b>	-	<b>4,253,342</b>
<b>Operating</b>						
Buildings		179,086				179,086
Furniture & Equipment			43,156			43,156
Vehicles				134,500		134,500
Computer Hardware					300,948	300,948
<b>Total Operating</b>	-	<b>179,086</b>	<b>43,156</b>	<b>134,500</b>	<b>300,948</b>	<b>657,690</b>
<b>Special Purpose</b>						
Annual Facilities Grant (AFG)		226,586				226,586
<b>Total Special Purpose</b>	-	<b>226,586</b>	-	-	-	<b>226,586</b>
<b>Total Tangible Capital Assets Purchased</b>	-	<b>4,433,842</b>	<b>127,798</b>	<b>275,030</b>	<b>300,948</b>	<b>5,137,618</b>

As can be seen in the table, investments in facilities under the Capital Operations Plan are well underway. Over the course of last summer various capital projects were completed at nearly every school.

For additional details on capital investments made this year see the [Sept 16, 2020 Capital Operations Plan Update presentation](#)). Since then, additional capital projects have been underway as possible with school in session (for additional details see the [Jan 12, 2021 Capital Operations Plan Update presentation](#)).

Bylaw Capital building additions include SEP projects for flooring upgrades at various schools, building & windows upgrades at Hume, mechanical/HVAC upgrades at South Nelson and Mt. Sentinel, electrical upgrades at Trafalgar, and capital expenditures at all sites funded by the capital portion of the Annual Facilities Grant. Other Capital building addition is the Winlaw portable funded by an MCFD capital grant. Local Capital building additions are for the 5-year capital plan. Special Purpose building additions are capital expenditures at all sites funded by the operating portion of the Annual Facilities Grant.

Bylaw Capital furniture & equipment addition is the Winlaw playground funded by a Capital COA. Operating furniture & equipment additions include Winlaw playground expenses funded by a CBT grant, and office furniture purchases that meet capitalization requirements.

Bylaw Capital vehicle addition is the purchase of a new bus funded by a Capital COA. Operating vehicle additions include the purchase of a cargo van and a cube van.

Operating computer hardware additions include various computer hardware purchases at all sites that meet capitalization requirements.