

AGENDA

OPEN MEETING OF THE BOARD OF EDUCATION NICOLA SIMILKAMEEN SCHOOL DISTRICT NO. 58

***VIRTUAL ZOOM Meeting
WEDNESDAY, May 7, 2025, 6:00 P.M.***

Success for ALL Learners Today and Tomorrow

1. Acknowledgement of the Traditional Territories and Metis Community
2. Agenda
3. **AUDIT AND FINANCE**
 - a) 2025-2026 Preliminary Annual Budget – feedback received
 - b) 2025 - 2026 Preliminary Annual Budget Bylaw – 1st Reading
4. **PUBLIC QUESTION PERIOD**
5. **ADJOURNMENT**

Briefing Note

TO: All Trustees

**FROM: Courtney Lawrance
Superintendent**

**RE: Mitigation Strategies (Not Recommended)/
French Immersion Background**

DATE: May 7, 2025

Background

The purpose of this briefing note is to provide the Board of Education (BoE) with an update for the Mitigation Strategies that were developed by the Budget Working Group for 25/26 Preliminary Budget process, but not recommended by the Senior Leadership Team.

Strategies Not Recommended for \$1.5 million Deficit

- 1) District Supported Programs - \$21,000 – Science Fair, Battle of the Books, etc. – These are events that bring students of our district together and connection is a pillar of our Strategic Plan. Moreover, engagement, especially with Science and Literacy, helps to grow lifelong learners. We had great success at the regional science fair this year.
- 2) Strong Start Coordinators in the K and K/1 classroom in the afternoon - \$50,000 – We will have many K/1 classrooms in our district next year based on projections and our EDI results shows students are not coming in as ready for Kindergarten as in the past. Having the support of Early Child Educators in the classroom helps to support a successful transition to Kindergarten and our Strong Start Coordinators are known to both our students and parents. Moreover, CUPE strongly advocated to save these positions. Meaning and Purpose as well as Connection are two pillars of our Strategic Plan and these hours in the classroom support these priorities.
- 3) Raising Community Rental Rates – We have increased our rates already in November 2024 and community groups and PACs are already feeling the pressure of increases. We would most likely price ourselves out of the rental market with further increases, which will exasperate our existing deficit.

- 4) We continue to look at changing the model for SLP and OT support (approx. \$10,000), but these are contracted services and subject to market conditions. We have been unable to hire staff for these positions for years and have to rely on contracted services to support the needs of our students. Savings will not be significant, but we continue to pursue this possibility, but we may be able to increase service to our students with the new model.
- 5) Delaying custodial replacement – means not replacing a custodian on the first day of illness. We already struggle to replace custodians when we have absences. Not meaningful savings.
- 6) Summer School – SCIDES continues to generate significant revenue in the summer. The funding model is complicated and we get funding in May, the summer, and in the September 1701. This is supporting both teaching and support positions through out the summer as well as providing students with needed courses.
- 7) Charging Fees for bussing – The cost of a route is substantially more expensive than parents realize -\$100,000 for the route alone plus \$180,000 to \$210, 000 for a bus. We serve large numbers of priority populations in our district. We have many families who already struggle economically and adding another fee will not support success or completion of high school. If we open the door for fees, it sets a precedent that needs to be considered as we will have additional requests in the future.
- 8) Combining transportation routes – There is not enough physical space on the bus if all students who signed up to ride the bus take it everyday from Douglas Lake and Quilchena routs. Safety issue. In addition, combining routes would add 10-15 minutes each way to one of our longest bus routes. As long as 90 minutes each way. Rightsholders were strongly opposed as well.
- 9) Reducing one Strong Start location – Only we receive \$32,000 in funding and the cost is approximately - \$40,000 – However, the loss of early intervention and connection is outweighed by the \$8,000 in savings.
- 10) Closure of a school – This process takes one year and there are strict requirements from the Ministry as well as our own policy. We are considering this option in the future.

11) Complete closure of the French Immersion program – K-7 – We would only save \$120,000 and there are enough students in the K-7 program to continue to support the schools with combined classes currently.

12) We have put reductions in place for both teaching and support staff and have already reduced exempt staff. We will need to make further cuts to teaching and/or support staff if we do not pursue other mitigation strategies.

Background on French Immersion:

Current Enrollment of French Immersion:

1. Below is a chart of Collettville Enrollment from October 2013 to October 2023:

Collettville Enrollment									
October 2103 to October 2023									
DATE	K	1	2	3	4	5	6	7	TOTAL
October 1, 2023	14	14	20	12	15	24	18	9	126
October 1, 2022	21	20	18	17	24	22	18	14	154
October 1, 2021	22	21	17	25	22	19	14	16	156
October 1, 2020	20	16	27	21	17	18	19	15	153
October 1, 2019	17	28	22	20	20	21	15	19	162
October 1, 2018	30	27	24	20	22	17	22	12	174
October 1, 2017	29	30	18	22	17	24	14	11	165
October 1, 2016	26	20	25	19	28	18	12	11	169
October 1, 2015	19	26	17	28	16	10	11	15	142
October 1, 2014	25	15	27	17	11	12	16	16	139
October 1, 2013	23	32	21	16	15	17	16	8	148
October 1, 2012	25	20	19	14	17	15	9	14	133
October 1, 2011	22	18	17	18	17	10	15	n/a	117
October 1, 2010	19	14	18	18	11	17	8	n/a	105
October 1, 2009	13	20	16	12	16	8	10	n/a	95
October 1, 2008	19	17	14	18	9	11	17	n/a	105

CMS had Gr. 7

CMS had Gr. 7

CMS had Gr 7

CMS had Gr. 7

Insights from the enrollment chart:

The highest enrollment was in 2018, with 174 students. There has been a dramatic drop in the past two years. Enrollment was 126 in October 2023, and as of September 5, 2024, is 114.

- 2016 – 5 (total graduates 87)
- 2017 – 3 (total graduates 100)
- 2018 – 12 (total graduates 101)
- 2019 – 4 (total graduates 83)
- 2020 – 11 (total graduates 118) – Cohort in K was 19
- 2021 – 9 (total graduates 102) – Cohort in K was 13
- 2022 – 4 (total graduates 99) – Cohort in K was 19

- 9. 2023 - 3 (total graduates 87) – Cohort in K was 22
- 10. 2024 - 7 (total graduates 117) – Cohort in K was 25
- 11. 2025 – 9 (total grade 12 students 110) – Cohort in K was 23

Data shows that despite providing bussing and other supports – students are not remaining in the program and enrollment is putting the program in Jeopardy

There are 60 bus students in total. 7 do not take a morning bus route, only in the pm. – 53 students who ride the bus do so in the morning and afternoon.

3 and 4.

Primary Under 4 km	Primary Over 4 km
7	17
Intermediate Under 5 km	Intermediate Over 5 km
26	11
32 kids within walk limits	28 kids over walk limit
Grade 3 to 4 next year Under 5 km	Grade 3 to 4 next year Over 5 km
4	5

5. There would not be cost savings as we would lose the funding for 10-12 students by class and Grade 8 and 9 students would be required to be full time students of an online school. Many of our students would struggles with the proficiency of French required to complete these online courses. The cost is higher than maintaining a 0.75 FTE teacher equivalent at MSS. We estimated the cost to be about \$180,000 in lost funding. The cost of 0.75 FTE is approximately \$90,000.

Annual Budget

School District No. 58 (Nicola-Similkameen)

June 30, 2026

School District No. 58 (Nicola-Similkameen)

June 30, 2026

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*NOTE - Statement 1, Statement 3, Statement 5, Schedule 1 and Schedules 4A - 4D are used for Financial Statement reporting only.

ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 58 (NICOLA-SIMILKAMEEN) (called the "Board") to adopt the Annual Budget of the Board for the fiscal year 2025/2026 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

1. The Board has complied with the provisions of the *Act*, Ministerial Orders, and Ministry of Education and Child Care Policies respecting the Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 58 (Nicola-Similkameen) Annual Budget Bylaw for fiscal year 2025/2026.
3. The attached Statement 2 showing the estimated revenue and expense for the 2025/2026 fiscal year and the total budget bylaw amount of \$42,228,817 for the 2025/2026 fiscal year was prepared in accordance with the *Act*.
4. Statement 2, 4 and Schedules 2 to 4 are adopted as the Annual Budget of the Board for the fiscal year 2025/2026.

READ A FIRST TIME THE 7th DAY OF MAY, 2025;

READ A SECOND TIME THE 14th DAY OF MAY, 2025;

READ A THIRD TIME, PASSED AND ADOPTED THE 14th DAY OF MAY, 2025;

(Corporate Seal)

Chairperson of the Board

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 58 (Nicola-Similkameen) Annual Budget Bylaw 2025/2026, adopted by the Board the _____ DAY OF _____, 2025.

Secretary Treasurer

School District No. 58 (Nicola-Similkameen)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2026

	2026 Annual Budget	2025 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	2,086,500	2,275,330
Adult	15,000	23,563
Total Ministry Operating Grant Funded FTE's	2,101,500	2,298,893
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	34,856,938	34,587,900
Other	91,444	100,210
Other Revenue	4,247,321	4,249,599
Rentals and Leases	224,600	224,594
Investment Income	379,370	404,880
Amortization of Deferred Capital Revenue	1,537,856	1,336,345
Total Revenue	41,337,529	40,903,528
Expenses		
Instruction	31,961,909	31,962,129
District Administration	2,071,939	2,097,932
Operations and Maintenance	6,531,449	6,945,963
Transportation and Housing	1,508,377	1,517,447
Total Expense	42,073,674	42,523,471
Net Revenue (Expense)	(736,145)	(1,619,943)
Budgeted Allocation (Retirement) of Surplus (Deficit)		827,705
Budgeted Surplus (Deficit), for the year	(736,145)	(792,238)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(736,145)	(792,238)
Budgeted Surplus (Deficit), for the year	(736,145)	(792,238)

School District No. 58 (Nicola-Similkameen)

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

	2026 Annual Budget	2025 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	31,252,431	31,752,431
Special Purpose Funds - Total Expense	8,382,099	8,203,968
Special Purpose Funds - Tangible Capital Assets Purchased	155,143	105,447
Capital Fund - Total Expense	2,439,144	2,567,072
Capital Fund - Tangible Capital Assets Purchased from Local Capital		430,962
Total Budget Bylaw Amount	42,228,817	43,059,880

Approved by the Board

Signature of the Chairperson of the Board of Education	Date Signed
Signature of the Superintendent	Date Signed
Signature of the Secretary/Treasurer	Date Signed

DRAFT

School District No. 58 (Nicola-Similkameen)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2026

	2026 Annual Budget	2025 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	(736,145)	(1,619,943)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(155,143)	(105,447)
From Local Capital		(430,962)
From Deferred Capital Revenue	(1,566,263)	(10,882,097)
Total Acquisition of Tangible Capital Assets	(1,721,406)	(11,418,506)
Amortization of Tangible Capital Assets	2,439,144	2,269,540
Total Effect of change in Tangible Capital Assets	717,738	(9,148,966)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(18,407)	(10,768,909)

School District No. 58 (Nicola-Similkameen)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2026

	2026 Annual Budget \$	2025 Amended Annual Budget \$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	27,391,445	27,061,468
Other	79,695	79,695
Other Revenue	3,187,321	3,189,599
Rentals and Leases	224,600	224,594
Investment Income	369,370	369,370
Total Revenue	31,252,431	30,924,726
Expenses		
Instruction	23,626,600	23,854,647
District Administration	2,071,939	2,097,932
Operations and Maintenance	4,277,007	4,509,265
Transportation and Housing	1,276,885	1,290,587
Total Expense	31,252,431	31,752,431
Net Revenue (Expense)	-	(827,705)
Budgeted Prior Year Surplus Appropriation		827,705
Budgeted Surplus (Deficit), for the year	-	-

School District No. 58 (Nicola-Similkameen)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2026

	2026 Annual Budget \$	2025 Amended Annual Budget \$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	28,483,647	28,568,022
ISC/LEA Recovery	(3,037,321)	(3,037,321)
Other Ministry of Education and Child Care Grants		
Pay Equity	120,216	120,216
Funding for Graduated Adults	50,000	112,021
Student Transportation Fund	170,292	170,292
Support Staff Benefits Grant	30,025	30,025
FSA Scorer Grant	7,506	7,506
Labour Settlement Funding		261,110
Integrated Child & Youth Teams Grant		64,448
Feb/May Enrolment Count Adjustment (Online Learning)	1,567,080	650,879
Inclusive Education Enrolment Growth - Feb Enrol Count		114,270
Total Provincial Grants - Ministry of Education and Child Care	27,391,445	27,061,468
Provincial Grants - Other	79,695	79,695
Other Revenues		
Funding from First Nations	3,037,321	3,037,321
Miscellaneous		
Miscellaneous Revenue	150,000	152,278
Total Other Revenue	3,187,321	3,189,599
Rentals and Leases	224,600	224,594
Investment Income	369,370	369,370
Total Operating Revenue	31,252,431	30,924,726

School District No. 58 (Nicola-Similkameen)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object

Year Ended June 30, 2026

	2026 Annual Budget	2025 Amended Annual Budget
	\$	\$
Salaries		
Teachers	9,496,385	9,647,647
Principals and Vice Principals	2,348,962	2,388,799
Educational Assistants	3,129,355	3,312,282
Support Staff	3,127,338	3,566,036
Other Professionals	1,429,943	1,425,695
Substitutes	1,524,649	1,427,089
Total Salaries	21,056,632	21,767,548
Employee Benefits	4,897,484	4,901,568
Total Salaries and Benefits	25,954,116	26,669,116
Services and Supplies		
Services	1,663,090	1,630,480
Student Transportation	404,866	396,927
Professional Development and Travel	406,466	398,496
Rentals and Leases	46,393	45,483
Dues and Fees	116,400	114,117
Insurance	113,507	111,281
Supplies	1,636,488	1,493,291
Utilities	911,105	893,240
Total Services and Supplies	5,298,315	5,083,315
Total Operating Expense	31,252,431	31,752,431

School District No. 58 (Nicola-Similkameen)

Schedule 2C

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2026

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	7,264,841	469,271		294,675	108,984	1,053,618	9,191,389
1.03 Career Programs							-
1.07 Library Services	9,026			26,604		750	36,380
1.08 Counselling	884,884			13,456			898,340
1.10 Inclusive Education	1,109,516	162,735	2,428,508			163,996	3,864,755
1.30 English Language Learning	228,118						228,118
1.31 Indigenous Education			689,312		86,134	16,115	791,561
1.41 School Administration		1,716,956	11,535	536,302		40,170	2,304,963
Total Function 1	9,496,385	2,348,962	3,129,355	871,037	195,118	1,274,649	17,315,506
4 District Administration							
4.11 Educational Administration					425,457		425,457
4.40 School District Governance					178,102		178,102
4.41 Business Administration				221,016	250,057		471,073
Total Function 4	-	-	-	221,016	853,616	-	1,074,632
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				18,964	297,153	1,000	317,117
5.50 Maintenance Operations				1,338,560		129,000	1,467,560
5.52 Maintenance of Grounds				167,721			167,721
5.56 Utilities							-
Total Function 5	-	-	-	1,525,245	297,153	130,000	1,952,398
7 Transportation and Housing							
7.41 Transportation and Housing Administration				18,964	84,056		103,020
7.70 Student Transportation				491,076		120,000	611,076
Total Function 7	-	-	-	510,040	84,056	120,000	714,096
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	9,496,385	2,348,962	3,129,355	3,127,338	1,429,943	1,524,649	21,056,632

School District No. 58 (Nicola-Similkameen)

Schedule 2C

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2026

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2026 Annual Budget	2025 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	9,191,389	2,112,786	11,304,175	1,028,112	12,332,287	13,471,660
1.03 Career Programs	-		-	82,824	82,824	81,200
1.07 Library Services	36,380	84,511	120,891	61,175	182,066	197,194
1.08 Counselling	898,340	210,136	1,108,476	5,406	1,113,882	158,483
1.10 Inclusive Education	3,864,755	865,706	4,730,461	468,930	5,199,391	5,453,540
1.30 English Language Learning	228,118	53,359	281,477	2,458	283,935	127,447
1.31 Indigenous Education	791,561	181,748	973,309	578,771	1,552,080	1,437,229
1.41 School Administration	2,304,963	521,867	2,826,830	53,305	2,880,135	2,927,894
Total Function 1	17,315,506	4,030,113	21,345,619	2,280,981	23,626,600	23,854,647
4 District Administration						
4.11 Educational Administration	425,457	99,646	525,103	101,980	627,083	622,426
4.40 School District Governance	178,102	39,782	217,884	84,818	302,702	394,772
4.41 Business Administration	471,073	110,172	581,245	560,909	1,142,154	1,080,734
Total Function 4	1,074,632	249,600	1,324,232	747,707	2,071,939	2,097,932
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	317,117	74,378	391,495	108,314	499,809	493,479
5.50 Maintenance Operations	1,467,560	342,597	1,810,157	719,808	2,529,965	2,832,988
5.52 Maintenance of Grounds	167,721	39,239	206,960	85,680	292,640	289,558
5.56 Utilities	-		-	954,593	954,593	893,240
Total Function 5	1,952,398	456,214	2,408,612	1,868,395	4,277,007	4,509,265
7 Transportation and Housing						
7.41 Transportation and Housing Administration	103,020	19,648	122,668	2,840	125,508	128,984
7.70 Student Transportation	611,076	141,909	752,985	398,392	1,151,377	1,161,603
Total Function 7	714,096	161,557	875,653	401,232	1,276,885	1,290,587
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	21,056,632	4,897,484	25,954,116	5,298,315	31,252,431	31,752,431

School District No. 58 (Nicola-Similkameen)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2026

	2026 Annual Budget	2025 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	7,465,493	7,228,900
Other	11,749	20,515
Other Revenue	1,060,000	1,060,000
Total Revenue	8,537,242	8,309,415
Expenses		
Instruction	8,335,309	8,107,482
Operations and Maintenance	10,711	60,407
Transportation and Housing	36,079	36,079
Total Expense	8,382,099	8,203,968
Net Revenue (Expense)	155,143	105,447
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(155,143)	(105,447)
Total Net Transfers	(155,143)	(105,447)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 58 (Nicola-Similkameen)

Schedule 3A

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2026

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead
Deferred Revenue, beginning of year	\$	\$	\$	\$	\$		\$	\$	\$
			4,135	813,790	29,859	27,959	244,293		
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	125,854	98,463			128,000	14,700	79,446	322,729	344,347
Other				1,000,000					
	125,854	98,463	-	1,000,000	128,000	14,700	79,446	322,729	344,347
Less: Allocated to Revenue	125,854	98,463	4,135	1,000,000	157,859	7,800	323,739	322,729	344,347
Deferred Revenue, end of year	-	-	-	813,790	-	34,859	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	125,854	98,463	4,135		157,859	7,800	323,739	322,729	344,347
Provincial Grants - Other				1,000,000					
Other Revenue	125,854	98,463	4,135	1,000,000	157,859	7,800	323,739	322,729	344,347
Expenses									
Salaries									
Teachers							123,186	185,978	
Principals and Vice Principals									79,316
Educational Assistants		75,817			107,143		19,371	70,000	25,000
Support Staff									51,000
Other Professionals									72,000
Substitutes							930		
	-	75,817	-	-	107,143	-	143,487	255,978	227,316
Employee Benefits		22,646			20,857		32,142	56,315	48,522
Services and Supplies	10,711		4,135	1,000,000	29,859	7,800	148,110	10,436	28,509
	10,711	98,463	4,135	1,000,000	157,859	7,800	323,739	322,729	304,347
Net Revenue (Expense) before Interfund Transfers	115,143	-	-	-	-	-	-	-	40,000
Interfund Transfers									
Tangible Capital Assets Purchased	(115,143)								(40,000)
	(115,143)	-	-	-	-	-	-	-	(40,000)
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 58 (Nicola-Similkameen)

Schedule 3A

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2026

	Classroom Enhancement Fund - Staffing	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Seamless Day Kindergarten	Student & Family Affordability	JUST B4	SEY2KT (Early Years to Kindergarten)	ECL Early Care & Learning
Deferred Revenue, beginning of year	\$	\$	\$	\$	\$	\$	\$	\$	\$
		5,140	25,471	23,695	38,114	62,254	50,000	20,424	33,824
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	4,883,971	30,939	57,000	6,750	55,400			19,000	175,000
Other									
	4,883,971	30,939	57,000	6,750	55,400	-	-	19,000	175,000
Less: Allocated to Revenue	4,883,971	36,079	82,471	6,750	88,859	62,254	-	10,000	175,000
Deferred Revenue, end of year	-	-	-	23,695	4,655	-	50,000	29,424	33,824
Revenues									
Provincial Grants - Ministry of Education and Child Care	4,883,971	36,079	82,471	6,750	88,859	62,254		10,000	175,000
Provincial Grants - Other									
Other Revenue									
	4,883,971	36,079	82,471	6,750	88,859	62,254	-	10,000	175,000
Expenses									
Salaries									
Teachers	3,970,708		21,138						
Principals and Vice Principals									137,931
Educational Assistants					66,887				
Support Staff									
Other Professionals									
Substitutes									
	3,970,708	-	21,138	-	66,887	-	-	-	137,931
Employee Benefits	913,263		4,862		15,384				31,034
Services and Supplies		36,079	56,471	6,750	6,588	62,254		10,000	6,035
	4,883,971	36,079	82,471	6,750	88,859	62,254	-	10,000	175,000
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased									
	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 58 (Nicola-Similkameen)

Schedule 3A

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2026

	Feeding Futures Fund	Health Career Grants	Professional Learning Grant	Charitable Society	ASSAI	United Way	National School Food Prog	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	22,388	47,709	247,553	179,254	11,749	29,398	65,242	1,982,251
Add: Restricted Grants								
Provincial Grants - Ministry of Education and Child Care	350,000	25,000						6,716,599
Other				40,000				1,040,000
	350,000	25,000	-	40,000	-	-	-	7,756,599
Less: Allocated to Revenue	372,388	50,000	247,553	60,000	11,749	-	65,242	8,537,242
Deferred Revenue, end of year	-	22,709	-	159,254	-	29,398	-	1,201,608
Revenues								
Provincial Grants - Ministry of Education and Child Care	372,388	50,000	247,553				65,242	7,465,493
Provincial Grants - Other					11,749			11,749
Other Revenue				60,000				1,060,000
	372,388	50,000	247,553	60,000	11,749	-	65,242	8,537,242
Expenses								
Salaries								
Teachers	56,776							4,357,786
Principals and Vice Principals								217,247
Educational Assistants								364,218
Support Staff	55,000				7,250			113,250
Other Professionals								72,000
Substitutes								930
	111,776	-	-	-	7,250	-	-	5,125,431
Employee Benefits	25,150				1,668			1,171,843
Services and Supplies	235,462	50,000	247,553	60,000	2,831		65,242	2,084,825
	372,388	50,000	247,553	60,000	11,749	-	65,242	8,382,099
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	155,143
Interfund Transfers								
Tangible Capital Assets Purchased								(155,143)
	-	-	-	-	-	-	-	(155,143)
Net Revenue (Expense)	-	-	-	-	-	-	-	-

School District No. 58 (Nicola-Similkameen)

Schedule 4

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2026

	2026 Annual Budget			2025 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education and Child Care			-	297,532
Investment Income		10,000	10,000	35,510
Amortization of Deferred Capital Revenue	1,537,856		1,537,856	1,336,345
Total Revenue	1,537,856	10,000	1,547,856	1,669,387
Expenses				
Operations and Maintenance			-	297,532
Amortization of Tangible Capital Assets				
Operations and Maintenance	2,243,731		2,243,731	2,078,759
Transportation and Housing	195,413		195,413	190,781
Total Expense	2,439,144	-	2,439,144	2,567,072
Net Revenue (Expense)	(901,288)	10,000	(891,288)	(897,685)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	155,143		155,143	105,447
Total Net Transfers	155,143	-	155,143	105,447
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	
Budgeted Surplus (Deficit), for the year	(746,145)	10,000	(736,145)	(792,238)

ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 58 (NICOLA-SIMILKAMEEN) (called the "Board") to adopt the Annual Budget of the Board for the fiscal year 2025/2026 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

1. The Board has complied with the provisions of the *Act*, Ministerial Orders, and Ministry of Education and Child Care Policies respecting the Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 58 (Nicola-Similkameen) Annual Budget Bylaw for fiscal year 2025/2026.
3. The attached Statement 2 showing the estimated revenue and expense for the 2025/2026 fiscal year and the total budget bylaw amount of \$42,228,817 for the 2025/2026 fiscal year was prepared in accordance with the *Act*.
4. Statement 2, 4 and Schedules 2 to 4 are adopted as the Annual Budget of the Board for the fiscal year 2025/2026.

READ A FIRST TIME THE 7th DAY OF MAY, 2025;

READ A SECOND TIME THE 14th DAY OF MAY, 2025;

READ A THIRD TIME, PASSED AND ADOPTED THE 14th DAY OF MAY, 2025;

(Corporate Seal)

Chairperson of the Board

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 58 (Nicola-Similkameen) Annual Budget Bylaw 2025/2026, adopted by the Board the _____ DAY OF _____, 2025.

Secretary Treasurer