Nicola Similkameen School District

PUBLIC BUDGET PRESENTATION

April 22 & 23, 2026

Agenda

1. Budget Objectives
2. Preliminary Budget Timelines
3. Budget Background
4. Budget Risks
5. Budget Development
6. Budget Assumptions
7. Questions/Comments

Budget Objectives

- Create a sustainable budget in the midst of ongoing declining enrolment
- Align resources to efficiently and effectively execute the strategic plan
- Use reserves to cover one time expenses

2026/27 Preliminary Budget Timelines

Mid-March	Government Funding Announcement
March 31	Preliminary Budget Assumptions reviewed with Budget Working Group (BWG)
April 14	Budget Assumptions reviewed with union partners
April 14	Budget Assumptions reviewed with LEA rightsholders
April 22 & 23	Public Budget Presentation
May 13	Preliminary Budget Review and 1st Reading to Board
June 10	2nd & 3rd Reading to Board
June 30	Annual Budget due to Ministry of Education

BUDGET BACKGROUND

a) District Budget Funds

b) Where do we get our funding?

c) How do we allocate our funding?

DISTRICT BUDGET FUNDS

Operating Budget

Student Supports
Instruction
Administration
Maintenance
Transportation

Capital Budget

Buildings
Land Improvements
Equipment
…..
Annual Facilities Grant

Special Purpose Funds

Specific Time Frame
(1-2 years)
Specific Function-Examples:
School Trust Fund
Annual Facilities Grant
Community Link

Where do we get our funding?

2025/26 Budgeted Total Revenues

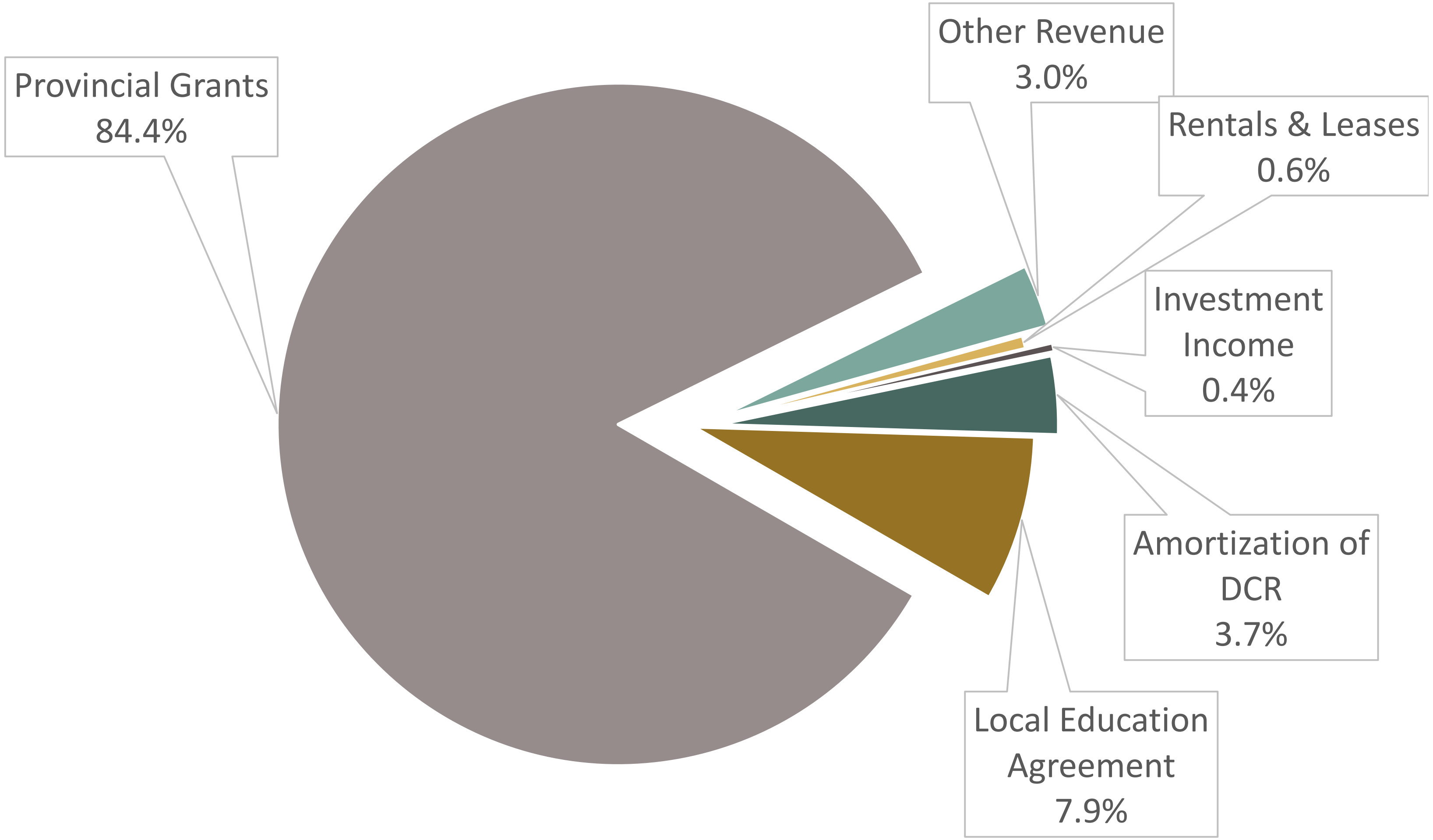
$41,445,624

(Statement 2)

Fund	Where found?	Total Revenue
Operating	Schedule 2	$31,053,585
Special Purpose	Schedule 3	$8,817,954
Capital	Schedule 4	$1,574,085
Total	**Statement 2**	**$41,445,624**

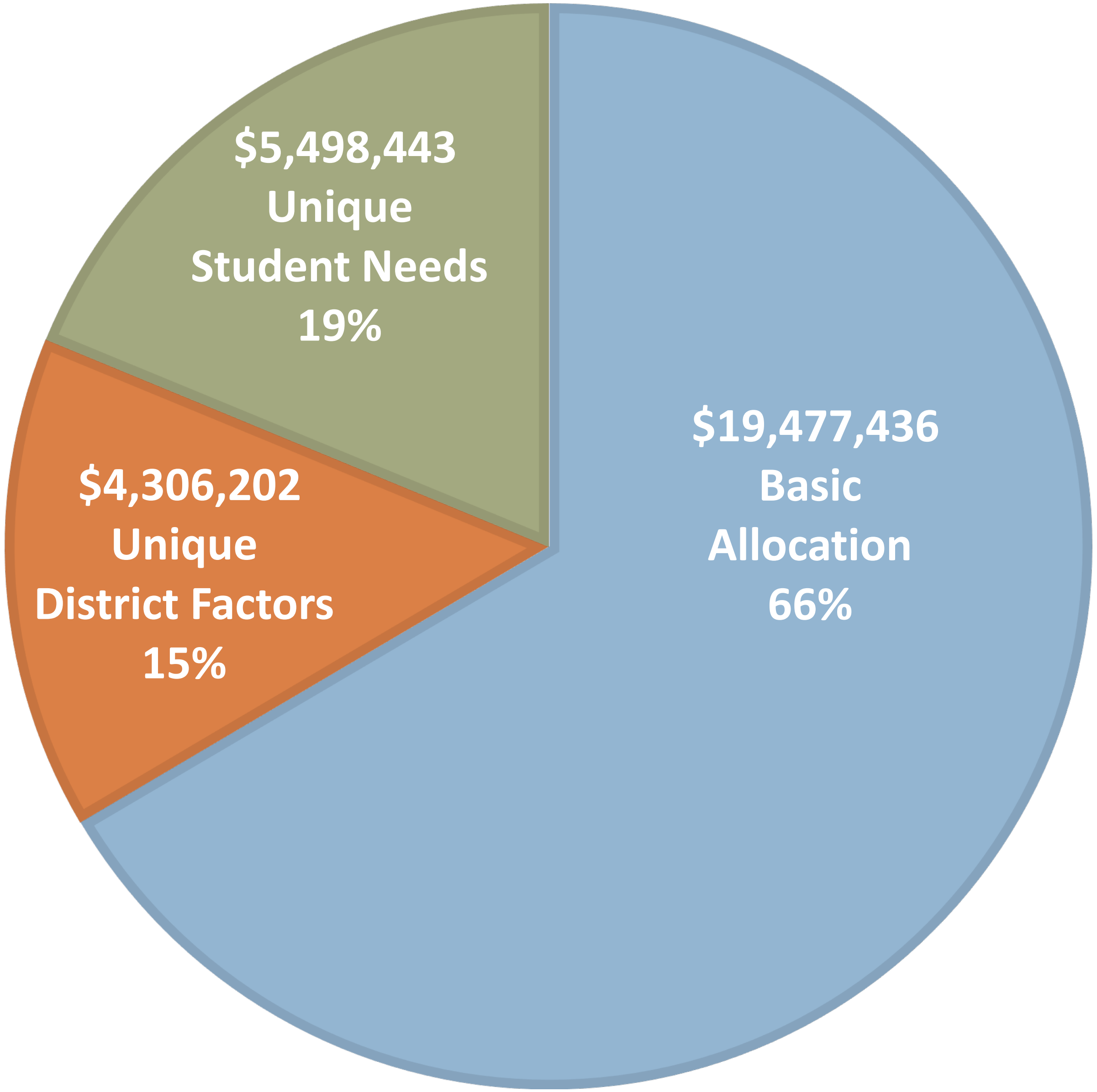
Where do we get our funding?

2025/26 Budgeted Total Revenues (All Funds)



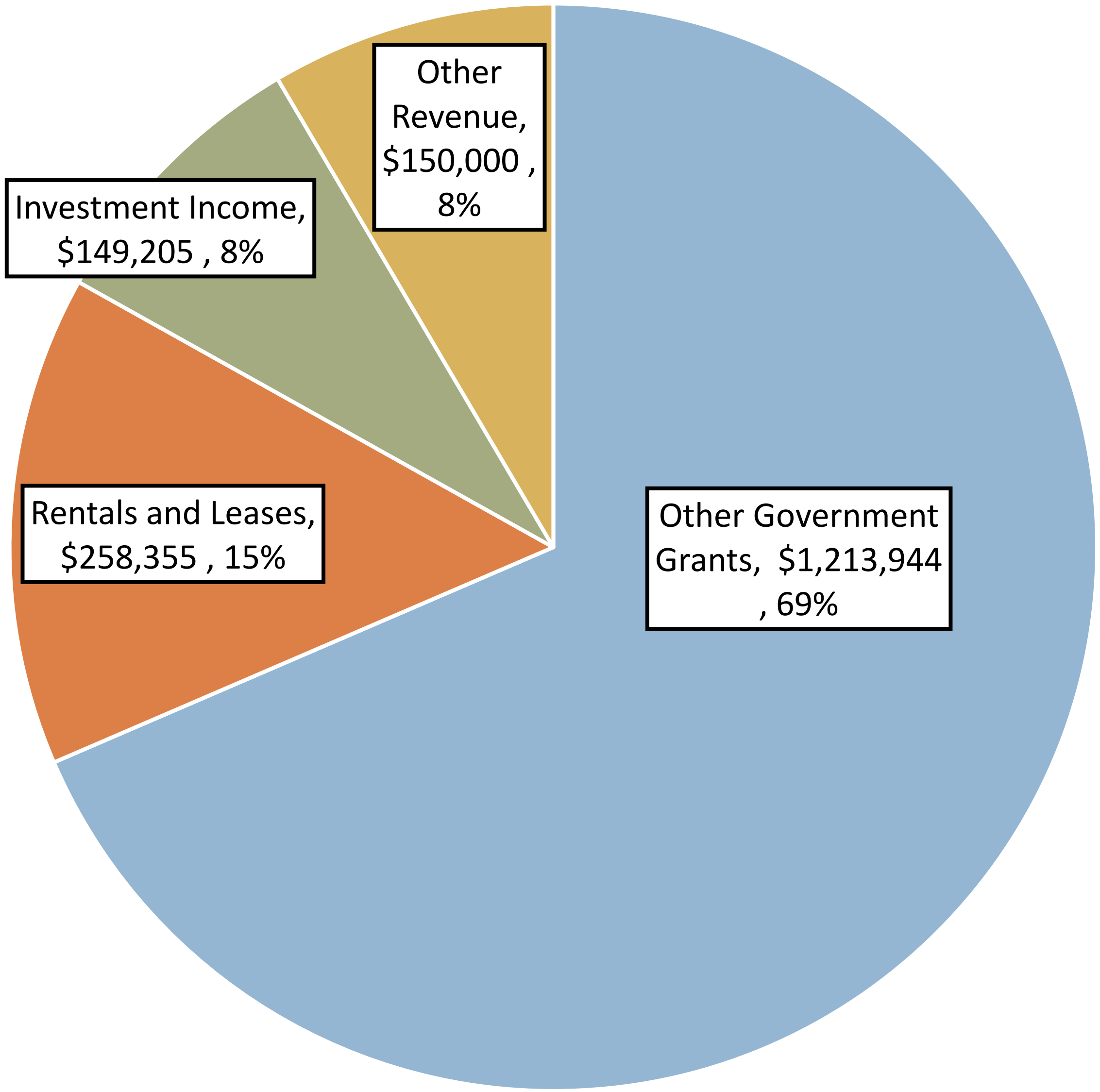
Where do we get our funding?

Ministry Operating Grants – Amended 25/26 Budget $29,282,081



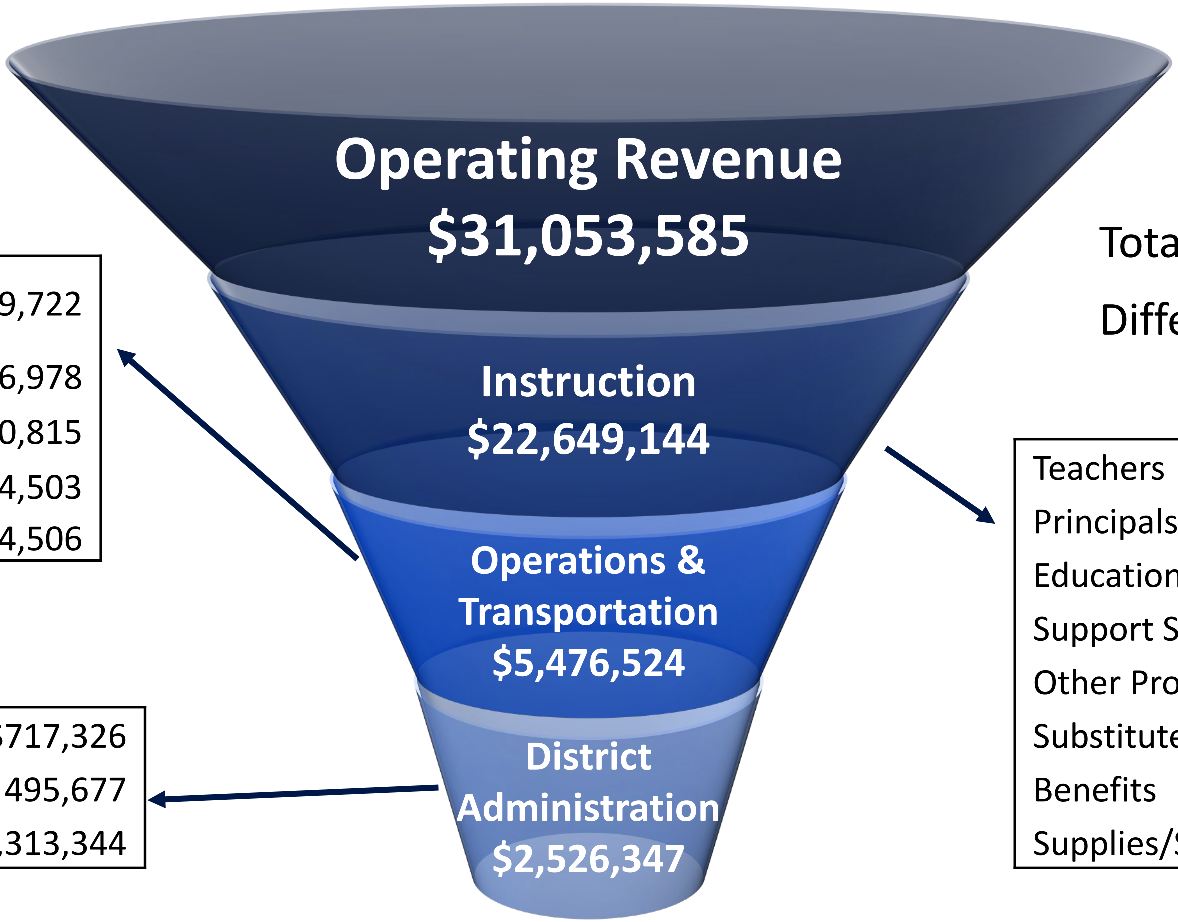
Where do we get our funding?

Other Operating Revenue (non-Operating)-– Amended 25/26 Budget $1,771,504



How do we allocate our funding?

Schedule 2C



Total Expenditures $ 30,652,015

Difference $ 401,570

Maintenance & Transportation Administration	$459,722
Maintenance Operations	2,856,978
Grounds Maintenance	250,815
Utilities	884,503
Student Transportation	1,024,506

Teachers	$9,456,861
Principals & Vice-Principals	2,049,514
Educational Assistants	3,104,648
Support Staff	939,141
Other Professionals	158,250
Substitutes	991,800
Benefits	3,841,983
Supplies/Services	2,106,947

Educational Administration	$717,326
Governance	495,677
Business Administration	1,313,344

How do we allocate our funding?

Adjusting for one time funds/expeditures

1 **Add:** Use of Restricted Funds (e.g. Indigenous Targeted Funding Carryforward) **$297,427**

2 **Subtract:** Local Capital purchases

- Maintenance vehicles
- Student and teacher laptops
- Custodial equipment
- Enterprise Software

$599,336

3 **Total:** Excess of Revenue over Expenses **$99,661**

Budget Risks

BUDGET DEVELOPMENT

BUDGET WORKING GROUP (BWG)

Created a Budget Working Group (BWG) consisting of:

- Finance Committee trustees (*)
- School based administrators (*)
- Senior Board Office staff

** - from both Merritt & Princeton*

STRATEGIC PLAN

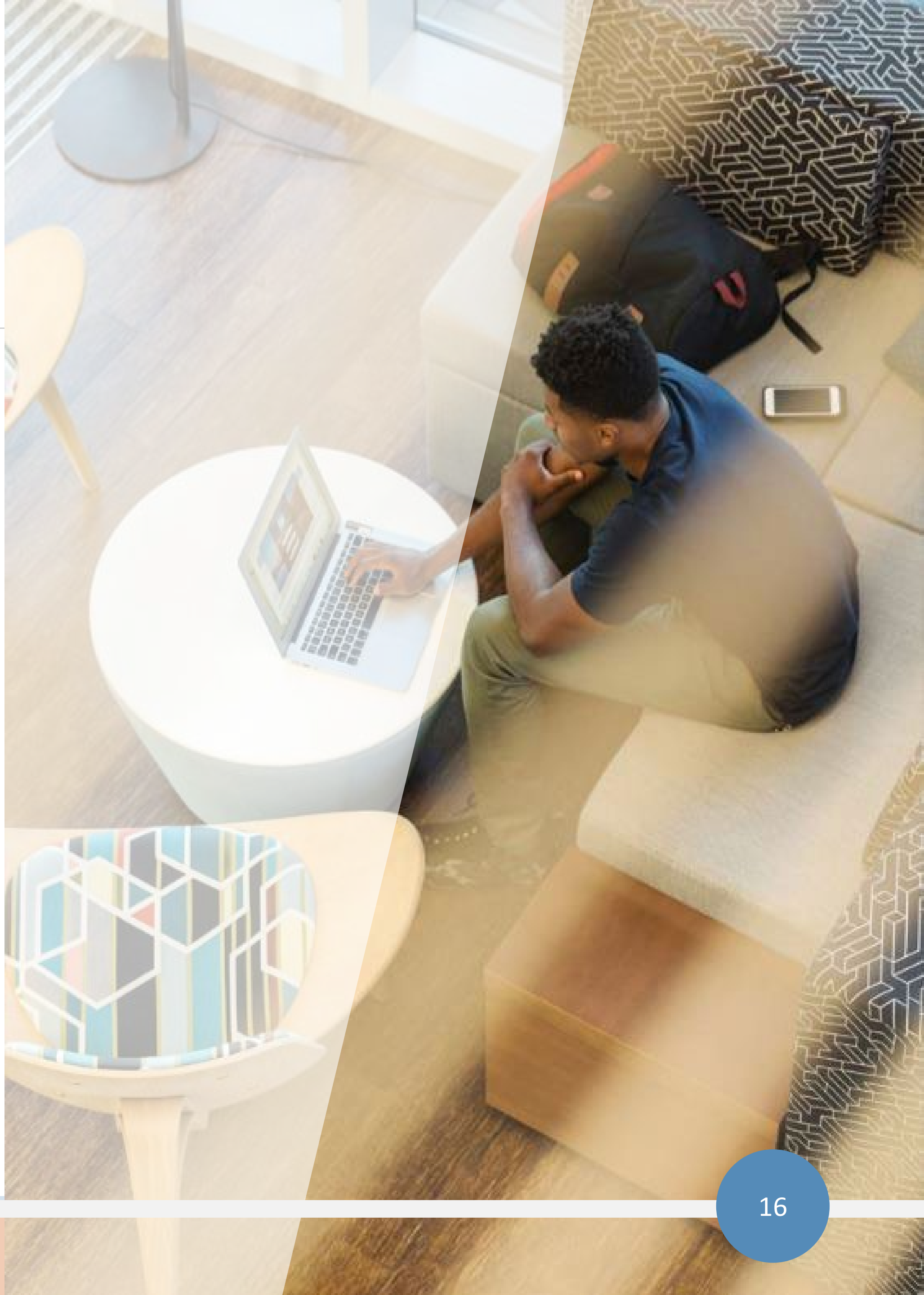
Based on our 3 Strategic Plan goals

1)Meaning/Purpose – **Literacy & Numeracy supports**

2)Appreciation/Respect– **Diversity, Equity & Inclusion work**

3)Connection– **continued Mental Health Support**

- ✓ **Maintain teacher coaching positions and counselling above ratios (1.74 FTE)**

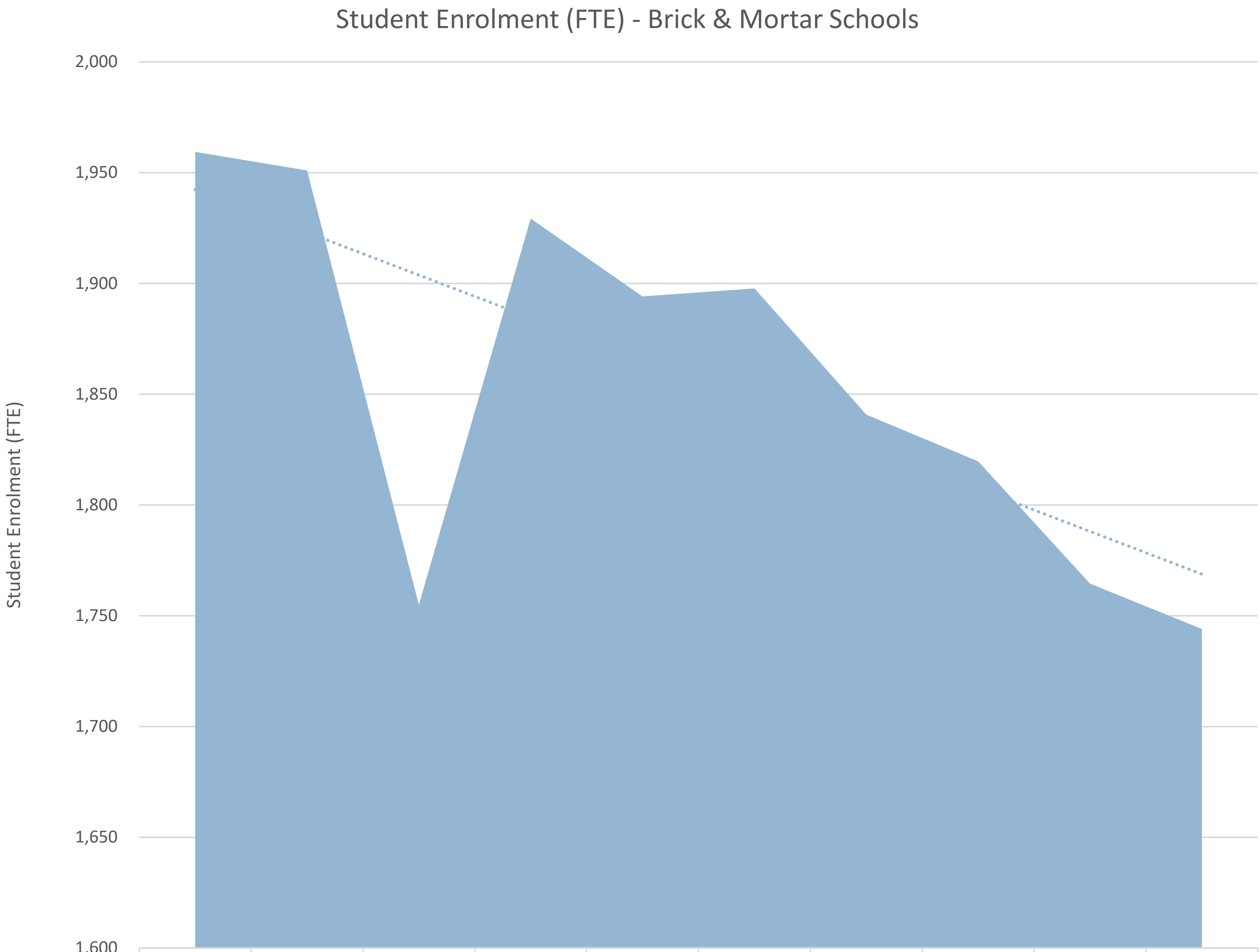


BUDGET ASSUMPTIONS

- Enrolment
- Revenues
- Cost Pressures
- Mitigating Strategies
- Summary

Budget Assumptions

Enrolment Trends Grades K-12



	18-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28
Bricks & Mortar	1,959	1,951	1,755	1,929	1,894	1,898	1,841	1,820	1,765	1,744

Budget Assumptions

Enrolment – September 30th submissions

Grant Type	2025/26		2026/27		Difference
	FTE	Rate	FTE	Rate	FTE
Regular/CE/Alternate	1,819.69	$9,015	1,764.55	$9,015	(55.14)
Distance Learning	298.875	7,280	215	7,280	(83.875)
Adults	14.75	5,755	14	5,755	(0.75)
English Lang Learning	53	1,815	52	1,815	(1)
Indigenous Ed	777	1,790	767	1,790	(10)
Level 1	1	51,300	1	51,300	-
Level 2	146	24,340	134	24,340	(12)
Level 3	10	12,300	12	12,300	2

Note: Currently have only 77 of 112 estimated Kindergarten students registered

Budget Assumptions

Ministry Revenue

Revenue	2026-27
Standard Students	$(497,065)
Online Students	(610,610)
SPED, ELL & Adult	(273,611)

Difference **$(1,381,286)**

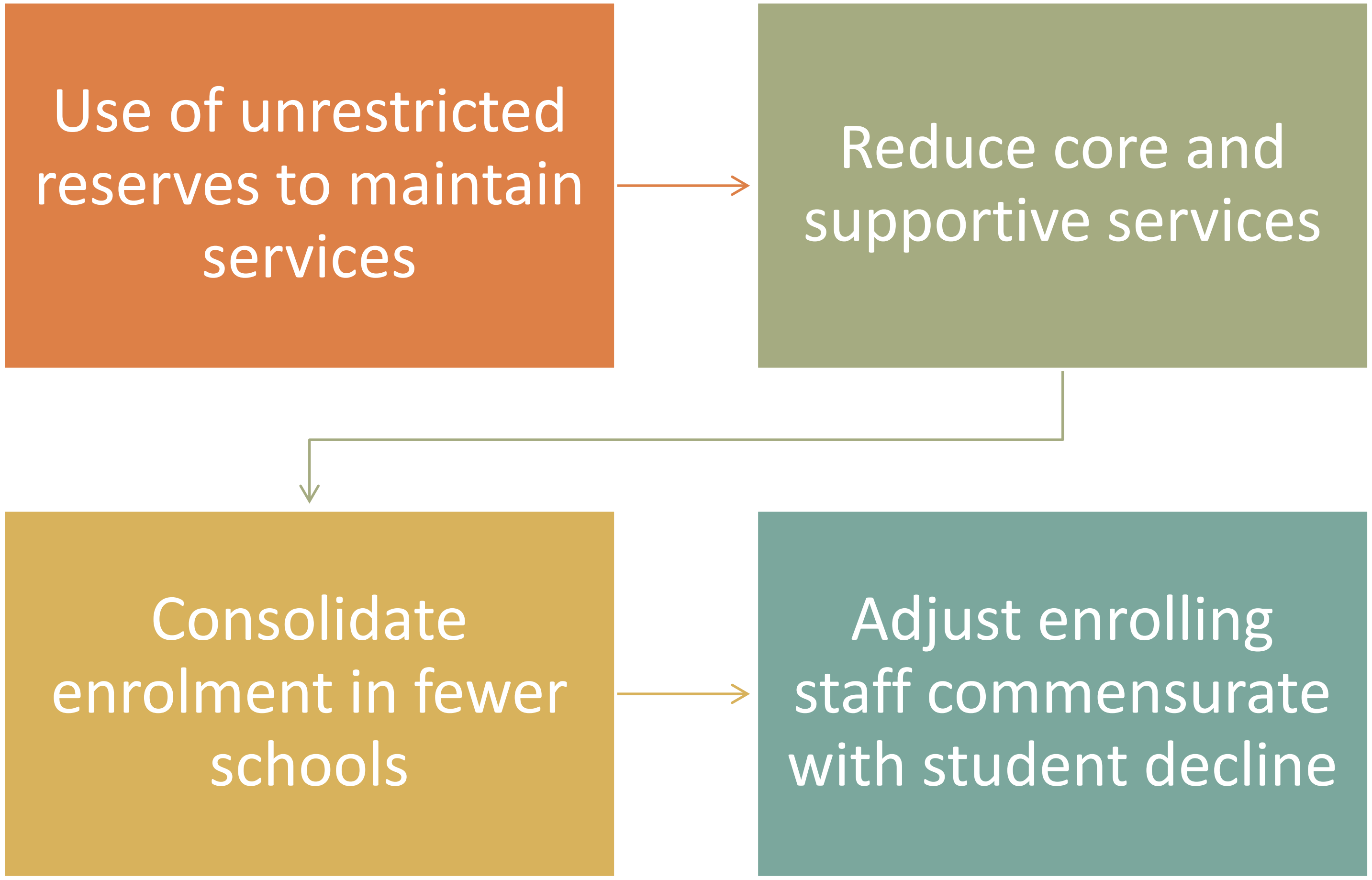
Budget Assumptions

Cost Pressures

Expense	2026/27
Supplies/Services inflation	$(101,435)
Teacher increments	(112,346)
SCIDES Summer teachers	(69,621)

Difference **$(316,672)**

How has the District responded to declining enrolment and cost pressures?



Prior Year Budget Mitigation

Strategy	Savings (Approximate)
1. Noon Hour Supervision	$ 46,000
2. Director to District Principal (Indigenous Education)	$10,500
3. Food Support @PSS	$38,000
4. Admin Assistant – District Admin	$80,000 (with benefits)
5. Summer Reading Program	$44,000
6. Maintenance Position	$102, 300
7. Close classrooms at PSS and DV – Custodial Costs	$29, 600

Strategy	Savings (Approximate)
15. Custodial Shift – 12 to 10 months	$249,000
16. Elementary VP reduction	$160,000 (with benefits)
19. Teacher Mentorship Program	$11,500
24. Enrolling teachers – remove 225 cap for online teachers	$392,000
26. Non-enrolling Enhancing Learning Teachers	$163,090
27. Non-enrolling over Collective Agreement Ratio (Library)	$20,000
29. Transportation - Collettville	$20,000
34. Enrolling teachers - small class sizes or SCIDES options	$672,448
35. Non-enrolling Teachers - over CA ratio levels (Student Supp)/ Non-enrolling Teachers - over CA ratio levels (SSTs)	$331,276
36. Clerk Typist at SCIDES reduced to 0.50 FTE	$28,242

Budget Assumptions

Mitigation Strategy – School Closure

Reduction	2026/27
Principal, Teacher	$301,234
Clerical, Custodial, NHS	122,268
Supplies/Utilities	63,525

Savings **$487,027**

Budget Assumptions

Mitigating Strategies – Focus on reduction of enrolling staff to match students

Mitigation
Reduce 6 FTE EAs
Reduce 4 FTE enrolling teachers
Reduce temporary SCIDES teachers
Consolidate Nicola Lake bus routes

Savings $1,238,056

Budget Assumptions

Summary

	2026-27
Enrolment changes	(1,381,286)
Cost Pressures	(316,672)
School Closure Savings	487,027
Other Mitigating Strategies	1,238,056
Net Savings	**$27,125**

Nicola Similkameen School District

Questions/Comments

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