



Chignecto Central

2023-2024

BUDGET

June 30, 2023

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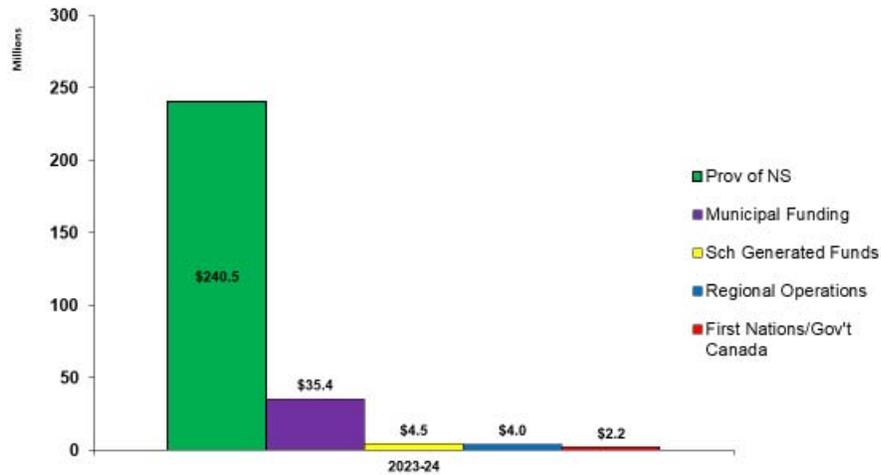
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Budget Summary

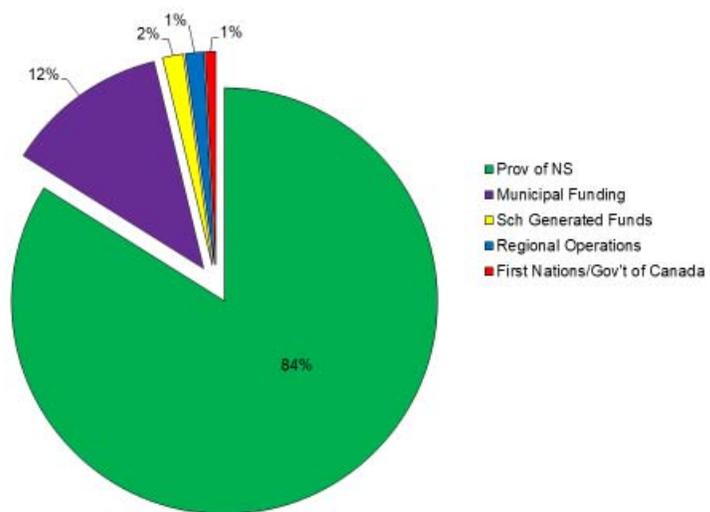
Revenues

The 2023-24 operating revenue budget totals \$286.6 million. This represents an increase of \$6.3 million over last year's budget.

2023-24 Revenue Budget



2023-24 Revenue Summary

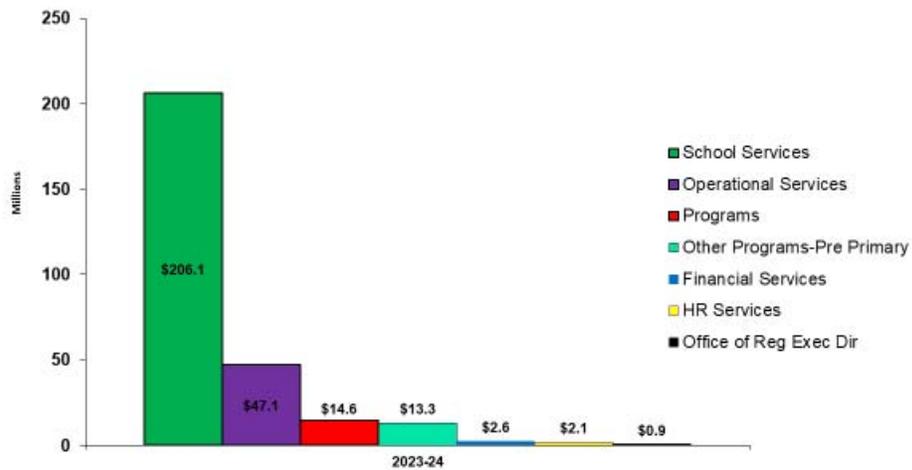


Budget Summary (continued)

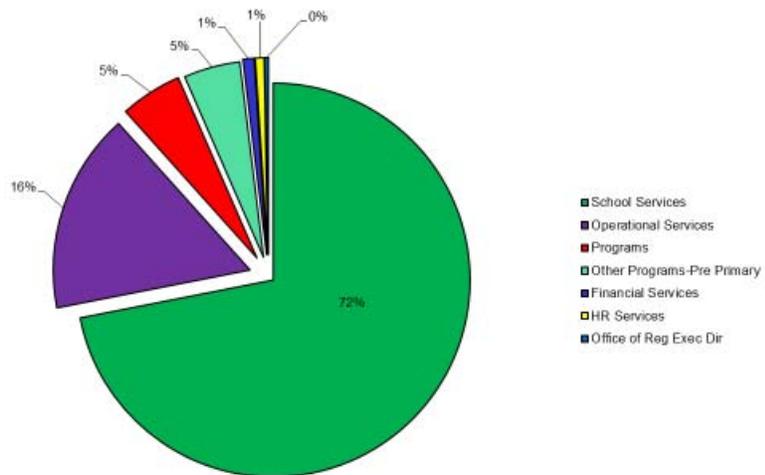
Expenditures

The 2023-24 operating expenditure budget totals \$286.6 million. This represents an increase of \$6.3 million over last year's budget.

2023-24 Expenditure Budget



2023-24 Expenditure Summary



Operational Services Major Projects

Category	Location	Description
Regulatory Requirement	Region	Inspection and service of sprinkler tanks
Regulatory Requirement	Region	Sprinkler system inspections
Regulatory Requirement	Region	Fire panel inspections
Regulatory Requirement	Region	Kitchen hood suppression
Regulatory Requirement	Region	Fire extinguisher inspections
Regulatory Requirement	Region	Emergency light inspections
Regulatory Requirement	Region	Fire panel inspections
Regulatory Requirement	Region	Backflow preventer inspection
Regulatory Requirement	Region	Annual reg. training (i.e. fall arrest, confined space)
Health & Safety	Region	Student services & accessibility improvements
Health & Safety	Region	Environmental
Health & Safety	Kennetcook Bus Garage	Environmental monitoring and assessment
End of Useful Life of System	Cobequid Educational Centre	50 year sprinkler head replacement
End of Useful Life of System	River Hebert District School	Code blue panel replacement
End of Useful Life of System	Hilden Elementary	PA and blue light
End of Useful Life of System	AG Baillie Memorial	Parking area
End of Useful Life of System	North River Elementary	New front/back steps around portable
End of Useful Life of System	Region	Specifications for projects
End of Useful Life of System	Hants East Rural High	T12 bulb replacement
End of Useful Life of System	Harmon Heights Elem	Gym lighting replacement
End of Useful Life of System	Rawdon District	T12 bulb replacement
End of Useful Life of System	Region	Window spring replacement
End of Useful Life of System	Pugwash High	Paving – over new water line
End of Useful Life of System	Region	Masonry repairs
End of Useful Life of System	Region	Roof repairs, maintenance, scans and evaluations
End of Useful Life of System	Amherst Regional High	Electric water heaters
End of Useful Life of System	Pugwash High	Circulator pump – replacement
End of Useful Life of System	Debert Elementary	Replace fuel tank
End of Useful Life of System	Redcliff Middle School	EMS issues
		Total Projects: \$945,000

Revenues and Expenditures

<u>Revenues</u>	<u>2022-23</u>	<u>2022-23</u>	<u>2023-24</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
Province of Nova Scotia	237,092,053	243,448,974	240,455,010
Appropriations from Councils	33,096,252	33,096,240	35,389,831
Regional Operations	3,384,064	4,714,613	4,009,018
First Nations	1,469,500	1,742,448	1,469,500
Government of Canada	730,308	652,537	763,383
School Generated Funds	4,500,000	3,954,058	4,500,000
Total Revenue	280,272,177	287,608,870	286,586,742
<u>Expenditures</u>			
Office of Regional Executive Director	847,785	681,701	855,137
Financial Services	2,563,402	2,396,598	2,676,631
Human Resources Services	2,035,658	1,663,419	2,064,435
School Services	204,216,512	202,944,071	206,097,858
Program Services	13,646,388	13,407,491	14,570,002
Operational Services	44,087,432	47,177,734	47,069,422
Other Programs	8,375,000	8,090,645	8,753,257
School Generated Funds	4,500,000	3,719,052	4,500,000
Total Expenditures	280,272,177	280,080,711	286,586,742
Operating Surplus	-	7,528,159	-

Statement of Changes in Net Financial Assets

	<u>2022-23</u>	<u>2022-23</u>	<u>2023-24</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
Net financial assets, beginning of year	10,754,956	8,322,748	15,155,077
Changes during the year:			
Annual surplus	-	7,528,159	-
Acquisition of tangible capital assets	(210,000)	(437,235)	(210,000)
Amortization of tangible capital assets	380,595	477,799	449,078
Gain on sale of tangible capital assets	-	(2,215)	-
Proceeds on sale of tangible capital assets	-	2,652	-
Increase in inventories of supplies	-	(292,451)	-
Increase in prepaid expenses	-	(444,380)	-
Increase in net financial assets	170,595	6,832,329	239,078
Net financial assets, end of year	10,925,551	15,155,077	15,394,155

Office of the Regional Executive Director

	<u>2022-23</u>	<u>2022-23</u>	<u>2023-24</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
Salaries & Wages	280,120	281,606	294,594
Employee Benefits	26,490	27,136	29,026
Travel	13,167	3,770	13,167
Contracted Services	115,500	33,829	115,500
Supplies & Materials	176,020	136,723	166,020
Repairs & Maintenance	8,000	5,666	8,000
Professional Development	18,310	4,929	18,310
	<hr/>		
Sub-total	637,607	493,659	644,617

Communications

	<u>2022-23</u>	<u>2022-23</u>	<u>2023-24</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
Salaries & Wages	143,099	140,006	143,282
Employee Benefits	33,179	28,313	33,338
Travel	3,600	427	3,600
Supplies & Materials	18,500	5,734	18,500
Repairs & Maintenance	10,000	13,365	10,000
Professional Development	1,800	197	1,800
Sub-total	210,178	188,042	210,520
Total Office of the Reg Exec. Director	847,785	681,701	855,137

Financial Services

	<u>2022-23</u>	<u>2022-23</u>	<u>2023-24</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
Salaries & Wages	1,632,439	1,485,364	1,686,707
Employee Benefits	315,598	292,505	316,386
Travel	26,868	11,678	26,868
Contracted Services	45,550	44,115	54,050
Supplies & Materials	61,474	55,957	61,474
Repairs & Maintenance	5,000	986	5,000
Professional Development	40,932	24,712	40,932
Insurance	416,741	466,404	466,414
Administrative services	18,800	14,877	18,800
Total	2,563,402	2,396,598	2,676,631

Human Resources Services

	<u>2022-23</u>	<u>2022-23</u>	<u>2023-24</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
Salaries & Wages	1,388,461	1,190,063	1,395,486
Employee Benefits	336,449	315,484	354,445
Travel	18,552	7,136	18,552
Contracted Services	18,400	9,390	18,400
Supplies & Materials	52,415	30,173	47,415
Repairs & Maintenance	126,189	107,593	134,945
Professional Development	95,192	3,580	95,192
Total	2,035,658	1,663,419	2,064,435

School Services - Administration

	<u>2022-23</u>	<u>2022-23</u>	<u>2023-24</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
Salaries & Wages	843,781	846,930	846,908
Employee Benefits	81,316	82,727	78,974
Travel	34,300	19,987	44,300
Supplies & Materials	71,928	31,119	116,928
Professional Development	6,150	4,522	12,200
Sub-total	1,037,475	985,285	1,099,310

School Services - School Costs

	<u>2022-23</u>	<u>2022-23</u>	<u>2023-24</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
Salaries & Wages	151,068,722	147,241,355	152,082,069
Employee Benefits	35,980,719	36,720,175	37,377,433
Service Awards Recovered & Interest	-	(3,013)	-
Sick Leave & Interest	900,000	(93,617)	-
Travel	103,010	73,171	103,010
Repairs & Maintenance	-	39,276	-
Textbook Credit Allocation	1,115,900	1,125,148	1,115,900
Vehicle Expenses	1,500	6,259	1,500
Contracted Services	232,036	188,740	303,188
Supplies & Materials	2,847,574	3,425,651	2,869,403
Professional Development	76,711	47,379	76,711
Sub-total	192,326,172	188,770,524	193,929,214

School Services - Alternative Education

	<u>2022-23</u>	<u>2022-23</u>	<u>2023-24</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
Salaries & Wages	356,466	405,285	348,415
Employee Benefits	21,323	27,238	22,129
Travel	13,500	13,155	13,500
Supplies & Materials	104,727	33,047	104,727
Sub-total	496,016	478,725	488,771

School Services - School Program Grants

	<u>2022-23</u>	<u>2022-23</u>	<u>2023-24</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
Salaries & Wages	3,050,200	2,496,882	2,862,203
Employee Benefits	622,386	570,447	600,147
Travel	93,000	69,320	93,000
Contracted Services	-	23,723	-
Supplies & Materials	975,739	1,488,887	967,297
Professional Development	33,300	21,310	33,300
Sub-total	4,774,625	4,670,569	4,555,947

School Services - Technology Services

	<u>2022-23</u>	<u>2022-23</u>	<u>2023-24</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
Salaries & Wages	1,537,415	1,429,890	1,506,669
Employee Benefits	349,662	328,536	339,094
Contracted Services	358,456	269,521	358,456
Travel	19,000	27,894	24,000
Repairs & Maintenance	209,966	456,479	40,000
Vehicle Expenses	23,000	47,353	40,000
Professional Development	10,300	-	10,300
Supplies & Materials	1,198,268	3,868,612	1,339,334
Capital Asset Amortization	13,273	13,206	16,697
Sub-total	3,719,340	6,441,491	3,674,550

School Services - International Students

	<u>2022-23</u>	<u>2022-23</u>	<u>2023-24</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
Salaries & Wages	380,832	411,230	439,975
Employee Benefits	58,580	54,483	58,906
Travel	67,275	46,444	118,262
Student Lodging	1,003,500	983,799	1,336,500
Supplies & Materials	352,697	101,521	396,423
Sub-total	1,862,884	1,597,477	2,350,066
Total School Services	204,216,512	202,944,071	206,097,858

Program Services - Administration

	<u>2022-23</u>	<u>2022-23</u>	<u>2023-24</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
Salaries & Wages	2,735,475	2,619,045	3,324,183
Employee Benefits	187,315	187,550	227,520
Travel	85,718	72,108	103,523
Supplies & Materials	41,549	36,167	44,899
Professional Development	4,993	1,168	5,438
Sub-total	3,055,050	2,916,038	3,705,563

Program Services - Program Grants

	<u>2022-23</u>	<u>2022-23</u>	<u>2023-24</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
Salaries & Wages	1,100,622	953,454	1,134,194
Employee Benefits	147,011	129,661	147,813
Travel	279,825	260,012	315,605
Contracted Services	467,058	671,545	478,730
Supplies & Materials	1,205,402	1,233,849	1,292,397
Insurance	1,708	1,733	1,708
Professional Development	815	-	815
Sub-total	3,202,441	3,250,254	3,371,262

Program Services - Student Services

	<u>2022-23</u>	<u>2022-23</u>	<u>2023-24</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
Salaries & Wages	4,854,538	4,683,129	4,940,142
Employee Benefits	307,251	301,043	314,635
Travel	145,410	136,206	134,610
Contracted Services	130,500	91,527	130,500
Supplies & Materials	689,598	678,357	611,201
Professional Development	92,900	78,611	104,900
Sub-total	6,220,197	5,968,873	6,235,988

Program Services - Professional Development

	<u>2022-23</u>	<u>2022-23</u>	<u>2023-24</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
Salaries & Wages	329,992	178,072	329,766
Employee Benefits	19,848	15,169	20,162
Professional Development	818,860	1,079,085	907,261
	<hr/>		
Sub-total	1,168,700	1,272,326	1,257,189
	<hr/>		
Total Programs	13,646,388	13,407,491	14,570,002

Operational Services - Administration

	<u>2022-23</u>	<u>2022-23</u>	<u>2023-24</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
Salaries & Wages	1,506,710	1,442,052	1,488,371
Employee Benefits	315,837	315,687	316,590
Travel	17,041	21,125	17,041
Contracted Services	52,354	39,562	52,354
Supplies & Materials	44,650	38,409	53,650
Professional Development	29,071	6,921	29,071
Sub-total	1,965,663	1,863,756	1,957,077

Operational Services - Property Services

	<u>2022-23</u>	<u>2022-23</u>	<u>2023-24</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
Salaries & Wages	10,102,393	9,703,439	9,967,320
Employee Benefits	2,362,175	2,207,401	2,324,636
Travel	7,000	829	7,000
Contracted Services	1,527,675	1,908,204	1,635,356
Vehicle	350,841	527,051	441,471
Supplies & Materials	514,930	951,824	514,930
Professional Development	23,591	18,585	23,591
Utilities	7,358,680	9,711,271	9,477,173
Repairs & Maintenance	3,233,720	3,772,841	3,233,720
Insurance	1,085,864	1,173,211	1,110,864
Capital Asset Amortization	325,949	420,117	453,681
Sub-total	<u>26,892,818</u>	<u>30,394,773</u>	<u>29,189,742</u>

Operational Services - Student Transportation

	<u>2022-23</u>	<u>2022-23</u>	<u>2023-24</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
Salaries & Wages	8,156,030	7,105,928	8,231,865
Employee Benefits	2,013,678	1,521,727	1,916,209
Travel	7,945	1,725	7,945
Contracted Services	102,370	115,519	105,615
Vehicle	3,999,020	4,480,744	4,748,396
Repairs & Maintenance	127,292	959,729	127,292
Conveyance	65,000	64,351	65,000
Supplies & Materials	102,234	111,988	102,234
Utilities	185,318	175,781	185,319
Professional Development	49,000	105,962	49,000
Insurance	379,691	231,275	330,028
Capital Asset Amortization	41,373	44,476	53,700
Sub-total	15,228,951	14,919,205	15,922,603
Total Operational Services	44,087,432	47,177,734	47,069,422

Other Programs - Pre-Primary

	<u>2022-23</u>	<u>2022-23</u>	<u>2023-24</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
Salaries & Wages	5,932,056	5,797,664	6,310,301
Employee Benefits	1,469,741	1,297,361	1,515,176
Travel	24,000	27,947	24,000
Contracted Services	5,000	2,175	5,000
Repairs & Maintenance	-	183,328	-
Supplies & Materials	886,953	763,890	841,530
Professional Development	57,250	18,280	57,250
Total	8,375,000	8,090,645	8,753,257

Appendix A - Province of Nova Scotia

	<u>2022-23</u>	<u>2022-23</u>	<u>2023-24</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
Operational Funding	200,450,074	200,184,906	204,585,589
Textbook Credit Allocation	1,115,900	1,115,900	1,081,600
Compensated Absences	1,000,000	(93,617)	-
Teacher Pension	15,588,250	16,433,500	16,433,500
Teacher Benefits	7,948,050	8,107,900	8,107,900
Teacher Salary Accrual	-	140,751	-
Information Economy Initiative	719,400	701,926	719,400
Other	10,270,379	16,857,708	9,527,021
Total	237,092,053	243,448,974	240,455,010

Appendix B - Appropriations from Councils

	<u>2022-23</u>	<u>2023-24</u>	<u>2023-24</u>
	<u>Contribution</u>	<u>Assessment</u>	<u>Contribution</u>
Municipality of Colchester	8,205,911	2,879,415,030	8,776,456
Municipality of Cumberland	4,981,965	1,740,436,213	5,304,850
Municipality of East Hants	5,835,046	2,099,295,534	6,398,653
Municipality of Pictou	5,297,111	1,853,832,581	5,650,482
Town of Amherst	1,643,211	561,411,590	1,711,183
Town of New Glasgow	1,784,116	618,557,363	1,885,363
Town of Oxford	224,774	75,507,057	230,146
Town of Pictou	524,986	183,976,180	560,759
Town of Stellarton	821,367	277,263,306	845,099
Town of Stewiacke	287,703	107,929,655	328,970
Town of Trenton	376,408	131,239,158	400,017
Town of Truro	2,677,865	930,735,368	2,836,880
Town of Westville	435,789	151,238,048	460,973
Total	33,096,252	11,610,837,083	35,389,831

Note:

- Assessment is uniform assessment as calculated by the Province of Nova Scotia
- Municipal Tax Rate of 30.48 cents per hundred dollars of assessment is set by the Province of Nova Scotia (30.48 cents per hundred in 2022-23)

Appendix C - Regional Operations

	<u>2022-23</u>	<u>2022-23</u>	<u>2023-24</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
Investment Income	200,000	968,740	621,856
Rental	485,428	501,845	485,428
International Student Program	2,146,969	2,148,210	2,350,067
Other	551,667	1,095,818	551,667
Total	3,384,064	4,714,613	4,009,018

Appendix D - Government of Canada

	<u>2022-23</u>	<u>2022-23</u>	<u>2023-24</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
French Minority Language	25,000	-	58,075
French Special Projects	650,816	591,627	650,816
French Monitors	54,492	60,910	54,492
Total	730,308	652,537	763,383

Appendix E - Staffing Complement

Teaching Staff	
<i>NSTU FTEs</i>	1464.4
<i>PSAANS FTEs</i>	133.4
	<u>1597.8</u>
Educational Assistants	
<i>Hours per day</i>	2012.1
<i>In School Suspension - Hours per day</i>	85.0
	<u>2097.1</u>
Administrative Assistants	
<i>School Based FTEs</i>	71.4
Information Technology	
<i>Support Specialists FTEs</i>	19.8
<i>Clerk FTE</i>	1.0
<i>Virtual High FTEs</i>	1.0
<i>Information Economy Initiative FTEs</i>	5.2
	<u>27.0</u>
Student Support Workers	
<i>FTEs</i>	20.0
Library Specialists	
<i>FTEs</i>	16.1
Student Monitors	
<i>Hours per day</i>	430.3
Custodians	
<i>FTEs</i>	168.9
Maintenance	
<i>FTEs</i>	39.0
Bus Drivers	
<i>Hours per day</i>	1055.4
Mechanics	
<i>FTEs</i>	21.0
Pre-Primary Early Childhood Educators	
<i>FTEs</i>	137.0

Appendix F - Budget Assumptions

- Enrolment projections are based on September 30th actuals carried forward, in conjunction with Baragar.
- Actual enrolments as of February/March, in conjunction with trend projections for pre-primary and primary, are used to develop staffing allocations.
- Enrolment projections are also used for several expenditure allocations within the budget.
- Staffing provided using approved staffing business rules compliant with provincial guidelines.
- Salaries budgeted as per Regional policies and/or collective agreements and/or approved salary schedules.
- Substitute costs based on previous years' history.
- Municipal contributions based on uniform assessment multiplied by the provincially mandated municipal education tax rate.
- To allow for better expenditure management and control, and to allow for proper categorization of expenditures, a process is in place to allow for budget transfers per approved guidelines.
- School-based budget allocation developed to reflect authority, responsibility, and accountability at the site.
- Allocated funds, under the control of the school, are to be considered global by the schools.

Appendix G – School Allocation

Instructional Supplies

- Weighting Factors
 - ◆ 1.0 Elementary
 - ◆ 1.2 Secondary
 - ◆ 3.25 CEP

- Rates
 - ◆ \$2,000.00 base rate per site
 - ◆ \$1,000.00 per additional site
 - ◆ \$56.00 per weighted student (see above)
 - ◆ \$1.00 per student to deal with exceptional circumstances
 - ◆ \$1,000 per small school (100 students or less)

Library

- \$2.60 per student

Learning Community Professional Development

- \$3.00 per student
- \$250 per small school (200 students or less)

Maintenance Petty Cash

- \$75.00 per school per year included to allow for incidental maintenance expenses

Internet Connectivity

- Provides internet connectivity per provincial guidelines

Telephone

- Provides Region-wide telephone exchange system

Server Replacement

- Provides \$50,000 to allow for systematic replacement of servers

Appendix H - Tangible Capital Asset Aquisitions

	Type	Quantity	Average Cost	Total Cost
Information Technology	Service Vehicle	1	30,000	30,000
Property Services	Service Vehicle	5	30,000	150,000
Student Transportation	Service Vehicle	1	30,000	<u>30,000</u>
				<u><u>210,000</u></u>



Chignecto Central
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