



Chignecto Central
Regional Centre for Education

2024-2025

BUDGET

June 24, 2024

Table of Contents

EXPLANATORY NOTES

Budget Summary.....	1
Operational Services Major Projects.....	3

SUMMARIES

Revenues and Expenditures.....	5
Statement of Changes in Net Financial Assets.....	6
Office of the Regional Executive Director	
Office of the Regional Executive Director.....	7
Communications.....	8
Financial Services.....	9
Human Resources Services.....	10
School Services	
Administration.....	11
School Costs.....	12
Alternative Education.....	13
School Program Grants.....	14
Technology Services.....	15
International Students.....	16
Program Services	
Administration.....	17
Program Grants.....	18
Student Services.....	19
Program Professional Development.....	20
Operational Services	
Administration.....	21
Property Services.....	22
Student Transportation.....	23
Other Programs	
Pre-Primary.....	24

APPENDICES

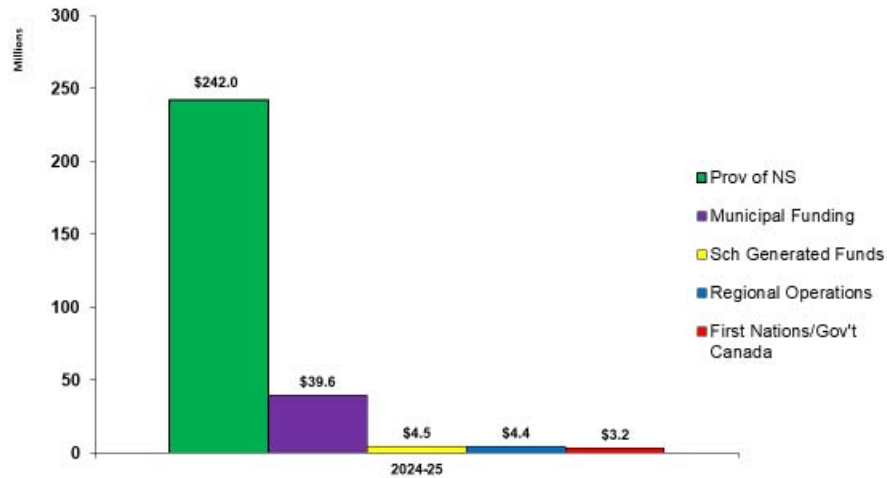
Appendix A – Revenue – Province of NS.....	25
Appendix B – Revenue – Appropriations from Councils.....	26
Appendix C – Revenue – Regional Operations.....	27
Appendix D – Revenue – Government of Canada.....	28
Appendix E – Staffing Complement.....	29
Appendix F – Budget Assumptions.....	30
Appendix G – School Allocation.....	31
Appendix H – Tangible Capital Asset Acquisitions.....	32

Budget Summary

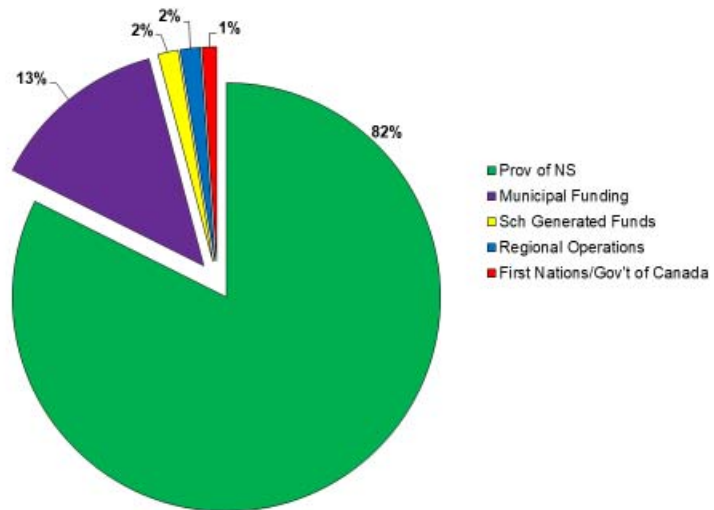
Revenues

The 2024-25 operating revenue budget totals \$293.8 million. This represents an increase of \$7.2 million over last year's budget.

2024-25 Revenue Budget



2024-25 Revenue Summary

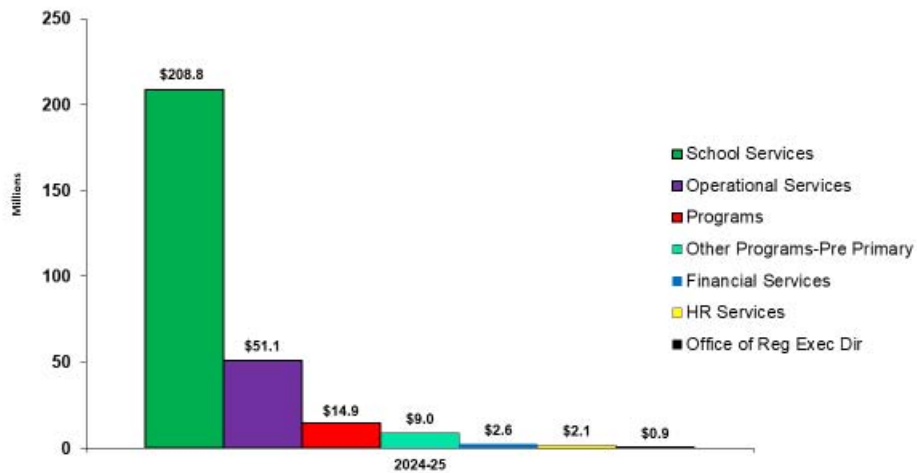


Budget Summary (continued)

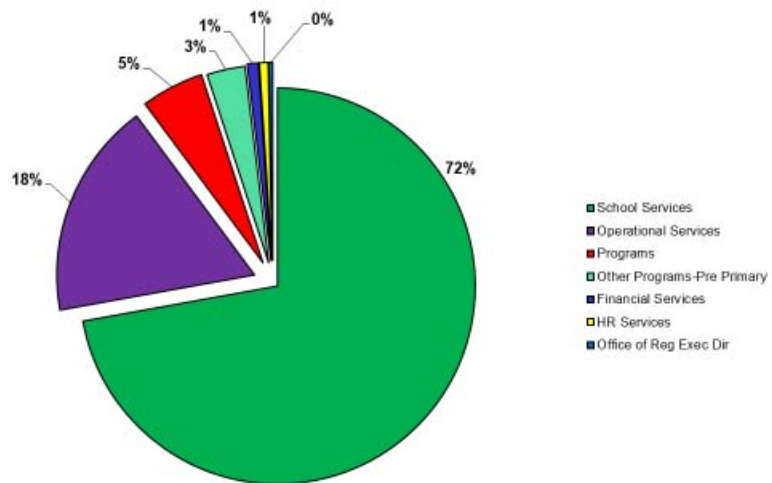
Expenditures

The 2024-25 operating expenditure budget totals \$293.8 million. This represents an increase of \$7.2 million over last year's budget.

2024-25 Expenditure Budget



2024-25 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	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	CEC	AHU – roof top units
End of Useful Life of System	Region	Fire panel replacements
End of Useful Life of System	Cobequid Consolidated	Sanitary waste system – 20% repair
End of Useful Life of System	Cobetec	Sprinkler head maintenance
End of Useful Life of System	Cobetec	AHU – roof top unit replacement
End of Useful Life of System	Dr. W.A. MacLeod	AHU refurbishment
End of Useful Life of System	Region	Specifications for projects
End of Useful Life of System	Elmsdale Elementary	Gym light replacement
End of Useful Life of System	Enfield Elementary	Curb repairs
End of Useful Life of System	Rawdon District	Old library window 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	Fire pump controller replacement
End of Useful Life of System	Pugwash High	Replace heat exchanger
End of Useful Life of System	G.R. Saunders	Air handler improvements
End of Useful Life of System	New Glasgow Academy	Update fire panel
End of Useful Life of System	Region	Exterior panel caulking
End of Useful Life of System	Advocate District	Oil storage tank replacement
End of Useful Life of System	Advocate District	Grounds/entrance improvements & washroom partition replacement
End of Useful Life of System	Amherst Regional High	Replace sprinkler heads
End of Useful Life of System	Central Colchester Jr. High	Intumescent paint on wooden panels

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Operational Services Major Projects

Category	Location	Description
End of Useful Life of System	Rawdon District	Repair drainage tile along foundation
End of Useful Life of System	Riverside Education Centre	Gym light replacement
End of Useful Life of System	Salt Springs	Fire panel replacement
End of Useful Life of System	South Colchester	Cafeteria, library, foyer light replacement
End of Useful Life of System	Scotsburn Elementary	Fire alarm panel replacement
End of Useful Life of System	Springhill Jr/Sr High	EMCS controller replacement 23/24 carryover
End of Useful Life of System	Truro Middle School	Roof section replacement (shingles)
End of Useful Life of System	North Nova Ed. Centre	Stairwell storage issues
		Total Projects: \$945,000

Revenues and Expenditures

<u>Revenues</u>	<u>2023-24</u>	<u>2023-24</u>	<u>2024-25</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
Province of Nova Scotia	240,455,010	239,622,841	242,018,727
Appropriations from Councils	35,389,831	35,389,860	39,646,251
Regional Operations	4,009,018	5,191,430	4,438,099
First Nations	1,469,500	2,494,932	2,450,000
Government of Canada	763,383	779,806	763,383
School Generated Funds	4,500,000	4,658,543	4,500,000
Total Revenue	286,586,742	288,137,412	293,816,460
<u>Expenditures</u>			
Office of Regional Executive Director	855,137	699,572	895,639
Financial Services	2,676,631	1,838,148	2,603,387
Human Resources Services	2,064,435	1,487,583	2,056,888
School Services	206,097,858	205,211,158	208,764,746
Program Services	14,570,002	13,727,613	14,866,184
Operational Services	47,069,422	48,839,761	51,104,222
Other Programs	8,753,257	8,156,115	9,025,394
School Generated Funds	4,500,000	4,597,419	4,500,000
Total Expenditures	286,586,742	284,557,369	293,816,460
Operating Surplus	-	3,580,043	-

Statement of Changes in Net Financial Assets

	<u>2023-24</u>	<u>2023-24</u>	<u>2024-25</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
Net financial assets, beginning of year	15,155,077	15,155,077	19,106,450
Changes during the year:			
Annual surplus	-	3,580,043	-
Acquisition of tangible capital assets	(210,000)	(386,768)	(210,000)
Amortization of tangible capital assets	449,078	498,172	524,078
Gain on sale of tangible capital assets	-	(5,697)	-
Proceeds on sale of tangible capital assets	-	7,450	-
Increase in inventories of supplies	-	(45,057)	-
Increase in prepaid expenses	-	303,230	-
Increase in net financial assets	239,078	3,951,373	314,078
Net financial assets, end of year	15,394,155	19,106,450	19,420,528

Office of the Regional Executive Director

	<u>2023-24</u>	<u>2023-24</u>	<u>2024-25</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
Salaries & Wages	294,594	286,491	309,117
Employee Benefits	29,026	30,914	30,989
Travel	13,167	6,981	13,167
Contracted Services	115,500	39,740	115,500
Supplies & Materials	166,020	163,780	166,020
Repairs & Maintenance	8,000	-	8,000
Professional Development	18,310	9,399	18,310
Sub-total	644,617	537,305	661,103

Communications

	<u>2023-24</u>	<u>2023-24</u>	<u>2024-25</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
Salaries & Wages	143,282	115,402	165,103
Employee Benefits	33,338	33,263	35,533
Travel	3,600	199	3,600
Supplies & Materials	18,500	(1,904)	18,500
Repairs & Maintenance	10,000	15,307	10,000
Professional Development	1,800	-	1,800
Sub-total	210,520	162,267	234,536
Total Office of the Reg Exec. Director	855,137	699,572	895,639

Financial Services

	<u>2023-24</u>	<u>2023-24</u>	<u>2024-25</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
	(Restated)		
Salaries & Wages	1,686,707	943,332	1,589,293
Employee Benefits	316,386	296,864	340,566
Travel	26,868	11,532	26,868
Contracted Services	54,050	68,525	54,050
Supplies & Materials	61,474	52,857	61,474
Repairs & Maintenance	23,800	-	23,800
Professional Development	40,932	21,305	40,932
Insurance	466,414	443,519	466,404
Administrative services	-	214	-
Total	2,676,631	1,838,148	2,603,387

Human Resources Services

	<u>2023-24</u>	<u>2023-24</u>	<u>2024-25</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
Salaries & Wages	1,395,486	960,304	1,363,805
Employee Benefits	354,445	331,294	378,579
Travel	18,552	12,433	18,552
Contracted Services	18,400	27,354	18,400
Supplies & Materials	47,415	47,304	47,415
Repairs & Maintenance	134,945	98,403	134,945
Professional Development	95,192	10,491	95,192
Total	2,064,435	1,487,583	2,056,888

School Services - Administration

	<u>2023-24</u>	<u>2023-24</u>	<u>2024-25</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
Salaries & Wages	846,908	800,555	907,821
Employee Benefits	78,974	81,963	83,565
Travel	44,300	26,781	44,300
Supplies & Materials	116,928	118,186	116,928
Professional Development	12,200	3,143	12,200
Sub-total	1,099,310	1,030,628	1,164,814

School Services - School Costs

	<u>2023-24</u>	<u>2023-24</u>	<u>2024-25</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
Salaries & Wages	152,082,069	149,349,995	153,598,562
Employee Benefits	37,377,433	38,391,053	38,049,110
Service Awards Recovered & Interest	-	(837)	-
Sick Leave & Interest	-	17,453	-
Travel	103,010	99,278	103,010
Repairs & Maintenance	-	63,812	-
Textbook Credit Allocation	1,115,900	1,095,317	1,071,700
Vehicle Expenses	1,500	5,116	1,500
Contracted Services	303,188	273,177	334,188
Supplies & Materials	2,869,403	3,819,014	2,944,403
Professional Development	76,711	53,174	76,711
Sub-total	193,929,214	193,166,552	196,179,184

School Services - Alternative Education

	<u>2023-24</u>	<u>2023-24</u>	<u>2024-25</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
Salaries & Wages	348,415	349,075	346,182
Employee Benefits	22,129	25,446	23,120
Travel	13,500	30,656	13,500
Supplies & Materials	104,727	42,623	104,727
Sub-total	488,771	447,800	487,529

School Services - School Program Grants

	<u>2023-24</u>	<u>2023-24</u>	<u>2024-25</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
Salaries & Wages	2,862,203	2,677,399	2,976,275
Employee Benefits	600,147	643,447	654,871
Travel	93,000	109,385	93,000
Contracted Services	-	23,746	-
Supplies & Materials	967,297	1,350,099	967,297
Professional Development	33,300	20,735	33,300
Sub-total	4,555,947	4,824,811	4,724,743

School Services - Technology Services

	<u>2023-24</u>	<u>2023-24</u>	<u>2024-25</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
Salaries & Wages	1,506,669	1,421,319	1,559,687
Employee Benefits	339,094	356,521	365,854
Contracted Services	358,456	347,491	433,456
Travel	24,000	25,446	24,000
Repairs & Maintenance	40,000	28,488	40,000
Vehicle Expenses	40,000	39,154	40,000
Professional Development	10,300	1,322	10,300
Supplies & Materials	1,339,334	1,566,013	1,339,334
Capital Asset Amortization	16,697	12,099	16,697
Sub-total	3,674,550	3,797,853	3,829,328

School Services - International Students

	<u>2023-24</u>	<u>2023-24</u>	<u>2024-25</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
Salaries & Wages	439,975	414,625	488,043
Employee Benefits	58,906	65,689	64,920
Travel	118,262	68,550	118,262
Student Lodging	1,336,500	1,253,715	1,336,500
Supplies & Materials	396,423	140,935	371,423
Sub-total	2,350,066	1,943,514	2,379,148
Total School Services	206,097,858	205,211,158	208,764,746

Program Services - Administration

	<u>2023-24</u>	<u>2023-24</u>	<u>2024-25</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
Salaries & Wages	3,324,183	2,603,150	3,078,310
Employee Benefits	227,520	207,208	215,092
Travel	103,523	105,591	103,523
Supplies & Materials	44,899	41,827	44,899
Professional Development	5,438	1,920	5,438
Sub-total	3,705,563	2,959,696	3,447,262

Program Services - Program Grants

	<u>2023-24</u>	<u>2023-24</u>	<u>2024-25</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
Salaries & Wages	1,134,194	1,051,103	1,140,395
Employee Benefits	147,813	145,758	151,729
Travel	315,605	330,577	315,605
Contracted Services	478,730	541,738	477,436
Supplies & Materials	1,292,397	1,774,934	1,292,397
Insurance	1,708	1,733	1,708
Professional Development	815	4,931	815
	<hr/>		
Sub-total	3,371,262	3,850,774	3,380,085

Program Services - Student Services

	<u>2023-24</u>	<u>2023-24</u>	<u>2024-25</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
Salaries & Wages	4,940,142	4,597,978	5,392,121
Employee Benefits	314,635	308,655	362,505
Travel	134,610	169,333	134,610
Contracted Services	130,500	72,203	130,500
Supplies & Materials	611,201	520,233	611,201
Professional Development	104,900	135,915	104,900
Sub-total	6,235,988	5,804,317	6,735,837

Program Services - Professional Development

	<u>2023-24</u>	<u>2023-24</u>	<u>2024-25</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
Salaries & Wages	329,766	16,354	329,776
Employee Benefits	20,162	2,508	20,257
Professional Development	907,261	1,093,964	952,967
Sub-total	1,257,189	1,112,826	1,303,000
Total Programs	14,570,002	13,727,613	14,866,184

Operational Services - Administration

	<u>2023-24</u>	<u>2023-24</u>	<u>2024-25</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
Salaries & Wages	1,488,371	1,056,102	1,489,774
Employee Benefits	316,590	321,684	348,623
Travel	17,041	31,249	17,041
Contracted Services	52,354	-	52,354
Supplies & Materials	53,650	51,538	53,650
Professional Development	29,071	18,027	29,071
Sub-total	<u>1,957,077</u>	<u>1,478,600</u>	<u>1,990,513</u>

Operational Services - Property Services

	<u>2023-24</u>	<u>2023-24</u>	<u>2024-25</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
Salaries & Wages	9,967,320	11,064,608	11,135,685
Employee Benefits	2,324,636	2,517,775	2,627,965
Travel	7,000	85	7,000
Contracted Services	1,635,356	2,282,069	2,045,356
Vehicle	441,471	499,952	441,471
Supplies & Materials	514,930	1,058,665	514,930
Professional Development	23,591	45,080	23,591
Utilities	9,477,173	9,350,595	9,692,173
Repairs & Maintenance	3,233,720	3,750,201	3,233,720
Insurance	1,110,864	1,402,362	1,373,210
Capital Asset Amortization	453,681	431,540	453,681
Sub-total	<u>29,189,742</u>	<u>32,402,932</u>	<u>31,548,782</u>

Operational Services - Student Transportation

	<u>2023-24</u>	<u>2023-24</u>	<u>2024-25</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
Salaries & Wages	8,231,865	7,656,901	9,519,903
Employee Benefits	1,916,209	1,737,052	2,295,156
Travel	7,945	2,516	7,945
Contracted Services	105,615	111,187	105,615
Vehicle	4,748,396	4,317,990	4,748,396
Repairs & Maintenance	127,292	391,521	127,292
Conveyance	65,000	100,242	97,686
Supplies & Materials	102,234	107,577	102,234
Utilities	185,319	172,064	190,318
Professional Development	49,000	64,847	49,000
Insurance	330,028	241,799	267,682
Capital Asset Amortization	53,700	54,533	53,700
	Sub-total	15,922,603	14,958,229
	Total Operational Services	47,069,422	48,839,761
			51,104,222

Other Programs - Pre-Primary

	<u>2023-24</u>	<u>2023-24</u>	<u>2024-25</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
Salaries & Wages	6,310,301	6,059,478	6,474,900
Employee Benefits	1,515,176	1,375,425	1,622,714
Travel	24,000	23,437	24,000
Contracted Services	5,000	-	5,000
Repairs & Maintenance	-	28,719	-
Supplies & Materials	841,530	650,517	841,530
Professional Development	57,250	18,539	57,250
Total	8,753,257	8,156,115	9,025,394

Appendix A - Province of Nova Scotia

	<u>2023-24</u>	<u>2023-24</u>	<u>2024-25</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
Operational Funding	204,585,589	201,916,368	204,424,169
Textbook Credit Allocation	1,081,600	1,081,600	1,071,700
Post Employment Benefits	-	(837)	-
Compensated Absences	-	17,453	-
Teacher Pension	16,433,500	16,731,900	16,731,900
Teacher Benefits	8,107,900	9,272,400	9,272,400
Teacher Salary Accrual	-	(685,551)	-
Information Economy Initiative	719,400	712,073	719,400
Other	9,527,021	10,577,435	9,799,158
Total	240,455,010	239,622,841	242,018,727

Appendix B - Appropriations from Councils

	<u>2023-24</u>	<u>2024-25</u>	<u>2024-25</u>
	<u>Contribution</u>	<u>Assessment</u>	<u>Contribution</u>
Municipality of Colchester	8,776,456	3,198,507,413	9,749,051
Municipality of Cumberland	5,304,850	1,945,441,836	5,929,707
Municipality of East Hants	6,398,653	2,420,790,609	7,378,570
Municipality of Pictou	5,650,482	2,079,592,572	6,338,598
Town of Amherst	1,711,183	620,579,375	1,891,526
Town of New Glasgow	1,885,363	676,531,319	2,062,067
Town of Oxford	230,146	87,637,100	267,118
Town of Pictou	560,759	204,704,647	623,940
Town of Stellarton	845,099	303,587,330	925,334
Town of Stewiacke	328,970	129,349,950	394,259
Town of Trenton	400,017	146,348,469	446,070
Town of Truro	2,836,880	1,026,296,803	3,128,153
Town of Westville	460,973	167,932,457	511,858
Total	35,389,831	13,007,299,880	39,646,251

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 2023-24)

Appendix C - Regional Operations

	<u>2023-24</u>	<u>2023-24</u>	<u>2024-25</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
Investment Income	621,856	1,497,617	1,021,856
Rental	485,428	514,204	485,428
International Student Program	2,350,067	2,648,256	2,379,148
Other	551,667	531,353	551,667
Total	4,009,018	5,191,430	4,438,099

Appendix D - Government of Canada

	<u>2023-24</u>	<u>2023-24</u>	<u>2024-25</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
French Minority Language	58,075	35,389	58,075
French Special Projects	650,816	691,827	650,816
French Monitors	54,492	52,590	54,492
Total	763,383	779,806	763,383

Appendix E - Staffing Complement

Teaching Staff	
<i>NSTU FTEs</i>	1466.9
<i>PSAANS FTEs</i>	135.9
	<u>1602.8</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>	72.0
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>	439.7
Custodians	
<i>FTEs</i>	168.9
Maintenance	
<i>FTEs</i>	39.0
Bus Drivers	
<i>Hours per day</i>	1132.4
Mechanics	
<i>FTEs</i>	21.0
Pre-Primary Early Childhood Educators	
<i>FTEs</i>	142.0

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 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	60,000	60,000
Property Services	Service Vehicle	5	60,000	300,000
Student Transportation	Service Vehicle	1	60,000	<u>60,000</u>
				<u><u>420,000</u></u>



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