



2018-2019

BUDGET

July 16, 2018



Chignecto Central
Regional Centre for Education

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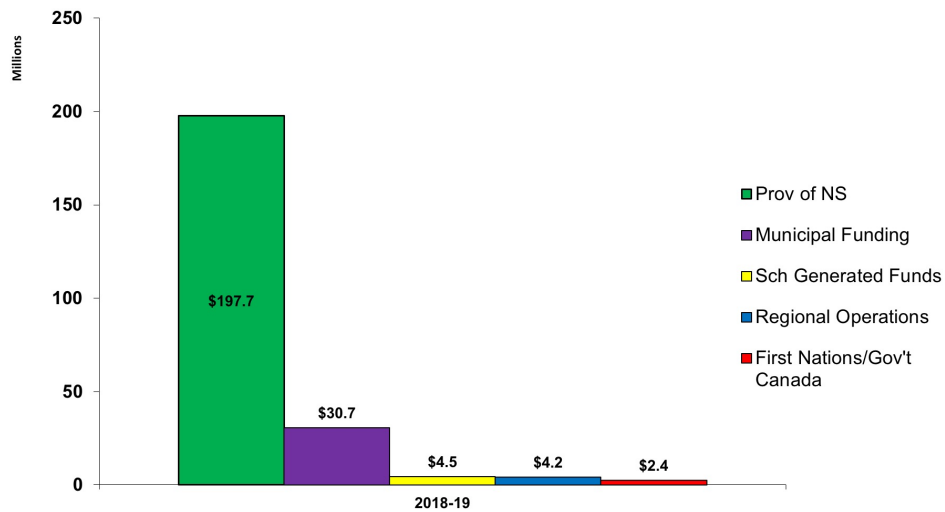
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Budget Summary

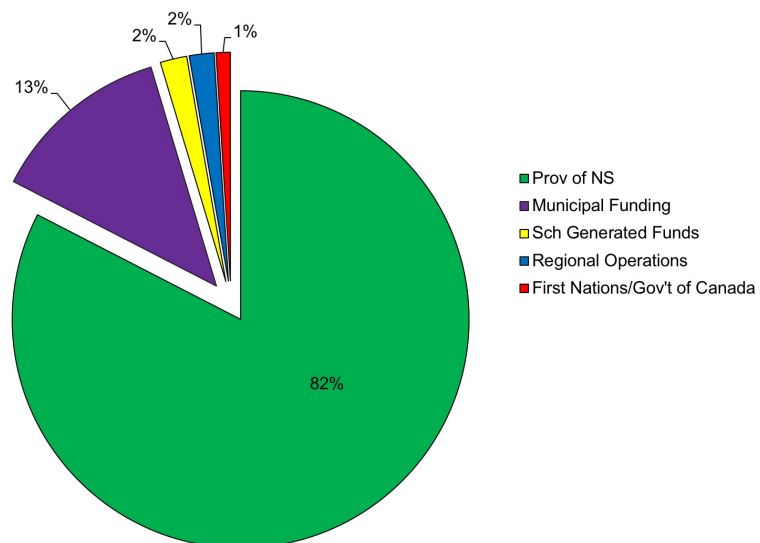
Revenues

The 2018-19 operating revenue budget totals \$239.4 million. This represents an increase of \$7.6 million over last year's budget.

2018-19 Revenue Budget



2018-19 Revenue Summary

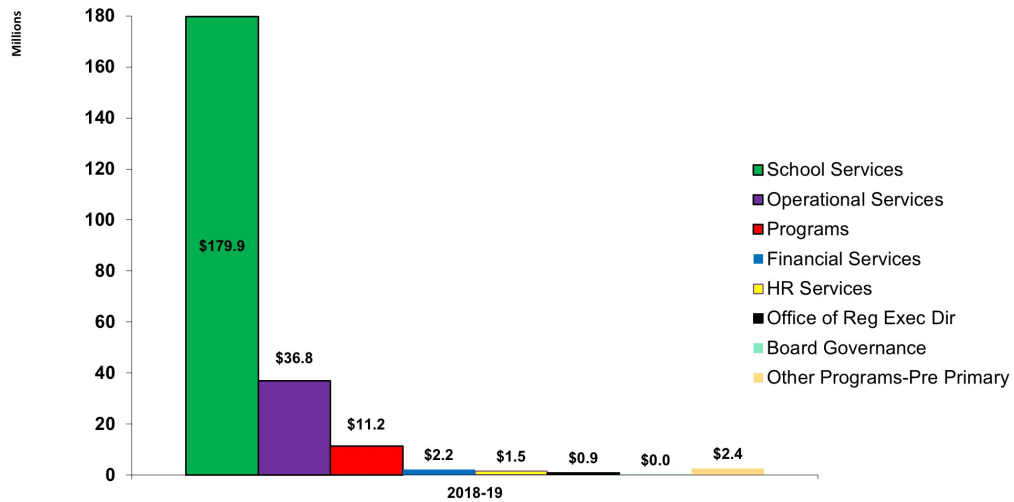


Budget Summary (continued)

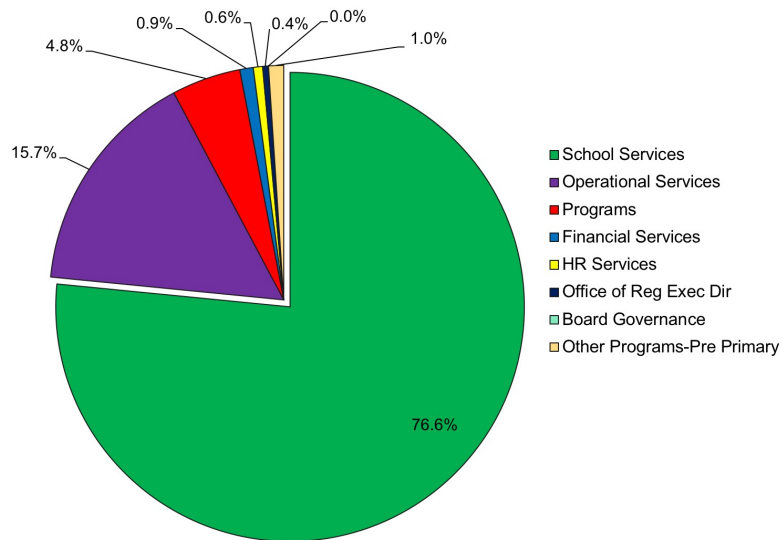
Expenditures

The 2018-19 operating expenditure budget totals \$239.4 million. This represents an increase of \$7.6 million over last year's budget.

2018-19 Expenditure Budget



2018-19 Expenditure Summary



Operational Services Major Projects

<i>Category</i>	<i>Location</i>	<i>Description</i>
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	Fume Hood Compliance
Regulatory Requirement	Region	Annual Reg. Training (i.e. Fall Arrest, Confined Space)
Regulatory Requirement	Region	Backflow Preventer Inspection
Regulatory Requirement	Hants North Rural High/Kennetcook	Fire Separations
Regulatory Requirement	Central Colchester Jr. High	Door, hardware and firestop requirements, front doors
Health & Safety	Kennetcook Bus Garage Site	Environmental Monitoring and Assessment
Health & Safety	Region	Environmental
Health & Safety	Region	Student Services & Accessibility Improvements
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	Region	Exterior Panel Caulking
End of Useful Life of System	Region	Specifications for Projects
End of Useful Life of System	Advocate District	Wall Penetration and Back Entrance
End of Useful Life of System	Great Village Elementary	Exterior Painting (shingled)
End of Useful Life of System	Debert Elementary	Exterior Painting (shingled)
End of Useful Life of System	Bible Hill Jr. High	Gym Floor Replacement
End of Useful Life of System	Cobetec	Door Replacement/front entry/building security
End of Useful Life of System	Advocate District	Electrical Conduit Trenching
End of Useful Life of System	Upper Stewiacke Elementary	Electrical Upgrade Main Disconnect
End of Useful Life of System	Kennetcook Bus Garage Site	Environmental Monitoring and Assessment
End of Useful Life of System	Great Village Elementary	Front Step Replacement
End of Useful Life of System	West Colchester Consolidated	Completion of Boiler Install
End of Useful Life of System	Trenton Middle	Boiler Replacement
End of Useful Life of System	Debert Elementary	Boiler Replacement
End of Useful Life of System	West Pictou Consolidated	Controls Update
End of Useful Life of System	Chiganois Elementary	Plumbing Issues – Main Hallway
		Total Projects: \$945,000

Revenues and Expenditures

<u>Revenues</u>	<u>2017-18</u> <u>Budget</u>	<u>2017-18</u> <u>Actuals</u>	<u>2018-19</u> <u>Budget</u>
Province of Nova Scotia	189,702,592	188,049,238	197,678,824
Appropriations from Council	29,868,300	29,868,381	30,664,700
Regional Operations	4,553,842	5,128,350	4,173,815
First Nations	2,300,000	2,283,385	2,100,000
Government of Canada	313,152	296,460	313,152
School Generated Funds	5,100,000	4,289,943	4,500,000
Total Revenue	231,837,886	229,915,757	239,430,491
Expenditures			
Board Governance	469,364	856,280	31,637
Office of Regional Executive Director	901,408	787,723	912,063
Financial Services	2,190,921	1,987,474	2,167,628
Human Resources Services	1,598,351	1,375,686	1,513,315
School Services	173,246,183	171,440,776	179,859,771
Programs	11,335,690	11,733,927	11,196,624
Operational Services	36,118,469	36,765,924	36,803,845
Other Programs	877,500	669,158	2,445,608
School Generated Funds	5,100,000	4,285,324	4,500,000
Total Expenditures	231,837,886	229,902,272	239,430,491
Operating Surplus	-	13,485	-

Statement of Change in Net Financial Resources

	<u>2017-18</u>	<u>2017-18</u>	<u>2018-19</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
Net financial resources, beginning of year	4,101,586	4,101,586	4,069,188
Changes during the year:			
Annual Surplus	-	13,485	-
Acquisition of tangible capital assets	(150,000)	(351,527)	(150,000)
Amortization of tangible capital assets	383,718	398,326	403,499
Gain on sale of tangible capital assets	-	(1,720)	-
Proceeds on sale of tangible capital assets	-	2,150	-
Increase in inventories of supplies	-	(6,651)	-
Increase in prepaid expenses	-	(86,461)	-
Increase (decrease) in net financial resources	233,718	(32,398)	253,499
Net financial resources, end of year	4,335,304	4,069,188	4,322,687

Board Governance

	<u>2017-18</u>	<u>2017-18</u>	<u>2018-19</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
Salaries	257,887	253,075	26,170
Benefits	7,474	450,868	4,967
Travel	34,600	38,893	-
Contracted Services	25,500	3,561	-
Insurance	1,400	1,156	-
Supplies & Materials	15,500	15,312	500
Professional Development	40,600	7,012	-
NSSBA	86,403	86,403	-
Total	469,364	856,280	31,637

Office of Regional Executive Director

	<u>2017-18</u>	<u>2017-18</u>	<u>2018-19</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
Salaries & Wages	275,334	243,610	280,747
Employee Benefits	31,591	25,822	35,030
Travel	15,030	11,700	15,030
Contracted Services	190,500	162,618	190,500
Supplies & Materials	177,300	171,821	177,300
Repairs & Maintenance	8,000	-	8,000
Professional Development	18,310	11,682	18,310
Sub-total	716,065	627,253	724,917

Communications

	<u>2017-18</u>	<u>2017-18</u>	<u>2018-19</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
Salaries & Wages	125,197	125,615	127,715
Employee Benefits	26,246	21,656	25,531
Travel	3,600	214	3,600
Supplies & Materials	18,500	12,985	18,500
Repairs & Maintenance	10,000	-	10,000
Professional Development	1,800	-	1,800
Sub-total	185,343	160,470	187,146
Total Office of the Reg Exec. Director	901,408	787,723	912,063

Financial Services

	<u>2017-18</u>	<u>2017-18</u>	<u>2018-19</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
Salaries & Wages	1,481,887	1,332,685	1,465,145
Employee Benefits	277,969	261,627	271,418
Travel	29,853	33,372	29,853
Contracted Services	45,550	34,425	45,550
Supplies & Materials	71,900	40,959	61,900
Repairs & Maintenance	5,000	4,733	5,000
Professional Development	30,932	44,386	40,932
Insurance	229,030	215,605	229,030
Administrative services	18,800	19,682	18,800
Total	2,190,921	1,987,474	2,167,628

Human Resources Services

	<u>2017-18</u>	<u>2017-18</u>	<u>2018-19</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
Salaries & Wages	1,149,805	1,028,416	1,079,891
Employee Benefits	273,987	240,199	258,865
Travel	20,613	19,519	20,613
Contracted Services	17,500	25,305	17,500
Supplies & Materials	53,065	31,040	53,065
Repairs & Maintenance	38,189	8,240	38,189
Professional Development	45,192	22,967	45,192
Total	1,598,351	1,375,686	1,513,315

School Services - Administration

	<u>2017-18</u>	<u>2017-18</u>	<u>2018-19</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
Salaries & Wages	1,116,035	1,124,700	884,829
Employee Benefits	92,580	94,205	82,577
Travel	30,600	45,570	31,600
Supplies & Materials	33,697	16,721	77,697
Professional Development	8,000	6,254	8,000
Sub-total	1,280,912	1,287,450	1,084,703

School Services - School Costs

	<u>2017-18</u>	<u>2017-18</u>	<u>2018-19</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
Salaries & Wages	127,682,940	126,810,671	134,417,444
Employee Benefits	32,863,831	31,974,377	32,421,082
Service Awards (recovered)	334,500	(17,834)	334,500
Service Award Interest	700,000	503,842	700,000
Sick Leave & Interest (recovered)	900,000	(60,655)	900,000
Travel	102,283	82,961	150,903
Repairs & Maintenance	5,000	551	5,000
Textbook Credit Allocation	1,149,300	1,119,247	1,134,800
Vehicle Expenses	5,700	2,106	5,700
Contracted Services	30,000	70,169	30,000
Supplies & Materials	2,225,169	2,877,647	2,224,648
Professional Development	98,837	70,471	98,837
Sub-total	166,097,560	163,433,553	172,422,914

School Services - Alternative Education

	<u>2017-18</u>	<u>2017-18</u>	<u>2018-19</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
Salaries & Wages			234,295
Employee Benefits			12,820
Travel			15,000
Supplies & Materials			72,885
Sub-total	-	-	335,000

School Services - School Grants

	<u>2017-18</u>	<u>2017-18</u>	<u>2018-19</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
Salaries & Wages	554,855	484,284	574,237
Employee Benefits	115,216	99,723	118,124
Travel	29,750	30,136	28,000
Supplies & Materials	648,434	675,771	787,436
Repairs/Maintenance	-	-	-
Professional Development	6,000	18,523	6,000
Sub-total	1,354,255	1,308,437	1,513,797

School Services - International Students

	<u>2017-18</u>	<u>2017-18</u>	<u>2018-19</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
Salaries & Wages	410,255	483,779	435,593
Employee Benefits	47,326	57,286	55,783
Travel	52,801	68,907	52,801
International Student Lodging	1,015,000	1,420,864	1,015,000
Supplies & Materials	649,210	122,871	649,210
Professional development	-	2,439	-
Insurance	-	-	-
Vehicle Expense	-	-	-
Sub-total	<u>2,174,592</u>	<u>2,156,146</u>	<u>2,208,387</u>

School Services - Technology Services

	<u>2017-18</u>	<u>2017-18</u>	<u>2018-19</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
Salaries & Wages	1,358,217	1,350,522	1,302,174
Employee Benefits	282,639	290,431	285,207
Contracted Services	200,000	341,624	200,000
Travel	13,000	8,972	11,500
Repairs & Maintenance	254,119	45,813	254,119
Vehicle Expenses	19,500	23,906	19,500
Professional Development	8,000	-	8,000
Supplies & Materials	188,845	1,179,379	197,130
Capital Asset Amortization	14,544	14,543	17,340
Sub-total	2,338,864	3,255,190	2,294,970
Total School Services	173,246,183	171,440,776	179,859,771

Programs - Administration

	<u>2017-18</u>	<u>2017-18</u>	<u>2018-19</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
Salaries & Wages	2,057,786	2,138,547	2,208,970
Employee Benefits	141,417	152,834	139,935
Travel	45,556	51,982	47,556
Contracted Services	10,000	312.00	10,000
Supplies & Materials	73,179	31,755	126,134
Professional Development	4,993	6,761	4,993
Sub-total	2,332,931	2,382,191	2,537,588

Programs - Program Grants

	<u>2017-18</u>	<u>2017-18</u>	<u>2018-19</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
Salaries & Wages	1,349,409	1,119,773	1,132,877
Employee Benefits	148,980	127,179	131,520
Travel	184,640	240,204	184,640
Contracted Services	448,043	443,177	448,043
Insurance	1,400	1,492	1,400
Supplies & Materials	896,766	1,616,977	743,295
Professional Development	-	17,904	65
Sub-total	3,029,238	3,566,706	2,641,840

Programs - Student Services

	<u>2017-18</u>	<u>2017-18</u>	<u>2018-19</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
Salaries & Wages	3,885,803	3,548,464	3,894,308
Employee Benefits	243,184	231,221	227,650
Contracted Services	56,000	223,764	85,500
Travel	177,233	140,704	187,233
Supplies & Materials	450,727	502,385	452,727
Professional Development	77,800	71,465	77,800
Sub-total	4,890,747	4,718,003	4,925,218

Programs - Program PD

	<u>2017-18</u>	<u>2017-18</u>	<u>2018-19</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
Salaries & Wages	174,053	255,722	171,852
Employee Benefits	14,961	17,286	16,109
Travel	3,399	144	3,399
Supplies & Materials	-	741	-
Professional Development	890,361	793,134	900,618
Sub-total	1,082,774	1,067,027	1,091,978
Total Programs	11,335,690	11,733,927	11,196,624

Operational Services - Administration

	<u>2017-18</u>	<u>2017-18</u>	<u>2018-19</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
Salaries & Wages	1,144,216	956,831	1,125,095
Employee Benefits	201,416	192,527	199,812
Travel	15,441	8,140	15,441
Contracted Services	26,000	412	5,000
Supplies & Materials	45,550	38,471	44,050
Professional Development	6,571	16,138	29,071
Sub-total	1,439,194	1,212,519	1,418,469

Operational Services - Property Services

	<u>2017-18</u>	<u>2017-18</u>	<u>2018-19</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
Salaries & Wages	8,388,360	8,354,891	8,722,467
Employee Benefits	1,917,588	1,871,723	1,969,675
Travel	7,500	2,341	7,000
Contracted Services	1,600,106	1,446,481	1,498,807
Vehicle	386,061	300,371	367,406
Supplies & Materials	499,529	601,245	503,830
Professional Development	23,591	26,823	23,591
Utilities	6,311,929	6,233,465	6,607,717
Repairs & Maintenance	2,243,067	3,124,443	1,940,567
Insurance	404,307	410,346	404,307
Capital Asset Amortization	341,994	341,993	353,754
Sub-total	<u>22,124,032</u>	<u>22,714,122</u>	<u>22,399,121</u>

Operational Services - Student Transportation

	<u>2017-18</u>	<u>2017-18</u>	<u>2018-19</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
Salaries & Wages	7,001,574	6,843,380	7,152,709
Employee Benefits	1,600,687	1,474,758	1,649,970
Travel	4,945	9,570	7,945
Contracted Services	102,650	101,941	102,650
Vehicle	3,135,623	3,477,783	3,360,993
Repairs & Maintenance	55,512	342,007	57,512
Conveyance	80,000	72,043	80,000
Supplies & Materials	105,950	97,163	102,950
Utilities	183,657	136,004	183,656
Professional Development	36,000	29,278	34,000
Insurance	221,465	213,566	221,465
Capital Asset Amortization	27,180	41,790	32,405
Sub-total	12,555,243	12,839,283	12,986,255
Total Operational Services	36,118,469	36,765,924	36,803,845

Other Programs - Pre-Primary

	<u>2017-18</u>	<u>2017-18</u>	<u>2018-19</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
Salaries & Wages	600,651	516,011	1,854,037
Employee Benefits	111,188	100,650	123,771
Travel	2,000	4,387	13,000
Supplies & Materials	162,661	43,908	420,300
Professional Development	1,000	4,202	34,500
Total	877,500	669,158	2,445,608

Appendix A - Province of Nova Scotia

	<u>2017-18 Budget</u>	<u>2017-18 Actuals</u>	<u>2018-19 Budget</u>
General Formula	135,675,500	135,823,338	139,306,775
Special Education	23,928,900	23,928,897	23,928,900
Textbook Credit Allocation	1,140,600	1,117,011	1,134,800
Teachers' Service Awards	1,034,500	486,008	1,034,500
Teachers' Sick Leave Funding	1,000,000	(60,656)	1,000,000
Teacher Pension	14,698,100	14,366,829	14,675,900
Teacher Benefits	7,544,800	7,517,800	7,679,500
Information Economy Initiative	719,400	699,865	719,400
Other	3,960,792	4,170,146	8,199,049
Total	189,702,592	188,049,238	197,678,824

Appendix B - Appropriations from Councils

	<u>2017-2018 Contribution</u>	<u>2018-2019 Assessment</u>	<u>2018-2019 Contribution</u>
Municipality of Colchester	7,274,880	2,458,383,587	7,493,150
Municipality of Cumberland	4,483,088	1,518,738,941	4,629,120
Municipality of East Hants	4,953,750	1,690,548,241	5,152,790
Municipality of Pictou	4,770,055	1,611,439,124	4,911,670
Town of Amherst	1,583,695	525,177,657	1,600,740
Town of New Glasgow	1,739,792	577,200,197	1,759,300
Town of Oxford	209,520	73,475,629	223,950
Town of Pictou	496,510	162,716,743	495,950
Town of Stellarton	798,840	262,523,112	800,170
Town of Stewiacke	258,840	88,552,641	269,900
Town of Trenton	342,820	110,939,862	338,140
Town of Truro	2,530,330	838,953,126	2,557,130
Town of Westville	426,180	141,958,925	432,690
Total	29,868,300	10,060,607,785	30,664,700

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 2018-19)

Appendix C - Regional Operations

	<u>2017-18 Budget</u>	<u>2017-18 Actuals</u>	<u>2018-19 Budget</u>
Public Private Partnership	285,000	271,728	285,000
Investment Income	100,000	196,763	100,000
Rental	485,428	490,969	485,428
International Student Program	2,631,414	3,165,730	2,678,387
Insurance	200,000	242,637	-
Interest Recovery	206,000	206,878	-
Other	646,000	553,645	625,000
Total	4,553,842	5,128,350	4,173,815

Appendix D - Government of Canada

	<u>2017-18 Budget</u>	<u>2017-18 Actuals</u>	<u>2018-19 Budget</u>
French Minority Language	52,410	41,974	52,410
French Special Projects	206,250	205,890	206,250
French Monitors	54,492	48,596	54,492
Total	313,152	296,460	313,152

Appendix E - Staffing Complement

Teaching Staff	
<i>FTEs</i>	1541.5
<i>Additional Resource Teachers - Pilot</i>	1.5
	<u>1543.0</u>
Educational Assistants	
<i>Hours per day</i>	2005.0
<i>Additional Resource Teachers - Pilot (Hours per day)</i>	(24.8)
<i>In School Suspension - Hours per day</i>	89.4
	<u>2069.6</u>
Administrative Assistants	
<i>School Based FTEs</i>	70.0
Information Technology	
<i>Support Specialists FTEs</i>	17.8
<i>Electrician</i>	1.0
<i>Virtual High FTEs</i>	1.0
<i>Information Economy Initiative FTEs</i>	5.2
	<u>25.0</u>
Student Support Workers	
<i>FTEs</i>	9.0
Library Specialists	
<i>FTEs</i>	15.4
Bus and Lunch	
<i>Hours per day</i>	288.2
Custodians	
<i>FTEs</i>	156.7
Maintenance	
<i>FTEs</i>	36.0
Bus Drivers	
<i>Hours per day</i>	955.4
Mechanics	
<i>FTEs</i>	20.5
Pre-Primary Early Childhood Educators	
<i>FTEs</i>	46.0

Appendix F - Budget Assumptions

- Enrolment projections completed by schools and agreed to by Senior Management.
- Enrolment projections used to develop staffing allocations and several expenditure allocations.
- Staffing provided using approved staffing formulae.
- Salaries budgeted as per Regional policies and/or collective agreements and/or approved salary schedules.
- Substitute costs based on previous years' history.
- Furnace oil costs budgeted based on 3.57 million litres @ \$0.702/litre, taxes included (March 3, 2018 price).
- Diesel fuel costs budgeted based on 1.7 million litres @ \$0.819 to \$1.049/litre, taxes included (March 3, 2018 price).
- Gasoline costs budgeted based on .287 million litres @ \$0.889/litre, taxes included (March 3, 2018 price).
- 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 formulae 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 Formulae

Instructional Supplies

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

- 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 PD

- \$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	25,000	25,000
Property Services	Service Vehicle	4	25,000	100,000
Student Transportation	Service Vehicle	1	25,000	<u>25,000</u>
				<u><u>\$150,000</u></u>



Chignecto Central

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