



Chignecto Central
Regional Centre for Education

2020-2021

BUDGET

June 29, 2020

Budget 2020-2021

Any financial impacts resulting from COVID 19 are not reflected in this budget document.

The development of our 2020-21 budget began in the Fall of 2019, well before the impact of COVID 19 was fully understood. The budget assumptions made are always based on projected information and 2020-21 is no different. Therefore, any financial impacts of COVID 19 have not been incorporated into this document.

We are monitoring the impact of COVID 19 in 2020-21 and are forecasting the financial impact to the Department of Education and Early Childhood Development. The Chignecto Central Regional Centre for Education forecast information continues to be part of the Province of Nova Scotia quarterly update.

Table of Contents

EXPLANATORY NOTES

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

SUMMARIES

Revenues and Expenditures.....	4
Statement of Changes in Net Financial Assets.....	5
Office of the Regional Executive Director	
Office of the Regional Executive Director.....	6
Communications.....	7
Financial Services.....	8
Human Resources Services.....	9
School Services	
Administration.....	10
School Costs.....	11
Alternative Education.....	12
School Program Grants.....	13
Technology Services.....	14
International Students.....	15
Program Services	
Administration.....	16
Program Grants.....	17
Student Services.....	18
Program Professional Development.....	19
Operational Services	
Administration.....	20
Property Services.....	21
Student Transportation.....	22
Other Programs	
Pre-Primary.....	23

APPENDICES

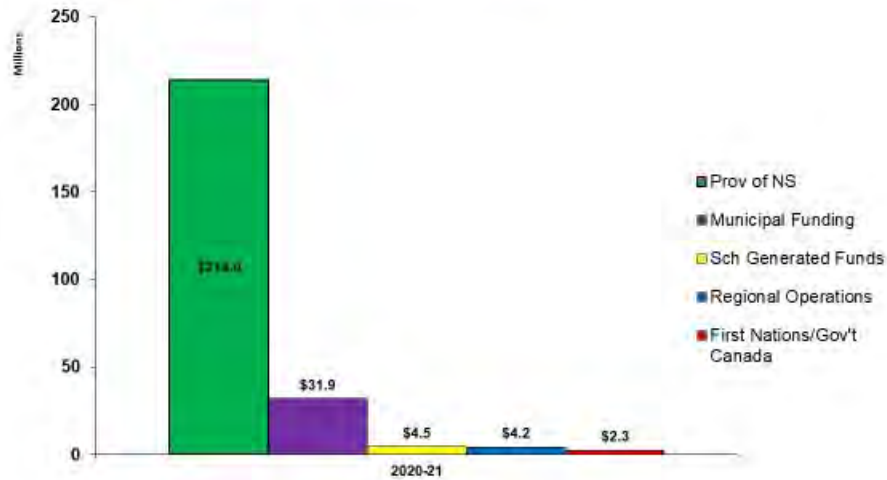
Appendix A – Revenue - Province of NS.....	24
Appendix B – Revenue – Appropriations from Councils.....	25
Appendix C – Revenue – Regional Operations.....	26
Appendix D – Revenue – Government of Canada.....	27
Appendix E – Staffing Complement.....	28
Appendix F – Budget Assumptions.....	29
Appendix G – School Allocation.....	30
Appendix H – Tangible Capital Asset Acquisitions.....	31

Budget Summary

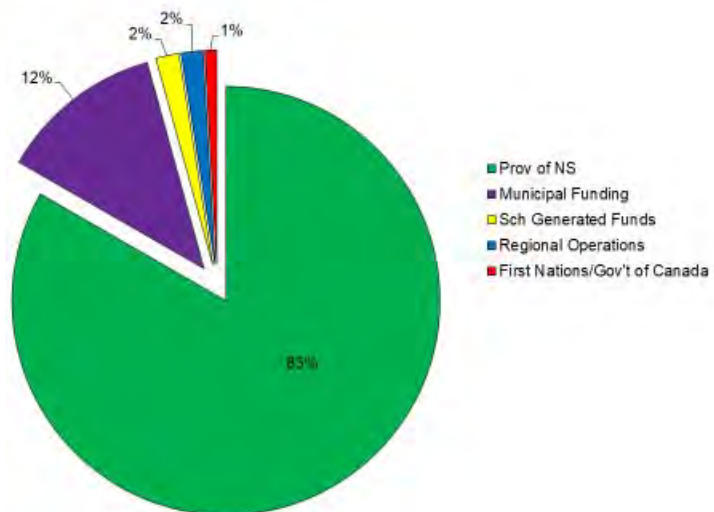
Revenues

The 2020-21 operating revenue budget totals \$257.0 million. This represents an increase of \$9.6 million over last year's budget.

2020-21 Revenue Budget



2020-21 Revenue Summary

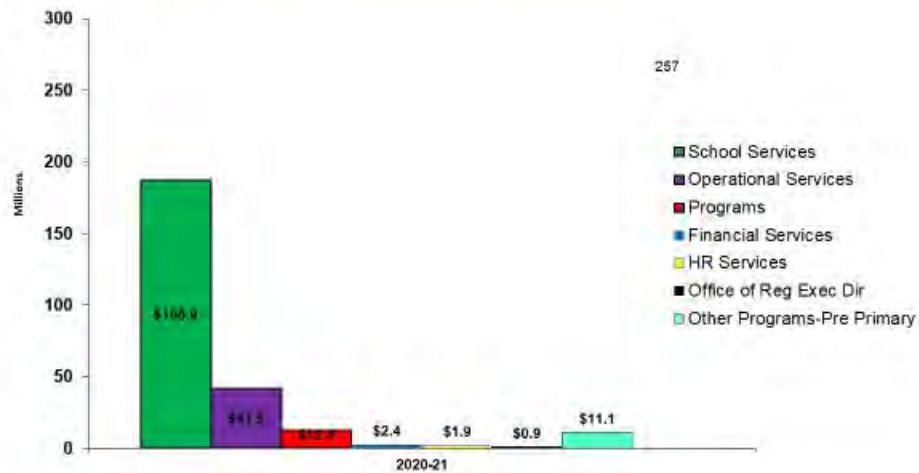


Budget Summary (continued)

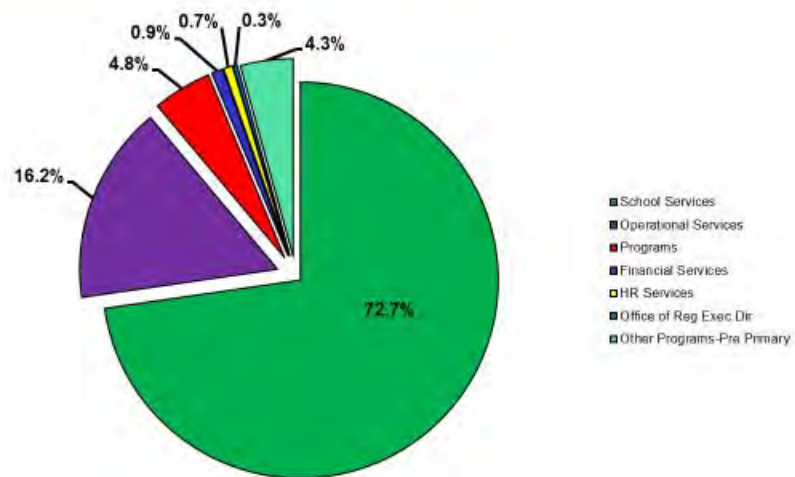
Expenditures

The 2020-21 operating expenditure budget totals \$257.0 million. This represents an increase of \$9.6 million over last year's budget.

2020-21 Expenditure Budget



2020-21 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	E.B. Chandler Jr. High	Interior Fire Door Replacement (5 sets)
Regulatory Requirement	Region	Fume Hood Compliance
Regulatory Requirement	Region	Backflow Preventer Inspection
Regulatory Requirement	Region	Annual Reg. Training (i.e. Fall Arrest, Confined Space)
Health & Safety	Pictou Academy (Gym)	Gym acoustical panels
Health & Safety	Region	Student Services & Accessibility Improvements
Health & Safety	Region	Environmental
Health & Safety	Kennetcook Bus Garage	Environmental monitoring and assessment
Health & Safety	Hants North Rural High/Kennetcook	Chemical Storage Exhaust
Health & Safety	Parrsboro Regional High	Fume Hood Installation
Health & Safety	Hants North Rural High/Kennetcook	Fume Hood Replacement
End of Useful Life of System	Rawdon District	Site Drainage
End of Useful Life of System	Region	Exterior Panel Caulking
End of Useful Life of System	Cobequid Educational Centre	Music Room Walls – carpet to be replaced
End of Useful Life of System	Scotsburn Elementary	Accessible Doors
End of Useful Life of System	Region	Window Spring Replacement
End of Useful Life of System	Dr. W.A. MacLeod	Sidewalk/Access Path
End of Useful Life of System	Region	Masonry Repairs
End of Useful Life of System	Region	Roof Repairs, Maintenance, Scans & Evaluations
End of Useful Life of System	Chiganois Elementary	Roof Section replacement (shingles)
End of Useful Life of System	Thorburn Consolidated	Roof Replacement
End of Useful Life of System	Region	Specifications for Projects
End of Useful Life of System	Salt Springs Elementary	Boiler #1 Replacement
		Total Projects: \$945,000

Revenues and Expenditures

<u>Revenues</u>	<u>2019-20</u> <u>Budget</u>	<u>2019-20</u> <u>Actuals</u>	<u>2020-21</u> <u>Budget</u>
Province of Nova Scotia	204,772,446	205,198,238	214,045,826
Appropriations from Councils	31,174,923	31,174,926	31,887,495
Regional Operations	4,531,211	4,826,635	4,205,482
First Nations	2,050,000	1,851,020	1,885,000
Government of Canada	313,152	312,939	443,175
School Generated Funds	4,500,000	4,651,569	4,500,000
Total Revenue	247,341,732	248,015,327	256,966,978
<u>Expenditures</u>			
Office of Regional Executive Director	829,357	763,659	857,238
Financial Services	2,236,514	2,191,362	2,372,476
Human Resources Services	1,802,660	1,503,469	1,890,919
School Services	183,342,111	182,657,890	186,859,582
Program Services	11,831,827	12,089,520	12,368,485
Operational Services	38,644,263	38,348,097	41,530,778
Other Programs	4,155,000	3,826,949	6,587,500
School Generated Funds	4,500,000	4,566,701	4,500,000
Total Expenditures	247,341,732	245,947,647	256,966,978
Operating Surplus	-	2,067,680	-

Statement of Changes in Net Financial Assets

	<u>2019-20</u>	<u>2019-20</u>	<u>2020-21</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
Net financial assets, beginning of year	4,382,629	4,382,629	6,436,317
Changes during the year:			
Annual surplus	-	2,067,680	-
Acquisition of tangible capital assets	(180,000)	(250,337)	(180,000)
Amortization of tangible capital assets	406,499	412,949	406,499
Gain on sale of tangible capital assets	-	(892)	-
Proceeds on sale of tangible capital assets	-	1,457	-
Increase in inventories of supplies	-	(100,373)	-
Increase in prepaid expenses	-	(76,796)	-
Increase in net financial assets	226,499	2,053,688	226,499
Net financial assets, end of year	4,609,128	6,436,317	6,662,816

Office of the Regional Executive Director

	<u>2019-20</u>	<u>2019-20</u>	<u>2020-21</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
Salaries & Wages	283,304	291,771	288,403
Employee Benefits	33,113	32,594	33,859
Travel	15,030	4,326	15,030
Contracted Services	115,500	80,589	115,500
Supplies & Materials	177,300	153,713	177,300
Repairs & Maintenance	8,000	6,654	8,000
Professional Development	18,310	7,622	18,310
Sub-total	650,557	577,269	656,402

Communications

	<u>2019-20</u>	<u>2019-20</u>	<u>2020-21</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
Salaries & Wages	121,545	143,533	137,578
Employee Benefits	23,355	27,247	29,358
Travel	3,600	736	3,600
Supplies & Materials	18,500	(8,796)	18,500
Repairs & Maintenance	10,000	23,670	10,000
Professional Development	1,800	-	1,800
Sub-total	178,800	186,390	200,836
Total Office of the Reg Exec. Director	829,357	763,659	857,238

Financial Services

	<u>2019-20</u>	<u>2019-20</u>	<u>2020-21</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
Salaries & Wages	1,463,028	1,438,441	1,548,043
Employee Benefits	277,705	289,966	299,278
Travel	29,853	28,662	29,853
Contracted Services	45,550	48,361	45,550
Supplies & Materials	61,900	49,551	61,900
Repairs & Maintenance	5,000	-	5,000
Professional Development	40,932	37,537	40,932
Insurance	293,746	283,909	323,120
Administrative services	18,800	14,935	18,800
Total	2,236,514	2,191,362	2,372,476

Human Resources Services

	<u>2019-20</u>	<u>2019-20</u>	<u>2020-21</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
Salaries & Wages	1,275,852	1,089,403	1,347,170
Employee Benefits	301,349	263,675	318,290
Travel	20,613	15,384	20,613
Contracted Services	18,400	20,620	18,400
Supplies & Materials	53,065	45,726	53,065
Repairs & Maintenance	38,189	57,461	38,189
Professional Development	95,192	11,200	95,192
Total	1,802,660	1,503,469	1,890,919

School Services - Administration

	<u>2019-20</u>	<u>2019-20</u>	<u>2020-21</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
Salaries & Wages	805,941	802,267	793,499
Employee Benefits	77,467	76,476	76,863
Travel	36,600	27,297	36,600
Supplies & Materials	69,697	52,499	71,946
Professional Development	8,000	5,265	6,150
Sub-total	997,705	963,804	985,058

School Services - School Costs

	<u>2019-20</u>	<u>2019-20</u>	<u>2020-21</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
Salaries & Wages	137,055,240	135,645,916	137,177,105
Employee Benefits	33,601,255	33,722,560	34,606,843
Service Awards Recovered	-	(74,140)	-
Sick Leave & Interest	900,000	59,910	900,000
Travel	126,072	110,170	125,880
Repairs & Maintenance	5,000	16,552	1,500
Textbook Credit Allocation	1,134,800	1,117,398	1,109,500
Vehicle Expenses	708	3,003	-
Contracted Services	61,000	201,973	61,000
Supplies & Materials	2,397,589	3,584,696	2,336,470
Professional Development	77,677	66,199	76,304
Sub-total	175,359,341	174,454,237	176,394,602

School Services - Alternative Education

	<u>2019-20</u>	<u>2019-20</u>	<u>2020-21</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
Salaries & Wages	356,004	381,685	361,909
Employee Benefits	19,056	21,382	19,057
Travel	15,000	2,582	15,000
Supplies & Materials	109,940	33,916	104,034
Sub-total	500,000	439,565	500,000

School Services - School Program Grants

	<u>2019-20</u>	<u>2019-20</u>	<u>2020-21</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
Salaries & Wages	817,646	821,318	1,837,754
Employee Benefits	158,611	169,241	409,757
Travel	65,000	57,511	77,000
Supplies & Materials	809,053	880,831	928,676
Professional Development	2,800	6,814	16,340
Sub-total	1,853,110	1,935,715	3,269,527

School Services - Technology Services

	<u>2019-20</u>	<u>2019-20</u>	<u>2020-21</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
Salaries & Wages	1,414,864	1,350,155	1,421,602
Employee Benefits	309,785	293,565	322,434
Contracted Services	203,600	203,665	207,300
Travel	11,500	15,588	15,600
Repairs & Maintenance	268,119	87,739	438,085
Vehicle Expenses	22,000	19,873	22,000
Professional Development	10,300	5,916	10,300
Supplies & Materials	173,630	663,788	1,024,230
Capital Asset Amortization	17,340	6,021	17,340
Sub-total	2,431,138	2,646,310	3,478,891

School Services - International Students

	<u>2019-20</u>	<u>2019-20</u>	<u>2020-21</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
Salaries & Wages	441,951	506,587	465,242
Employee Benefits	55,746	63,393	62,277
Travel	52,801	78,716	52,801
Student Lodging	1,015,000	1,385,398	1,015,000
Supplies & Materials	635,319	184,165	636,184
Sub-total	2,200,817	2,218,259	2,231,504
Total School Services	183,342,111	182,657,890	186,859,582

Program Services - Administration

	<u>2019-20</u>	<u>2019-20</u>	<u>2020-21</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
Salaries & Wages	2,444,323	2,523,851	2,451,546
Employee Benefits	151,669	157,380	175,322
Travel	60,356	67,442	86,403
Supplies & Materials	53,854	18,400	36,359
Professional Development	4,993	2,893	4,993
Sub-total	2,715,195	2,769,966	2,754,623

Program Services - Program Grants

	<u>2019-20</u>	<u>2019-20</u>	<u>2020-21</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
Salaries & Wages	1,120,796	994,900	1,128,105
Employee Benefits	142,271	105,800	140,241
Travel	268,489	274,040	289,287
Contracted Services	406,096	370,641	395,612
Repairs and Maintenance	-	7,890	-
Supplies & Materials	964,558	1,218,759	1,133,602
Insurance	1,400	1,631	1,400
Professional Development	815	9,962	815
Sub-total	2,904,425	2,983,623	3,089,062

Program Services - Student Services

	<u>2019-20</u>	<u>2019-20</u>	<u>2020-21</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
Salaries & Wages	4,058,920	3,944,263	4,181,907
Employee Benefits	285,061	307,882	338,110
Travel	132,233	142,392	138,424
Contracted Services	85,500	58,839	85,500
Supplies & Materials	481,080	603,180	569,359
Professional Development	78,800	102,970	88,900
Sub-total	5,121,594	5,159,526	5,402,200

Program Services - Professional Development

	<u>2019-20</u>	<u>2019-20</u>	<u>2020-21</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
Salaries & Wages	172,431	326,210	328,775
Employee Benefits	14,165	19,759	19,828
Travel	3,399	-	-
Professional Development	900,618	830,436	773,997
	Sub-total	1,176,405	1,122,600
	Total Programs	12,089,520	12,368,485

Operational Services - Administration

	<u>2019-20</u>	<u>2019-20</u>	<u>2020-21</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
Salaries & Wages	1,258,874	1,103,768	1,314,026
Employee Benefits	229,131	220,809	253,909
Travel	17,041	3,533	17,041
Contracted Services	5,000	41,615	5,000
Supplies & Materials	44,650	34,932	44,650
Professional Development	29,071	8,080	29,071
Sub-total	1,583,767	1,412,737	1,663,697

Operational Services - Property Services

	<u>2019-20</u>	<u>2019-20</u>	<u>2020-21</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
Salaries & Wages	9,155,765	8,649,632	9,509,034
Employee Benefits	2,018,889	1,935,465	2,080,565
Travel	7,000	4,462	7,000
Contracted Services	1,598,807	1,703,174	1,535,685
Vehicle	337,793	310,270	347,029
Supplies & Materials	503,830	666,372	514,930
Professional Development	23,591	36,759	23,591
Utilities	7,151,873	6,625,968	7,277,339
Repairs & Maintenance	1,852,100	2,470,865	3,043,105
Insurance	413,172	424,409	454,489
Capital Asset Amortization	356,754	337,815	356,754
Sub-total	<u>23,419,574</u>	<u>23,165,191</u>	<u>25,149,521</u>

Operational Services - Student Transportation

	<u>2019-20</u>	<u>2019-20</u>	<u>2020-21</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
Salaries & Wages	7,576,950	7,394,403	8,103,979
Employee Benefits	1,741,764	1,579,361	1,916,627
Travel	7,945	7,985	7,945
Contracted Services	102,650	107,630	99,870
Vehicle	3,510,564	3,872,429	3,852,444
Repairs & Maintenance	57,512	196,142	60,292
Conveyance	70,000	55,348	80,000
Supplies & Materials	102,950	99,726	102,950
Utilities	184,903	154,545	183,656
Professional Development	34,000	23,861	34,000
Insurance	219,279	209,624	243,392
Capital Asset Amortization	32,405	69,115	32,405
Sub-total	13,640,922	13,770,169	14,717,560
Total Operational Services	38,644,263	38,348,097	41,530,778

Other Programs - Pre-Primary

	<u>2019-20</u>	<u>2019-20</u>	<u>2020-21</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
Salaries & Wages	2,674,296	2,615,805	4,177,311
Employee Benefits	570,825	602,346	1,040,758
Travel	23,000	49,228	10,000
Contracted Services	-	19,955	-
Repairs & Maintenance	-	26,778	-
Supplies & Materials	840,379	490,725	1,304,181
Professional Development	46,500	22,112	55,250
Total	4,155,000	3,826,949	6,587,500

Appendix A - Province of Nova Scotia

	<u>2019-20</u> <u>Budget</u>	<u>2019-20</u> <u>Actuals</u>	<u>2020-21</u> <u>Budget</u>
Operational Funding	172,852,402	172,598,407	180,770,348
Textbook Credit Allocation	1,134,800	1,113,700	1,109,500
Teachers' Service Awards	-	(27,827)	-
Teachers' Sick Leave Funding	1,000,000	(4,367)	1,000,000
Teacher Pension	14,980,500	15,241,400	15,241,400
Teacher Benefits	7,779,500	7,771,200	7,771,200
Teacher Salary Accrual	-	(3,200)	-
Information Economy Initiative	719,400	661,660	719,400
Other	6,305,844	7,847,265	7,433,978
Total	204,772,446	205,198,238	214,045,826

Appendix B - Appropriations from Councils

	<u>2019-2020 Contribution</u>	<u>2020-2021 Assessment</u>	<u>2020-2021 Contribution</u>
Municipality of Colchester	7,640,137	2,578,542,053	7,859,396
Municipality of Cumberland	4,746,999	1,587,125,426	4,837,558
Municipality of East Hants	5,296,776	1,800,327,247	5,487,397
Municipality of Pictou	5,001,731	1,687,242,288	5,142,714
Town of Amherst	1,599,384	523,901,080	1,596,850
Town of New Glasgow	1,753,702	574,022,799	1,749,621
Town of Oxford	223,782	72,239,880	220,187
Town of Pictou	493,279	164,914,216	502,659
Town of Stellarton	796,722	266,315,005	811,728
Town of Stewiacke	271,516	90,156,302	274,796
Town of Trenton	364,285	121,886,204	371,509
Town of Truro	2,553,274	852,375,945	2,598,042
Town of Westville	433,336	142,728,996	435,038
Total	31,174,923	10,461,777,441	31,887,495

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 2019-20)

Appendix C - Regional Operations

	<u>2019-20</u> <u>Budget</u>	<u>2019-20</u> <u>Actuals</u>	<u>2020-21</u> <u>Budget</u>
Public Private Partnership	285,000	274,128	190,000
Investment Income	200,000	311,776	200,000
Rental	485,428	489,323	485,428
International Student Program	2,678,387	3,160,356	2,678,387
Other	882,396	591,052	651,667
Total	4,531,211	4,826,635	4,205,482

Appendix D - Government of Canada

	<u>2019-20</u> <u>Budget</u>	<u>2019-20</u> <u>Actuals</u>	<u>2020-21</u> <u>Budget</u>
French Minority Language	52,410	52,410	31,588
French Special Projects	206,250	206,250	357,095
French Monitors	54,492	54,279	54,492
Total	313,152	312,939	443,175

Appendix E - Staffing Complement

Teaching Staff	
<i>FTEs</i>	1545.5
<i>School ISP funded FTE</i>	0.2
	<u>1545.7</u>
Educational Assistants	
<i>Hours per day</i>	1979.8
<i>In School Suspension - Hours per day</i>	89.4
	<u>2069.2</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>	18.0
Library Specialists	
<i>FTEs</i>	16.1
Student Monitors	
<i>Hours per day</i>	288.2
Custodians	
<i>FTEs</i>	168.9
Maintenance	
<i>FTEs</i>	39.0
Bus Drivers	
<i>Hours per day</i>	1180.4
Mechanics	
<i>FTEs</i>	20.5
Pre-Primary Early Childhood Educators	
<i>FTEs</i>	133.0

Appendix F - Budget Assumptions

- Any financial impacts resulting from COVID 19 are not reflected in this budget document.
- 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 guidelines.
- 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 @ \$0.716/litre, taxes included (Jan 25/20 price).
- Diesel fuel costs budgeted based on 1.9 million litres @ \$0.84/litre, taxes included (Jan 25/20 price).
- Gasoline costs budgeted based on .287 million litres @ \$0.818/litre, taxes included (Jan 25/20 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 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	4	30,000	120,000
Student Transportation	Service Vehicle	1	30,000	<u>30,000</u>
				<u><u>\$180,000</u></u>

BUDGET 2020-2021



Chignecto Central Regional Centre for Education

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