



2025-2026

BUDGET

October 3, 2025



Chignecto Central
Regional Centre for Education

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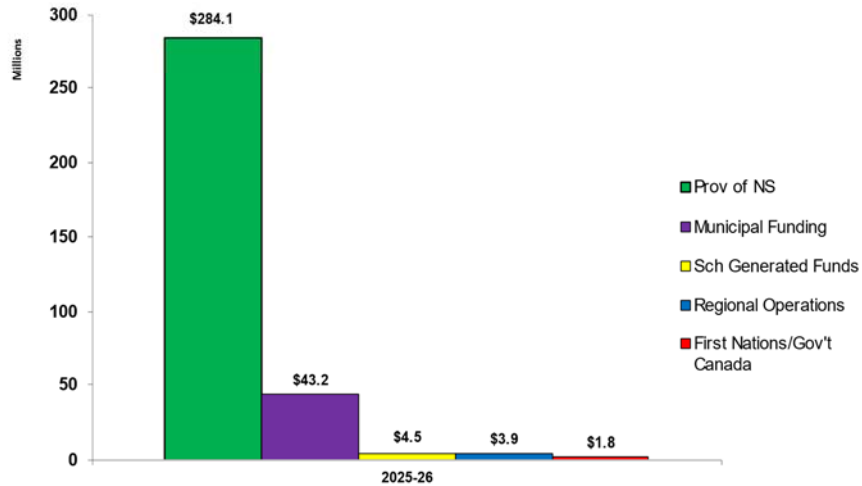
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Budget Summary

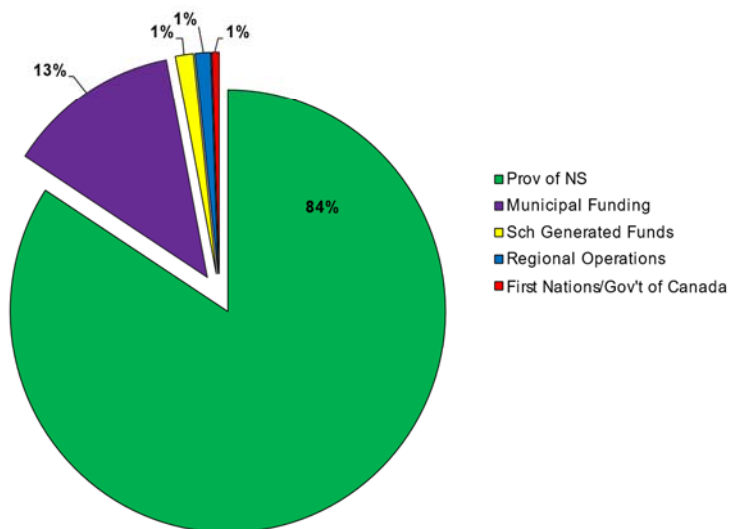
Revenues

The 2025-26 operating revenue budget totals \$337.5 million. This represents an increase of \$43.7 million over last year's budget.

2025-26 Revenue Budget



2025-26 Revenue Summary

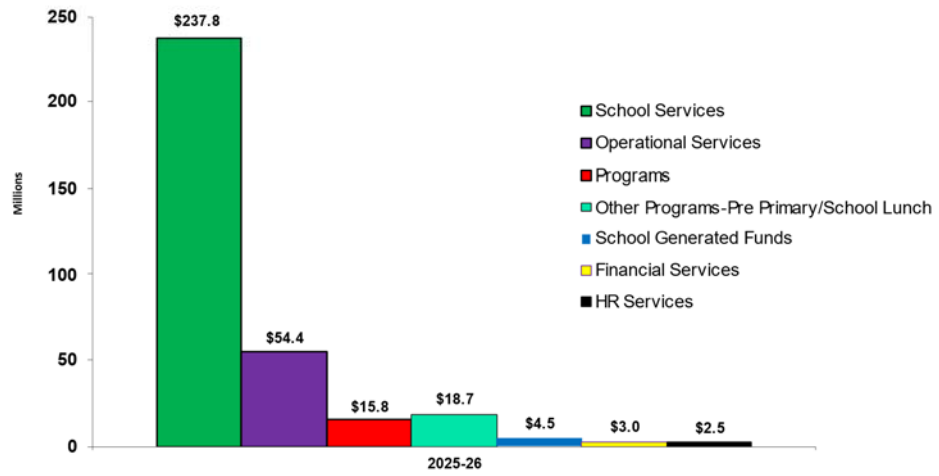


Budget Summary (continued)

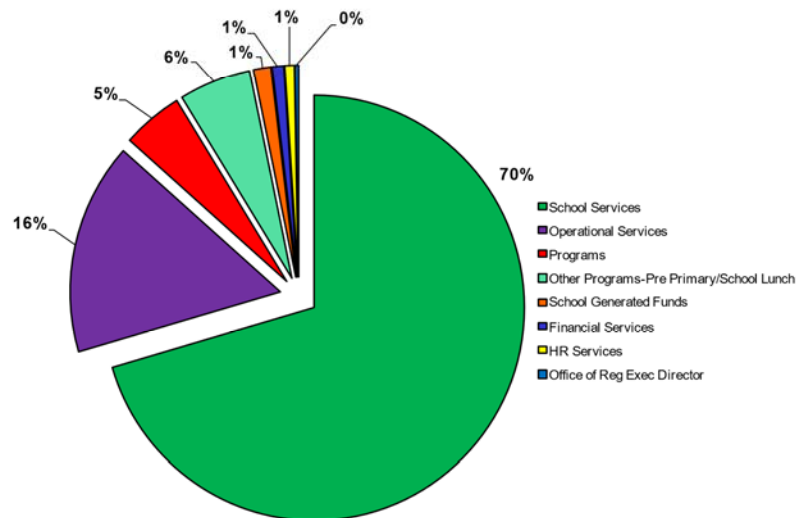
Expenditures

The 2025-26 operating expenditure budget totals \$337.5 million. This represents an increase of \$43.7 million over last year's budget.

2025-26 Expenditure Budget



2025-26 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	Fume hood 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	Region	Window spring replacement
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	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	Fire pump controller 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
End of Useful Life of System	Cobequid Consolidated	Sanitary waste system – 20% repair (Consulting)
End of Useful Life of System	Cobequid District	Septic system replacement
End of Useful Life of System	Cobetec	AHU – roof top unit replacement
End of Useful Life of System	CEC	AHU – roof top units
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	Great Village Elementary	Fire panel replacement
End of Useful Life of System	Hants East Rural High	Heat wheel
End of Useful Life of System	Hants North Rural High	PA repair
End of Useful Life of System	Pugwash High	Replace heat exchanger
End of Useful Life of System	Rawdon District	Old library window replacement
End of Useful Life of System	Rawdon District	Repair drainage tile along foundation
End of Useful Life of System	Trenton Middle	Fuel tank replacement
End of Useful Life of System	Truro Elementary	Fire panel
		Total Projects: \$945,000

Revenues and Expenditures

<u>Revenues</u>	<u>2024-25</u> <u>Budget</u>	<u>2024-25</u> <u>Actuals</u> (restated)	<u>2025-26</u> <u>Budget</u>
Province of Nova Scotia	242,018,727	280,072,275	284,135,040
Appropriations from Councils	39,646,251	39,646,263	43,216,669
Regional Operations	4,438,099	4,519,489	3,893,966
First Nations' Students	2,450,000	1,066,854	1,050,000
Government of Canada	763,383	738,501	763,383
School Generated Funds	4,500,000	4,736,442	4,500,000
Total Revenue	293,816,460	330,779,824	337,559,058
 <u>Expenditures</u>			
Office of Regional Executive Director	895,639	836,395	955,412
Financial Services	2,603,387	2,935,683	2,991,010
Human Resources Services	2,056,888	2,151,233	2,476,261
School Services	208,764,746	238,131,528	237,800,808
Program Services	14,866,184	14,684,834	15,756,005
Operational Services	51,104,222	51,329,779	54,417,861
Other Programs	9,025,394	12,906,432	18,661,700
School Generated Funds	4,500,000	4,655,181	4,500,000
Total Expenditures	293,816,460	327,631,065	337,559,058
 Operating Surplus	-	3,148,759	-

Statement of Changes in Net Financial Assets

	<u>2024-25</u>	<u>2024-25</u>	<u>2025-26</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
Net financial assets, beginning of year	19,106,450	19,106,450	21,264,726
Changes during the year:			
Annual surplus	-	3,148,759	-
Acquisition of tangible capital assets	(210,000)	(416,221)	(420,000)
Amortization of tangible capital assets	524,078	553,066	524,078
Gain on sale of tangible capital assets	-	(2,279)	-
Proceeds on sale of tangible capital assets	-	3,157	-
Increase in inventories of supplies	-	(181,798)	-
(Increase) decrease in prepaid expenses	-	(946,408)	-
Increase in net financial assets	314,078	2,158,276	104,078
Net financial assets, end of year	19,420,528	21,264,726	21,368,804

Office of the Regional Executive Director

	<u>2024-25</u>	<u>2024-25</u>	<u>2025-26</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
Salaries & Wages	309,117	284,557	340,657
Employee Benefits	30,989	27,336	33,035
Travel	13,167	3,472	13,167
Contracted Services	115,500	143,660	115,500
Supplies & Materials	166,020	125,580	166,020
Repairs & Maintenance	8,000	-	8,000
Professional Development	18,310	10,452	18,310
Sub-total	661,103	595,057	694,689

Communications

	<u>2024-25</u>	<u>2024-25</u>	<u>2025-26</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
Salaries & Wages	165,103	179,041	177,785
Employee Benefits	35,533	36,157	39,038
Travel	3,600	365	3,600
Supplies & Materials	18,500	24,500	18,500
Repairs & Maintenance	10,000	1,275	20,000
Professional Development	1,800	-	1,800
Sub-total	234,536	241,338	260,723
Total Office of the Reg Exec. Director	895,639	836,395	955,412

Financial Services

	<u>2024-25</u>	<u>2024-25</u>	<u>2026-25</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
Salaries & Wages	1,589,293	1,926,770	1,901,768
Employee Benefits	340,566	399,173	415,714
Travel	26,868	17,346	26,868
Contracted Services	54,050	72,881	54,050
Supplies & Materials	61,474	48,018	61,474
Repairs & Maintenance	23,800	-	23,800
Professional Development	40,932	24,572	40,932
Insurance	466,404	446,733	466,404
Administrative services	-	190	-
Total	2,603,387	2,935,683	2,991,010

Human Resources Services

	<u>2024-25</u>	<u>2024-25</u>	<u>2025-26</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
Salaries & Wages	1,363,805	1,522,910	1,662,137
Employee Benefits	378,579	398,897	457,870
Travel	18,552	6,979	18,552
Contracted Services	18,400	122,457	60,150
Supplies & Materials	47,415	39,785	47,415
Repairs & Maintenance	134,945	57,819	134,945
Professional Development	95,192	2,386	95,192
Total	2,056,888	2,151,233	2,476,261

School Services - Administration

	<u>2024-25</u>	<u>2024-25</u>	<u>2025-26</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
Salaries & Wages	907,821	881,803	1,205,879
Employee Benefits	83,565	96,537	105,657
Travel	44,300	59,688	94,300
Supplies & Materials	116,928	55,051	161,963
Professional Development	12,200	-	12,200
	<hr/>		
Sub-total	1,164,814	1,093,079	1,579,999

School Services - School Costs

	<u>2024-25</u>	<u>2024-25</u>	<u>2025-26</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
Salaries & Wages	153,598,562	174,954,497	175,671,324
Employee Benefits	38,049,110	44,048,911	42,410,049
Service Awards Recovered & Interest	-	9,710	
Sick Leave & Interest	-	173,377	
Travel	103,010	122,815	93,150
Repairs & Maintenance	-	34,793	-
Textbook Credit Allocation	1,071,700	1,062,063	1,056,000
Vehicle Expenses	1,500	846	-
Contracted Services	334,188	228,989	364,188
Supplies & Materials	2,944,403	3,446,593	3,437,314
Professional Development	76,711	45,067	77,267
Sub-total	196,179,184	224,127,661	223,109,292

School Services - Alternative Education

	<u>2024-25</u>	<u>2024-25</u>	<u>2025-26</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
Salaries & Wages	346,182	485,832	553,236
Employee Benefits	23,120	28,461	31,314
Travel	13,500	15,112	13,500
Supplies & Materials	104,727	62,236	104,727
Sub-total	487,529	591,641	702,777

School Services - School Program Grants

	<u>2024-25</u>	<u>2024-25</u>	<u>2025-26</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
Salaries & Wages	2,976,275	3,549,904	3,783,185
Employee Benefits	654,871	824,718	903,310
Travel	93,000	123,387	154,000
Supplies & Materials	967,297	1,463,329	936,278
Professional Development	33,300	9,030	33,429
Sub-total	4,724,743	5,970,368	5,810,202

School Services - Technology Services

	<u>2024-25</u>	<u>2024-25</u>	<u>2025-26</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
Salaries & Wages	1,559,687	1,833,726	1,830,807
Employee Benefits	365,854	434,798	442,029
Contracted Services	433,456	559,396	433,456
Travel	24,000	33,521	34,000
Repairs & Maintenance	40,000	68,082	40,000
Vehicle Expenses	40,000	37,034	40,000
Professional Development	10,300	8,318	10,300
Supplies & Materials	1,339,334	1,201,714	1,341,234
Capital Asset Amortization	16,697	15,066	16,697
Sub-total	3,829,328	4,191,655	4,188,523

School Services - International Students

	<u>2024-25</u>	<u>2024-25</u>	<u>2025-26</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
Salaries & Wages	488,043	538,078	535,973
Employee Benefits	64,920	73,322	47,857
Travel	118,262	70,602	118,262
Student Lodging	1,336,500	1,336,658	1,336,500
Supplies & Materials	371,423	138,464	371,423
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Sub-total	2,379,148	2,157,124	2,410,015
	<hr/>		
Total School Services	208,764,746	238,131,528	237,800,808

Program Services - Administration

	<u>2024-25</u>	<u>2024-25</u>	<u>2025-26</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
Salaries & Wages	3,078,310	3,182,890	3,179,532
Employee Benefits	215,092	230,184	224,053
Travel	103,523	93,194	88,523
Supplies & Materials	44,899	29,639	41,549
Professional Development	5,438	735	5,438
Sub-total	3,447,262	3,536,642	3,539,095

Program Services - Program Grants

	<u>2024-25</u>	<u>2024-25</u>	<u>2025-26</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
Salaries & Wages	1,140,395	1,270,389	1,228,694
Employee Benefits	151,729	176,871	168,033
Travel	315,605	363,021	413,605
Contracted Services	477,436	482,943	477,436
Supplies & Materials	1,292,397	1,339,948	1,337,100
Insurance	1,708	1,733	1,708
Professional Development	815	854	815
Sub-total	3,380,085	3,635,759	3,627,391

Program Services - Student Services

	<u>2024-25</u>	<u>2024-25</u>	<u>2025-26</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
Salaries & Wages	5,392,121	5,223,842	5,855,482
Employee Benefits	362,505	349,359	379,726
Travel	134,610	176,445	192,610
Contracted Services	130,500	42,583	130,500
Supplies & Materials	611,201	501,374	611,201
Professional Development	104,900	102,014	104,900
	<hr/>		
Sub-total	6,735,837	6,395,617	7,274,420

Program Services - Professional Development

	<u>2024-25</u>	<u>2024-25</u>	<u>2025-26</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
Salaries & Wages	329,776	94,860	335,690
Employee Benefits	20,257	8,688	21,147
Professional Development	952,967	1,013,268	958,263
Sub-total	1,303,000	1,116,816	1,315,100
Total Programs	14,866,184	14,684,834	15,756,005

Operational Services - Administration

	<u>2024-25</u>	<u>2024-25</u>	<u>2025-26</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
Salaries & Wages	1,489,774	1,612,896	1,617,289
Employee Benefits	348,623	357,596	373,721
Travel	17,041	38,732	37,041
Contracted Services	52,354	41,535	52,354
Supplies & Materials	53,650	46,402	53,650
Professional Development	29,071	14,945	29,071
Sub-total	1,990,513	2,112,106	2,163,126

Operational Services - Property Services

	<u>2024-25</u>	<u>2024-25</u>	<u>2025-26</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
Salaries & Wages	11,135,685	11,286,084	12,811,742
Employee Benefits	2,627,965	2,610,290	3,164,027
Travel	7,000	698	7,000
Contracted Services	2,045,356	2,372,824	2,125,356
Vehicle	441,471	480,936	417,570
Supplies & Materials	514,930	1,025,682	759,224
Professional Development	23,591	69,991	23,591
Utilities	9,692,173	9,698,992	8,867,294
Repairs & Maintenance	3,233,720	3,581,237	3,233,720
Insurance	1,373,210	1,650,887	1,965,341
Capital Asset Amortization	453,681	482,450	453,681
Sub-total	31,548,782	33,260,071	33,828,546

Operational Services - Student Transportation

	<u>2024-25</u>	<u>2024-25</u>	<u>2025-26</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
Salaries & Wages	9,519,903	8,158,789	10,397,135
Employee Benefits	2,295,156	1,815,481	2,522,487
Travel	7,945	4,302	7,945
Contracted Services	105,615	139,438	145,615
Vehicle	4,748,396	4,589,936	4,450,095
Repairs & Maintenance	127,292	464,386	127,292
Conveyance	97,686	119,757	112,686
Supplies & Materials	102,234	99,707	102,234
Utilities	190,318	200,371	190,318
Professional Development	49,000	76,828	49,000
Insurance	267,682	233,057	267,682
Capital Asset Amortization	53,700	55,550	53,700
	<hr/>	<hr/>	<hr/>
Sub-total	17,564,927	15,957,602	18,426,189
	<hr/>	<hr/>	<hr/>
Total Operational Services	51,104,222	51,329,779	54,417,861

Other Programs - Pre-Primary

	<u>2024-25</u>	<u>2024-25</u>	<u>2025-26</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
Salaries & Wages	6,474,900	6,890,760	6,097,822
Employee Benefits	1,622,714	1,581,218	1,560,098
Travel	24,000	34,584	24,000
Contracted Services	5,000	4,408	5,000
Repairs & Maintenance	-	114,642	-
Supplies & Materials	841,530	656,767	831,030
Professional Development	57,250	9,553	57,250
Total	9,025,394	9,291,932	8,575,200

Other Programs - School Lunch Program

	<u>2024-25</u>	<u>2024-25</u>	<u>2025-26</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
Salaries & Wages	-	231,959	2,116,316
Employee Benefits	-	35,334	469,596
Travel	-	2,551	20,000
Contracted Services	-	2,631,510	2,000,000
Supplies & Materials	-	708,639	5,430,588
Professional Development	-	-	50,000
Bank Charges	-	4,507	-
Total	-	3,614,500	10,086,500
Total Other Programs	9,025,394	12,906,432	18,661,700

Appendix A - Province of Nova Scotia

	<u>2024-25</u>	<u>2024-25</u>	<u>2025-26</u>
	<u>Budget</u>	<u>Actuals</u> <u>(restated)</u>	<u>Budget</u>
Operational Funding	204,424,169	205,864,315	234,795,877
Textbook Credit Allocation	1,071,700	1,071,700	1,056,000
Post Employment Benefits	-	9,710	-
Compensated Absences	-	173,377	-
Teacher Pension	16,731,900	19,182,063	18,723,000
Teacher Benefits	9,272,400	10,001,782	8,540,000
Teacher Salary Accrual	-	986,500	-
Information Economy Initiative	719,400	719,400	719,400
Wage retros	-	26,872,358	-
Other	9,799,158	15,191,070	20,300,763
Total	242,018,727	280,072,275	284,135,040

Appendix B - Appropriations from Councils

	<u>2024-25</u>	<u>2025-26</u>	<u>2025-26</u>
	<u>Contribution</u>	<u>Assessment</u>	<u>Contribution</u>
Municipality of Colchester	9,749,051	3,470,205,662	10,577,187
Municipality of Cumberland	5,929,707	2,129,583,123	6,490,969
Municipality of East Hants	7,378,570	2,698,680,781	8,225,579
Municipality of Pictou	6,338,598	2,219,892,667	6,766,233
Town of Amherst	1,891,526	664,227,436	2,024,565
Town of New Glasgow	2,062,067	732,847,176	2,233,718
Town of Oxford	267,118	96,352,312	293,682
Town of Pictou	623,940	221,564,403	675,328
Town of Stellarton	925,334	324,213,565	988,203
Town of Stewiacke	394,259	145,744,113	444,228
Town of Trenton	446,070	156,509,774	477,042
Town of Truro	3,128,153	1,138,123,759	3,469,001
Town of Westville	511,858	180,752,614	550,934
Total	39,646,251	14,178,697,385	43,216,669

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 2024-25)

Appendix C - Regional Operations

	<u>2024-25</u>	<u>2024-25</u>	<u>2025-26</u>
	<u>Budget</u>	<u>Actuals</u> (restated)	<u>Budget</u>
Investment Income	1,021,856	979,571	621,856
Rental	485,428	520,720	485,428
International Student Program	2,379,148	2,780,889	2,410,015
Other	551,667	238,309	376,667
Total	4,438,099	4,519,489	3,893,966

Appendix D - Government of Canada

	<u>2024-25</u>	<u>2024-25</u>	<u>2025-26</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>
French Minority Language	58,075	-	58,075
French Special Projects	650,816	708,891	650,816
French Monitors	54,492	29,610	54,492
Total	763,383	738,501	763,383

Appendix E - Staffing Complement

Teaching Staff	
<i>NSTU FTEs</i>	1504.5
<i>PSAANS FTEs</i>	143.4
	<u>1648.0</u>
Educational Assistants	
<i>Hours per day</i>	2188.0
<i>In School Suspension - Hours per day</i>	85.0
	<u>2273.0</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>	440.4
Custodians	
<i>FTEs</i>	176.9
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>	129.5
School Lunch Program - cafeteria workers	
<i>FTEs</i>	80.7

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
 - ◆ \$66.00 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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