

TRI-COUNTY REGIONAL SCHOOL BOARD



BUDGET 2008-2009



We will ensure quality education for all our students enabling them to reach their full potential.

**TRI-COUNTY REGIONAL SCHOOL BOARD
2008-2009 BUDGET**

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TRI-COUNTY REGIONAL SCHOOL BOARD

2008 - 2009 BUDGET

Budget Overview

The 2008-2009 Budget represents the financial plan of the Tri-County Regional School Board for the fiscal year ending March 31, 2009.

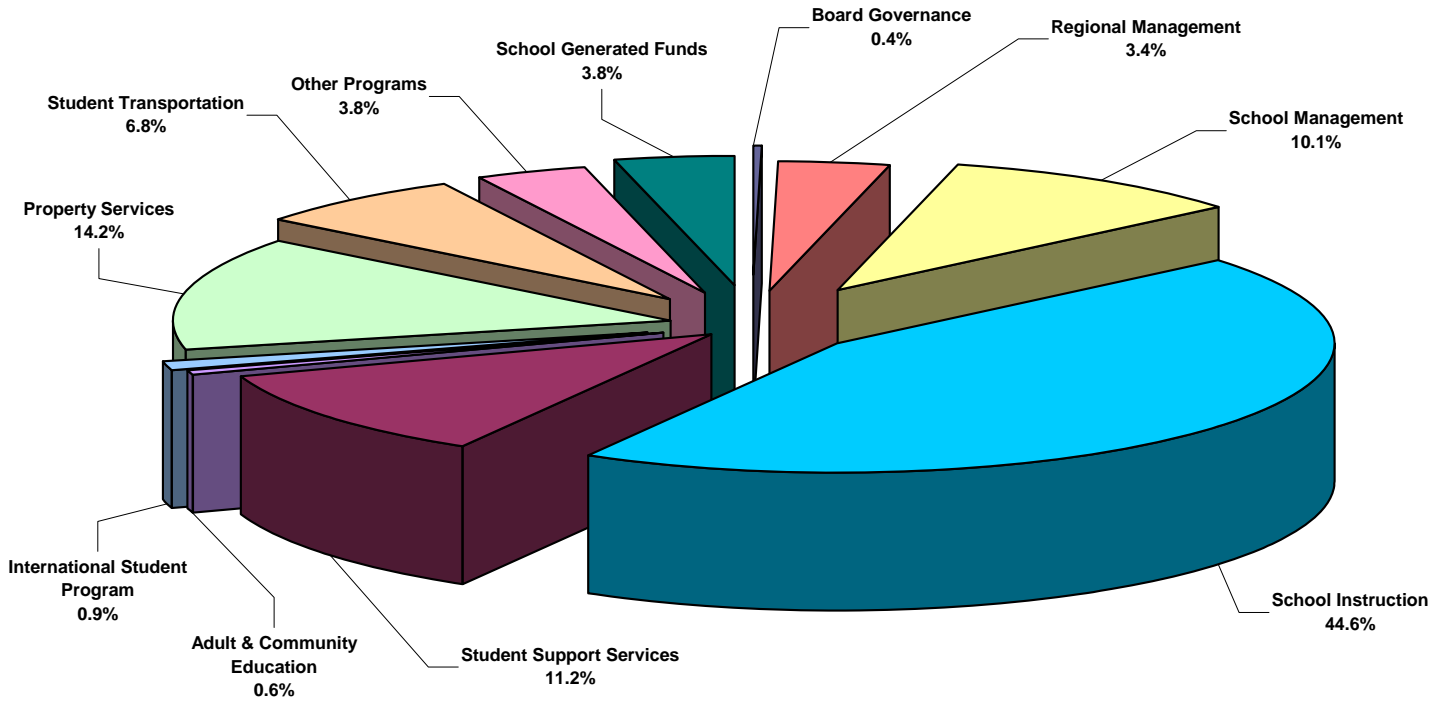
Despite declining enrolment, rising costs of furnace oil and diesel fuel, the Tri-County Regional School Board has approved a balanced budget for the year 2008-09. The Board identified its top priorities, eliminated initiatives, reduced teaching staff based on declining enrolment, and postponed multiple needs and priorities to produce a balanced budget in the amount of \$68,083,369.

The budget would have been even more difficult to balance if the Province of Nova Scotia had not capped energy costs for School Boards at the February 2008 level, and provided additional deferred maintenance monies.

Provincial funding to School Boards increased this year by 4.24% on a provincial average; however the increase for the Tri-County Regional School Board was 2.34%.

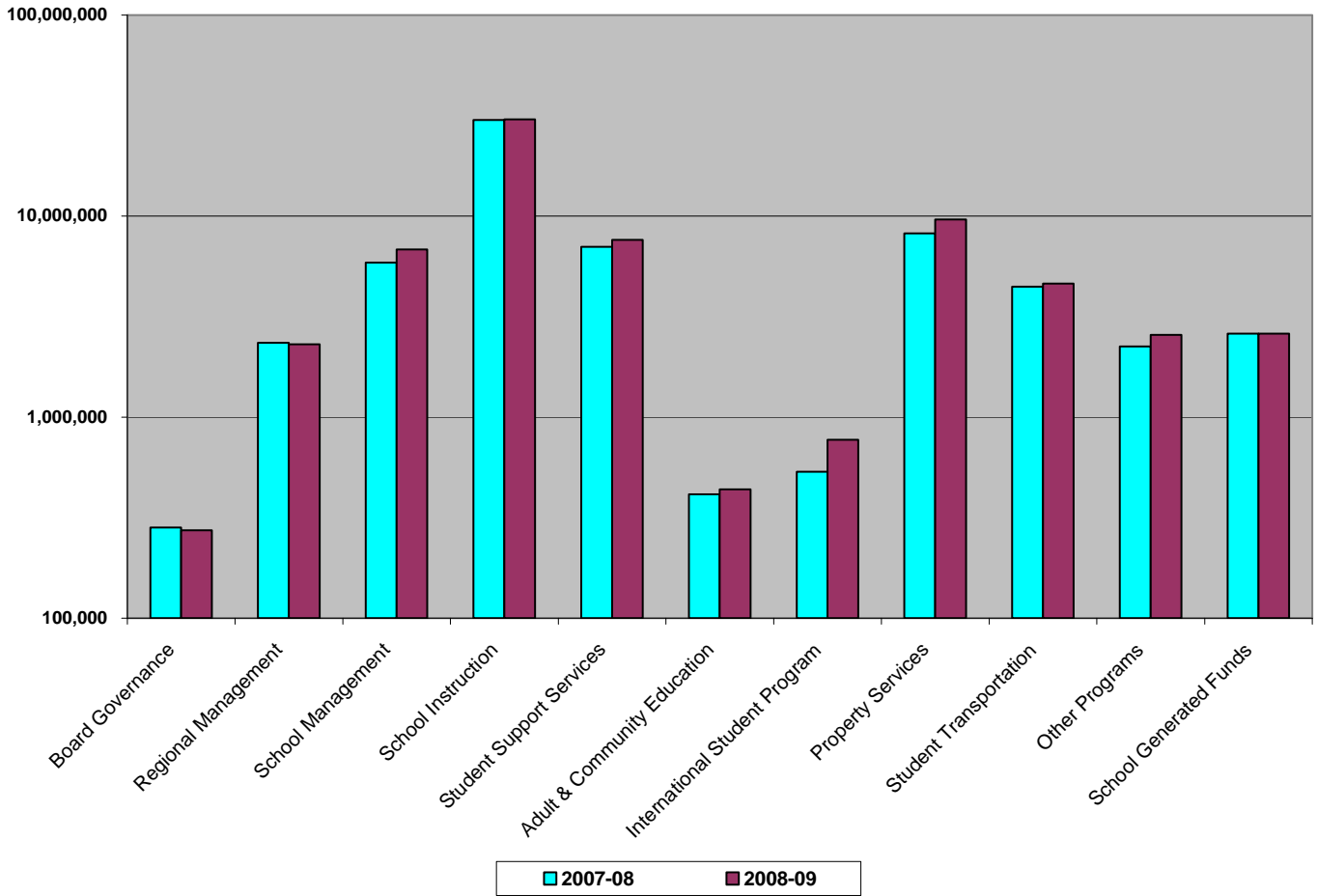
TRI-COUNTY REGIONAL SCHOOL BOARD 2008 - 2009 BUDGET

Budget Summary



TRI-COUNTY REGIONAL SCHOOL BOARD 2008 - 2009 BUDGET

Budget Comparison



**TRI-COUNTY REGIONAL SCHOOL BOARD
2008 - 2009 BUDGET**

Revenue and Expenditures

<u>REVENUE</u>	2007-08 Budget	2007-08 Actual	2008-09 Budget
Province of Nova Scotia	\$ 50,277,886	\$ 50,946,296	\$ 54,176,305
Government of Canada - First Nations	219,264	195,600	195,600
Appropriations from Council	9,786,200	9,786,152	9,790,100
Board Operations	1,039,380	1,181,167	1,321,364
School Generated Funds	2,600,000	2,551,481	2,600,000
TOTAL REVENUE	\$ 63,922,730	\$ 64,660,696	\$ 68,083,369

<u>EXPENDITURES</u>	2007-08 Budget	2007-08 Actual	2008-09 Budget
Board Governance	\$ 282,849	\$ 277,306	\$ 273,661
Regional Management	2,340,921	2,229,469	2,306,346
School Management	5,865,709	5,984,001	6,832,443
School Instruction	30,099,614	30,423,754	30,289,607
Student Support Services	7,045,421	7,728,396	7,616,635
Adult & Community Education	413,095	417,453	437,848
International Student Program	534,809	608,711	772,072
Property Services	8,222,698	8,712,959	9,632,358
Student Transportation	4,455,285	4,460,033	4,625,187
Other Programs	2,246,611	1,398,108	2,566,237
School Generated Funds	2,600,000	2,510,583	2,600,000
Operating Deficit/(Surplus)	(184,281)	(90,077)	130,975
TOTAL EXPENDITURES	\$ 63,922,730	\$ 64,660,696	\$ 68,083,369

**TRI-COUNTY REGIONAL SCHOOL BOARD
2008 - 2009 BUDGET**

Board Governance

	2007-08 Budget	2007-08 Actual	2008-09 Budget
Salaries & Wages	\$ 126,060	\$ 128,950	\$ 127,456
Benefits	5,986	5,533	6,223
Supplies & Materials	42,752	39,763	26,671
Travel/Conference	55,925	50,934	56,326
NSSBA Dues	52,126	52,126	56,985
TOTAL EXPENDITURES	\$ 282,849	\$ 277,306	\$ 273,661

**TRI-COUNTY REGIONAL SCHOOL BOARD
2008 - 2009 BUDGET**

Regional Management

	2007-08 Budget	2007-08 Actual	2008-09 Budget
Salaries & Wages	\$ 1,131,494	\$ 1,063,582	\$ 1,131,230
Benefits	205,871	174,677	186,723
Supplies & Materials	449,567	410,320	411,748
Professional Development	94,099	45,268	91,250
Travel	103,679	101,153	89,664
Contracted Services	674,061	700,658	694,626
Insurance	91,641	86,032	75,296
Recoveries - Shared Services	(409,491)	(352,221)	(374,191)
TOTAL EXPENDITURES	\$ 2,340,921	\$ 2,229,469	\$ 2,306,346

**TRI-COUNTY REGIONAL SCHOOL BOARD
2008 - 2009 BUDGET**

School Management

	2007-08 Budget	2007-08 Actual	2008-09 Budget
Salaries & Wages	\$ 4,459,212	\$ 4,671,855	\$ 5,254,120
Benefits	435,230	471,786	520,303
Supplies & Materials	408,304	378,846	435,406
Contracted Services	165,463	161,707	173,998
Curriculum Development	32,565	21,565	138,750
Travel	111,172	95,538	124,768
Professional Development	253,763	182,704	185,098
TOTAL EXPENDITURES	\$ 5,865,709	\$ 5,984,001	\$ 6,832,443

**TRI-COUNTY REGIONAL SCHOOL BOARD
2008 - 2009 BUDGET**

School Instruction

	2007-08 Budget	2007-08 Actual	2008-09 Budget
Salaries & Wages	\$ 26,995,464	\$ 26,285,212	\$ 26,831,272
Benefits	1,684,482	1,785,974	1,806,295
Supplies & Materials	1,014,612	1,800,304	1,264,784
Travel	20,557	17,125	27,371
Professional Development	384,499	535,139	359,885
TOTAL EXPENDITURES	\$ 30,099,614	\$ 30,423,754	\$ 30,289,607

**TRI-COUNTY REGIONAL SCHOOL BOARD
2008 - 2009 BUDGET**

Student Support Services

	2007-08 Budget	2007-08 Actual	2008-09 Budget
Salaries & Wages	\$ 6,194,049	\$ 6,955,978	\$ 6,754,052
Benefits	594,531	621,194	608,863
Supplies & Materials	101,019	36,755	89,713
Travel	84,959	77,318	107,527
Professional Development	70,863	37,151	56,480
TOTAL EXPENDITURES	\$ 7,045,421	\$ 7,728,396	\$ 7,616,635

**TRI-COUNTY REGIONAL SCHOOL BOARD
2008 - 2009 BUDGET**

Adult and Community Education

	2007-08 Budget	2007-08 Actual	2008-09 Budget
Salaries & Wages	\$ 350,115	\$ 366,510	\$ 371,235
Benefits	27,535	-	27,535
Supplies & Materials	27,146	49,388	32,278
Travel	6,300	1,555	4,800
Professional Development	2,000	-	2,000
TOTAL EXPENDITURES	\$ 413,095	\$ 417,453	\$ 437,848

**TRI-COUNTY REGIONAL SCHOOL BOARD
2008 - 2009 BUDGET**

International Student Program

	2007-08 Budget	2007-08 Actual	2008-09 Budget
Salaries & Wages	\$ 109,962	\$ 128,633	\$ 167,471
Benefits	10,847	10,061	12,942
Supplies & Materials	15,000	16,153	25,275
Travel	34,000	31,264	34,384
Professional Development	365,000	422,600	532,000
TOTAL EXPENDITURES	\$ 534,809	\$ 608,711	\$ 772,072

**TRI-COUNTY REGIONAL SCHOOL BOARD
2008 - 2009 BUDGET**

Property Services

	2007-08 Budget	2007-08 Actual	2008-09 Budget
Salaries & Wages	\$ 2,248,355	\$ 2,287,635	\$ 2,449,545
Benefits	462,826	459,338	475,056
Supplies & Materials	604,878	1,870,931	885,388
Repairs & Maintenance	2,514,100	1,141,182	2,736,123
Insurance	232,882	253,618	210,896
Utilities	2,122,340	2,647,366	2,806,014
Professional Development	6,900	8,483	6,250
Travel	7,554	13,569	8,080
Amortization	22,862	30,837	55,006
Recoveries - Government Services	-	-	-
TOTAL EXPENDITURES	\$ 8,222,698	\$ 8,712,959	\$ 9,632,358

**TRI-COUNTY REGIONAL SCHOOL BOARD
2008 - 2009 BUDGET**

Student Transportation

	2007-08 Budget	2007-08 Actual	2008-09 Budget
Salaries & Wages	\$ 2,182,256	\$ 2,347,183	\$ 2,376,886
Benefits	459,383	456,713	483,830
Supplies & Materials	202,879	(197)	28,941
Vehicle Expense	1,230,500	1,287,415	1,353,751
Insurance	99,000	86,845	78,618
Utilities	48,667	53,270	53,220
Professional Development	17,600	16,542	23,300
Travel	135,000	186,466	187,641
Conveyance	80,000	72,087	85,000
Recoveries	-	(46,291)	(46,000)
TOTAL EXPENDITURES	\$ 4,455,285	\$ 4,460,033	\$ 4,625,187

**TRI-COUNTY REGIONAL SCHOOL BOARD
2008 - 2009 BUDGET**

Other Programs

	2007-08 Budget	2007-08 Actual	2008-09 Budget
Salaries & Wages	\$ 1,386,360	\$ 1,142,371	\$ 1,500,966
Benefits	67,592	29,947	84,687
Supplies & Materials	437,601	153,702	886,747
Curriculum Development	261,031	185,755	73,263
Travel	70,842	56,702	20,575
Professional Development	23,185	13,912	-
School Based Funds Expense	2,600,000	2,510,583	2,600,000
Transfer to Surplus (Deficit)	-	(184,281)	-
TOTAL EXPENDITURES	\$ 4,846,611	\$ 3,908,691	\$ 5,166,237

TRI-COUNTY REGIONAL SCHOOL BOARD 2008 - 2009 BUDGET

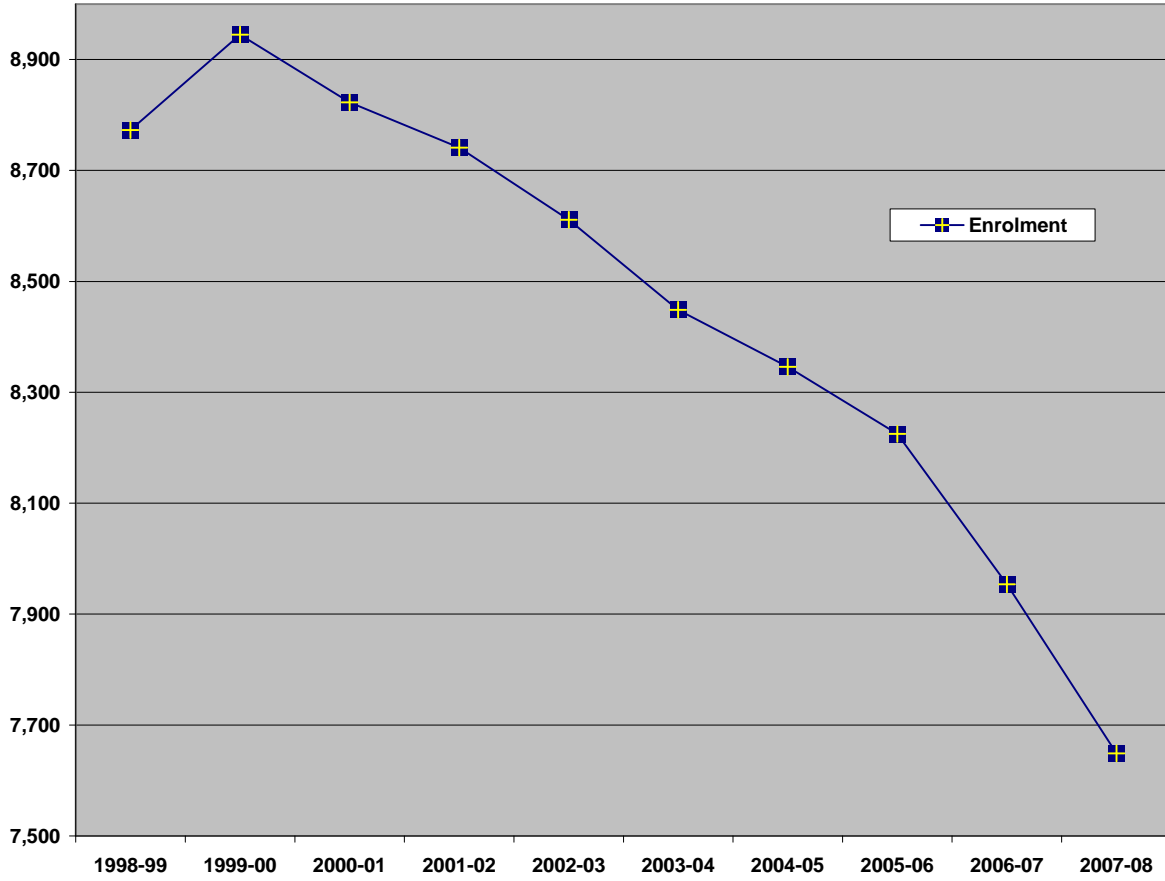
Appendix A – Declining Enrolment

Enrolment projections are used to develop staffing allocations as well as expenditure allocations. Enrolments are also used by the Province when they determine the Board funding allocation each year. As shown below, the enrolment for the Tri-County Regional School Board is steadily declining.

School Name	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08
Arcadia Consolidated School	372	359	335	340	307	302	276	252	243	238
Argyle School	132	138	142	0	0	0	0	0	0	0
Barrington Consolidated School	172	156	0	0	0	0	0	0	0	0
Barrington Municipal High School	716	704	683	686	713	566	566	591	733	736
Barton Consolidated School	90	84	90	88	90	74	79	81	79	65
Cape Sable Island Elementary School	180	179	169	165	158	193	199	182	95	94
Carleton Consolidated School	158	147	144	133	113	127	114	124	131	136
Clare District High	154	149	117	0	0	0	0	0	0	0
Clark's Harbour Elementary School	158	166	154	145	126	131	126	125	128	126
Digby Adult High School	56	54	46	44	38	45	37	43	38	43
Digby Elementary School	506	505	501	496	480	454	446	432	402	390
Digby Neck Consolidated School	61	59	53	45	49	49	47	49	47	44
Digby Regional High School	524	513	525	544	538	525	531	535	538	513
Drumlin Heights Consolidated School	0	0	0	437	424	456	473	471	450	434
École d'immersion de la Baie Sainte Marie	47	53	43	31	0	0	0	0	0	0
Evelyn Richardson Memorial Elementary School	281	295	266	269	259	292	264	243	181	169
Forest Ridge Academy	0	0	282	280	267	294	293	267	227	208
Havelock School	51	50	47	42	34	31	0	0	0	0
Hebron Consolidated School	290	0	0	0	0	0	0	0	0	0
Hillcrest Academy	557	516	484	441	427	415	403	359	315	287
Islands Consolidated School	158	150	148	140	138	148	142	137	147	140
Lockeport Elementary School	111	119	118	130	127	183	175	139	120	128
Lockeport Regional High School	159	154	168	165	166	174	174	177	174	166
Maple Grove Education Centre	557	551	513	530	517	531	526	485	448	453
Meadowfields Community School	0	506	523	490	468	511	505	541	526	483
Plymouth School	217	224	222	238	254	241	244	232	229	217
Port LaTour Consolidated School	83	80	0	0	0	0	0	0	0	0
Port Maitland Consolidated School	177	183	212	212	207	189	192	189	176	157
Ragged Island Consolidated School	93	84	79	73	72	0	0	0	0	0
Sainte Anne-du-Ruisseau High School	197	222	204	0	0	0	0	0	0	0
Shelburne Co Adult High School	0	0	0	0	0	0	0	0	0	0
Shelburne Regional High School	445	479	481	490	460	419	419	440	416	390
South Centennial School	196	186	191	163	155	151	154	148	179	166
St Mary's Bay Academy	0	0	0	0	307	314	337	338	344	314
Westport School	25	20	21	23	24	15	16	15	17	15
Weymouth Consolidated School	411	426	388	430	208	205	236	238	242	251
Yarmouth Adult High School	45	43	51	41	49	63	24	40	58	30
Yarmouth Central School	334	338	326	326	325	311	318	293	273	256
Yarmouth Consolidated Memorial High School	763	778	813	824	792	761	757	794	724	730
Yarmouth Junior High School	297	275	284	280	319	279	273	265	274	270
Tri-County Total	8,773	8,945	8,823	8,741	8,611	8,449	8,346	8,225	7,954	7,649

**TRI-COUNTY REGIONAL SCHOOL BOARD
2008 - 2009 BUDGET**

Appendix B – Declining Enrolment Graph



**TRI-COUNTY REGIONAL SCHOOL BOARD
2008 - 2009 BUDGET**

Appendix C – Council Appropriations

- Uniform Assessment is established by the Province of Nova Scotia.
- The Mandatory Education Tax Rate is set by the Province which is \$0.32567 per \$100 of Uniform Assessment.
- The Education Tax is collected by Municipalities, who then submit it to the Board.
- The Tri-County Regional School Board Education Tax is received from the following Municipalities:

	2007-2008	2008-2009	2008-2009
	Contribution	Assessment	Contribution
Municipality of the District of Digby	\$1,058,799	\$335,634,508	\$1,093,061
Town of Digby	317,387	102,525,444	333,895
Municipality of Barrington	1,178,869	349,585,380	1,138,495
Town of Clark's Harbour	122,360	35,661,602	116,139
Town of Lockeport	90,181	26,233,048	85,433
Municipality of Shelburne	934,852	283,175,401	922,217
Town of Shelburne	263,024	77,326,456	251,829
Municipality of the District of Argyle	1,325,085	405,763,892	1,321,451
Municipality of Clare	1,477,735	461,093,957	1,501,645
Municipality of the District of	1,658,067	526,277,855	1,713,929
Town of Yarmouth	1,359,796	402,860,295	1,311,995
	<u>\$9,786,155</u>	<u>\$3,006,137,838</u>	<u>\$9,790,089</u>

TRI-COUNTY REGIONAL SCHOOL BOARD
2008 - 2009 BUDGET

Appendix D – Budget Assumptions

- Enrolment projections used to develop staffing allocations and several expenditure allocations.
- Staffing provided using approved staffing formulae.
- Salaries budgeted as per Board policies and/or collective agreements and/or approved salary schedules.
- Substitute costs based on previous years' history.
- Fuel oil costs budgeted based on 1,266,208 litres @ 85.37 cents/litre.
- Municipal contributions based on uniform assessment multiplied by the provincially mandated municipal education tax rate.
- 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.
- Electricity costs based on \$.011/KWH @ 2% rate increase.