

# **NOVA SCOTIA**

Policy Branch  
Nova Scotia Department of Education

## **I. GENERAL BACKGROUND**

Since 1993–94, the Province has undergone a process of school board amalgamation and streamlining of administration in the public school system.

By 1998–1999, 21 district school boards had been amalgamated into 7 regional school boards. This includes one francophone school board serving the entire province and 6 anglophone boards. Each region is governed by a board comprised of elected members. The number of members varies and is determined by individual agreements between the board and the province.

The areas served by regional school boards are based on designated geographic regions. The formation of the present 6 regions took place by 1996, in tandem with the 1995–96 revision of the Education Act. The Education Act and Regulations govern the provision of public education in the Province.

Regional school boards provide public education from grades primary to 12. Financial support is received from the Province for those students who have reached the age of 5 years before October 1 and have not reached the age of 21.

Enrollment in the province as of September 30, 1998 was 160,011. The regional school boards accommodate these students in 471 schools and employ 9,701.2 full-time equivalent teachers and educational administrators.

Regional school boards are dependent on the provincial and municipal governments for financial support. School boards do not have taxing authority and can only generate revenues through interest income, registration fees, and other fundraising efforts.

In the 1998–1999 fiscal year, the Province contributed \$613.8 million or 82.7% of the total operating and capital revenues of regional school boards. School board funding was increased by 7% over the previous year in order to honor government commitments to enhance programs and services. Of the Province’s contribution, \$560.7 million or 91.3% are global funds. The regional school boards have the authority to allocate these grants according to their own priorities, providing there is compliance with the Education Act and Regulations. The amount of \$53.1 million is provided in the form of specific purpose grants and must be spent for the purpose for which they are granted.

Municipal units contributed \$145.61 million or 17.3% of total operating and capital revenues to the regional school boards in 1998–1999. Of this amount, \$128.7 million or 88.3% is a mandatory education tax that must be paid by the municipal councils to their regional school boards. This amount is determined by a rate set by the provincial government on uniform property assessment throughout the Province. The property assessment function is administered by the provincial government. The remaining amount of \$16.9 million or 11.7% is an optional municipal contribution.

Many school boards solicit their supporting municipal governments for funding beyond the mandatory education tax; however, there is no obligation to provide additional funding. In addition, legislation enables local school trustees to levy an area rate on a particular block of uniform assessment to raise additional municipal revenues for a specific school; however, this funding source is rarely used.

In addition to the Provincial and Municipal contribution, school boards generated \$8.2 million through interest income, registration fees, federal government program funding and the use of reserves or accumulated surpluses.

The cost of major school construction/renovation is borne entirely by the Province. The Province maintains complete control over the selection, design and construction of all school buildings in the Province.

In addition, the Province, through a general fund appropriation, contributes 50% of the premiums for teachers pensions directly to the Teacher’s Pension Fund. The teachers contribute the other 50% through payroll

deduction by regional school boards. In 1998–1999 the provincial contribution was \$57 million. The province also contributes \$11.6 million for the teacher group life/medical/dental insurance program, as well as \$125,000 toward professional development.

The current funding arrangements came into effect in April 1998.

In 1993–94, the Province established the Education Funding Review Work Group (EFRWG) with increased representation from school boards. The purpose of the work group was to establish funding principles, review all funding formulae, establish funding rates and examine funding related program issues. This group is currently in the process of developing a funding formula that can be equitably applied to the amalgamated school boards.

### **Funding Summary 1998–99**

Total State School Aid (All Programs)		\$	693.7	million
Grants in aid	625.0			million
Teacher retirement contributions	57.1			million
Teacher insurance	11.6			million
Total Local School Revenue		\$	153.9	million
Municipal education tax	128.7			million
Other local source tax revenue	16.9			million
Local source non-tax revenue	8.3			million
Total Combined State and Local School Revenue		\$	847.6	million
State Financed Property Tax Credits				
Attributable to School Taxes			0	

## **II. LOCAL SCHOOL REVENUE**

A school board’s grant from the municipalities in its region is determined by the total uniform assessment in those municipalities and an education tax rate established each year by the province. In 1998–1999 this rate was 37.96 cents per \$100 of uniform assessment and generated an education tax of \$128.7 million as the municipal share of the formula funding. The additional formula funding

amounts described above and in the following sections are provided by the Province.

Municipalities can, and several do, contribute amounts in excess of the total raised by the education tax rate. In 1998–1999 this additional funding was \$16.9 million.

### **III. TAX AND SPENDING LIMITS**

School boards are dependent upon the local municipality for funds raised beyond the mandatory education tax. They do not have taxing authority. They are not permitted, by legislation, to budget for a deficit. An operating deficit in one year becomes the first charge against the budget in the following year.

#### **Nature of the Property Tax Assessment System**

The property tax assessment system is administered by the Province. Uniform criteria are applied throughout the province on property assessments which are performed every three years. Both commercial and residential assessments are taxable at the same mandatory rate for education purposes. The education tax is based on the “Uniform Assessment” of the municipalities in the region served by the school board. The Uniform Assessment is the sum of the assessments described above plus any grants in lieu of taxes received by the municipality converted to an assessment equivalent.

### **IV. STATE/PROVINCIAL EARMARKED TAX REVENUE**

No provincial revenue is earmarked for education.

### **V. BASIC SUPPORT PROGRAM**

The school year in Nova Scotia is from August 1 to July 31. The fiscal year of the regional school boards is the same as the fiscal year of the Province that is from April 1 to March 31.

The following program support descriptions relate to the 1998–1999 regional school board year.

Provincial Grants:

Provincial grants are the sum of the formula amounts described in the following sections less the amount of the municipal education tax defined in Grants from Municipalities.

For the 1998–1999 years, the baseline funding was allocated on the basis of the 1997–1998 funding. The total baseline funding to be allocated was increased by an additional \$12.7 million for 1998–1999. This new baseline represents the old baseline plus new money that was granted in 1997–1998 under separate headings. Funding in addition to the new baseline was added at the rate of \$155.93 times the September 30, 1997 enrollment. An additional \$23.8 million in funding was provided to cover negotiated salary increases. One-time deficit assistance was also granted to six of the seven boards.

Baseline funding	\$660,084,695
Additional baseline funding	\$12,712,669
Total baseline funding	\$672,797,364
Additional formula funding	\$25,089,449
Salary increase funding	\$23,862,000
Deficit funding	\$9,450,000
Other	\$11,270,000
Total provincial funding:	\$742,468,813

Global Grants:

1. The largest grant is the general formula grant and is directed toward the cost of administration and student instruction.

The general formula grant is equal to the previous year's funding enrollment of the school board multiplied by \$3,460.41, minus the amount that would be raised by a tax at the rate of 37.96¢ per \$100 of the uniform assessment of the municipalities in the region served by the school board, which is determined in accordance with the Municipal Grants Act.

2. The student transportation operating grant is described in the section below.

3. In 1998–1999 equity grants totaling \$10.0 million were provided to school boards with a significant number of students enrolled in specific programs which require higher than average expenditure per student.

#### Specific Purpose Grants

- 1) Special education grants are described in the section below.
- 2) Learning disabilities grant is calculated as the lesser of a) the product of the school board's previous years funding enrollment multiplied by \$8.10, or b) the actual cost of special education programs provided by the school board and approved by the Minister.
- 3) Deficit assistance grants were available under certain conditions. School boards with unavoidable and unforeseen education over-expenditures could apply to receive funding to cover 50% of the deficit, for the 1998–1999 year only.
- 4) Salary increase grant: an additional \$23.862 million was granted to school boards to cover costs of negotiated salary increases.
- 5) Provincial contribution in respect of the teacher early retirement program: a payment holiday from early retirement payments was approved for 1998–1999.

#### Textbook Credit Allocation

The textbook credit allocation is calculated at \$40.81 per student.

### **VI. TRANSPORTATION**

The student transportation operating grant is equal to \$36,900 multiplied by the number, as determined by the Minister, of approved buses on regular runs as of September 30, 1995.

The capital bus replacement grant is the product of \$4,200 multiplied by the number, as determined by the Minister, of approved buses used by the school board for regular student transportation, including those that are used by the school board as approved spare buses, with the provision that this grant shall be

used only for bus replacement or for capital equipment or repairs and renovation expenditures as described in the Regulations under the Education Act.

## **VII. SPECIAL EDUCATION**

Special education grants are calculated as the lesser of a) the product of the school board's previous year's funding enrolment multiplied by \$243.90, or b) the actual cost of special education programs provided by the school board and approved by the Minister.

## **VIII. COMPENSATORY EDUCATION**

None.

## **IX. GIFTED AND TALENTED EDUCATION**

None, however some expenses are allowed under the special education component.

## **X. BILINGUAL EDUCATION**

Under Section 23 of the Charter of Rights and Freedoms, persons defined as French-speaking are entitled to have their children receive elementary and secondary education in the French language. Nova Scotia has a separate Francophone school board, Conseil scolaire acadien provincial, which is responsible for the delivery and administration of all French-first-language programs in the province.

The decision to offer French Immersion programs for non-French-first-language students is made and financed by each school board.

## **XI. EARLY CHILDHOOD EDUCATION**

Children under the age of five years as of October 1 are not eligible for provincial education funding for the following fiscal year. Some regional school boards have introduced programs for preschool children (i.e., Head Start) that are financed from local or board generated revenues.

The Department of Community Services approves new early childhood education training programs across the province. Currently, there are 12 early intervention

programs serving more than 300 children. In 1998–1999, Community Services provided grants of \$0.7 million to support these programs.

Subsidized day care is also provided through the Department of Community Services. In 1998–1999, there were 2,380 subsidized spaces out of a total of 11,000 licensed spaces. The Provincial contribution to these spaces was \$12 million.

## **XII. OTHER CATEGORICAL PROGRAMS**

### **Class size initiative**

**Funding in 1998–1999:** \$1.0 million.

This is a four-year initiative designed to reduce class sizes throughout the province. In 1998–1999, the Province dedicated \$1 million in funding to this initiative to provide matching funding for approved school board class size reduction initiatives.

### **Junior High School Network Project**

**Funding in 1998–1999:** \$1.2 million.

This network focuses on researching, developing and promoting school models that are effective, inclusive and committed to continuous improvement at the junior high level.

### **Environmental Capital Projects**

**Funding in 1998–1999:** \$2.5 million.

This funding is provided to school boards to address health, safety and air quality concerns in school buildings.

### **Comprehensive High School Project**

**Funding in 1998–1999:** \$0.4 million.

This is a school-community partnership to develop and articulate program plans for more comprehensive high school programs and services and promote

community-based learning. Community-based learning takes such forms as co-operative education, school-to-work transition, work experience, and job shadowing.

### **CANCOPY**

**Funding in 1998–1999:** \$0.3 million.

The Department of Education, the school boards and the Nova Scotia School Boards Association have a license which allows limited photocopying of copyrighted material by schools in return for an annual payment to CANCOPY, the Canadian copyright collective. The agreement protects teachers from potential charges of copyright violation. For 1998–1999, the cost of the CANCOPY license to Nova Scotia was \$270,000.

### **XIII. TEACHER RETIREMENT AND BENEFITS**

A payment holiday from early retirement payments for 1998–1999 was approved.

### **XIV. TECHNOLOGY**

Beginning in 1998–1999, a total of \$38.2 million of joint federal-provincial funding was designated to the three-year Information Economy Initiative-Schools Project. Of that, \$24.2 million comes from the federal government through the Cooperation Agreement on Economic Diversification, \$12 million will be contributed by the Province and the remaining \$2 million will be provided by the school boards. Approximately \$16 million of the total is allocated over three years to provide approximately 6,000 computers and accessories to up to 181 secondary schools in the province. The project also provides \$4 million for curriculum-based software and \$2 million for a software development fund. In addition, funding has been transferred to school boards for teacher professional development, technical support, wiring and furnishings. An additional \$2 million was allocated to encourage the connection of all schools to the Internet, which has been accomplished.

### **XV. CAPITAL OUTLAY AND DEBT SERVICE**

In accordance with the Education Act, the Province is responsible for constructing and financing all major school construction; however, regional school boards participate in the process and eventually receive title to the land and buildings.

In 1998–1999, the Province signed leases for new public-private partnered schools. The cost of the leases in 1998–1999 is \$5.4 million. Construction started in November 1998 and completion is expected in the fall of 1999.

## **XVI. STANDARDS/ACCOUNTABILITY MEASURES**

### **Standardized Testing**

In 1998–1999, the Department conducted testing in the following areas:

Participation in the national School Achievement Indicators Program assessment for 13 and 16-year-old students in reading and writing (Anglophone and Francophone)

Participation in field testing in Grade 4 math, Grade 12 French language arts and Grade 11 chemistry (Francophone).

Participation in Atlantic Provinces Education Foundation (APEF) examinations in Grade 12 chemistry and physics (Anglophone).

Cost of testing ranges between \$7 and \$12 per student tested.

### **Audits/Financial Monitoring**

Under the Education Act, each school board is required to undergo an annual audit by a licensed public accountant, with findings reported to the board and the Minister.

## **XVII. REWARDS/SANCTIONS**

There is no system of rewards or sanctions.

## **XVIII. FUNDING FOR NON-TRADITIONAL PUBLIC SCHOOLS**

There is no provincial funding for non-traditional public schools.

## **XIX. AID TO PRIVATE SCHOOLS**

There are no provincial aid programs for private schools in Nova Scotia with the exception of the textbook credit allocation previously described. This credit allocation is available if the private school is using provincially approved textbooks in its curriculum.

## **XX. RECENT/PENDING LITIGATION**

None reported.

## **XXI. SPECIAL TOPICS**

None reported.