Municipality of the County of Cumberland

2021/22 General Operating Budget

27-May-21

municipality of cumberland

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2021/22 Rates

		2020/21		2021/22
General Tax Rates				
Residential	$	1.190	**$**	**1.190**
Commercial	$	2.780	**$**	**2.780**
Area Rate Springhill (Within Boundaries of Former Town)				
Residential	$	0.860	**$**	**0.860**
Commercial	$	2.180	**$**	**2.180**
Area Rate Parrsboro (Within Boundaries of Former Town)				
Residential	$	0.480	**$**	**0.480**
Commercial	$	1.190	**$**	**1.190**
Forest Per Acres				
Less Than 50,000 Acres	$	0.250	**$**	**0.250**
Greater Than 50,000 Acres	$	0.400	**$**	**0.400**
Village Rates				
Pugwash				
Residential	$	0.320	**$**	**0.335**
Commercial	$	0.390	**$**	**0.405**
River Hebert	$	0.100	**$**	**0.100**
Maintenance and Improvement of Private Roads By-Law(per account)				
Jackson Point Road Association	$	37.22	**$**	**34.16**
Sewer Rates(per unit)				
Springhill	$	265.00	**$**	**265.00**
Athol Road	$	265.00	**$**	**265.00**
Amherst Marsh	$	439.00	**$**	**439.00**
Biggs Drive	$	439.00	**$**	**439.00**
Joggins	$	439.00	**$**	**439.00**
Joggins Extension	$	559.00	**$**	**559.00**
Maccan	$	439.00	**$**	**439.00**
Pugwash	$	439.00	**$**	**439.00**
River Hebert	$	439.00	**$**	**439.00**
Wallace	$	439.00	**$**	**439.00**
Parrsboro vanct land and non-connected properties	$	50.00	**$**	**50.00**
Sewer Rates Based on Water Consumptions (per cubic metre)				
Parrsboro	$	2.65	$	2.65
Rural Street Light Rates(per account)	$	41.00	$	41.00

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2021/22 General Operating Budget

	2020/21 Projected Actual	2020/21 Budget	2021/22 Budget	Change in Budget $	Change in Budget %
Revenue					
Taxes	23,982,479	23,356,771	**24,594,404**	1,237,633	5.3%
Grants In Lieu Of Taxes	2,428,601	2,435,153	**2,408,453**	-26,700	-1.1%
Own Source Revenue	824,066	984,086	**923,763**	-60,323	-6.1%
Sale Of Service	42,000	45,000	**45,000**	0	0.0%
Conditional Grants	231,754	310,000	**286,222**	-23,778	-7.7%
Unconditional Grants	1,917,989	1,456,047	**1,591,254**	135,207	9.3%
Transfers From Own Funds And Agencies	864,696	1,011,285	**973,459**	-37,826	-3.7%
Collections For Other Governments	207,194	207,728	**209,249**	1,521	0.7%
Revenue Total	30,498,779	29,806,070	**31,031,804**	1,225,734	4.1%
Expenditures					
General Government	6,507,799	6,341,419	**6,078,854**	-262,564	-4.1%
Protective	7,985,806	8,194,471	**8,665,072**	470,602	5.7%
Transportation	1,878,984	2,095,291	**2,036,000**	-59,292	-2.8%
Environmental Health	4,129,873	4,278,623	**4,717,384**	438,761	10.3%
Public Health	1,144,868	1,154,861	**1,176,780**	21,919	1.9%
Environmental Development	1,073,419	1,239,588	**1,263,260**	23,672	1.9%
Recreation & Culture	1,242,728	1,456,532	**1,978,153**	521,621	35.8%
Education	4,837,560	4,837,558	**4,907,052**	69,494	1.4%
Transmission Of Taxes	207,194	207,728	**209,249**	1,521	0.7%
Expenditures Total	29,008,231	29,806,070	**31,031,804**	1,225,734	4.1%
Surplus	1,490,548	-0	**0**	0	0.0%

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2021/22 General Operating Budget

	2020/21 Projected Actual	2020/21 Budget	2021/22 Budget	Change in Budget $	Change in Budget %
Revenue Detail					
Taxes					
Residential	16,569,519	16,592,576	**16,858,558**	265,982	1.6%
Commercial	3,346,888	3,335,642	**3,399,432**	63,790	1.9%
Resource	536,667	536,535	**567,404**	30,869	5.8%
Residential Forest	99,525	99,646	**100,636**	990	1.0%
Commercial Forest	94,758	94,758	**92,883**	-1,875	-2.0%
Street Light Area Rates	102,254	102,254	**99,712**	-2,542	-2.5%
Sewer Rates	1,158,134	1,216,565	**1,223,771**	7,206	0.6%
Local Improvement Charges	8,283	154,218	**288,839**	134,621	87.3%
Aliant Taxes	97,668	97,668	**91,059**	-6,609	-6.8%
NS Power Corporation	22,136	22,136	**21,954**	-182	-0.8%
NS Power HST Offset	129,662	80,000	**129,662**	49,662	62.1%
Wind Turbines	277,374	237,540	**280,148**	42,608	17.9%
Heritage Gas	10,517	7,233	**8,846**	1,613	22.3%
Deed Transfer Tax	1,529,094	780,000	**1,431,500**	651,500	83.5%
	23,982,479	23,356,771	**24,594,404**	1,237,633	5.3%

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2021/22 General Operating Budget

	2020/21 Projected Actual	2020/21 Budget	2021/22 Budget	Change in Budget $	Change in Budget %
Grants in Lieu					
Federal Government	2,166,801	2,172,926	**2,132,568**	-40,358	-1.9%
Provincial - NS Liquor Commission	10,231	10,231	**9,413**	-818	-8.0%
Canada Post Grant	26,356	26,356	**26,328**	-28	-0.1%
Crown Timber Lands	82,591	82,591	**82,241**	-350	-0.4%
Provincial Real Property	122,983	123,170	**138,048**	14,878	12.1%
Wind Turbines Grants	6,538	6,538	**6,603**	65	1.0%
Fire Protection Grant	13,102	13,341	**13,252**	-89	-0.7%
	2,428,601	2,435,153	**2,408,453**	-26,700	-1.1%

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	2020/21 Projected Actual	2020/21 Budget	2021/22 Budget	Change in Budget $	Change in Budget %
Own Source Revenue					
Advertising Revenue	2,609	7,000	**7,000**	0	0.0%
Bar Revenue	0	12,000	**8,000**	-4,000	-33.3%
Canteen Sales	0	14,000	**10,000**	-4,000	-28.6%
Fines	17,688	35,000	**30,000**	-5,000	-14.3%
Hockey Revenue	22,384	12,000	**27,000**	15,000	125.0%
Investment Income	15,403	40,864	**15,000**	-25,864	-63.3%
Licenses	0	-525	**175**	700	-133.3%
Permits	24,886	35,000	**33,000**	-2,000	-5.7%
Program Fee Revenue	0	4,400	**37,625**	33,225	755.1%
Miscellaneous Revenue	105,809	241,163	**121,433**	-119,730	-49.6%
Inspection Confirmation Fees	7,575	1,000	**4,000**	3,000	300.0%
Vending Machines	0	469	**0**	-469	-100.0%
Tax Certificate Revenue	13,420	5,000	**7,000**	2,000	40.0%
Other Community Centre Revenue	0	4,000	**0**	-4,000	-100.0%
Recreation Facility Rental	549	10,000	**10,000**	0	0.0%
Rental Land & Buildings	98,736	69,115	**93,530**	24,415	35.3%
Camping Fees Trailers	54,406	33,600	**60,000**	26,400	78.6%
Interest on Outstanding Taxes	460,602	460,000	**460,000**	0	0.0%
	824,066	984,086	**923,763**	-60,323	-6.1%

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	2020/21 Projected Actual	2020/21 Budget	2021/22 Budget	Change in Budget $	Change in Budget %
Sale of Service					
Sale of Building Inspection Services	7,000	7,000	**7,000**	0	0.0%
Sale Of Adminisratrive Services	0	3,000	**3,000**	0	0.0%
Sale Of EMO Services	35,000	35,000	**35,000**	0	0.0%
	42,000	45,000	**45,000**	0	0.0%
Conditional Grants					
Letter of Intent	194,869	270,000	**189,000**	-81,000	-30.0%
Provincial Employment Grants	36,885	40,000	**51,000**	11,000	27.5%
Federal Employment Grants	0	0	**46,222**	46,222	
	231,754	310,000	**286,222**	-23,778	-7.7%
Unconditional Grants					
Provincial - Farm Acreage	314,247	310,293	**315,414**	5,121	1.7%
Provincial Equalization	1,548,105	1,142,567	**1,142,567**	0	0.0%
Provincial Conservation	4,075	3,187	**3,273**	86	2.7%
COVID 19 Safe Restart	51,562		**130,000**	130,000	
	1,917,989	1,456,047	**1,591,254**	135,207	9.3%

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	2020/21 Projected Actual	2020/21 Budget	2021/22 Budget	Change in Budget $	Change in Budget %
Transfers From Own Funds and Agencies					
Debt Recovery Sunset	864,696	870,381	**859,459**	-10,922	-1.3%
Transfer From Operating Reserve	0	140,904	**114,000**	-26,904	-19.1%
	864,696	1,011,285	**973,459**	-37,826	-3.7%
Collections for Other Governments					
Collections For Pugwash	186,944	187,396	**188,786**	1,390	0.7%
Collections For River Hebert	20,250	20,332	**20,463**	131	0.6%
	207,194	207,728	**209,249**	1,521	0.7%
Grand Total	30,498,779	29,806,070	**31,031,804**	1,225,734	4.1%

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	2020/21 Projected Actual	2020/21 Budget	2021/22 Budget	Change in Budget $	Change in Budget %
Expenditure Detail					
General Government					
Legislative					
Advertising	0	1,000	**1,000**	0	0.0%
Insurance	33,602	57,723	**33,602**	-24,121	-41.8%
Materials, goods, supplies	8,978	7,000	**7,000**	0	0.0%
Other expenses	62	1,000	**1,000**	0	0.0%
Salaries, wages, and benefits	314,880	321,243	**266,609**	-54,634	-17.0%
Travel Professional Development	22,597	36,544	**30,954**	-5,590	-15.3%
Utilities	2,829	0	**5,680**	5,680	
	382,947	424,510	**345,845**	-78,665	-18.5%
General Administration					
Advertising	24,323	25,000	**20,200**	-4,800	-19.2%
Contracted services	39,662	43,000	**45,600**	2,600	6.0%
Insurance	4,488		**4,488**		
Materials, goods, supplies	73,557	65,800	**66,500**	700	1.1%
Other expenses	455	0	**0**	0	
Professional Services	37,282	41,000	**62,500**	21,500	52.4%
Salaries, wages, and benefits	921,663	628,998	**640,013**	11,015	1.8%
Travel Professional Development	22,094	20,100	**15,400**	-4,700	-23.4%
Utilities	4,972	2,195	**4,083**	1,888	86.0%
	1,128,494	826,093	**858,784**	32,691	4.0%
Assessment					
Purchase from the public sector	558,988	558,988	**550,449**	-8,539	-1.5%
	558,988	558,988	**550,449**	-8,539	-1.5%

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	2020/21 Projected Actual	2020/21 Budget	2021/22 Budget	Change in Budget $	Change in Budget %
Financial Management					
Advertising	2,410	2,000	**2,000**	0	0.0%
Contracted services	7,032	7,920	**9,456**	1,536	19.4%
Interest on long-term debt	549	628	**430**	-198	-31.5%
Interest on short-term debt	13,628	60,000	**25,000**	-35,000	-58.3%
Leases	0	1,000	**0**	-1,000	-100.0%
Materials, goods, supplies	18,498	8,400	**10,200**	1,800	21.4%
Other expenses	11,213	11,906	**11,906**	0	0.0%
Principal on long-term debt	6,981	6,981	**6,981**	0	0.0%
Professional Services	60,260	46,692	**60,692**	14,000	30.0%
Salaries, wages, and benefits	817,270	801,981	**858,357**	56,376	7.0%
Transfers To Own Funds	1,506,918	1,506,918	**1,264,088**	-242,829	-16.1%
Travel Professional Development	4,702	8,300	**11,500**	3,200	38.6%
Utilities	3,254	0	**3,816**	3,816	
	2,452,715	2,462,725	**2,264,426**	-198,299	-8.1%
Taxation					
Allowance for uncollectable taxes	200,000	200,000	**200,000**	0	0.0%
Contracted services	27,000	32,000	**32,000**	0	0.0%
Materials, goods, supplies	0	5,000	**5,000**	0	0.0%
Professional Services	-5,731	5,000	**5,000**	0	0.0%
Tax Exemptions	386,405	416,000	**447,500**	31,500	7.6%
Utilities	5,683	0	**0**	0	
	613,357	658,000	**689,500**	31,500	4.8%

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	2020/21 Projected Actual	2020/21 Budget	2021/22 Budget	Change in Budget $	Change in Budget %
Buildings					
Contracted services	14,070	7,700	**9,700**	2,000	26.0%
Insurance	10,875	10,200	**10,366**	166	1.6%
Interest on long-term debt	2,453	0	**1,897**	1,897	
Materials, goods, supplies	73,944	66,130	**75,250**	9,120	13.8%
Principal on long-term debt	43,333	40,000	**74,628**	34,628	86.6%
Salaries, wages, and benefits	115,418	71,564	**122,638**	51,075	71.4%
Transfers To Own Funds	8,807	0	**0**	0	
Utilities	150,729	162,022	**149,793**	-12,229	-7.5%
	419,629	357,616	**444,272**	86,657	24.2%
Information Technology					
Contracted services	50,363	48,000	**83,000**	35,000	72.9%
Leases	20,618	25,000	**25,000**	0	0.0%
Materials, goods, supplies	111,486	82,000	**93,166**	11,166	13.6%
Salaries, wages, and benefits	61,190	58,952	**64,781**	5,829	9.9%
Travel Professional Development	1,699	8,000	**8,200**	200	2.5%
Utilities	865	631	**631**	0	0.0%
	246,220	222,583	**274,777**	52,195	23.4%
Wellness Program					
Materials, goods, supplies	242	1,500	**2,550**	1,050	70.0%
Salaries, wages, and benefits	925	0	**0**	0	
Travel Professional Development	5,599	12,000	**8,500**	-3,500	-29.2%
	6,765	13,500	**11,050**	-2,450	-18.1%

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	2020/21 Projected Actual	2020/21 Budget	2021/22 Budget	Change in Budget $	Change in Budget %
Transition					
Materials, goods, supplies	319	0	**0**	0	
Professional Services	68,350	174,000	**90,000**	-84,000	-48.3%
Salaries, wages, and benefits	37,237	0	**0**	0	
	105,907	174,000	**90,000**	-84,000	-48.3%
Grants					
Grants and transfers to organizations	507,039	501,500	**528,500**	27,000	5.4%
	507,039	501,500	**528,500**	27,000	5.4%
Elections					
Advertising	3,474	10,000	**0**	-10,000	-100.0%
Materials, goods, supplies	40,586	66,899	**0**	-66,899	-100.0%
Salaries, wages, and benefits	39,437	56,505	**0**	-56,505	-100.0%
Transfers To Own Funds	0		**21,250**	21,250	
Travel Professional Development	2,042	8,500	**0**	-8,500	-100.0%
	85,539	141,904	**21,250**	-120,654	-85.0%
Accessibility					
Materials, goods, supplies	52			0	
Travel Professional Development	146			0	
	198	0	**0**	0	
General Government Total	6,507,799	6,341,419	**6,078,854**	-262,564	-4.1%

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	2020/21 Projected Actual	2020/21 Budget	2021/22 Budget	Change in Budget $	Change in Budget %
Protective					
Corrections					
Purchase from the public sector	317,625	317,627	**314,337**	-3,290	-1.0%
	317,625	317,627	**314,337**	-3,290	-1.2%
Fire Administration					
Materials, goods, supplies	11,878	17,150	**17,950**	800	4.7%
Professional Services	267		**0**		
Salaries, wages, and benefits	136,898	124,540	**131,058**	6,518	5.2%
Travel Professional Development	4,945	5,000	**6,000**	1,000	20.0%
Utilities	1,885	1,990	**1,883**	-107	-5.4%
	155,872	148,680	**156,891**	8,211	5.5%
Policing					
Contracted services	13,217	15,000	**15,000**	0	0.0%
Professional Services	2,813	14,000	**14,000**	0	0.0%
Purchase from the public sector	4,550,444	4,550,443	**4,774,525**	224,082	4.9%
	4,566,473	4,579,443	**4,803,525**	224,082	4.9%
Building Inspection					
Advertising	0	500	**500**	0	0.0%
Insurance	811	2,817	**811**	-2,006	-71.2%
Materials, goods, supplies	41,581	45,062	**42,350**	-2,712	-6.0%
Professional Services	2,208	4,000	**3,500**	-500	-12.5%
Salaries, wages, and benefits	377,875	423,555	**399,513**	-24,043	-5.7%
Travel Professional Development	10,727	17,800	**15,500**	-2,300	-12.9%
Utilities	3,797	3,100	**3,732**	632	20.4%
	436,998	496,834	**465,906**	-30,929	-6.2%

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	2020/21 Projected Actual	2020/21 Budget	2021/22 Budget	Change in Budget $	Change in Budget %
Bylaw Enforcement					
Advertising	0	300	**100**	-200	-66.7%
Insurance	1,809	1,859	**1,809**	-50	-2.7%
Materials, goods, supplies	13,643	14,801	**15,751**	950	6.4%
Salaries, wages, and benefits	171,136	178,819	**198,326**	19,507	10.9%
Travel Professional Development	1,343	750	**1,000**	250	33.3%
Utilities	1,879	1,877	**1,877**	0	0.0%
	189,811	198,406	**218,863**	20,457	10.3%
Emergency Measures					
Advertising	651	2,500	**2,000**	-500	-20.0%
Contracted services	7,307	8,000	**7,000**	-1,000	-12.5%
Insurance	0	1,000	**1,000**	0	0.0%
Materials, goods, supplies	11,030	16,162	**15,750**	-412	-2.5%
Other expenses	0	3,000	**3,000**	0	0.0%
Salaries, wages, and benefits	80,081	80,800	**82,231**	1,432	1.8%
Travel Professional Development	1,816	6,800	**5,800**	-1,000	-14.7%
Utilities	4,153	4,443	**4,028**	-415	-9.3%
	105,038	122,705	**120,809**	-1,895	-1.5%
Crossing Guards					
Materials, goods, supplies	147	150	**150**	0	0.0%
Salaries, wages, and benefits	45,548	44,693	**68,663**	23,969	53.6%
	45,695	44,843	**68,813**	23,969	53.5%
Animal & Pest Control					
Contracted services	23,347	25,000	**25,000**	0	0.0%
	23,347	25,000	**25,000**	0	0.0%

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	2020/21 Projected Actual	2020/21 Budget	2021/22 Budget	Change in Budget $	Change in Budget %
Fire Departments					
Advertising	50	2,750	**3,550**	800	29.1%
Contracted services	322,977	353,911	**367,091**	13,180	3.7%
Grants and transfers to organizations	54,647	0	**0**	0	
Insurance	179,618	164,741	**299,328**	134,587	81.7%
Interest on long-term debt	6,003	6,848	**5,910**	-939	-13.7%
Materials, goods, supplies	333,129	502,319	**510,640**	8,321	1.7%
Other expenses	20,913	42,130	**39,780**	-2,350	-5.6%
Principal on long-term debt	76,175	76,175	**76,175**	0	0.0%
Salaries, wages, and benefits	48,732	61,000	**56,000**	-5,000	-8.2%
Transfers To Own Funds	171,687	80,000	**136,500**	56,500	70.6%
Hydrants	697,886	699,501	**702,582**	3,081	0.4%
Travel Professional Development	35,902	76,925	**74,150**	-2,775	-3.6%
Utilities	197,228	194,632	**219,223**	24,591	12.6%
	2,144,947	2,260,933	**2,490,929**	229,996	10.2%
Protective Total	7,985,806	8,194,471	**8,665,072**	470,602	5.7%

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	2020/21 Projected Actual	2020/21 Budget	2021/22 Budget	Change in Budget $	Change in Budget %
Transportation					
Engineering					
Advertising	287		**0**		
Materials, goods, supplies	4,752	1,900	**1,650**	-250	-13.2%
Other expenses	0	150	**150**	0	0.0%
Professional Services	4,339	5,000	**5,000**	0	0.0%
Salaries, wages, and benefits	300,161	237,336	**187,822**	-49,515	-20.9%
Travel Professional Development	1,479	11,500	**4,600**	-6,900	-60.0%
Utilities	2,592	2,008	**2,639**	631	31.4%
	313,609	257,894	**201,861**	-56,034	-21.7%
Occupational Health and Safety					
Materials, goods, supplies	25	300	**500**	200	66.7%
Other expenses	50	300	**400**	100	33.3%
Professional Services	2,388	4,000	**2,500**	-1,500	-37.5%
Salaries, wages, and benefits	53	0	**0**	0	
Travel Professional Development	150	1,300	**7,000**	5,700	438.5%
	2,666	5,900	**10,400**	4,500	76.3%
Street Lights					
Transfers To Own Funds	0	0	**54,175**	54,175	
Utilities	33,619	278,124	**133,995**	-144,129	-51.8%
	33,619	278,124	**188,170**	-144,129	-51.8%

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2021/22 General Operating Budget

	2020/21 Projected Actual	2020/21 Budget	2021/22 Budget	Change in Budget $	Change in Budget %
Public Works					
Advertising	0	150	**150**	0	0.0%
Contracted services	10,508	7,800	**8,900**	1,100	14.1%
Insurance	40,191	28,070	**40,191**	12,121	43.2%
Interest on long-term debt	3,586	4,090	**2,803**	-1,287	-31.5%
Materials, goods, supplies	161,329	186,650	**178,300**	-8,350	-4.5%
Principal on long-term debt	45,500	45,500	**45,500**	0	0.0%
Professional Services	954	1,600	**1,600**	0	0.0%
Salaries, wages, and benefits	631,872	540,497	**593,836**	53,339	9.9%
Transfers To Own Funds	45,000	45,000	**45,000**	0	0.0%
Travel Professional Development	6,598	6,750	**6,750**	0	0.0%
Utilities	46,335	55,818	**58,067**	2,249	4.0%
	991,873	921,925	**981,097**	59,171	6.4%
Roads					
Advertising	0	150	**150**	0	0.0%
Contracted services	6,327	6,500	**6,500**	0	0.0%
Materials, goods, supplies	171,664	235,320	**261,198**	25,878	11.0%
Purchase from the public sector	230,082	230,082	**231,693**	1,611	0.7%
Salaries, wages, and benefits	128,929	158,491	**154,001**	-4,490	-2.8%
Travel Professional Development	0	700	**700**	0	0.0%
Utilities	214	205	**231**	26	12.7%
	537,216	631,448	**654,473**	23,025	3.6%
Transportation Total	1,878,984	2,095,291	**2,036,000**	-113,467	-5.4%

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2021/22 General Operating Budget

	2020/21 Projected Actual	2020/21 Budget	2021/22 Budget	Change in Budget $	Change in Budget %
Environmental Health					
Environmental Health Other					
Contracted services	74,641	100,000	**110,000**	10,000	10.0%
Insurance	178	136	**178**	42	30.9%
Interest on long-term debt	116,842	94,029	**105,078**	11,049	11.8%
Materials, goods, supplies	551	200	**600**	400	200.0%
Principal on long-term debt	160,830	160,830	**271,650**	110,820	68.9%
Salaries, wages, and benefits	201	0	**0**	0	
Utilities	4,111	4,536	**4,807**	271	6.0%
	357,353	359,731	**492,313**	132,582	36.9%
Solid Waste					
Contracted services	2,133,954	2,154,250	**2,394,250**	240,000	11.1%
Insurance	938	711	**938**	227	31.9%
Materials, goods, supplies	4,459	2,500	**3,500**	1,000	40.0%
Professional Services	27,701	0	**43,130**	43,130	#DIV/0!
Salaries, wages, and benefits	120	33,224	**300**	-32,924	-99.1%
Utilities	1,877	1,877	**1,877**	0	0.0%
	2,169,049	2,192,562	**2,443,995**	251,433	11.5%

2021/22 General Operating Budget

	2020/21 Projected Actual	2020/21 Budget	2021/22 Budget	Change in Budget $	Change in Budget %
Sewer Systems					
Contracted services	38,241	30,569	**41,569**	11,000	36.0%
Insurance	11,235	9,001	**11,235**	2,234	24.8%
Interest on long-term debt	138,372	145,434	**135,341**	-10,093	-6.9%
Materials, goods, supplies	217,019	268,411	**335,996**	67,585	25.2%
Principal on long-term debt	306,418	265,468	**285,873**	20,405	7.7%
Professional Services	20,659	8,000	**9,200**	1,200	15.0%
Salaries, wages, and benefits	441,601	518,520	**555,118**	36,598	7.1%
Transfers To Own Funds	153,123	153,123	**103,889**	-49,234	-32.2%
Travel Professional Development	5,491	8,100	**7,750**	-350	-4.3%
Utilities	252,636	260,145	**239,731**	-20,414	-7.8%
	1,584,796	1,666,771	**1,725,702**	58,931	3.5%
Storm Sewer					
Materials, goods, supplies	7,529	7,400	**7,400**	0	0.0%
Professional Services	8,285	500	**500**	0	0.0%
Salaries, wages, and benefits	2,861	51,659	**47,474**	-4,185	-8.1%
	18,674	59,559	**55,374**	-4,185	-7.0%
Environmental Health Total	4,129,873	4,278,623	**4,717,384**	438,761	10.3%

2021/22 General Operating Budget

	2020/21		2021/22	Change in Budget	
	Projected Actual	Budget	Budget	$	%
Public Health					
Interest on long-term debt	274,816	280,381	**269,459**	-10,922	-3.9%
Principal on long-term debt	590,000	590,000	**590,000**	0	0.0%
Purchase from the public sector	280,052	284,480	**317,321**	32,841	11.5%
Public Health Total	1,144,868	1,154,861	**1,176,780**	21,919	1.9%

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2021/22 General Operating Budget

	2020/21 Projected Actual	2020/21 Budget	2021/22 Budget	Change in Budget $	Change in Budget %
Environmental Development					
Community Development					
Advertising	10,028	61,500	**41,500**	-20,000	-32.5%
Contracted services	130,316	215,000	**137,000**	-78,000	-36.3%
Grants and transfers to organizations	102,464	110,000	**110,000**	0	0.0%
Insurance	784	0	**784**	784	
Materials, goods, supplies	9,125	17,150	**12,400**	-4,750	-27.7%
Other expenses	148	2,500	**500**	-2,000	-80.0%
Professional Services	28,880	25,000	**22,000**	-3,000	-12.0%
Salaries, wages, and benefits	520,697	491,534	**601,726**	110,193	22.4%
Travel Professional Development	12,584	37,550	**18,800**	-18,750	-49.9%
Utilities	4,771	4,612	**5,117**	504	10.9%
	819,795	964,846	**949,827**	-15,019	-1.6%
Industrial Parks					
Materials, goods, supplies	68	0	**0**	0	
Salaries, wages, and benefits	476	0	**0**	0	
Utilities	11,835	17,439	**17,752**	313	1.8%
	12,379	17,439	**17,752**	313	1.8%

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2021/22 General Operating Budget

	2020/21 Projected Actual	2020/21 Budget	2021/22 Budget	Change in Budget $	Change in Budget %
Planning and Geographic Information					
Advertising	7,360	4,000	**10,000**	6,000	150.0%
Contracted services	319	316	**325**	9	2.8%
Materials, goods, supplies	12,222	21,290	**16,250**	-5,040	-23.7%
Professional Services	965	2,000	**2,500**	500	25.0%
Salaries, wages, and benefits	215,584	179,341	**202,542**	23,201	12.9%
Travel Professional Development	1,511	4,385	**5,635**	1,250	28.5%
Utilities	2,326	471	**1,784**	1,313	278.8%
	240,284	211,803	**239,036**	27,233	12.9%
Environmental Other					
Advertising	0	500	**500**	0	0.0%
Materials, goods, supplies	0	1,000	**1,000**	0	0.0%
Professional Services	0	14,000	**17,000**	3,000	21.4%
Salaries, wages, and benefits	961	30,000	**38,145**	8,145	27.2%
	961	45,500	**56,645**	11,145	24.5%
Environmental Development Total	1,073,419	1,239,588	**1,263,260**	23,672	1.9%

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2021/22 General Operating Budget

	2020/21 Projected Actual	2020/21 Budget	2021/22 Budget	Change in Budget $	Change in Budget %
Recreation & Culture					
Arenas					
Contracted services	11,783	12,701	**12,701**	0	0.0%
Insurance	11,909	14,798	**11,909**	-2,889	-19.5%
Materials, goods, supplies	74,047	109,540	**128,995**	19,455	17.8%
Salaries, wages, and benefits	316,928	319,218	**440,615**	121,397	38.0%
Travel Professional Development	2,727	4,150	**5,150**	1,000	24.1%
Utilities	113,094	147,246	**155,263**	8,017	5.4%
	530,487	607,653	**754,633**	146,980	24.2%
Campground					
Advertising	0	600	**600**	0	0.0%
Contracted services	1,765	4,000	**4,000**	0	0.0%
Insurance	1,550	1,259	**1,550**	291	23.1%
Materials, goods, supplies	8,955	23,839	**23,600**	-239	-1.0%
Professional Services	1,271	3,000	**3,000**	0	0.0%
Salaries, wages, and benefits	48,127	31,330	**56,045**	24,716	78.9%
Travel Professional Development	328	1,100	**1,100**	0	0.0%
Utilities	8,893	9,720	**9,666**	-54	-0.6%
	70,889	74,848	**99,561**	24,714	33.0%
Halls					
Contracted services	1,594	3,300	**6,240**	2,940	89.1%
Insurance	9,563	6,165	**9,563**	3,398	55.1%
Materials, goods, supplies	2,654	2,850	**30,900**	28,050	984.2%
Utilities	6,157	7,475	**8,942**	1,467	19.6%
	19,968	19,790	**55,645**	35,855	181.2%

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2021/22 General Operating Budget

	2020/21 Projected Actual	2020/21 Budget	2021/22 Budget	Change in Budget $	Change in Budget %
Libraries					
Contracted services	7,065	4,800	**4,740**	-60	-1.3%
Grants and transfers to organizations	24,542	24,993	**25,756**	763	3.1%
Insurance	1,248	794	**1,248**	454	57.2%
Materials, goods, supplies	1,488	4,838	**4,750**	-88	-1.8%
Purchase from the public sector	139,240	139,240	**139,240**	0	0.0%
Salaries, wages, and benefits	-208	0	**0**	0	
Utilities	15,092	18,333	**17,063**	-1,270	-6.9%
	188,467	192,998	**192,797**	-201	-0.1%
Main Street					
Contracted services	1,191	3,300	**3,500**	200	6.1%
Materials, goods, supplies	3,855	3,700	**4,200**	500	13.5%
Salaries, wages, and benefits	22,557	13,583	**18,824**	5,241	38.6%
Utilities	505	1,019	**0**	-1,019	-100.0%
	28,108	21,602	**26,524**	4,922	22.8%
Museums					
Contracted services	0	1,000	**1,000**	0	0.0%
Insurance	3,333	4,948	**3,333**	-1,615	-32.6%
Materials, goods, supplies	0	40,000	**40,000**	0	0.0%
	3,333	45,948	**44,333**	-1,615	-3.5%

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2021/22 General Operating Budget

	2020/21 Projected Actual	2020/21 Budget	2021/22 Budget	Change in Budget $	Change in Budget %
Parks					
Advertising	0	1,000	**1,000**	0	0.0%
Contracted services	0	5,000	**5,000**	0	0.0%
Insurance	1,539	1,088	**1,539**	451	41.5%
Materials, goods, supplies	11,721	29,450	**28,400**	-1,050	-3.6%
Salaries, wages, and benefits	587	0	**12,515**	12,515	#DIV/0!
Utilities	2,336	2,064	**2,201**	137	6.6%
	16,182	38,602	**50,655**	12,053	31.2%
Programs					
Contracted services	1,383	0	**0**	0	#DIV/0!
Grants and transfers to organizations	300	500	**1,000**	500	100.0%
Materials, goods, supplies	7,237	16,400	**54,665**	38,265	233.3%
Salaries, wages, and benefits	8,686	20,585	**193,892**	173,307	841.9%
Travel Professional Development	0	100	**100**	0	0.0%
Utilities	525	750	**750**	0	0.0%
	18,132	38,335	**250,407**	212,072	553.2%
Recreation Administration					
Advertising	1,156	2,000	**2,000**	0	0.0%
Contracted services	1,392	2,000	**7,600**	5,600	280.0%
Materials, goods, supplies	31,264	74,450	**80,250**	5,800	7.8%
Salaries, wages, and benefits	306,000	300,650	**376,476**	75,826	25.2%
Travel Professional Development	3,484	13,300	**13,850**	550	4.1%
Utilities	23,867	24,356	**23,421**	-935	-3.8%
	367,163	416,756	**503,597**	86,841	20.8%
Recreation & Culture Total	1,242,728	1,456,532	**1,978,153**	521,621	35.8%

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2021/22 General Operating Budget

	2020/21 Projected Actual	2020/21 Budget	2021/22 Budget	Change in Budget $	Change in Budget %
Education	4,837,560	4,837,558	**4,907,052**	69,494	1.4%
Education Total	4,837,560	4,837,558	**4,907,052**	69,494	1.4%
Transmission of Taxes	207,194	207,728	**209,249**	1,521	0.7%
Transmission of Taxes Total	207,194	207,728	**209,249**	1,521	0.7%
Grand Total	29,008,231	29,806,070	**31,031,804**	1,225,734	4.1%

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2021/22 General Operating Budget

	2020/21 Projected Actual	2020/21 Budget	2021/22 Budget	Change in Budget $	Change in Budget %
Expenditures by Object					
Advertising	49,739	113,950	**85,250**	-28,700	-25.2%
Allowance for uncollectable taxes	200,000	200,000	**200,000**	0	0.0%
Contracted services	2,925,453	3,079,067	**3,337,172**	258,105	8.4%
Grants and transfers to organizations	688,992	636,993	**665,256**	28,263	4.4%
Insurance	313,670	305,310	**433,872**	128,562	42.1%
Interest on long-term debt	542,621	531,410	**520,918**	-10,493	-2.0%
Interest on short-term debt	13,628	60,000	**25,000**	-35,000	-58.3%
Leases	20,618	26,000	**25,000**	-1,000	-3.8%
Materials, goods, supplies	1,469,030	1,957,561	**2,076,811**	119,249	6.1%
Other expenses	32,840	60,986	**56,736**	-4,250	-7.0%
Principal on long-term debt	1,229,237	1,184,954	**1,350,807**	165,853	14.0%
Professional Services	233,189	347,792	**298,992**	-48,800	-14.0%
Purchase from the public sector	10,913,991	10,918,418	**11,234,617**	316,199	2.9%
Salaries, wages, and benefits	6,142,061	5,778,616	**6,410,350**	631,734	10.9%
Tax Exemptions	386,405	416,000	**447,500**	31,500	7.6%
Transfers To Own Funds	1,885,536	1,785,041	**1,624,902**	-160,139	-9.0%
Hydrants	697,886	699,501	**702,582**	3,081	0.4%
Transmission of taxes	207,194	207,728	**209,249**	1,521	0.7%
Travel Professional Development	148,081	289,654	**248,739**	-40,915	-14.1%
Utilities	908,058	1,207,088	**1,078,052**	-129,037	-10.7%
Expenditures Total	29,008,231	29,806,070	**31,031,804**	1,225,734	4.1%

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2021/22 General Operating Budget

	2020/21 Projected Actual	2020/21 Budget	2021/22 Budget	Change in Budget $	Change in Budget %
Schedule A Revenue and Expenditure General Rate					
Revenue					
Taxes	21,451,994	20,622,635	**21,863,760**	1,241,125	0.4%
Grants in Lieu	1,527,438	1,525,307	**1,512,493**	-12,814	0.2%
Own Source Revenue	823,324	982,086	**923,763**	-58,323	-10.0%
Sale of Service	42,000	45,000	**45,000**	0	-2.4%
Conditional Grants	80,023	86,500	**146,722**	60,222	27.2%
Unconditional Grants	1,917,989	1,456,047	**1,591,254**	135,207	-21.7%
Transfer From Operating Reserve	0	140,904	**114,000**	-26,904	0.0%
Revenue Total	25,842,768	24,858,479	**26,196,992**	1,338,512	-1.1%
Expenditures					
Education	4,837,560	4,837,558	**4,907,052**	69,494	1.4%
Environmental Development	1,073,419	1,239,588	**1,263,260**	23,672	1.9%
Environmental Health	2,642,017	2,647,128	**3,090,891**	443,763	16.8%
General Government	5,461,323	5,226,792	**5,095,653**	-131,139	-2.5%
Protective	7,857,932	8,066,604	**8,515,391**	448,788	5.6%
Public Health	280,052	284,480	**317,321**	32,841	11.5%
Recreation & Culture	1,242,728	1,456,532	**1,978,153**	521,621	35.8%
Transportation	548,091	537,754	**460,329**	-77,426	-14.4%
Contribution to Parrsborol Roads	210,230	210,230	**211,701**	1,472	0.7%
Contribution to Springhill Roads	155,828	154,744	**155,828**	1,083	0.7%
Contribution to Parrsboro Sewer Debt	381,363	208,541	**201,413**	-7,129	-3.4%
Expenditures Total	24,690,543	24,869,951	**26,196,991**	1,327,041	5.3%
Surplus/Deficit	1,152,224	-11,471	**0**	11,472	-100.0%

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2021/22 General Operating Budget

	2020/21 Projected Actual	2020/21 Budget	2021/22 Budget	Change in Budget $	Change in Budget %
Schedule B Revenue and Expenditure Springhill Rate					
Revenue					
Taxes	913,715	914,423	**906,941**	-7,482	-0.8%
Grants in Lieu	895,417	903,938	**890,263**	-13,675	-1.5%
Revenue Total	1,809,132	1,818,361	**1,797,204**	-21,157	-1.2%
Expenditures					
Crossing Guards	45,695	44,843	**68,813**	23,969	53.5%
Financial Management	925,523	925,580	**893,201**	-32,379	-3.5%
Fire Departments	82,178	83,023	**80,868**	-2,155	-2.6%
Lights	10,006	100,596	**57,005**	-43,591	-43.3%
Public Works	676,774	658,407	**699,749**	41,342	6.3%
Roads	171,113	200,206	**195,620**	-4,586	-2.3%
Storm Sewer	2,436	13,898	**13,648**	-250	-1.8%
Expenditures Total	1,913,725	2,026,555	**2,008,905**	-17,650	-0.9%
Add Equivalent to J Class Roads	210,230	210,230	**211,701**	1,472	0.7%
Surplus/Deficit	105,637	2,036	**1**	-2,036	-100.0%

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2021/22 General Operating Budget

	2020/21 Projected Actual	2020/21 Budget	2021/22 Budget	Change in Budget $	Change in Budget %
Schedule C Revenue and Expenditure Parrsboro Rate					
Revenue					
Taxes	356,382	354,959	**354,285**	-674	-0.2%
Grants in Lieu	5,746	5,908	**5,697**	-211	-3.6%
Own Source Revenue	651		**0**		
Conditional Grants	49,500	49,500	**49,500**	0	0.0%
Revenue Total	412,280	410,367	**409,482**	-885	-0.2%
Expenditures					
Financial Management	15,047	15,047	**0**	-15,047	-100.0%
Lights	38,172	37,896	**21,577**	-16,319	-43.1%
Public Works	315,099	263,518	**281,347**	17,829	6.8%
Roads	129,694	194,659	**220,659**	26,000	13.4%
Storm Sewer	16,238	45,661	**41,726**	-3,935	-8.6%
Expenditures Total	514,250	556,781	**565,310**	8,529	1.5%
Add Equivalent to J Class Roads	154,744	154,744	**155,828**	1,083	0.7%
Surplus/Deficit	52,774	8,330	**-0**	-8,330	-100.0%

2021/22 General Operating Budget

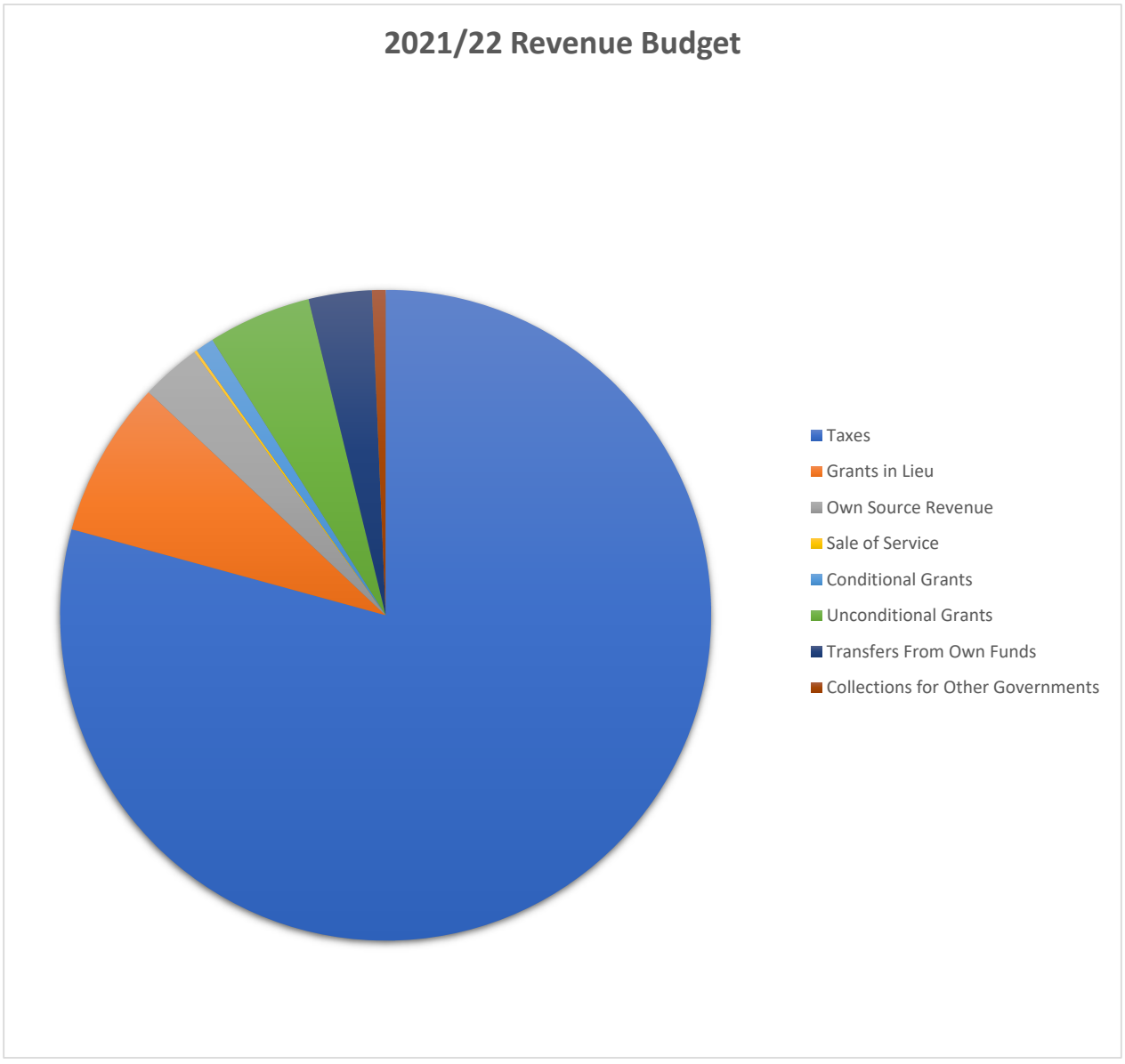
	2020/21 Projected Actual	2020/21 Budget	2021/22 Budget	Change in Budget $	Change in Budget %
Schedule D Parrsboro Sewer System					
Revenue					
Taxes	68,454	279,720	**279,085**	-635	-0.2%
General Rate Contriubtion to Debt	381,363	208,541	**201,413**	-7,128	-3.4%
	449,817	488,261	**480,498**	-7,763	-1.6%
Expenditures					
Contracted services	3,663	0	**3,000**	3,000	
Interest on long-term debt	129,035	135,894	**130,005**	-5,889	-4.3%
Materials, goods, supplies	28,102	32,000	**34,000**	2,000	6.3%
Principal on long-term debt	220,000	220,000	**220,000**	0	0.0%
Salaries, wages, and benefits	38,619	66,240	**67,132**	891	1.3%
Travel Professional Development	1,518	1,900	**1,900**	0	0.0%
Utilities	25,150	28,227	**20,261**	-7,966	-28.2%
Professional Services	3,729	4,000	**4,200**	200	5.0%
	449,817	488,261	**480,498**	-7,764	-1.6%
Surplus/(Deficit)	-0	-0	**0**	1	

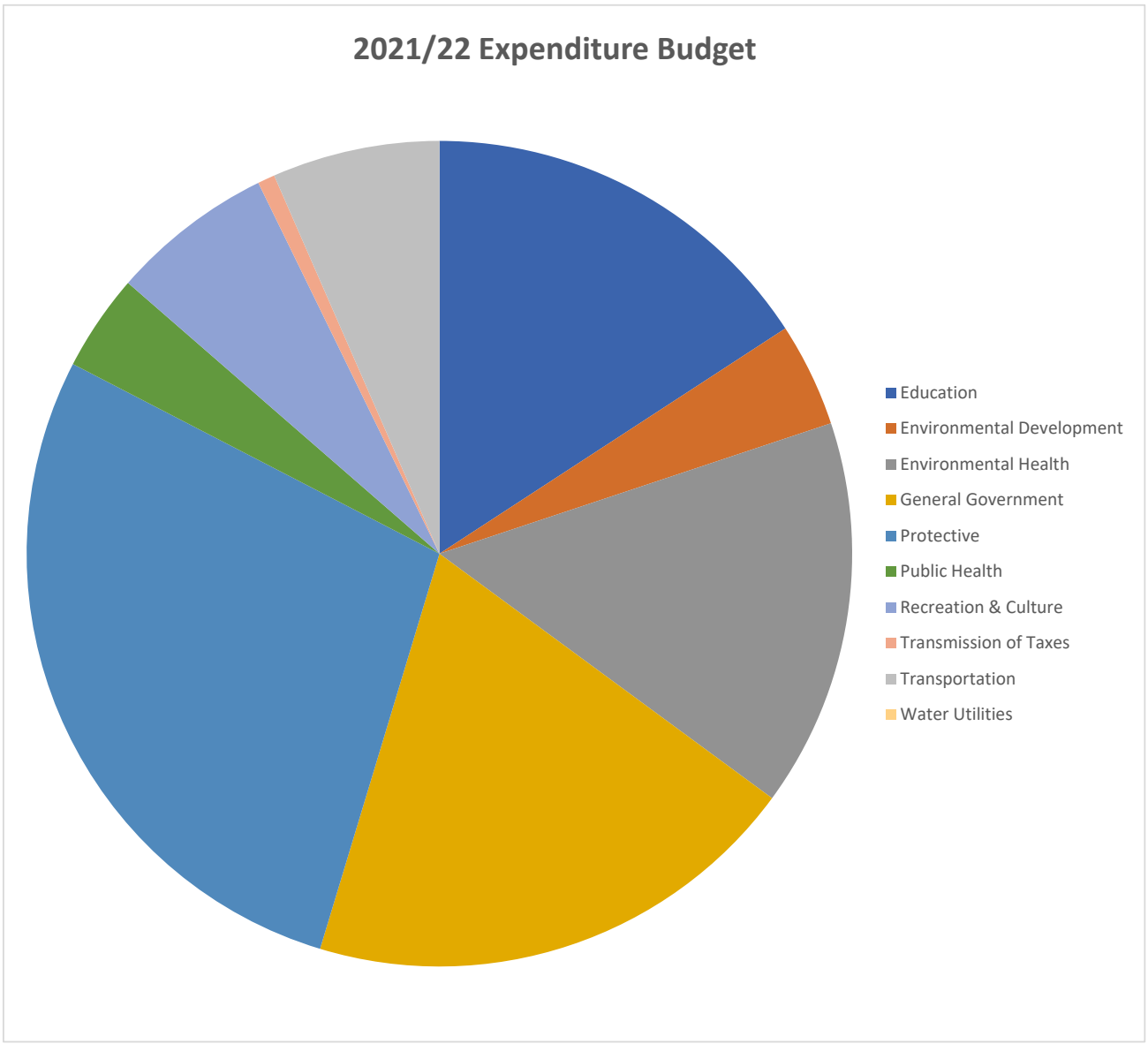
2021/22 General Operating Budget

	2020/21 Projected Actual	2020/21 Budget	2021/22 Budget	Change in Budget $	Change in Budget %
Schedule E Rural Sewer Systems					
Revenue					
Taxes	616,152	606,601	**617,093**	10,492	1.7%
Own Source Revenue	0	2,000	**0**	-2,000	-100.0%
	616,152	608,601	**617,093**	8,492	1.4%
Expenditures					
Contracted services	14,213	17,269	**20,269**	3,000	17.4%
Insurance	10,146	8,556	**10,146**	1,590	18.6%
Interest on long-term debt	7,850	7,843	**4,173**	-3,670	-46.8%
Materials, goods, supplies	69,834	81,926	**82,436**	510	0.6%
Principal on long-term debt	67,545	26,595	**47,000**	20,405	76.7%
Salaries, wages, and benefits	255,001	249,122	**281,324**	32,202	12.9%
Transfers To Own Funds	98,013	98,013	**64,353**	-33,660	-34.3%
Travel Professional Development	2,545	4,200	**3,700**	-500	-11.9%
Utilities	109,268	114,285	**103,692**	-10,593	-9.3%
	634,416	607,809	**617,093**	9,283	1.5%
Surplus/(Deficit)	-18,264	792	**-0**	-792	-100.0%

2021/22 General Operating Budget

	2020/21 Projected Actual	2020/21 Budget	2021/22 Budget	Change in Budget $	Change in Budget %
Schedule F Springhill Sewer Systems					
Revenue					
Taxes	473,529	476,179	**473,529**	-2,651	-0.6%
Own Source Revenue	90	0	**0**	0	
	473,619	476,179	**473,529**	-2,651	-0.6%
Expenditures					
Contracted services	11,752	9,000	**9,200**	200	2.2%
Insurance	871	305	**871**	566	185.6%
Interest on long-term debt	1,487	1,697	**1,163**	-534	-31.5%
Materials, goods, supplies	71,653	111,610	**122,610**	11,000	9.9%
Principal on long-term debt	18,873	18,873	**18,873**	0	0.0%
Professional Services	6,501	4,000	**5,000**	1,000	25.0%
Salaries, wages, and benefits	108,135	163,382	**166,768**	3,386	2.1%
Transfers To Own Funds	55,110	55,110	**39,536**	-15,574	-28.3%
Travel Professional Development	1,428	2,000	**2,150**	150	7.5%
Utilities	109,139	109,889	**107,358**	-2,531	-2.3%
	384,949	475,866	**473,529**	-2,337	-0.5%
Surplus/(Deficit)	88,670	313	**-0**	-314	-100.2%


2021/22 Revenue Budget
Taxes
Grants in Lieu
Own Source Revenue
Sale of Service
Conditional Grants
Unconditional Grants
Transfers From Own Funds
Collections for Other Governments


2021/22 Expenditure Budget
Education
Environmental Development
Environmental Health
General Government
Protective
Public Health
Recreation & Culture
Transmission of Taxes
Transportation
Water Utilities