

1. **Council Convenes - O Canada** –Warden Hunter called to order the October 10, 2012 session of Cumberland Municipal Council at 1:00 p.m. The meeting was held in the Council Chambers of the E. D. Fullerton Municipal Building, Upper Nappan. O Canada was sung.
2. **Roll Call** - The roll was called by Brenda Moore, Municipal Clerk and Records Manager. Councillors in attendance were: Warden Keith Hunter, Deputy Warden Read, Councillor Kellegrew, Councillor Gillis, Councillor MacNutt, Councillor Redmond, Councillor Donkin, Councillor Gilbert, Councillor John Reid, and Councillor Merriam. . The CAO and many staff were in attendance.

3. **Approval of Agenda (Additions/Deletions)** –The Agenda was approved with the following additions and deletions:

Additions:	11.6	Grant Emergency	11.7	Fire Alarm System – ED Fullerton Building
	12.1	Pugwash Groundwater	13.2	Wentworth Elementary School
	14.2	DOTIR-Fox Ranch Road		

Deletions:

4. **Approval of Minutes**

4.1 Minutes from September 12, 2012 Council Session

The minutes of the September 12, 2012 Council session were approved as circulated.

5. **Business Arising from the Minutes**

5.1 Action List, September 12, 2012 – There was no discussion on this item.

6. **Delegations and Presentations**

6.1 Pugwash Fire Department – Chief Andy Yarrow made a presentation to Council regarding replacement of the cab and chassis of the Pugwash Fire Department’s Rescue, support and equipment Vehicle.

Warden Hunter thanked Chief Yarrow for the presentation and advised Council will discuss this in the near future and provide the Department with a response.

7. **Public Hearings**

Peter Cottingham, Administrator of Dangerous and Unightly Premises for the Municipality presented the Dangerous and Unightly premises report to Council regarding the following properties.

7.1 Dangerous and Unightly Premises, 3447 Highway 6, Amherst Head, AAN 03069516, PID 25095852.

IT WAS MOVED by Deputy Warden Read and Seconded by Councillor Kellegrew that the owner of the property located at 3447, Highway 6, Amherst Head, Cumberland County, PID 25095852 shall be ordered to secure all doors and windows to prevent unauthorized access, repair or remove the porch roof and remove all brush, overgrown grass and weeds from the property. This work shall be completed by November 11, 2012.

MOTION CARRIED #12-164

7.2 Dangerous and Unightly Premises, 1619 Gulf Shore Rd, AAN 02444933, PID 25152711

IT WAS MOVED by Councillor Gillis and Seconded by Councillor MacNutt that the owner of the property located at 1619 Gulf Shore Road, Gulf Shore, Cumberland County, PID 25152711 shall be ordered to secure all doors and windows to prevent unauthorized access, repair or remove the porch roof and remove all brush, overgrown grass and weeds from the property. Further, the owner shall remove the two partially collapsed outbuildings. This work shall be completed by November 11, 2012.

MOTION CARRIED #12-165

7.3 Dangerous and Unightly Premises, 8 Coverdale East Lane, AAN 00713015, 25118308

IT WAS MOVED by Councillor Kellegrew and Seconded by Councillor Redmond that The owner of the property located at 8 Coverdale East Lane, Linden, Cumberland County, PID 25118308 shall be ordered to either repair or demolish the cottage and outbuildings by November 1, 2013. Failure to do so will see the demolition carried out under Municipal supervision and all associated costs applied to the tax account for the property.

MOTION CARRIED #12-166

8. **Correspondence**
Correspondence provided requires no actions.

9. **Planning Issues:**
This item was deleted.

10. **Strategic Planning**
10.1 **Trails Strategy.**

IT WAS MOVED by Councillor Kellegrew and Seconded by Councillor Redmond that Council agree to a joint strategy and will postpone putting out the RFP for a Municipal Strategy for the time being.

MOTION CARRIED #12-167

11. **Financial Reports/Issues**

11.1 **Temporary Borrowing Resolution-** Sunset Adult Residential Centre-\$5,000,000 File #12/13-01

IT WAS MOVED by Councillor MacNutt and Seconded by Councillor Gillis that:

WHEREAS Section 66 of the Municipal Government Act provides that the Municipality of the County of Cumberland, subject to the approval of the Minister of Service Nova Scotia and Municipal Relations, may borrow to expend funds for a capital purpose authorized by statute;

AND WHEREAS clause 65(x) of the Municipal Government Act authorizes the Municipality of the County of Cumberland to borrow funds for the purpose of lands and buildings required for a municipal purpose, namely the Sunset Adult Residential Centre;

BE IT THEREFORE RESOLVED

THAT under the authority of Section 66 of the Municipal Government Act, the Municipality borrow a sum or sums not exceeding Five Million Dollars (\$5,000,000) in total for the purpose set out above, subject to the approval of the Minister of Service Nova Scotia and Municipal Relations;

THAT the sum be borrowed by the issue and sale of debentures of the Municipality to such an amount as the Council deems necessary;

THAT the issue of debentures be postponed pursuant to Section 92 of the Municipal Government Act and that the Municipality borrow from time to time a sum or sums not exceeding Five Million Dollars (\$5,000,000) in total from any chartered bank or trust company doing business in Nova Scotia;

THAT the sum be borrowed for a period not exceeding Twelve (12) Months from the date of the approval of the Minister of Service Nova Scotia and Municipal Relations of this resolution;

THAT the interest payable on the borrowing be paid at a rate to be agreed upon; and

THAT the amount borrowed be repaid from the proceeds of the debentures when sold.

MOTION CARRIED #12-168

11.2 **Community Development Grants**

Emily Burke provided a brief review of the grant applications included in the Council package.

Amherst Powerlifting Club

It was recommended that the Amherst Powerlifting Club be advised to reapply next year as Council has already provided funding for them twice this year.

Advocate District School.

IT WAS MOVED by Councillor Merriam and Seconded by Councillor Kellegrew that \$400 be debited from District 10 Community Development Grant funds for *Advocate District School* to fund activities for the students at the school.

MOTION CARRIED #12-169

IT WAS MOVED BY Councillor Gillis seconded by Councillor MacNutt that \$1,000 be debited from District 4 Community Development funds for the *Pugwash District High School Senior Girls Basketball program*.

MOTION CARRIED #12-170

IT WAS MOVED BY Councillor Gillis seconded by Councillor MacNutt that \$2,312.50 be debited from District 4 Community Development funds for the *Cyrus Eaton Elementary School* to help develop a soccer program.

MOTION CARRIED #12-171

IT WAS MOVED BY Councillor Reid seconded by Councillor Merriam that \$250 be debited from District 10 Community Development funds; and \$250 be debited from District 8 Community Development funds for the *Parrsboro Schools Spook-o-rama*;

FURTHER THAT,

\$300 be debited from District 9 Community Development funds,

\$200 be debited from District 2 Community Development funds, and

\$100 be debited from District 8 Community Development funds for the *River Hebert District High Spook-o-rama*; *ALSO*

\$200 be debited from District 6 Community Development funds,

500 from District 7 Community Development funds for the *Oxford Regional Education Centre Spook-o-rama*.

MOTION CARRIED #12-172

IT WAS MOVED BY Councillor Kellegrew seconded by Deputy Warden Read that \$15,000 be debited from the Subdivision funds for *Tidnish Crossroads and Area Community Association* to help fund the second phase of the Rodney Estabrooks Memorial Sports Field project to develop a hard surface court that can be used for various sports including an ice hockey rink in the winter

MOTION CARRIED #12-173

IT WAS MOVED BY Councillor Reid seconded by Councillor Gilbert that \$800 be debited from District 9 Community Development funds for *St. Paul's Parish Council* to help build an access ramp on the building.

MOTION CARRIED #12-174

IT WAS MOVED BY Warden Hunter and seconded by Deputy Warden Read that \$5,000 be debited from District 3 Community Development funds for *Northport Community Organization* to assist with costs to bring the Northport Community Hall in line with fire code and provide an accessibility ramp.

MOTION CARRIED #12-175

IT WAS MOVED BY Councillor Gillis and seconded by Councillor MacNutt that \$850 be debited from District 4 Community Development funds and \$850 be debited from District 5 Community Development funds for the *Royal Canadian Legion Peace Branch #60* to fund a new computer and accounting system.

MOTION CARRIED #12-176

IT WAS MOVED BY Councillor Reid and seconded by Councillor Gilbert that \$2,500 be debited from District 9 Recreation Funds for the *Maccan Community Center Society* for start up costs.

MOTION CARRIED #12-177

11.3 Remittals

IT WAS MOVED by Councillor Gilbert and Seconded by Councillor MacNutt that a remittal of \$5,592.68 be applied to AAN# 03403114 Joggins Archery Association for taxes and interest accumulated from 2005 to 2012.

MOTION CARRIED #12-178

IT WAS MOVED by Councillor MacNutt and Seconded by Councillor Gillis that a remittal

of \$1,333.81 be applied to AAN#04452046 for taxes and interest.

MOTION CARRIED #12-179

IT WAS MOVED by Councillor MacNutt and Seconded by Deputy Warden Read that a remittal of \$55,692.84 be applied to AAN#09163107.

MOTION CARRIED #12-180

11.4 Transfer From Reserve

IT WAS MOVED by Councillor Mac Nutt and Seconded by Councillor Donkin that a transfer of up to \$20,000 from the Septage Capital Reserve be approved to fund the installation of a grit removal system at the Septage Treatment Facility.

MOTION CARRIED #12-181

11.5 Sept 30, 2012 Financial Report

Municipal Accountant Derek Chitty reviewed the Financial Report with Council. See attached to the minutes as Appendix A

11.6 Emergency Grant to Organization –Advocate and Area Development Association
Councillor Merriam provided information regarding this funding request.

IT WAS MOVED BY Councillor Merriam and seconded by Councillor Reid that up to \$8,000 be provided for emergency funding to the Advocate and Area Development Association from Operating Reserve Fund to replace the septic system at their facility, based on invoices provided.

MOTION CARRIED #12-182

11.7 ED Fullerton Building Fire Alarm

CAO Rennie Bugley explained that the ED Fullerton Building is without a fire alarm system at the present time and is required to have one. The sum of 16,721.46 plus HST is required to pay for the installation of a new system.

IT WAS MOVED BY Councillor Kellegrew and seconded by Councillor Merriam that Council approve a non-budgeted expenditure for the installation of a new fire alarm system in the ED Fullerton Building, and funds in the amount of \$19,229.67 be transferred from the \$170,000 that was budgeted as a contingency/transfer to operating reserve

MOTION CARRIED #12-183

12. Operational Services/Reports Issues

12.1 Pugwash Groundwater

IT WAS MOVED by Councillor Gillis, seconded by Councillor Kellegrew that the Municipality accept the proposal from Dillon Consulting as per their October 9, 2012 schedule of fees in the amount of \$29,201 to carry out a groundwater exploration and aquifer characterization study in the Pugwash area.

MOTION CARRIED #12-184

12.2 Chignecto Regional School Board Impact Assessment Report on the Wentworth Consolidated Elementary School

IT WAS MOVED by Councillor Redmond, seconded by Councillor Donkin that correspondence be sent to the Chignecto Central Regional School Board to express Councils concerns regarding the content of the report and strict timelines applied to the request for a response from Council prior to issuing this report.

MOTION CARRIED #12-185

13. Committee/Other Reports

13.1 Cumberland Public Libraries - This is an information item.

14. Old Business

14.1 Age Friendly Communities Update - Benches

Emily Burke discussed this with Council. It was decided that Councillors would contact Emily to make the arrangements to install benches in their communities.

14.2 Department of Transportation and Infrastructure Renewal

IT WAS MOVED by Councillor Read, seconded by Councillor Gillis to send correspondence to the Department of Transportation and Infrastructure Renewal requesting a reduction in

the speed limit on Fox Ranch Road to 50 kmh.

MOTION CARRIED #12-186

IT WAS MOVED by Councillor Read, seconded by Councillor Kellegrew to send correspondence to the Department of Transportation and Infrastructure Renewal requesting reconstruction of D’Orsay Road, Meadow Branch Road and Brookside Drive to upgrade them to meet current standards.

MOTION CARRIED #12-187

IT WAS MOVED by Warden Hunter, seconded by Councillor Read that correspondence be forwarded to the Department of Transportation and Infrastructure Renewal requesting a study be done to correct the dangerous situation on Highway 366 near Tidnish Crossroads Cycles Sales and Service. There is a school bus stop and a retail outlet on a blind hill.

MOTION CARRIED #12-188

15. **New Business**

15.1 **Athol Forestry Cooperative Limited**
Information item

15.2 **Breast Cancer Awareness Month**
Information item

Councillor Redmond stated that since Councillor MacNutt and Councillor Donkin are not reoffering for council in this election she wanted to say what a pleasure it has been to work with them for the past 4 years. Council thanked them for their contributions and wished them well.

16. **Information Items**

16.1 **Fire Prevention** Week – Council was advised that it is Fire Prevention Week.

17. **Adjournment:** On motion the meeting was adjourned at 2:50 p.m.

18. **God Save the Queen**

Warden Keith Hunter

Municipal Clerk Brenda Moore

APPENDIX A

Financial Report
September 30, 2012

11.5

**Municipality of the County of Cumberland
Financial Report
September 30, 2012**

Page 1	Schedule Of Financial Position
Page 2	Schedule Of Financial Activities
Page 3-7	Schedule Of Financial Activities (Detail)
Page 8	Reserve Fund
Page 9	Capital Fund
Page 10	Community Development Grants
Page 11-12	Grants To Non-Profit Organizations
Page 13	Schedule Of Sub-Division Fees

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Municipality of the County of Cumberland
Schedule of Financial Position - General Operating Fund
September 30, 2012

	2013	March 2012
Financial Assets		
Cash	\$ 6,002,676	\$ 590,276
Taxes Receivable(Net of Valuation Allowance)	2,300,986	1,289,821
Due From Federal Government	279,227	170,317
Due From Province	-	2,430
Due From Other Municipal Units	-	-
Due From Capital	790,933	22,910
Other Receivable	44,447	82,360
Total Financial Assets	\$ 9,418,269	2,158,114
Financial Liabilities		
Due to Reserves	\$ 427	\$ 161,387
Due to Province	-	622,036
Due to Other Municipal Units	111,423	111,867
Accounts Payable Trade	213,802	611,751
Other Liabilities	99,437	85,465
Total Financial Liabilities	\$ 425,089	1,592,506
Net Financial Assets (Liabilities)	\$ 8,993,180	565,608
Non Financial Assets		
Prepaid Expenses	\$ 251	\$ 116,821
Deferred Expense	-	-
Total Non Financial Assets	\$ 251	116,821
Net Assets (Liabilities)	\$ 8,993,431	\$ 682,429
Fund Balance	\$ 8,992,987	\$ 682,429

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Municipality of the County of Cumberland
Schedule of Financial Activities-General Operating Fund
September 30, 2012

	Budget 2013	Actual 2013	Actual 2012
Revenue			
Assessable property taxes	\$ 14,814,028	\$ 14,473,605	\$ 13,795,148
Grants In lieu of taxes	295,523	-	-
Services provided to other governments	71,090	-	-
Other revenue from own sources	233,550	322,809	273,035
Unconditional transfers	910,468	589,327	-
Conditional transfers	31,000	16,939	22,463
Total Revenue	<u>16,355,659</u>	<u>15,402,680</u>	<u>14,090,646</u>
Expenditures			
General Government Services	\$ 2,718,416	\$ 1,446,013	\$ 1,415,881
Protective Services	5,280,646	1,677,491	1,711,426
Transportation Services	393,184	178,508	187,520
Environmental Health Services	2,456,483	1,155,643	959,094
Public Health & Welfare Services	35,000	-	-
Environmental Development Services	945,148	299,461	272,148
Recreational & Culture Services	451,735	183,998	208,088
Education	3,268,669	1,634,334	1,563,042
Amortization	835,632	-	-
Total Expenditures	<u>16,384,913</u>	<u>6,575,448</u>	<u>6,317,200</u>
Net Revenue	<u>(29,254)</u>	<u>8,827,232</u>	<u>7,773,446</u>
Financing & Transfers			
Principal Payments	(63,000)	(49,725)	(111,886)
Transfers from Reserves	(346,628)	-	-
Transfers to Capital Fund	(936,750)	(465,063)	(34,779)
Transfer Other	-	-	-
Transfer to/from Surplus	540,000	-	-
Net Financing and Transfers	<u>(806,378)</u>	<u>(514,788)</u>	<u>(146,664)</u>
Change In Fund Balance	<u>\$ (835,632)</u>	<u>\$ 8,312,444</u>	<u>7,626,782</u>

Municipality of the County of Cumberland
Schedule of Revenues and Expenditures - General Operating
September 30, 2012

	Budget 2013	Actual 2013	Actual 2012
Revenue			
Assessable Property Taxes			
Assessable Property			
Residential	\$ 9,649,962	\$ 9,841,039	\$ 9,036,039
Commercial			
Commercial Property	3,063,539	3,069,355	3,095,716
Resource			
Taxable Assessments	352,532	351,947	346,396
Forest Property Tax (Less Than 50,000 Acres)	99,766	99,526	101,527
Forest Property Tax (50,000 Acres Or More)	83,805	83,806	80,882
Area Rates			
Street Lights	152,979	152,211	158,468
School Enhancement	38,640	38,455	36,494
Sewer Systems	544,516	542,771	537,878
Septage System	-	-	-
Capital Improvement Charges - Water Mains	12,025	12,025	12,025
Deed Transfer	540,000	326,282	284,129
Business Property			
Business Occupancy	3,650	3,850	3,777
Based On Revenues - Alliant	101,817	98,492	101,818
Nova Scotia Power Inc. - Grant In Lieu Of Taxes	10,129	26,856	-
Nova Scotia Power Inc. - Hst Rebate	37,860	40,392	-
Wind Turbine Taxation	119,606	-	-
Gas Distribution Tax - Heritage Gas	3,200	-	-
Total Taxes	14,814,028	14,473,605	13,795,148
Grants In Lieu Of Taxes			
Federal Government	97,000	-	-
Federal Government Agencies	14,451	-	-
Provincial Government			
Provincial Property	95,000	-	-
Crown Timber Lands	82,700	-	-
Fire Protection	6,372	-	-
Provincial Government Agencies	-	-	-
Total Grants In Lieu Of Taxes	\$ 295,523	\$ -	\$ -

Municipality of the County of Cumberland			
Schedule of Revenues and Expenditures - General Operating			
September 30, 2012			
	Budget 2013	Actual 2013	Actual 2012
Services Provided To Other Governments			
Other Local Governments	\$ 71,090	\$ -	\$ -
Total Services Provided To Other Governments	71,090	-	-
Sales Of Services			
General Government Services	-	-	-
Environmental Health Services	-	-	-
Total Sales Of Service	-	-	-
Other Revenue From Own Sources			
Licenses And Permits	35,550	21,490	18,278
Fines	14,000	7,977	5,798
Rentals	1,000	-	810
Concessions And Franchises	-	-	-
Return On Investments	45,000	8,132	17,485
Penalties And Interest On Taxes	130,000	189,729	150,917
Miscellaneous	8,000	9,337	(2,077)
Tip Fees Septage Facility	-	-	-
Collections for Villages	168,047	172,339	164,108
Transmission of Tax for Villages	(168,047)	(86,194)	(82,284)
Total Other Revenue From Own Sources	233,550	322,809	273,035
Unconditional Transfers From Other Governments			
Provincial Government			
Service Nova Scotia And Municipal Relations			
Municipal Grants Act - Equalization	630,000	317,370	-
Municipal Government Act - Farm Property Acreage	272,000	271,957	-
Wind Farm Grant	6,038	-	-
NS Conservation	2,430	-	-
Total Unconditional Transfers	910,468	589,327	-
Conditional Transfers			
Federal & Provincial Gov'l	31,000	16,939	22,483
Total Conditional Transfers	31,000	16,939	22,483
Total Revenue	\$ 16,355,659	\$ 15,402,680	\$ 14,090,646

Municipality of the County of Cumberland
Schedule of Revenues and Expenditures - General Operating
September 30, 2012

	Budget 2013	Actual 2013	Actual 2012
Expenditures			
General Government Services			
Legislative			
Warden			
Remuneration	\$ 36,208	\$ 18,104	\$ 17,388
Expenses	10,744	5,436	2,789
Council			
Remuneration	194,514	97,281	92,987
Expenses	30,633	10,446	12,923
Other Legislative Services	14,717	2,713	4,420
General Administrative			
Administrative & Financial Management			
Taxation	1,184,930	567,259	568,151
Tax Rebates Or Cancellations	151,257	131,273	128,861
Transfers For Assessment Services	476,338	350,249	234,328
Other Taxation			
Common Services	129,875	66,200	44,482
Valuation Allowances			
Uncollectible Taxes	30,000	-	-
Unresolved Assessment Appeals			
Other General Government Services			
Grants To Organizations And Individuals	304,000	163,940	256,098
Other General Services	155,200	43,136	55,675
Total General Government Services	2,718,416	1,446,013	1,415,881
Protective Services			
Police Protection			
Law Enforcement	2,283,800	578,987	550,907
Transfer To Correctional Services	276,000	138,366	104,728
By-Law Enforcement	142,548	67,885	85,480
Fire Protection	1,967,703	705,559	784,361
Emergency Measures	162,250	46,438	39,393
Building Inspection	356,995	120,186	131,644
Debt Charges			
Interest On Long-Term Debt			
Debt Service Interest	-	-	-
Other Protective Services	91,550	20,081	14,896
Total Protective Services	\$ 5,280,846	\$ 1,677,491	\$ 1,711,426

Municipality of the County of Cumberland
Schedule of Revenues and Expenditures - General Operating
September 30, 2012

	Budget 2013	Actual 2013	Actual 2012
Transportation Services			
Common Services			
Road Transport			
Roads And Streets	\$ 221,000	\$ 101,438	\$ 99,160
Street Lighting	172,184	77,070	88,360
Total Transportation Services	<u>393,184</u>	<u>178,508</u>	<u>187,520</u>
Environmental Health Services			
Administration	98,290	79,232	67,544
Sewage Collection And Disposal	541,385	293,713	238,932
Garbage And Waste Collection And Disposal			
Administration			
Garbage And Waste Collection	1,284,112	577,638	441,963
Municipal Landfills	475,000	183,196	182,140
Other	20,754	22,932	8,238
Debt Charges			
Interest On Long-Term Debt			
Debenture Interest	36,942	19,034	20,277
Other Environmental Health Services			
Total Environmental Health Services	<u>2,455,483</u>	<u>1,155,643</u>	<u>959,094</u>
Public Health Services			
Housing			
Deficit Of Regional Housing Authority	35,000	-	-
Other Public Health Services	-	-	-
Total Public Health Services	<u>35,000</u>	<u>-</u>	<u>-</u>
Environmental Development Services			
Environmental Planning And Zoning	317,100	117,855	170,935
Transfer To Regional Development Authority	80,000	41,369	59,963
Other Community Development	171,000	114,702	41,250
Energy Office	365,048	18,150	-
Tourism	12,000	9,585	-
Total Environmental Development Services	<u>\$ 945,148</u>	<u>\$ 298,461</u>	<u>\$ 272,148</u>

Municipality of the County of Cumberland
Schedule of Revenues and Expenditures - General Operating
September 30, 2012

	Budget 2013	Actual 2013	Actual 2012
Recreation And Cultural Services			
Recreation Administration	\$ 72,461	\$ 38,561	\$ 39,683
Other - Programming	253,109	82,354	84,102
Libraries			
Library - Local Branch	21,798	10,899	9,755
Transfers To Regional Library	104,367	62,184	74,548
Heritage	-	-	-
Total Recreation And Cultural Services	<u>451,735</u>	<u>183,998</u>	<u>208,088</u>
Education			
Chignecto Central Regional School Board	<u>3,268,889</u>	<u>1,634,334</u>	<u>1,563,042</u>
Amortization	<u>835,832</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>\$ 16,384,913</u>	<u>\$ 6,575,448</u>	<u>\$ 8,317,200</u>
Financing And Transfers			
Principal Instalments			
Debenlure Principal	(63,000)	(49,725)	(111,886)
Transfers From (To) Own Reserves, Funds And Agencies			
Other Funds			
Transfer (To)/From - Operating Reserve	(266,260)	-	-
Transfer (To)/From - Special Purpose Tax Reserve	-	-	-
Transfer (To)/From - Capital Reserve	(80,368)	-	-
Transfer (To) - General Capital Fund	(936,750)	(465,063)	(34,779)
Changes In Equity			
Use Of Prior Years' Surpluses	540,000	-	-
Total Financing And Transfers	<u>\$ (806,378)</u>	<u>\$ (514,788)</u>	<u>\$ (146,664)</u>
Change In Fund Balance	<u>\$ (835,632)</u>	<u>\$ 8,312,444</u>	<u>\$ 7,626,782</u>

**Municipality of the County of Cumberland
 Schedule of Financial Position - Reserve Funds
 September 30, 2012**

	2013			2012	
	Gas Tax	Capital	Operating		
March 31, 2012 Opening Balances	3,177,355	1,922,883	2,694,201	7,794,439	5,305,154
Interest Revenue	11,667	6,751	8,216	26,634	39,551
Open Space (Sundivision) Fees			5,360	5,360	13,900
Gas Tax Grant					877,016
Transfers From (To) Other Funds					1,561,470
	<u>11,667</u>	<u>6,751</u>	<u>13,576</u>	<u>31,994</u>	<u>2,491,937</u>
Expenditures					
Meadow Park Playground			8,750	8,750	
Maccan Basketball Court			858	858	
Collingwood Community Hall			1,278	1,278	2,652
	<u>0</u>	<u>0</u>	<u>10,886</u>	<u>10,886</u>	<u>2,652</u>
September 30, 2012 Ending Balance	<u>3,189,022</u>	<u>1,929,634</u>	<u>2,696,891</u>	<u>7,815,547</u>	<u>7,794,439</u>

**Municipality of the County of Cumberland
 Schedule of Financial Position - Capital Fund
 September 30, 2012**

<u>Department</u>	<u>GL Account</u>	<u>Project Description</u>	<u>2013 Budget</u>	<u>2013 Expenditures</u>	<u>% Expended</u>
<u>General Government</u>					
		Municipal Building			
	5-5-12-0-400-00	Roof	85,000		0.00%
	5-5-12-0-400-00	Office Renovations	46,750	5,783	12.37%
<u>Protective</u>					
	5-5-24-0-200-00	Fire Apparatus	2,060,000		0.00%
<u>Environmental Health</u>					
	5-5-43-0-500-60	Green Carts	711,314	709,698	99.77%
	5-5-42-0-300-30	Maccan Wastewater Treatment Plant	1,950,288	35,745	1.83%
	5-5-42-0-300-30	Maccan Water-Detailed Design	220,000		0.00%
	5-5-49-0-600-38	Pugwash Water-Test Wells	225,000	16,796	7.46%
	5-5-42-0-500-55	Septage Facility	15,000		0.00%
<u>Environmental Planning</u>					
		Planning and Development			
	5-5-12-0-100-00	Software	45,000		0.00%
	5-5-24-0-000-02	Fire Inspection Vehicle	25,000		0.00%
		Energy Office			
		Geothermal Study (Energy Office)	1,299,155		0.00%
			<u>6,682,507</u>	<u>768,022</u>	<u>11.49%</u>

Municipality of the County of Cumberland
Grants To Non-Profit Organizations
September 30, 2012

Grants Approved Prior To Budget	Approved 2012	Paid	Remain To Fund
LA Animal Shelter	7,500	7,500	0
UNSM-wilg bursary	450	450	0
Yarmouth- ferry partnership	500	500	0
YMCA	25,000	25,000	0
YMCA 2nd Qrt	25,000	25,000	0
YMCA 3rd Qrt	25,000		25,000
YMCA 4th Qrt	25,000		25,000
Subtotal	108,450	58,450	50,000

Grants Approved During Budget	Approved 2012	Paid	Remain To Fund
Amherst Curling Club		2,050	(2,050)
Brookdale Community Hall	21,000		21,000
Brookside Curling Club	6,050	5,175	875
CANSA	2,000	2,000	0
Cobequid Off Highway Vehicle Club	5,000	4,310	690
Collingwood Comm. Hall	5,000		5,000
Cumberland County Exhibition	2,500	2,500	0
Cumberland County Heritage Network	4,000	4,000	0
Cumberland County Museum Society	3,000	3,000	0
Cumberland County Transition House	3,000	3,000	0
Cumberland County Transportation Service	5,000	5,000	0
Cumberland Snowmobile Club	3,750	3,750	0
Cumberland Sportsplex	8,625		8,625
Cumberland Trails Association	5,000		5,000
Diligent River Community Hall Assoc.	30,000		30,000
Dr. D. M. Cochrane Memorial Medical Centre	5,000	5,000	0
Friends of the Margaret King School Society	6,000		6,000
Friends of the Pugwash Estuary	2,000	3,500	(1,500)
Heritage Models Association	3,000	3,000	0
Joggins Improvement Committee	5,000	5,000	0
Joggins Legion	3,105	3,105	0
Journal Entry for Pugwash Estuary error)		(1,500)	1,500
Linden Community Organization	4,000	4,000	0
Maggie's Place	3,500	3,500	0
Malagash Area Heritage Association	3,000	3,000	0
Malagash Legion	2,000		2,000
Minudie Heritage Association	2,600	2,600	0
Minudie Tourist Association	2,000	2,000	0
North Cumberland Histocial Society	1,000	1,000	0

Northport Community Organization	8,000		8,000
Parrsboro Band Assoc.	2,000		2,000
Parrsboro Lions Recreation	5,000		5,000
Parrsborough Shore Histrocial Society	2,000	2,000	0
Pugwash Communities in Bloom	2,000	2,000	0
Pugwash Harbourfest	2,500	2,500	0
Pugwash Legion	2,000		2,000
River Hebert & Area Garden Club	1,300	1,300	0
Ship's Company Theatre	2,500	2,500	0
Sport Pugwash	6,000		6,000
Tidnish Crossroads & Area Community Association □(Tid:	5,000	5,000	0
Tidnish Crossroads and Area Community Association	5,000	5,000	0
Wallace & Area Museum Society	4,000	4,000	0
Wallace & Area Museum Society	6,000	6,000	0
Wallace Area Community Centre Society	3,375		3,375
Subtotal	202,805	99,290	103,515
	Approved	Paid	Remain
Grants Approved Subsequent To Budget	2012		To Fund
Canadian Pugwash Group	2,000	2,000	0
Tidnish Crossroads (summer student)	4,000	4,000	0
	6,000	6,000	0
Total	317,255	163,740	153,515

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**Municipality of the County of Cumberland
Sub-Division Fees/Reserves
September 30, 2012**

	Total	District 1	District 2	District 3	District 4	District 5	District 6	District 7	District 8	District 9	District 10
2011-12 Opening Balances	82,869	8,727	12,752	26,750	7,159	7,044	8,157	2,626	2,320	100	7,235
Subdivision Revenue											
Fees	5,360		1,360	600	400	300	900	1,100		100	600
Interest	476	49	76	162	38	21	73	12	9		36
	5,836	49	1,436	762	438	321	973	1,112	9	100	636
Subdivision Expenditures											
Meadow Park	8,750	8,750									
Maccan Basketball Court	858		858								
Collingwood Community Hall	1,278						1,278				
	0										
Expenditures September, 2012	10,886	8,750	858	0	0	0	1,278	0	0	0	0
Budget Remaining	77,819	26	13,330	27,512	7,597	7,365	7,852	3,737	2,329	200	7,871