

Municipality of the County of Cumberland

Committee of the Whole Budget Meeting Via Zoom

Monday, May 13, 2020

In March of 2020, in response to the Covid 19 Pandemic the Minister of Municipal Affairs and Housing declared that Municipal Councils will not meet in person but will instead hold virtual meetings. Under this order Council of the Municipality of the County of Cumberland held the May 13, 2020 Committee of the Whole Budget Meeting via Zoom. This meeting was live streamed on the Municipality's Facebook page.

A complete hard copy package of the meeting material was delivered to each Councillor on the weekend prior to this meeting. This provided opportunity for each councillor to review and submit questions on the individual items in the budget.

1. CALL TO ORDER

The meeting was called to order at 6:00 p.m. by Deputy Warden Gilbert

The Municipal Clerk called the roll with the following Councillors being present, Councillor Porter, Councillor Chase, Councillor vanVulpen, Warden Gillis, Councillor Welton, Councillor Palmer, Councillor Rector, Deputy Warden Gilbert, Councillor McLellan, Councillor Fletcher, Councillor Williams Councillor Jackson, and Councillor Rafuse.

Staff Present: Rennie Bugley, CAO, Andrew MacDonald, Director of Finance; Steven Ferguson, Director of Community Development; Deana Pike, Manager of Financial Services; Justin Waugh-Cress, Director of Engineering and Operations; Shelley Hoeg, Communications and Executive Secretary to the CAO; Dannie Sampson, IT; Amanda MacLeod, Sustainable Communities Marketing Officer; and Brenda Moore, Municipal Clerk who recorded the minutes.

Media Present: Bill Martin Six Rivers News
Darrell Cole, Saltwire
Maurice Rees - Shoreline Journal

2. ADMINISTRATIVE AND PROCEDURAL ISSUES:

2.1 Approval of Agenda

The agenda was approved as circulated with one addition:

3.6 Future Meetings for finalizing the Budget

3. MAJOR ORGANIZATIONAL ISSUES

3.1 2019/2020 General Operating Revenue and Expenditures

Dean Pike, Manager of Financial Services reviewed the summary revenue and expenditure report for the 2019/20 fiscal year showing the municipality's projected surplus for the year including an analysis of the major variances contributing to this surplus which was included in the meeting material.

3.2 Draft 2019/2020 Financial Condition Indicators

Andrew MacDonald, Director of Finance reviewed the financial indicator calculations done by staff for the 19/20 fiscal year. Based on our draft year-end data we are projecting that the Municipality will have 11 green 2 yellow as of March 31, 2020.

3.3 Budget Revisions

Andrew also reviewed the Budget Revisions Report which highlights the changes from our original draft budget (version 3) to the May 8th draft (version 2).

3.4 May 8, 2020 Draft 2020/21 Operating Budget

Andrew discussed the detailed operating budget and provided information in the form of a Power Point presentation. Councillors had a few questions to which the CAO and Directors responded.

3.5 Council decision to finalize budget

A report listing items for Council's consideration in finalizing the budget was discussed and an informal poll was taken of Councillors to provide direction to staff for further work on the budget.

3.6 Future Budget Meetings

Dates for future Budget Meetings were discussed.
There will be a budget meeting Tuesday, May 19, 2020 at 6 p.m.

4. **ORGANIZATIONAL POLICY / BYLAW ISSUES**

4.1 Low Income Exemption Policy

The Low Income Tax Exemption Policy was discussed briefly and council will address it at the next meeting.

Municipality of Cumberland
Low Income Tax Exemption Policy 16-03

Section 69 of the Municipal Government Act allows Council to establish a Policy for granting an exemption from tax for a person whose income is below a specified amount. This policy will establish the amount of the tax exemption, who is eligible and the process for applying for the exemption.

"Income" means a person's total income from all sources for the calendar year preceding the fiscal year of the Municipality, and includes the income of all other members of the same family residing in the same household, but does not include an allowance paid pursuant to the *War Veterans Allowance Act* (Canada) or pension paid pursuant to the *Pension Act* (Canada)

1. **Amount of Exemption**

When the income of the person, spouse and other household members combined is less than \$18,790 the exemption shall be \$321.

When the income of the person, spouse and other household members combined is between \$18,791 and \$21,275 the exemption shall be \$222.

Income cut off levels and exemption amounts shall increase by an amount equal to the annual average percentage change in the Consumer Price Index, all-items, for the Province of Nova

Scotia for the previous calendar year, as determined by Statistics Canada. If that index is negative in any given year, the amount of the increase will be zero.

2. **To Qualify for the Exemption**

The exemption shall apply only to property of a ratepayer occupied by him or her as his or her principal residence.

The applicant shall complete the application regarding the household income for the previous calendar year. A Councillor, a Commissioner of Oaths or the Municipal Clerk must witness the applicant's signature on the application.

3. **To receive the Exemption**

An application for a fiscal year shall be submitted by December 31st of that fiscal year.

General

- (1) County Staff shall annually send out a reminder letter and an application form to all persons who received the exemption the previous year.
 - (2) The operating budget shall make allowance for this exemption on a yearly basis.
 - (3) Should a person's total tax bill for that year be less than the exemption for that year, then the exemption will be equal to the full amount of the tax bill for that year.
 - (4) The Municipality requires a copy of the prior year's Canada Revenue Agency Notice of Assessment for all household members prior to approving an application.
 - (5) The deadline for applications and any other pertinent information shall be advertised, at least once, in the local paper.
 - (6) Total income is based on Line 150 of the T1 Income Tax and Benefit return for all household members.
4. This Policy is effective upon adoption and replaces any previous Low Income Tax Exemption Policies.

5. **ADJOURNMENT**

The meeting adjourned at 8: 55 p.m.



PUBLIC COMMITTEE OF THE WHOLE

AGENDA PACKAGE

For the meeting of

Date: Wednesday, May 13, 2020

Time: 6:00 p.m.

Place: Zoom Meeting

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1. **CALL TO ORDER**
2. **ADMINISTRATIVE AND PROCEDURAL ISSUES**
 - 2.1 Approval of Agenda
3. **MAJOR ORGANIZATIONAL ISSUES**
 - 3.1 **2019/2020 General Operating Revenue and Expenditures**

Attached is a summary revenue and expenditure report for the 2019/20 fiscal year showing the municipality's projected surplus for the year including an analysis of the major variances contributing to this surplus.
 - 3.2 **Draft 2019/2020 Financial Condition Indicators**

Staff have done calculations of the financial indicators for the 19/20 fiscal year. Based on our draft year-end data we are projecting that the Municipality will have 11 green indicators and 2 yellow as of March 31, 2020.
 - 3.3 **Budget Revisions**

Attached is a report highlighting the changes from our original draft budget (version 3) to the May 8th draft (version 2).
 - 3.4 **May 8, 2020 Draft 2020/21 Operating Budget**

Attached is a copy of the detailed operating budget. Directors will be providing highlights on their respective sections prior to the meeting.
 - 3.5 **Council decision to finalize budget**

Attached is a report listing items for Council's consideration in finalizing the budget.
4. **ORGANIZATIONAL POLICY/BYLAWS ISSUES**
 - 4.1 **Low Income Exemption Policy**

Attached is a copy of our current low-income exemption policy. Council normally reviews this policy as part of the budget process.
5. **ADJOURNMENT**

Item 3.1

Agenda Item 3.1

2019/2020 General Operating Revenue and Expenditures Speaking Notes for the Budget COW Meeting May 13, 2020

Attached is the revenue and expenditure report for year ending March 31, 2020. There is an expected surplus of approximately \$919,000. Most of the savings are from the expenditure side due to projects not occurring as soon as expected and other savings not known at budget time.

Revenue Analysis

At year end total revenue is \$174,033 more than budget. Major variances contributing to the projected increase over budgeted revenue include:

- Commercial Property taxes. There is a net positive variance between residential and commercial taxes due to assessment appeals from PVSC.
- The Parrsboro sewer rate was reduced after the budget was approved. This reduction was offset by the reallocation Parrsboro letter of intent funding.
- Actual revenue for deed transfer tax, heritage gas, wind turbines and NS Power HST rebates are all above budgeted revenue amounts.

These variances ~~surpluses~~ are offset by:

- Conditional grants for transition funding are below budget.
- Interest on outstanding taxes are lower than budgeted due increases in collections and waiving of interest for the month of March 2020.

Expenditure Analysis

Total expenditure variance from budget is \$745,018 below or 2.4%. Analysis of the year to date results show that in many cases the variances from budget represent timing differences of the actual expenditure compared to staff's estimates.

The following summarizes the major variances expected at year-end by program category:

- Environmental Development: major variances due to spending not occurring in promotion areas and the Tourism Brand & Marketing strategy was delayed until April 2020.
- Environmental Health: Salary budget allocations were based on previous year's actual allocations but time entered differently. Unsightly expenses were budgeted for in 2019-20 but were not completed until Apr & May of 2020.
- Protective: Salary reallocations were entered for the Mechanics time spent on fire vehicle repairs and maintenance. Fire department actual expenses to budget were lower. There was a billing correction with the RCMP contract causing reduction in expenditures of \$141,000.
- Recreation & Culture: There were several staff vacancies throughout the year in MPAL positions. Other expenses were below budget for Springhill Parks, Border Entrance Park & Joggins Fossil Center.



**2019/20
General Operating Fund Summary**

Revenue

	2019/20 Projected Actual	2019/20 Budget	Variance to Budget \$	Variance to Budget %
Taxes	(23,698,582)	(23,717,321)	(18,739)	0.1%
Grants in Lieu	(2,434,371)	(2,441,861)	(7,490)	0.3%
Own Source Revenue	(1,015,019)	(1,050,848)	(35,830)	3.4%
Sale of Service	(46,053)	(46,083)	(30)	0.1%
Conditional Grants	(654,397)	(412,608)	241,789	-58.6%
Unconditional Grants	(1,858,929)	(1,859,032)	(103)	0.0%
Transfers From Own Funds	(878,308)	(883,424)	(5,116)	0.6%
Collections for Other Governm	(204,455)	(204,606)	(151)	0.1%
Transfer From Operating Res	0	0	-	0.0%
Revenue Total	(30,790,113)	(30,615,784)	174,330	-0.6%

Expenditures

	2019/20 Projected Actual	2019/20 Budget	Variance to Budget \$	Variance to Budget %
Education	4,746,995	4,746,999	4	0.0%
Environmental Development	1,032,060	1,169,922	137,862	11.8%
Environmental Health	4,318,135	4,513,033	194,898	4.3%
General Government	6,412,446	6,481,254	68,808	1.1%
Protective	7,938,782	8,185,297	246,515	3.0%
Public Health	1,170,290	1,163,424	(6,866)	-0.6%
Recreation & Culture	1,692,713	1,842,870	150,157	8.1%
Transmission of Taxes	204,455	204,606	151	0.1%
Transportation	2,354,890	2,308,379	(46,511)	-2.0%
Expenditures Total	29,870,765	30,615,784	745,018	2.4%
	(919,348)	-	919,348	

		Revenue	Salary	Other Expenses	Total
Surplus/ (Deficit) March 31, 2020		(174,329.73)	(158,967.10)	(586,051.08)	(919,347.91)
Taxes	Taxes are based on appeals received, Parrsboro sewer charges are netted in this. Revenue for Deed Transfer Tax, NS Power HST Redate and Wind Turbine are all above budget.	(18,739.00)			
Grants in Lieu	Federal government grant in lieu revenue was \$12,823 less than budget	(7,490.00)			
Own Source Revenue	Tax certificate, investment, permits, fines and hockey revenue all above budgeted revenues. Interest on outstanding taxes below budget.	(35,830.00)			
Sale of Services	Includes EMO	(30.00)			
Conditional Grants	LOI funding for transition and Parrsboro sewer, student summer employment grants, fit trail mentorship, MPAL funding, accessible walkway grant, citizen survey and NS Sport grants.	241,789.00			
Unconditional Grants	Equalization Funding	(103.00)			
Transfers From Own Funds	Sunset	(5,116.00)			

		Revenue	Salary	Other Expenses	Total
Surplus/ (Deficit) March 31, 2020		(174,329.73)	(158,967.10)	(586,051.08)	(919,347.91)
Environmental Development	Salary: GIS student started later than expected, Energy Authority had parental leave & mat leave replacement not budgeted. Other: Energy Authority expenses \$52,000 below budget in promotion, office equipment & professional services. Tourism \$50,000 below budget due to contract for Tourism Brand, Marketing Strategy not awarded until Apr 2020.		17,327.69	120,534.37	
Environmental Health	Salary: Salary budget was based on previous years actuals, time entered in 2019-20 was allocated differently. Other: Unsightly - the properties for 2019-20 year (Mason's Hall and 3 others) got held over until Apr & May 2020.		99,905.03	94,992.89	
General Government	Salary: Student in Springhill was vacant, salary allocation for Springhill building was higher than budgeted. Other: Council expenses \$22,000 less than budget mostly conferences & conventions. Allowance for uncollected taxes was \$100,000 more than budgeted. Transition funding actuals lower than budget.		6,313.52	62,494.19	
Protective Services	Salary: mechanic's salary allocation to working on vehicle/equipment and Steve Varner's time spent more on building in Springhill. Other: RCMP contract lower due to billing correction. Fire department costs were \$43,000 lower than budgeted		59,169.98	187,345.14	
Public Health	Other: Variances in housing deficit and interest on debentures		-	(6,866.00)	
Recreation & Culture	Salary: Vacant MPAL position in Springhill Rec Admin \$50,000, vacancy in Parrsboro rec admin for 2 months \$14,000, Teen center reduced hours caused \$11,000 variance. Other: \$20,000 variance Border Entrance Park for signage and green strip projects, \$20,000 variance Springhill Parks less gravel and crushed stone purchased, \$26,000 variance Joggin Fossil Centre for building repairs and maintenance, Canteen COS \$6,000 below budget.		75,108.84	75,047.98	
Transmission of Taxes	Balances to revenue		-	151.31	
Transportation	Salary: The salary budget was based on previous years actuals, time recorded was allocated differently. Other: Street lights are \$35,000 below budget and roads and streets mat/supp are \$17,000 less than budget.		(98,857.96)	52,347.18	
					-
		-	-	-	(919,347.91)

Item 3.2

Municipality of Cumberland
Municipal Financial indicators
2014-2020

Indicator Name	Draft						
	2019/20	2018-19	2017-18	2016-17	2015-16	2014/15	2013/14
Reliance on Government Transfers	9.20%	7.4%	10.2%	7.70%	9.60%	6.2%	6.8%
Uncollected Taxes	9.50%	10.0%	13.5%	13.70%	12.80%	11.8%	11.3%
3 Year Change in Tax Base	3.80%	6.2%	6.4%	12.60%	13.30%	15.1%	12.4%
Reliance on Single Business or Institution	3.00%	2.3%	2.4%	2.30%	2.60%	3.1%	3.3%
Residential Tax Effort	2.50%	2.4%	2.2%	2.10%	2.60%	2.4%	2.3%
# of Deficits in the Last 5 Years	1	1	1	2	2	1	2
Years with a Budget Accuracy within + or - 5% in the last five years	5.00	5	4	4	4	4	4
Liquidity	1.70	1.1	1.2	1.2	1.6	2.2	1.5
Operating Reserve	17.60%	8.1%	9.1%	16.10%	17.60%	32.9%	37.9%
Debt Service Cost	5.10%	3.6%	3.0%	2.90%	4.40%	4.6%	3.6%
Outstanding Operating Debt	17.50%	37.7%	25.6%	14.70%	4.3%	4.5%	0.0%
Undepreciated Assets	72.50%	74.8%	79.9%	77.40%	75.60%	67.0%	67.7%
Combined Operating & Capital Reserves	47.70%	35.9%	31.5%	38.80%	40%	71.1%	74.9%
Total Green	11	7	6	7	9	10	10
Total Yellow	2	5	6	5	3	3	2
Total Red	0	1	1	1	1	-	1
	13	13	13	13	13	13	13

Item 3.3

Municipality of Cumberland
2020/21 General Operating Budget
Budget Revisions

	<u>1st Draft V3</u>	<u>2nd Draft V2</u>	<u>Change 1st to 2nd Draft</u>		<u>Covid 19 Related</u>	<u>Reallocations</u>	<u>Other Changes</u>
			<u>S Change</u>	<u>% Change</u>			
Revenue							
Taxes	23,464,201	23,503,229	39,028	0%	(48,000)	0	87,028
Grants In Lieu	2,435,153	2,435,153	0	0%	0	0	0
Sale Of Services	45,000	45,000	0	0%	0	0	0
Own Source Revenue	1,054,749	961,247	(93,502)	(9%)	(131,267)	0	37,765
Unconditional Grants	1,456,047	1,460,001	3,954	0%	0	0	3,954
Conditional Grants	349,873	310,000	(39,873)	(11%)	(39,873)	0	0
Transfers From Own Funds	870,381	870,381	0	0%	0	0	0
Collections For Villages	207,728	207,728	0	0%	0	0	0
Transmission Of Taxes Collected - Villages	(207,728)	(207,728)	0	0%	0	0	0
Transfer from Reserves	0	140,904	140,904		0	0	140,904
Total Revenue	29,675,404	29,725,915	50,511	0%	(219,140)	0	269,651
Expenditures							
General Government	6,422,746	6,295,115	(127,632)	(2%)	(132,478)	0	4,846
Protective	8,306,482	8,204,597	(101,884)	(1%)	(68,964)	0	(32,920)
Transportation	2,359,137	2,202,688	(156,449)	(7%)	(93,463)	(18,834)	(44,152)
Environmental Health	4,587,583	4,283,420	(304,163)	(7%)	(203,694)	0	(100,469)
Public Health	1,154,861	1,154,861	0	0%	0	0	0
Environmental Development	1,370,214	1,290,081	(80,133)	(6%)	(134,649)	0	54,516
Recreation And Culture	1,875,493	1,492,722	(382,771)	(20%)	(363,172)	(20,973)	1,373
Education	4,837,558	4,837,558	0	0%	0	0	0
Total Expenditures	30,914,073	29,761,041	(1,153,032)	(4%)	(996,421)	(39,807)	(116,805)
Surplus/(Deficit)	(1,238,669)	(35,126)	(1,203,543)	97%	777,281	39,807	386,457

**2020/21 General Operating Budget
Budget Revisions**

	<u>1st Draft V3</u>	<u>2nd Draft V2</u>	<u>Change 1st to 2nd Draft</u>		<u>Covid 19 Related</u>	<u>Reallocations</u>	<u>Other Changes</u>
			<u>S Change</u>	<u>% Change</u>			
<u>Expenditures by Object</u>							
Advertising and Promotion	123,100	113,950	(9,150)	(7%)	(30,900)	1,000	20,750
Allowance for Doubtful Accounts	200,000	200,000	0	0%	0	0	0
Contracted Services	2,550,347	2,354,517	(195,830)	(8%)	(138,331)	0	(57,499)
Purchase of goods and services from the public sect	11,732,007	11,643,418	(88,589)	(1%)	(25,000)	0	(63,589)
Grants and Transfer to Organizations	685,493	685,493	0	0%	0	0	0
Insurance	305,374	305,374	0	0%	0	0	0
Interest on Long Term Debt	531,410	531,410	0	0%	0	0	0
Interest on Short Term Debt	40,000	60,000	20,000	50%	20,000	0	0
Leases	26,000	26,000	0	0%	0	0	0
Material, Goods and Supplies	2,087,454	1,944,208	(143,246)	(7%)	(107,279)	1,000	(36,967)
Other expenses	64,486	60,986	(3,500)	(5%)	0	(2,000)	(1,500)
Principal on Long Term Debt	1,184,954	1,184,954	0	0%	0	0	0
Professional Services	374,792	347,792	(27,000)	(7%)	(4,500)	0	(22,500)
Salaries and Benefits	6,598,532	5,941,125	(657,406)	(10%)	(524,793)	(39,807)	(92,807)
Tax Exemptions	366,000	366,000	0	0%	0	0	0
Transfers to Own Funds	1,553,767	1,706,586	152,819	10%	0	0	152,819
Travel and Professional Development	474,570	289,654	(184,916)	(39%)	(179,088)	0	(5,828)
Utilities	2,015,787	1,999,573	(16,214)	(1%)	(6,530)	0	(9,684)
Total	30,914,073	29,761,040	(1,153,033)	(4%)	(996,421)	(39,807)	(116,805)

Item 3.4

Municipality of Cumberland Draft Operating Budget

May 13, 2020

General Overview

- Previous decisions of Council
 - No increases in residential and commercial tax rates
 - Salary scales adjusted for cost of living based on change in CPI and collective agreement
 - Interest waived on outstanding accounts for April and May
 - Cumberland to participate in Covid 19 Property Tax Financing Plan
 - Preliminary estimates indicate this could equal \$3-4 million in deferred tax revenue.
 - The actual amount would be borrowed through the municipal loan program.
 - Annual cost of borrowing of 1.1% plus an administration fee of .25% would be passed along to the taxpayer
 - Taxpayers would have up to two ½ years to repay.

General Overview

- Assumptions
 - Assuming 50% capital cost sharing option for Parrsboro Sewer
 - Salaries and benefits budget include step increases
 - COVID 19 - for budget purposes assuming a return to normal date of September 1st
 - July 3rd due date for 2020/21 tax bill. (Friday)
 - Interest to apply on all outstanding balances as of July 3th.

Revenue

- Budgeted revenue is 2.2% or 682,141 Less than 2019/2020

Budget to Budget Comparison Revenue

	Dollar Change	Percentage Change
Conditional Grants	(102,608.00)	-24.9%
Unconditional Grants	(399,031.12)	-21.5%
Own Source Revenue	(89,601.43)	-8.5%
Sale of Service	(1,083.00)	-2.4%
Transfers From Own Funds	(13,043.40)	-1.5%
Taxes	(214,091.55)	-0.9%
Grants in Lieu	(6,708.41)	-0.3%
Collections for Other Governments	3,122.00	1.5%
Transfer From Operating Reserve	140,904.36	1.5%
Total	<u>(682,140.55)</u>	<u>-2.2%</u>

Revenue - Taxes

- Residential and Commercial Taxes
 - Residential and commercial tax rates remain at \$1.19 and \$2.78
 - Community area rates for Springhill and Parrsboro remain the same as 2019/2020
 - Residential and commercial tax levy \$126,000 more than last year
- Streetlight Rates
 - Budget includes same streetlight rates as last year.
 - Municipality purchased assets from NSPC last November
 - LED fixtures to be all switched over this spring

Revenue - Taxes, continued

- Sewer rates

- Rates for Springhill and Rural systems will remain the same as those charged in 2019/20.

- Parrsboro

- The draft Public Sewers Bylaw would see a rate based on water consumption to fund the budgeted operating cost (excluding long term debt) of \$133,785.
- The draft Local Improvement Bylaw proposes annual per lot charge of \$345 for all developed lots within the service area.
- The general rate will fund \$209,000 of long-term debt charges based on a 50% capital cost sharing

Revenue - Own Source Revenue

- Ice rental fees reduced to reflect no charge for youth programs
- Rentals and other Arena revenues reduced due to COVID 19
- Program fees reduced to reflect cancellation of summer programs due to COVID 19
- Interest on outstanding taxes reduced based on last year's actual and for waiving of interest for April and May
- Investment income reduced based on projected cash flows for the year
- Miscellaneous revenue increased mainly due to recoveries from other units for Tourism Strategy
- Current revenue budgeted for Glooscap Campground assumed a July opening (this assumption was made before Provincial Announcement)

Revenue - Other Grants and Transfers

- Conditional Grants
 - All summer employment grants have been removed from the budget
 - Letter of intent funding reduced to remove Springhill roads operating amount. Includes Parrsboro roads operating grant and amounts for post dissolution projects included in expenditures
- Unconditional Grants
 - Equalization(Financial Sustainability Grant) reduced by \$405,000 per letter of intent. Awaiting correspondence from minister to determine if freeze of equalization applies to Cumberland.
- Transfer from Operating Reserve
 - \$140,000 included in revenue as a transfer from reserve to fund election costs

Expenditures

- Total budgeted expenditures 2.1% or \$647,015 less than 2019/20

Budget to Budget Comparison Expenditures

Service Area	Dollar Change	Percentage Change
Recreation & Culture	(350,148)	-19.0%
Environmental Health	(229,613)	-5.1%
Transportation	(105,691)	-4.6%
General Government	(186,139)	-2.9%
Public Health	(8,563)	-0.7%
Protective	19,300	0.2%
Transmission of Taxes	3,122	1.5%
Education	90,559	1.9%
Environmental Development	120,159	10.3%
	<u>(647,015)</u>	<u>-2.1%</u>

General Government

- 2.9 % overall reduction from previous year's budget
- Impact of COVID 19 mainly in salaries, travel and professional development.
- Council
 - Change of Council Size
 - 2020 Election
 - \$141,000 included for election cost. \$40,000 included for e'voting. Includes \$40,000 transfer from reserve to offset elections expenditures.
- General Administration
 - Compensation review to conducted in-house

General Government

- Transition

- Post dissolution projects include

- Economic Development Strategies – Springhill and Parrsboro
 - Community Signage-Springhill and Parrsboro
 - Demolition of owned buildings-Springhill

General Government

Grants to Organizations

Applications Received	69
Total requested	\$ 694,568
Recommended based on policy guidelines	\$ 628,433
Limited budget option	\$ 435,715
Total included in budget	\$ 546,500

- Budgeted amount assumes a midway point between recommended and limited budget options and includes amount for victim fund.

Mandatory Expenditures

	2019/20	2020/21	\$ Change	% change
Corrections	321,442	317,627	(3,815)	-1.2%
Assesment (PVSC)	556,244	558,988	2,744	0.5%
J Class Roads	225,129	230,082	4,953	2.2%
Housing Deficit	280,000	284,480	4,480	1.6%
Regional Library	139,240	139,240	-	0.0%
Education	4,746,999	4,837,558	90,559	1.9%
	<hr/> 6,269,054	<hr/> 6,367,975	<hr/> 98,921	<hr/> 1.6%

- Request received from Regional Library Board for voluntary increase based on Provincial Funding increase. This would be an extra \$47,027

Protective

- Total Protective services budget increased by \$19,300
- Budgets for EMO, Inspection, Bylaw and Crossing Guards have all been reduced as result of COVID 19 (removed non-essential training and travel and include impact of temporary layoffs).
- Police
 - RCMP cost have increased by \$68,350
 - Cost savings of approximately \$400,000, as a result of reduction of 2.5 officers, not expected until next fiscal year.

Protective

- Fire

- Fire Administration & Mechanic

- Budget decreased by \$43,000. \$10,000 in mechanic training as a result of COVID 19 and \$33,000 in salaries that have been reallocated to the department vehicle maintenance budgets.

- Total budget for all departments including service purchased from Towns increased by \$29,800.

- Budget includes \$80,000 as our share of capital to be purchase through the emergency services provider grant program.

Transportation

- Overall Transportation budget 5% less than 2019/2020
- Engineering and Public Works
 - As a result of Covid 19, budgets have been revised to remove non-essential training and travel and include impact of temporary layoffs.
 - Reallocations have been made within the salary budgets to reflect actual hours work on various activities.
- Street Lights
 - Currently street light budgets have been based on last years cost. Staff are working with NS Power to get updated rates now that we own all fixtures and are converting to LED.

Environmental Health

- Budget decreased by 5%, \$229,613
- Solid Waste – Impact of Covid 19
 - Collection contract decreased by \$68,500
 - Tip Fees decreased by \$25,000
 - Transfer Stations decreased by \$33,000 to reflect temporary closure
- Unsightly
 - Unsightly budget decreased by \$50,000

Environmental Health

- Sewers

- Rural Systems budgets have decreased by \$20,000. Fully funded by area rates
- Springhill Sewer decreased by \$17,000. Fully funded by Area Rates
- Parrsboro
 - Parrsboro sewer system reduced by \$67,000, based on previous years actuals (first full year of operation of treatment plant)
 - Operating cost are proposed to be funded by rate based on water consumption.
 - Long term debt cost are proposed to be funded by proposed capital improvement charge and general rate contribution.

Environmental Development

- Overall increase in Environmental Development is \$120,000, 10%
- Planning and GIS
 - Budgets have been reduced by \$42,000. These reductions are primarily in salaries, travel and training and relate to COVID 19.
- Energy Authority
 - Budget has been reduced by \$42,000. These reductions are primarily in promotion, salaries, travel and training and relate to COVID 19.

Environmental Development

- Community Economic Development
 - Budget has increased by \$149,500. Reductions have been made to training and salaries however contracted services have increase by \$115,000. This is mainly due to the Tourism Strategy. Cost sharing with other units have been budgeted under revenue to offset this increase.
- Nature Fund
 - A new budget category has been established for acquiring land under the Nature Fund. Other than our in-kind staff time this is offset by Federal Grants.

Recreation

- Recreation services have seen the largest impact on operations due to COVID 19
- Reductions have been made mainly in salaries, training and supplies.
- Total budget reduced by \$350,000, 19%
 - Recreation Administration and Programs reduced by \$219,000
 - Community Centre/Arena and Halls reduced by \$61,000
 - Parks and Playgrounds reduced by \$35,800
 - Glooscap Campground
 - Current Budget assumes a July opening (this as before Provincial Announcement)
 - Staff now estimate that the \$15,000 operating deficit include in the budget would be \$43,000 if Campground were open for seasonal's only.

Reserves

- Financial condition indicator thresholds for operating and combined reserves are 20% and 40% of operating budget.
- Our March 2020 figures are 17.5% and 47.7%
- Based on our budgeted reserve transfers we expect our indicators to increase to 25% and 49%

Reserves

	2019/20	2020/21	\$ Change	% change
Capital Reserves				
Springhill Sewer	74,768	55,110	(19,658)	-26.3%
Rural Sewer	81,187	98,013	16,826	20.7%
Operating Reserves				
General	495,444	495,444	-	0.0%
Parrsboro Area Rate		15,047	15,047	
Springhill Area Rate	1,002,147	917,971	(84,176)	-8.4%
Springhill Transportation	45,000	45,000	-	0.0%
Total	1,698,546	1,626,585	(71,961)	-4.2%

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**2020/21 Budget
General Operating Fund Summary**

Revenue

	2020/21 Budget (V3)	2020/21 Budget (V2)	Change in Budget \$	Change in Budget %
Taxes	(23,464,201)	(23,503,229)	-39,028	0.2%
Grants in Lieu	(2,435,153)	(2,435,153)	0	0.0%
Own Source Revenue	(1,054,749)	(961,247)	93,502	-8.9%
Sale of Service	(45,000)	(45,000)	0	0.0%
Conditional Grants	(349,873)	(310,000)	39,873	-11.4%
Unconditional Grants	(1,456,047)	(1,460,001)	-3,954	0.3%
Transfers From Own Funds	(870,381)	(870,381)	0	0.0%
Collections for Other Governments	(207,728)	(207,728)	0	0.0%
Transfer From Operating Reserve	0	(140,904)	-140,904	0
Revenue Total	(29,883,132)	(29,933,643)	-50,511	0.2%

Expenditures

	2020/21 Budget (V3)	2020/21 Budget (V2)	Change in Budget \$	Change in Budget %
Education	4,837,558	4,837,558	-	0.0%
Environmental Development	1,370,214	1,290,081	(80,133)	-5.8%
Environmental Health	4,587,583	4,283,420	(304,163)	-6.6%
General Government	6,422,746	6,295,115	(127,631)	-2.0%
Protective	8,306,482	8,204,597	(101,884)	-1.2%
Public Health	1,154,861	1,154,861	-	0.0%
Recreation & Culture	1,875,493	1,492,722	(382,771)	-20.4%
Transmission of Taxes	207,728	207,728	-	0.0%
Transportation	2,359,137	2,202,688	(156,449)	-6.6%
Expenditures Total	31,121,801	29,968,769	(1,153,032)	-3.7%
	1,238,669	35,126	(1,203,543)	



**2020/21 Budget
General Operating Fund Schedules (Revenue)**

Type	Revenue				
	2019/20 Projected Actual	2019/20 Budget	2020/21 Budget	Change in Budget \$	Change in Budget %
Taxes					
Residential Taxes	(16,240,599)	(16,287,265)	(16,633,958)	(346,693)	2.1%
Commercial Taxes	(3,645,899)	(3,593,464)	(3,347,035)	246,429	-6.9%
Res.Based On Assess	(509,798)	(511,110)	(537,193)	(26,083)	5.1%
Residential Forest	(99,557)	(99,590)	(99,688)	(98)	0.1%
Commerical Forest	(94,758)	(94,758)	(94,758)	-	0.0%
Street Light Area Rates	(195,161)	(195,236)	(195,237)	(1)	0.0%
Sewer Flat Charges	(1,300,367)	(1,677,375)	(1,216,565)	460,810	-27.5%
Upper Nappan Water Area Rates	(8,571)	(8,571)	(8,283)	288	-3.4%
Aliant Taxes	(102,456)	(102,456)	(97,668)	4,788	-4.7%
NS Power Corporation	(21,419)	(20,505)	(22,136)	(1,631)	8.0%
NS Power HST Rebate	(125,851)	(80,000)	(80,000)	-	0.0%
Wind Turbines Taxation	(276,648)	(261,758)	(237,540)	24,218	-9.3%
Heritage Gas Taxes	(11,621)	(7,233)	(7,233)	-	0.0%
Deed Transfer Tax	(1,065,876)	(778,000)	(780,000)	(2,000)	0.3%
Uniform Charge Sewage Treatment Plant	-	-	(145,935)	(145,935)	0.0%
	(23,698,582)	(23,717,321)	(23,503,229)	214,092	-0.9%

**2020/21 Budget
General Operating Fund Schedules (Revenue)**

Type	Revenue				
	2019/20 Projected Actual	2019/20 Budget	2020/21 Budget	Change in Budget \$	Change in Budget %
Grants in Lieu					
Federal Government	(2,172,925)	(2,185,749)	(2,172,926)	12,823	-0.6%
Provincial - NS Liquor Commission	(10,564)	(10,565)	(10,231)	334	-3.2%
Canada Post Grant	(25,826)	(25,826)	(26,356)	(530)	2.1%
Crown Timber Lands	(82,288)	(82,526)	(82,591)	(65)	0.1%
Provincial Real Property	(123,220)	(117,661)	(123,170)	(5,510)	4.7%
Wind Turbines Grants	(6,473)	(6,473)	(6,538)	(65)	1.0%
Fire Protection Grant	(13,075)	(13,063)	(13,341)	(278)	2.1%
	(2,434,371)	(2,441,861)	(2,435,153)	6,708	-0.3%
Own Source Revenue					
Advertising Revenue	(7,304)	(11,050)	(7,000)	4,050	-36.7%
Bar Revenue	(11,029)	(12,000)	(12,000)	-	0.0%
Canteen Sales	(10,860)	(22,000)	(14,000)	8,000	-36.4%
Fines	(42,779)	(30,000)	(35,000)	(5,000)	16.7%
Hockey Revenue	(55,369)	(50,000)	(12,000)	38,000	-76.0%
Investment Income	(60,879)	(53,864)	(40,864)	13,000	-24.1%
Licenses	(450)	(250)	525	775	-310.0%
Permits	(38,894)	(35,000)	(35,000)	-	0.0%
Program Fee Revenue	(16,198)	(24,247)	(4,400)	19,847	-81.9%
Miscellaneous Revenue	(102,773)	(75,669)	(203,163)	(127,494)	168.5%
Inspection Confirmation Fees	(2,630)	(500)	(1,000)	(500)	100.0%

**2020/21 Budget
General Operating Fund Schedules (Revenue)**

Type	Revenue				
	2019/20 Projected Actual	2019/20 Budget	2020/21 Budget	Change in Budget \$	Change in Budget %
Vending Machines	(469)	(1,000)	(469)	531	-53.1%
Tax Certificate Revenue	(6,245)	(1,500)	(5,000)	(3,500)	233.3%
Other Community Centre Revenue	(7,981)	(6,100)	(4,000)	2,100	-34.4%
Recreation Facility Rental	(12,001)	(12,000)	(10,000)	2,000	-16.7%
Rental Land & Buildings	(68,677)	(69,400)	(69,115)	285	-0.4%
Camping Fees Trailers	(80,302)	(81,268)	(48,761)	32,507	-40.0%
Interest on Outstanding Taxes	(474,526)	(565,000)	(460,000)	105,000	-18.6%
Interest on Miscellaneous Billings	(15,652)	-	-	-	0.0%
	(1,015,019)	(1,050,848)	(961,247)	89,601	-8.5%
Sale of Service					
Services Provided	(13,000)	(7,000)	(7,000)	-	0.0%
Internal Recovery -Other	(1,460)	-	-	-	0.0%
Sale Of Admin Biggs	-	(2,783)	(3,000)	(217)	7.8%
Sale Of Services	(1,593)	(1,300)	-	1,300	-100.0%
Sale Of Services EMO	(30,000)	(35,000)	(35,000)	-	0.0%
	(46,053)	(46,083)	(45,000)	1,083	-2.4%
Conditional Grants					
Prov. Cond. Grants	(582,498)	(366,008)	(270,000)	96,008	-26.2%
Provincial Employment Grants	(61,490)	(29,680)	(40,000)	(10,320)	34.8%
Federal Employment Grants	(10,410)	(16,920)	-	16,920	-100.0%
	(654,397)	(412,608)	(310,000)	102,608	-24.9%



**2020/21 Budget
General Operating Fund Schedules (Revenue)**

Type	Revenue				
	2019/20 Projected Actual	2019/20 Budget	2020/21 Budget	Change in Budget \$	Change in Budget %
Unconditional Grants					
Provincial - Farm Acreage	(306,980)	(307,740)	(314,247)	(6,507)	2.1%
Provincial Equalization	(1,548,105)	(1,548,105)	(1,142,567)	405,538	-26.2%
Provincial Conservation	(3,844)	(3,187)	(3,187)	-	0.0%
	<u>(1,858,929)</u>	<u>(1,859,032)</u>	<u>(1,460,001)</u>	399,031	-21.5%
Transfers From Own Funds					
Debt Recovery Sunset	(878,308)	(883,424)	(870,381)	13,043	-1.5%
	<u>(878,308)</u>	<u>(883,424)</u>	<u>(870,381)</u>	13,043	-1.5%
Collections for Other Governments					
Collections For Pugwash	(183,840)	(183,990)	(187,396)	(3,406)	1.9%
Collections For River Hebert	(20,614)	(20,616)	(20,332)	284	-1.4%
	<u>(204,455)</u>	<u>(204,606)</u>	<u>(207,728)</u>	(3,122)	1.5%
Grand Total	(30,790,113)	(30,615,784)	(29,792,739)	823,045	-2.7%



**2020/21 Budget
General Operating Fund Schedules (Expenditures)**

			2019/20 Projected Actual	2019/20 Budget	2020/21 Budget	Change in Budget \$	Change in Budget %
General Government	Legislative	Advertising	3,514	-	1,000	1,000	0.0%
		Insurance	59,013	55,458	57,723	2,265	4.1%
		Materials, goods, supplies	8,903	6,000	7,000	1,000	16.7%
		Other expenses	1,043	3,000	1,000	(2,000)	-66.7%
		Salaries, wages, and benefits	360,052	358,747	321,243	(37,504)	-10.5%
		Travel Professional Development	50,357	81,144	36,544	(44,600)	-55.0%
			482,882	504,349	424,510	(79,839)	-15.8%
	General Administration	Advertising	20,264	22,500	25,000	2,500	11.1%
		Contracted services	51,955	75,000	43,000	(32,000)	-42.7%
		Materials, goods, supplies	68,592	76,000	65,800	(10,200)	-13.4%
		Other expenses	847	-	-	-	0.0%
		Professional Services	41,186	41,000	41,000	-	0.0%
		Salaries, wages, and benefits	600,741	604,661	634,571	29,910	4.9%
		Travel Professional Development	27,243	28,000	20,100	(7,900)	-28.2%
		Utilities	3,113	-	2,195	2,195	0.0%
			813,940	847,161	831,666	(15,495)	-1.8%
	Assessment	Purchase of goods and services from the public sector	556,244	556,244	558,988	2,744	0.5%
			556,244	556,244	558,988	2,744	0.5%
	Financial Management	Advertising	2,148	-	2,000	2,000	0.0%
		Contracted services	9,255	9,000	7,920	(1,080)	-12.0%
		Interest on long-term debt	742	813	628	(185)	-22.8%
		Interest on short-term debt	87,604	30,000	60,000	30,000	100.0%
		Leases	485	2,000	1,000	(1,000)	-50.0%
		Materials, goods, supplies	11,218	9,000	8,400	(600)	-6.7%
		Other expenses	10,181	5,000	11,906	6,906	138.1%
		Principal on long-term debt	6,981	6,981	6,981	-	0.0%
		Professional Services	47,882	40,000	46,692	6,692	16.7%
		Salaries, wages, and benefits	898,755	920,600	827,450	(93,150)	-10.1%
		Transfers To Own Funds	1,515,841	1,515,841	1,428,462	(87,379)	-5.8%
		Travel Professional Development	20,967	24,700	8,300	(16,400)	-66.4%
		Utilities	53	-	-	-	0.0%
				2,612,111	2,563,934	2,409,739	(154,195)

**2020/21 Budget
General Operating Fund Schedules (Expenditures)**

			2019/20 Projected Actual	2019/20 Budget	2020/21 Budget	Change in Budget \$	Change in Budget %
General Government	Taxation	Allowance for uncollectables	300,000	200,000	200,000	-	0.0%
		Contracted services	23,322	32,000	32,000	-	0.0%
		Materials, goods, supplies	-	5,000	5,000	-	0.0%
		Professional Services	2,089	5,000	5,000	-	0.0%
		Tax Exemptions	371,041	366,000	366,000	-	0.0%
			696,453	608,000	608,000	-	0.0%
	Buildings	Contracted services	8,568	6,810	7,700	890	13.1%
		Insurance	10,095	10,396	10,200	(196)	-1.9%
		Materials, goods, supplies	93,284	71,730	66,130	(5,600)	-7.8%
		Principal on long-term debt	40,000	40,000	40,000	-	0.0%
		Salaries, wages, and benefits	95,421	78,021	71,564	(6,457)	-8.3%
		Travel Professional Development	-	66	-	(66)	-100.0%
		Utilities	143,633	159,665	162,022	2,357	1.5%
			391,001	366,688	357,616	(9,072)	-2.5%
	Information Technology	Contracted services	51,303	45,000	48,000	3,000	6.7%
		Leases	26,917	30,000	25,000	(5,000)	-16.7%
		Materials, goods, supplies	92,710	92,000	82,000	(10,000)	-10.9%
		Salaries, wages, and benefits	58,626	58,418	61,561	3,143	5.4%
		Travel Professional Development	3,135	2,000	8,000	6,000	300.0%
		Utilities	633	340	631	291	85.6%
			233,323	227,758	225,192	(2,566)	-1.1%
	Wellness Program	Materials, goods, supplies	884	2,000	1,500	(500)	-25.0%
		Salaries, wages, and benefits	537	-	-	-	0.0%
		Travel Professional Development	5,826	14,000	12,000	(2,000)	-14.3%
			7,247	16,000	13,500	(2,500)	-15.6%
	Transition	Contracted services	939	-	-	-	0.0%
		Materials, goods, supplies	106	-	-	-	0.0%
		Professional Services	85,333	241,120	174,000	(67,120)	-27.8%
			86,378	241,120	174,000	(67,120)	-27.8%
	Grants	Grants and transfers to organizations	532,333	550,000	550,000	-	0.0%
			532,333	550,000	550,000	-	0.0%
	Elections	Advertising	-	-	10,000	10,000	0.0%
		Materials, goods, supplies	-	-	66,899	66,899	0.0%
Salaries, wages, and benefits		-	-	56,505	56,505	0.0%	
Travel Professional Development		-	-	8,500	8,500	0.0%	
		-	-	141,904	141,904	0.0%	
Accessibility	Advertising	533	-	-	-	0.0%	
		533	-	-	-	0.0%	
General Government Total			6,412,446	6,481,254	6,295,115	(186,139)	-2.9%

**2020/21 Budget
General Operating Fund Schedules (Expenditures)**

			2019/20 Projected Actual	2019/20 Budget	2020/21 Budget	Change in Budget \$	Change in Budget %
Protective	Corrections	Purchase of goods and services from the public sector	321,444	321,442	317,627	(3,815)	-1.2%
			321,444	321,442	317,627	(3,815)	-1.2%
	Fire Administration	Insurance	-	550	-	(550)	-100.0%
		Materials, goods, supplies	18,381	16,650	17,150	500	3.0%
		Salaries, wages, and benefits	124,873	160,648	127,365	(33,283)	-20.7%
		Travel Professional Development	10,390	15,000	5,000	(10,000)	-66.7%
		Utilities	1,972	2,100	1,990	(110)	-5.2%
			155,616	194,948	151,505	(43,443)	-22.3%
	Policing	Contracted services	13,324	3,500	15,000	11,500	328.6%
		Professional Services	15,189	15,000	14,000	(1,000)	-6.7%
		Purchase of goods and services from the public sector	4,340,821	4,482,093	4,550,443	68,350	1.5%
			4,369,334	4,500,593	4,579,443	78,850	1.8%
	Building Inspection	Advertising	-	1,000	500	(500)	-50.0%
		Insurance	2,817	2,886	2,817	(69)	-2.4%
		Materials, goods, supplies	48,300	39,590	45,062	5,472	13.8%
		Professional Services	12,706	6,500	4,000	(2,500)	-38.5%
		Salaries, wages, and benefits	406,998	422,227	426,150	3,923	0.9%
		Travel Professional Development	24,073	32,000	17,800	(14,200)	-44.4%
		Utilities	3,423	2,300	3,100	800	34.8%
			498,318	506,503	499,429	(7,074)	-1.4%
	Bylaw Enforcement	Advertising	-	300	300	-	0.0%
		Insurance	1,859	1,904	1,859	(45)	-2.4%
		Materials, goods, supplies	12,957	13,550	14,801	1,251	9.2%
		Salaries, wages, and benefits	189,054	189,291	181,659	(7,632)	-4.0%
		Travel Professional Development	4,976	3,000	750	(2,250)	-75.0%
		Utilities	2,191	1,750	1,877	127	7.3%
			211,037	209,795	201,246	(8,549)	-4.1%
	Emergency Measures	Advertising	3,289	3,000	2,500	(500)	-16.7%
		Contracted services	8,400	13,000	8,000	(5,000)	-38.5%
		Insurance	-	1,000	1,000	-	0.0%
		Materials, goods, supplies	16,072	21,800	16,162	(5,638)	-25.9%
		Other expenses	1,804	-	3,000	3,000	0.0%
		Salaries, wages, and benefits	81,650	80,116	80,799	683	0.9%
		Travel Professional Development	6,555	13,300	6,800	(6,500)	-48.9%
		Utilities	4,404	4,100	4,443	343	8.4%
			122,174	136,316	122,704	(13,612)	-10.0%



**2020/21 Budget
General Operating Fund Schedules (Expenditures)**

			2019/20 Projected Actual	2019/20 Budget	2020/21 Budget	Change in Budget \$	Change in Budget %
Protective	Crossing Guards	Materials, goods, supplies	110	250	150	(100)	-40.0%
		Salaries, wages, and benefits	59,742	59,370	46,561	(12,809)	-21.6%
			59,852	59,620	46,711	(12,909)	-21.7%
	Animal & Pest Control	Contracted services	23,367	25,000	25,000	-	0.0%
		Professional Services	295	-	-	-	0.0%
			23,662	25,000	25,000	-	0.0%
	Fire Departments	Advertising	152	4,558	2,750	(1,808)	-39.7%
		Contracted services	331,739	339,719	353,911	14,192	4.2%
		Grants and transfers to organizations	10,344	-	-	-	0.0%
		Insurance	164,741	165,000	164,741	(259)	-0.2%
		Interest on long-term debt	8,075	8,867	6,848	(2,019)	-22.8%
		Materials, goods, supplies	351,163	412,207	502,319	90,112	21.9%
		Other expenses	19,145	40,332	42,130	1,798	4.5%
		Principal on long-term debt	76,175	76,175	76,175	-	0.0%
		Salaries, wages, and benefits	45,896	55,730	61,000	5,270	9.5%
		Transfers To Own Funds	200,340	127,000	80,000	(47,000)	-37.0%
		Transfers To/From Own Funds	699,443	694,000	699,501	5,501	0.8%
		Travel Professional Development	41,786	92,963	76,925	(16,038)	-17.3%
		Utilities	228,347	214,529	194,632	(19,897)	-9.3%
			2,177,345	2,231,080	2,260,933	29,853	1.3%
		7,938,782	8,185,297	8,204,597	19,300	0.2%	
Protective Total Transportation	Engineering	Materials, goods, supplies	5,788	1,500	1,900	400	26.7%
		Other expenses	23	150	150	-	0.0%
		Professional Services	8,433	5,000	5,000	-	0.0%
		Salaries, wages, and benefits	307,060	298,477	240,805	(57,672)	-19.3%
		Travel Professional Development	12,694	13,000	11,500	(1,500)	-11.5%
		Utilities	2,061	1,500	2,008	508	33.9%
			336,059	319,627	261,363	(58,264)	-18.2%
	JOSH	Materials, goods, supplies	427	600	300	(300)	-50.0%
		Other expenses	573	-	300	300	0.0%
		Professional Services	9,410	5,000	4,000	(1,000)	-20.0%
		Salaries, wages, and benefits	898	-	-	-	0.0%
			2,114	9,500	1,300	(8,200)	-86.3%
			13,422	15,100	5,900	(9,200)	-60.9%
			333,992	369,495	371,107	1,612	0.4%
			333,992	369,495	371,107	1,612	0.4%



**2020/21 Budget
General Operating Fund Schedules (Expenditures)**

			2019/20 Projected Actual	2019/20 Budget	2020/21 Budget	Change in Budget \$	Change in Budget %
Transportation	Public Works	Advertising	-	150	150	-	0.0%
		Contracted services	15,866	6,600	7,800	1,200	18.2%
		Insurance	27,402	28,070	28,070	-	0.0%
		Interest on long-term debt	5,275	5,296	4,090	(1,206)	-22.8%
		Materials, goods, supplies	209,861	212,900	186,650	(26,250)	-12.3%
		Other expenses	117	-	-	-	0.0%
		Principal on long-term debt	45,500	45,500	45,500	-	0.0%
		Professional Services	2,208	1,600	1,600	-	0.0%
		Salaries, wages, and benefits	645,908	572,345	548,545	(23,800)	-4.2%
		Transfers To Own Funds	45,000	45,000	45,000	-	0.0%
	Travel Professional Development	5,865	14,600	6,750	(7,850)	-53.8%	
	Utilities	61,832	60,000	55,818	(4,182)	-7.0%	
		1,064,835	992,061	929,973	(62,088)	-6.3%	
	Roads	Advertising	429	-	150	150	0.0%
		Contracted services	6,289	7,000	6,500	(500)	-7.1%
		Materials, goods, supplies	215,860	238,220	235,320	(2,900)	-1.2%
		Professional Services	639	-	-	-	0.0%
		Purchase of goods and services from the public sector	225,129	225,129	230,082	4,953	2.2%
		Salaries, wages, and benefits	157,311	141,497	161,388	19,891	14.1%
		Travel Professional Development	699	-	700	700	0.0%
Utilities		226	250	205	(45)	-18.0%	
		606,581	612,096	634,345	22,248	3.6%	
Transportation Total			2,354,890	2,308,379	2,202,688	(105,691)	-4.6%
Environmental Health	Environmental Health	Contracted services	48,527	150,000	100,000	(50,000)	-33.3%
		Insurance	136	139	136	(3)	-2.2%
		Interest on long-term debt	95,862	98,144	94,029	(4,115)	-4.2%
		Materials, goods, supplies	1,059	395	200	(195)	-49.4%
		Principal on long-term debt	160,830	160,830	160,830	-	0.0%
		Utilities	4,787	2,600	4,536	1,936	74.5%
			311,200	412,108	359,731	(52,377)	-12.7%

**2020/21 Budget
General Operating Fund Schedules (Expenditures)**

			2019/20 Projected Actual	2019/20 Budget	2020/21 Budget	Change in Budget \$	Change in Budget %	
Environmental Health	Garbage	Contracted services	2,248,734	2,273,800	2,154,250	(119,550)	-5.3%	
		Insurance	711	728	711	(17)	-2.3%	
		Materials, goods, supplies	2,901	1,500	2,500	1,000	66.7%	
		Professional Services	12,484	-	-	-	0.0%	
		Salaries, wages, and benefits	43,917	44,058	34,132	(9,926)	-22.5%	
		Utilities	1,877	1,000	1,877	877	87.7%	
			2,310,624	2,321,086	2,193,470	(127,616)	-5.5%	
	Sewers	Contracted services	61,725	27,547	30,569	3,022	11.0%	
		Insurance	8,993	9,212	9,001	(211)	-2.3%	
		Interest on long-term debt	150,047	152,594	145,434	(7,160)	-4.7%	
		Materials, goods, supplies	247,326	296,700	268,411	(28,289)	-9.5%	
		Other expenses	72	-	-	-	0.0%	
		Principal on long-term debt	265,468	265,468	265,468	-	0.0%	
Professional Services		6,238	13,665	8,000	(5,665)	-41.5%		
Salaries, wages, and benefits		466,962	579,231	521,042	(58,189)	-10.0%		
Transfers To Own Funds		155,955	155,955	153,123	(2,832)	-1.8%		
Travel Professional Development		8,775	11,900	8,100	(3,800)	-31.9%		
Utilities		267,712	260,695	260,145	(550)	-0.2%		
		1,639,272	1,772,968	1,669,294	(103,674)	-5.8%		
Storm Sewer	Contracted services	4,903	-	-	-	0.0%		
	Materials, goods, supplies	18,164	1,000	7,400	6,400	640.0%		
	Professional Services	15,596	-	500	500	0.0%		
	Salaries, wages, and benefits	18,377	5,871	53,025	47,154	803.2%		
		57,039	6,871	60,925	54,054	786.7%		
Environmental Health Total		4,318,135	4,513,033	4,283,420	(229,613)	-5.1%		
Public Health	Public Health	Interest on long-term debt	288,308	293,424	280,381	(13,043)	-4.4%	
		Principal on long-term debt	590,000	590,000	590,000	-	0.0%	
		Purchase of goods and services from the public sector	291,982	280,000	284,480	4,480	1.6%	
		1,170,290	1,163,424	1,154,861	(8,563)	-0.7%		
Public Health Total		1,170,290	1,163,424	1,154,861	(8,563)	-0.7%		
Environmental Development	Community Development	Advertising	25,842	71,750	61,500	(10,250)	-14.3%	
		Contracted services	43,203	100,000	215,000	115,000	115.0%	
		Grants and transfers to organizations	102,464	110,000	110,000	-	0.0%	
		Materials, goods, supplies	4,265	14,700	17,150	2,450	16.7%	
		Other expenses	1,685	4,000	2,500	(1,500)	-37.5%	
		Professional Services	25,310	31,500	25,000	(6,500)	-20.6%	
		Salaries, wages, and benefits	499,657	520,875	539,554	18,679	3.6%	
		Travel Professional Development	51,613	55,000	37,550	(17,450)	-31.7%	
		Utilities	4,398	2,500	4,612	2,112	84.5%	
				758,437	910,325	1,012,866	102,541	11.3%
	Industrial Parks	Salaries, wages, and benefits	148	-	-	-	0.0%	
		Utilities	17,629	17,000	17,439	439	2.6%	
				17,777	17,000	17,439	439	2.6%

**2020/21 Budget
General Operating Fund Schedules (Expenditures)**

			2019/20 Projected Actual	2019/20 Budget	2020/21 Budget	Change in Budget \$	Change in Budget %
Environmental Development	Planning	Advertising	1,363	3,000	4,000	1,000	33.3%
		Contracted services	324	-	316	316	0.0%
		Materials, goods, supplies	26,937	11,500	21,290	9,790	85.1%
		Professional Services	422	5,000	2,000	(3,000)	-60.0%
		Salaries, wages, and benefits	222,240	218,498	181,814	(36,683)	-16.8%
		Travel Professional Development	2,703	4,600	4,385	(215)	-4.7%
		Utilities	446	-	471	471	0.0%
			<u>254,435</u>	<u>242,598</u>	<u>214,276</u>	<u>(28,321)</u>	<u>-11.7%</u>
	Environmental Other	Advertising	-	-	500	500	0.0%
		Materials, goods, supplies	-	-	1,000	1,000	0.0%
		Professional Services	1,412	-	14,000	14,000	0.0%
		Salaries, wages, and benefits	-	-	30,000	30,000	0.0%
			<u>1,412</u>	<u>-</u>	<u>45,500</u>	<u>45,500</u>	<u>0.0%</u>
	Environmental Development Total			1,032,060	1,169,922	1,290,081	120,159
Recreation & Culture	Arenas	Contracted services	701	-	701	701	0.0%
		Insurance	15,618	15,159	14,798	(361)	-2.4%
		Materials, goods, supplies	117,530	109,850	109,540	(310)	-0.3%
		Salaries, wages, and benefits	352,663	361,967	319,371	(42,596)	-11.8%
		Travel Professional Development	8,448	9,000	4,150	(4,850)	-53.9%
		Utilities	155,866	150,000	147,246	(2,754)	-1.8%
			<u>650,826</u>	<u>645,976</u>	<u>595,806</u>	<u>(50,170)</u>	<u>-7.8%</u>
	Campground	Advertising	-	1,000	600	(400)	-40.0%
		Contracted services	3,068	4,000	4,000	-	0.0%
		Insurance	1,259	1,290	1,259	(31)	-2.4%
		Materials, goods, supplies	20,536	18,200	11,000	(7,200)	-39.6%
		Professional Services	-	5,000	3,000	(2,000)	-40.0%
		Salaries, wages, and benefits	53,843	53,375	32,673	(20,702)	-38.8%
		Travel Professional Development	536	2,000	1,100	(900)	-45.0%
		Utilities	13,966	13,175	9,720	(3,455)	-26.2%
			<u>93,209</u>	<u>98,040</u>	<u>63,352</u>	<u>(34,688)</u>	<u>-35.4%</u>
	Halls	Contracted services	3,348	3,300	3,300	-	0.0%
		Insurance	6,166	6,316	6,165	(151)	-2.4%
		Materials, goods, supplies	1,123	4,600	2,850	(1,750)	-38.0%
		Utilities	15,364	16,500	7,475	(9,025)	-54.7%
			<u>26,000</u>	<u>30,716</u>	<u>19,790</u>	<u>(10,926)</u>	<u>-35.6%</u>
	Libraries	Contracted services	6,055	5,846	4,800	(1,046)	-17.9%
Grants and transfers to organizations		24,600	24,600	24,993	393	1.6%	
Insurance		794	845	794	(51)	-6.0%	
Materials, goods, supplies		9,780	5,610	4,838	(772)	-13.8%	
Purchase of goods and services from the public sector		139,240	139,240	139,240	-	0.0%	
Salaries, wages, and benefits		3,988	-	-	-	0.0%	
Utilities		18,213	19,700	18,333	(1,367)	-6.9%	
			<u>202,669</u>	<u>195,841</u>	<u>192,998</u>	<u>(2,843)</u>	<u>-1.5%</u>



**2020/21 Budget
General Operating Fund Schedules (Expenditures)**

			2019/20 Projected Actual	2019/20 Budget	2020/21 Budget	Change in Budget \$	Change in Budget %
Recreation & Culture	Main Street	Contracted services	1,879	2,000	3,300	1,300	65.0%
		Materials, goods, supplies	3,351	4,000	3,700	(300)	-7.5%
		Professional Services	417	-	-	-	0.0%
		Salaries, wages, and benefits	20,608	12,349	14,020	1,671	13.5%
		Utilities	1,502	500	1,019	(483)	-32.1%
			27,757	18,849	22,039	3,190	16.9%
	Museums	Contracted services	2,346	-	1,000	1,000	0.0%
		Insurance	4,948	5,069	4,948	(121)	-2.4%
		Materials, goods, supplies	13,687	40,000	40,000	-	0.0%
			20,981	45,069	45,948	879	2.0%
	Parks	Advertising	-	2,000	1,000	(1,000)	-50.0%
		Contracted services	-	10,000	5,000	(5,000)	-50.0%
		Insurance	1,088	1,160	1,088	(72)	-6.2%
		Materials, goods, supplies	13,564	46,750	29,450	(17,300)	-37.0%
		Salaries, wages, and benefits	12,177	12,595	-	(12,595)	-100.0%
			2,190	2,300	2,064	(236)	-10.3%
			29,019	74,805	38,602	(36,203)	-48.4%
	Programs	Contracted services	57	1,850	-	(1,850)	-100.0%
		Grants and transfers to organizations	500	500	500	-	0.0%
		Materials, goods, supplies	25,499	28,159	16,400	(11,759)	-41.8%
		Salaries, wages, and benefits	74,473	86,430	21,558	(64,872)	-75.1%
Travel Professional Development		1,515	3,150	100	(3,050)	-96.8%	
		711	2,400	750	(1,650)	-68.8%	
		102,754	122,489	39,308	(83,181)	-67.9%	
Recreation Administration	Advertising	69	4,000	2,000	(2,000)	-50.0%	
	Contracted services	1,206	-	2,000	2,000	0.0%	
	Materials, goods, supplies	123,809	118,790	86,450	(32,340)	-27.2%	
	Salaries, wages, and benefits	376,251	442,396	346,773	(95,623)	-21.6%	
	Travel Professional Development	13,461	21,900	13,300	(8,600)	-39.3%	
		24,700	24,000	24,356	356	1.5%	
		539,496	611,086	474,879	(136,207)	-22.3%	
Recreation & Culture Total		1,692,713	1,842,870	1,492,722	(350,148)	-19.0%	
Education	Education	Purchase of goods and services from the public sector	4,746,995	4,746,999	4,837,558	90,559	1.9%
			4,746,995	4,746,999	4,837,558	90,559	1.9%
Education Total			4,746,995	4,746,999	4,837,558	90,559	1.9%
Transmission of Taxes	Transmission of Taxes	Transmission of taxes Collected for Other Governments	204,455	204,606	207,728	3,122	1.5%
			204,455	204,606	207,728	3,122	1.5%
Transmission of Taxes Total			204,455	204,606	207,728	3,122	1.5%
Grand Total			29,870,765	30,615,784	30,085,696	(530,088)	-1.7%



**2020/21 Budget
General Operating Fund Schedules (Expenditures)**

Expenditures by Object	2019/20 Projected Actual	2019/20 Budget	2020/21 Budget	Change in Budget \$	Change in Budget %
Advertising	57,603	113,258	113,950	692	0.6%
Allowance for uncollectables	300,000	200,000	200,000	-	0.0%
Contracted services	2,970,401	3,140,972	3,079,067	(61,905)	-2.0%
Grants and transfers to organizations	670,241	685,100	802,420	117,320	17.1%
Insurance	305,640	305,182	305,310	128	0.0%
Interest on long-term debt	548,309	559,138	531,410	(27,727)	-5.0%
Interest on short-term debt	87,604	30,000	60,000	30,000	100.0%
Leases	27,402	32,000	26,000	(6,000)	-18.8%
Materials, goods, supplies	1,784,147	1,920,751	1,944,722	23,971	1.2%
Other expenses	35,489	52,482	60,986	8,504	16.2%
Principal on long-term debt	1,184,954	1,184,954	1,184,954	-	0.0%
Professional Services	287,252	415,385	347,792	(67,593)	-16.3%
Purchase of goods and services from the public sector	10,621,855	10,751,147	10,918,418	167,271	1.6%
Salaries, wages, and benefits	6,178,824	6,337,791	5,941,126	(396,665)	-6.3%
Tax Exemptions	371,041	366,000	366,000	-	0.0%
Transfers To Own Funds	1,917,136	1,843,796	1,706,586	(137,210)	-7.4%
Transfers To/From Own Funds	699,443	694,000	699,501	5,501	0.8%
Transmission of taxes Collected for Other Governments	204,455	204,606	207,728	3,122	1.5%
Travel Professional Development	303,729	450,823	289,654	(161,169)	-35.7%
Utilities	1,315,239	1,328,399	1,300,071	(28,328)	-2.1%
Expenditures Total	29,870,765	30,615,784	30,085,696	(530,088)	-1.7%

2020/21 Budget
Buildings

		2019/20 Projected Actual	2019/20 Budget	2020/21 Budget	Change in Budget \$	Change in Budget %
ED Fullerton Building	Contracted services	2912.95	2000	2,100	100	5.0%
	Insurance	4,716	4,831	4,716	(115)	-2.4%
	Materials, goods, supplies	41,467	35,330	30,880	(4,450)	-12.6%
	Salaries, wages, and benefits	48,116	48,363	38,378	(9,985)	-20.6%
	Utilities	68,276	75,600	71,242	(4,358)	-5.8%
		165,488	166,124	147,316	(18,808)	-11.3%
Parrsboro Service Centre Building	Contracted services	5301.44	4810	5,200	390	8.1%
	Insurance	2035.39	2140	2,140	0	0.0%
	Materials, goods, supplies	14771.56	11300	14,050	2750	24.3%
	Salaries, wages, and benefits	169.24	0	-	0	0.0%
	Utilities	19227.94	13950	13,738	-212	-1.5%
		41,506	32,200	35,128	2,928	9.1%
Springhill Service Centre Building	Contracted services	353.8	0	400	400	0.0%
	Insurance	3343.5	3425	3,344	-81	-2.4%
	Materials, goods, supplies	37045.92	25100	21,200	-3900	-15.5%
	Principal on long-term debt	39999.96	40000	40,000	0	0.0%
	Salaries, wages, and benefits	47135.67	29658	33,186	3528.03	11.9%
	Travel Professional Development	0	66	-	-66	-100.0%
	Utilities	56128.81	70115	77,042	6927	9.9%
	184,008	168,364	175,172	6,808	4.0%	
Buildings Total		391,001	366,688	357,616	(9,072)	-2.5%

**2020/21 Budget
Fire Departments**

		2019/20 Projected Actual	2019/20 Budget	2020/21 Budget	Change in Budget \$	Change in Budget %
Advocate Fire Department	Advertising	-	63	313	250	396.0%
	Contracted services	6,111	6,697	5,750	(947)	-14.1%
	Insurance	12,581	10,313	12,581	2,268	22.0%
	Materials, goods, supplies	34,597	24,739	34,835	10,096	40.8%
	Other expenses	975	2,337	2,400	63	2.7%
	Salaries, wages, and benefits	2,749	2,981	3,533	552	18.5%
	Travel Professional Development	1,422	3,670	4,380	710	19.3%
	Utilities	12,937	12,766	12,166	(600)	-4.7%
		71,372	63,566	75,957	12,391	19.5%
Amherst Fire Department	Contracted services	177,194	177,194	180,029	2,835	1.6%
	Transfers To/From Own Funds	100,935	97,036	102,550	5,514	5.7%
		278,129	274,230	282,579	8,349	3.0%
Collingwood Fire Department	Advertising	-	333	363	30	8.9%
	Contracted services	3,604	4,717	5,250	533	11.3%
	Grants and transfers to organizations	17,071	-	-	-	0.0%
	Insurance	8,236	10,313	8,236	(2,077)	-20.1%
	Materials, goods, supplies	15,654	24,514	26,009	1,495	6.1%
	Other expenses	-	2,697	3,000	303	11.2%
	Salaries, wages, and benefits	1,993	2,940	3,266	326	11.1%
	Travel Professional Development	1,299	7,270	6,630	(640)	-8.8%
	Utilities	14,689	12,946	12,937	(9)	-0.1%
		62,547	65,730	65,689	(41)	-0.1%
Fire Fighting General	Materials, goods, supplies	(67)	-	-	-	0.0%
	Transfers To Own Funds	200,340	127,000	80,000	(47,000)	-37.0%
	Travel Professional Development	(360)	-	-	-	0.0%
	Utilities	4,054	-	-	-	0.0%
		203,967	127,000	80,000	(47,000)	-37.0%
Five Islands Fire Department	Contracted services	-	5,000	5,000	-	0.0%
		-	5,000	5,000	-	0.0%
FPW Fire Department	Advertising	-	63	63	(1)	-0.8%
	Contracted services	3,661	5,122	5,350	228	4.5%
	Grants and transfers to organizations	(7,377)	-	-	-	0.0%
	Insurance	9,696	10,313	9,696	(617)	-6.0%
	Materials, goods, supplies	5,804	24,386	23,709	(677)	-2.8%
	Other expenses	-	2,600	2,350	(250)	-9.6%
	Salaries, wages, and benefits	1,434	3,104	3,354	250	8.0%
	Travel Professional Development	1,299	5,470	3,630	(1,840)	-33.6%
	Utilities	10,124	13,226	10,587	(2,639)	-20.0%
		24,642	64,284	58,738	(5,546)	-8.6%



**2020/21 Budget
Fire Departments**

		2019/20 Projected Actual	2019/20 Budget	2020/21 Budget	Change in Budget \$	Change in Budget %
Joggins Fire Department	Advertising	100	63	63	(1)	-0.8%
	Contracted services	6,273	7,597	7,200	(397)	-5.2%
	Grants and transfers to organizations	(958)	-	-	-	0.0%
	Insurance	10,507	10,313	10,507	194	1.9%
	Materials, goods, supplies	11,892	23,886	55,974	32,088	134.3%
	Other expenses	119	2,472	2,500	28	1.1%
	Salaries, wages, and benefits	2,574	2,852	3,177	325	11.4%
	Travel Professional Development	1,311	4,570	2,880	(1,690)	-37.0%
	Utilities	8,695	12,856	7,848	(5,008)	-39.0%
		40,513	64,609	90,148	25,539	39.5%
Leciestre Fire Department	Advertising	-	63	63	(1)	-0.8%
	Contracted services	6,939	4,987	6,450	1,463	29.3%
	Grants and transfers to organizations	(3,907)	-	-	-	0.0%
	Insurance	7,744	10,313	7,744	(2,569)	-24.9%
	Materials, goods, supplies	9,711	24,516	23,809	(707)	-2.9%
	Other expenses	1,265	2,337	2,600	263	11.3%
	Salaries, wages, and benefits	3,667	3,648	3,973	325	8.9%
	Travel Professional Development	1,968	5,245	3,830	(1,415)	-27.0%
	Utilities	17,379	13,171	3,385	(9,786)	-74.3%
		44,766	64,280	51,853	(12,427)	-19.3%
Oxford Fire Department	Contracted services	57,452	57,452	58,371	919	1.6%
	57,452	57,452	58,371	919	1.6%	
Parrsboro Fire Department	Advertising	-	63	63	(1)	-0.8%
	Contracted services	15,671	3,997	16,000	12,003	300.3%
	Insurance	12,918	10,313	12,918	2,605	25.3%
	Materials, goods, supplies	29,212	27,530	26,559	(971)	-3.5%
	Other expenses	-	2,337	2,350	13	0.6%
	Salaries, wages, and benefits	2,718	3,383	3,708	325	9.6%
	Transfers To/From Own Funds	118,340	118,344	118,340	(4)	0.0%
	Travel Professional Development	1,299	3,669	4,630	961	26.2%
	Utilities	19,086	13,966	16,785	2,819	20.2%
		199,243	183,602	201,352	17,750	9.7%

**2020/21 Budget
Fire Departments**

		2019/20 Projected Actual	2019/20 Budget	2020/21 Budget	Change in Budget \$	Change in Budget %
Pugwash Fire Department	Advertising	-	513	563	50	9.6%
	Contracted services	3,604	8,542	9,100	558	6.5%
	Grants and transfers to organizations	24,838	-	-	-	0.0%
	Insurance	13,128	10,313	13,128	2,815	27.3%
	Materials, goods, supplies	27,585	30,950	32,556	1,606	5.2%
	Other expenses	-	2,832	3,050	218	7.7%
	Salaries, wages, and benefits	3,643	4,356	4,681	325	7.4%
	Travel Professional Development	5,043	9,969	9,430	(539)	-5.4%
	Utilities	13,217	15,106	15,677	571	3.8%
	91,058	82,581	88,184	5,603	6.8%	
River Hebert Fire Department	Advertising	-	288	63	(226)	-78.3%
	Contracted services	7,654	6,967	6,550	(417)	-6.0%
	Grants and transfers to organizations	(4,841)	-	-	-	0.0%
	Insurance	10,296	10,313	10,296	(17)	-0.2%
	Materials, goods, supplies	19,479	25,235	41,767	16,532	65.5%
	Other expenses	2,216	2,472	2,750	278	11.2%
	Salaries, wages, and benefits	3,652	3,294	3,619	325	9.9%
	Travel Professional Development	1,873	3,669	2,880	(789)	-21.5%
	Utilities	14,167	13,036	12,986	(50)	-0.4%
	54,496	65,274	80,909	15,635	24.0%	
Shinimicas Fire Department	Advertising	-	153	163	10	6.2%
	Contracted services	7,833	6,562	5,850	(712)	-10.9%
	Insurance	7,251	10,313	7,251	(3,062)	-29.7%
	Materials, goods, supplies	19,324	25,010	42,388	17,378	69.5%
	Other expenses	2,157	2,383	2,650	267	11.2%
	Salaries, wages, and benefits	2,206	2,763	3,088	325	11.7%
	Travel Professional Development	4,654	5,919	5,130	(789)	-13.3%
	Utilities	5,838	13,306	6,649	(6,657)	-50.0%
		49,262	66,409	73,168	6,759	10.2%
Southampton Fire Department	Advertising	-	463	263	(201)	-43.3%
	Contracted services	5,560	6,622	6,100	(522)	-7.9%
	Grants and transfers to organizations	(5,672)	-	-	-	0.0%
	Insurance	12,506	10,313	12,506	2,193	21.3%
	Materials, goods, supplies	19,239	22,945	29,541	6,596	28.7%
	Other expenses	2,010	2,400	2,400	-	0.0%
	Salaries, wages, and benefits	2,233	3,015	3,265	250	8.3%
	Travel Professional Development	1,411	4,669	3,280	(1,389)	-29.8%
	Utilities	14,508	12,776	13,467	691	5.4%
	51,794	63,203	70,820	7,617	12.1%	

2020/21 Budget
Fire Departments

		2019/20 Projected Actual	2019/20 Budget	2020/21 Budget	Change in Budget \$	Change in Budget %
Springhill Fire Department	Advertising	-	288	63	(226)	-78.3%
	Contracted services	4,117	4,470	4,571	101	2.3%
	Grants and transfers to organizations	(724)	-	-	-	0.0%
	Insurance	13,905	10,313	13,905	3,592	34.8%
	Interest on long-term debt	8,075	8,867	6,848	(2,019)	-22.8%
	Materials, goods, supplies	59,163	33,066	27,809	(5,257)	-15.9%
	Other expenses	2,228	2,426	2,700	274	11.3%
	Principal on long-term debt	76,175	76,175	76,175	-	0.0%
	Salaries, wages, and benefits	5,592	4,091	4,416	325	7.9%
	Transfers To/From Own Funds	478,611	478,620	478,611	(9)	0.0%
	Travel Professional Development	3,584	8,619	7,130	(1,489)	-17.3%
	Utilities	35,596	14,316	29,166	14,850	103.7%
	686,323	641,251	651,393	10,142	1.6%	
Tidnish Fire Department	Advertising	52	243	213	(31)	-12.6%
	Contracted services	4,543	8,443	7,340	(1,103)	-13.1%
	Grants and transfers to organizations	(3,004)	-	-	-	0.0%
	Insurance	11,440	10,313	11,440	1,127	10.9%
	Materials, goods, supplies	24,723	26,001	24,859	(1,142)	-4.4%
	Other expenses	84	2,967	2,450	(517)	-17.4%
	Salaries, wages, and benefits	1,689	3,737	4,062	325	8.7%
	Travel Professional Development	1,717	6,144	3,880	(2,264)	-36.9%
	Utilities	15,834	13,018	13,595	577	4.4%
		57,078	70,866	67,838	(3,028)	-4.3%
Truemanville Fire Department	Advertising	-	243	63	(181)	-74.3%
	Contracted services	5,354	6,067	5,600	(467)	-7.7%
	Grants and transfers to organizations	(2,221)	-	-	-	0.0%
	Insurance	7,351	10,313	7,351	(2,962)	-28.7%
	Materials, goods, supplies	10,051	23,031	28,194	5,163	22.4%
	Other expenses	1,890	2,629	2,650	21	0.8%
	Salaries, wages, and benefits	2,234	3,648	3,973	325	8.9%
	Transfers To/From Own Funds	455	-	-	-	0.0%
	Travel Professional Development	3,694	6,144	5,130	(1,014)	-16.5%
	Utilities	9,328	12,924	9,156	(3,768)	-29.2%
		38,137	64,999	62,116	(2,883)	-4.4%

		2020/21 Budget Fire Departments				
		2019/20 Projected Actual	2019/20 Budget	2020/21 Budget	Change in Budget \$	Change in Budget %
Wallace Fire Department	Advertising	-	243	63	(181)	-74.3%
	Contracted services	6,634	6,697	7,000	303	4.5%
	Grants and transfers to organizations	(231)	-	-	-	0.0%
	Insurance	12,404	10,313	12,404	2,091	20.3%
	Materials, goods, supplies	32,716	26,226	26,709	483	1.8%
	Other expenses	2,101	2,589	2,880	291	11.2%
	Salaries, wages, and benefits	3,716	4,268	4,593	325	7.6%
	Transfers To/From Own Funds	1,102	-	-	-	0.0%
	Travel Professional Development	6,441	7,000	5,830	(1,170)	-16.7%
	Utilities	15,708	14,206	13,153	(1,053)	-7.4%
	80,591	71,542	72,632	1,090	1.5%	
Wentworth Fire Department	Advertising	-	1,413	313	(1,101)	-77.9%
	Contracted services	5,197	6,157	6,150	(7)	-0.1%
	Insurance	8,074	10,313	8,074	(2,239)	-21.7%
	Materials, goods, supplies	7,488	25,506	31,291	5,785	22.7%
	Other expenses	2,000	2,382	2,650	268	11.3%
	Salaries, wages, and benefits	2,757	3,825	4,150	325	8.5%
	Travel Professional Development	2,876	6,370	3,630	(2,740)	-43.0%
	Utilities	6,787	12,946	6,611	(6,335)	-48.9%
		35,178	68,912	62,868	(6,044)	-8.8%
Westchester Fire Department	Advertising	-	63	63	(1)	-0.8%
	Contracted services	4,339	6,429	6,250	(179)	-2.8%
	Grants and transfers to organizations	(2,630)	-	-	-	0.0%
	Insurance	6,704	10,305	6,704	(3,601)	-34.9%
	Materials, goods, supplies	24,593	24,666	26,309	1,643	6.7%
	Other expenses	2,101	2,472	2,750	278	11.2%
	Salaries, wages, and benefits	3,039	3,825	4,150	325	8.5%
	Travel Professional Development	2,253	4,566	4,630	64	1.4%
	Utilities	10,401	13,964	10,463	(3,501)	-25.1%
	50,799	66,290	61,318	(4,972)	-7.5%	
Fire Departments Total	2,177,345	2,231,080	2,260,933	29,853	1.3%	

**2020/21 Budget
Public Works**

		2019/20 Projected Actual	2019/20 Budget	2020/21 Budget	Change in Budget \$	Change in Budget %
Parrsboro Public Works Common Costs	Contracted services	8,769	4,800	6,000	1,200	25.0%
	Insurance	11,410	11,688	11,688	-	0.0%
	Materials, goods, supplies	81,123	90,250	72,450	(17,800)	-19.7%
	Salaries, wages, and benefits	205,719	230,565	167,828	(62,737)	-27.2%
	Travel Professional Development	3,567	11,100	2,750	(8,350)	-75.2%
	Utilities	15,880	8,850	9,502	652	7.4%
		326,467	357,253	270,218	(87,035)	-24.4%
Springhill Public Works Common Costs	Advertising	-	150	150	-	0.0%
	Contracted services	7,098	1,800	1,800	-	0.0%
	Insurance	15,992	16,382	16,382	-	0.0%
	Interest on long-term debt	5,275	5,296	4,090	(1,206)	-22.8%
	Materials, goods, supplies	128,738	122,650	114,200	(8,450)	-6.9%
	Other expenses	117	-	-	-	0.0%
	Principal on long-term debt	45,500	45,500	45,500	-	0.0%
	Professional Services	2,208	1,600	1,600	-	0.0%
	Salaries, wages, and benefits	440,190	341,780	380,717	38,937	11.4%
	Transfers To Own Funds	45,000	45,000	45,000	-	0.0%
	Travel Professional Development	2,298	3,500	4,000	500	14.3%
	Utilities	45,952	51,150	46,316	(4,834)	-9.5%
		738,368	634,808	659,755	24,947	3.9%
Public Works Total		1,064,835	992,061	929,973	(62,088)	-6.3%



**2020/21 Budget
Roads**

			2019/20 Projected Actual	2019/20 Budget	2020/21 Budget	Change in Budget \$	Change in Budget %
J Class Roads	J Class Roads	Purchase of goods and services from the public sector	225,129	225,129	230,082	4,953	2.2%
			225,129	225,129	230,082	4,953	2.2%
Parrsboro Roads	Parrsboro Sidewalks & Curbs	Materials, goods, supplies	1,623	7,000	7,000	-	0.0%
			1,623	7,000	7,000	-	0.0%
	Parrsboro Snow Removal	Materials, goods, supplies	45,111	53,000	50,000	(3,000)	-5.7%
		Salaries, wages, and benefits	35,768	36,541	35,237	(1,304)	-3.6%
			80,879	89,541	85,237	(4,304)	-4.8%
	Parrsboro Streets	Advertising	286	-	150	150	0.0%
		Materials, goods, supplies	35,121	26,450	36,500	10,050	38.0%
		Professional Services	639	-	-	-	0.0%
		Salaries, wages, and benefits	40,257	27,677	21,378	(6,299)	-22.8%
			76,303	54,127	58,028	3,901	7.2%
	Parrsboro Traffic Services	Materials, goods, supplies	13,629	12,000	12,000	-	0.0%
		Salaries, wages, and benefits	1,653	-	34,272	34,272	0.0%
		Travel Professional Development	699	-	700	700	0.0%
			15,980	12,000	46,972	34,972	291.4%
			174,785	162,668	197,237	34,569	21.3%
Rural Roads	Rural Roads	Contracted services	6,289	7,000	6,500	(500)	-7.1%
			6,289	7,000	6,500	(500)	-7.1%
			6,289	7,000	6,500	(500)	-7.1%

**2020/21 Budget
Roads**

			2019/20 Projected Actual	2019/20 Budget	2020/21 Budget	Change in Budget \$	Change in Budget %
Springhill Roads	Springhill Culverts	Materials, goods, supplies	4,764	4,200	4,200	-	0.0%
		Salaries, wages, and benefits	2,248	1,075	1,855	780	72.5%
			7,013	5,275	6,055	780	14.8%
	Springhill Sidewalks & Curbs	Materials, goods, supplies	5,680	6,000	5,000	(1,000)	-16.7%
		Salaries, wages, and benefits	3,533	851	2,831	1,980	232.6%
			9,213	6,851	7,831	980	14.3%
	Springhill Snow Removal	Materials, goods, supplies	69,898	76,570	72,320	(4,250)	-5.6%
		Salaries, wages, and benefits	58,685	50,018	38,439	(11,579)	-23.1%
		Utilities	226	250	205	(45)	-18.0%
			128,809	126,838	110,964	(15,874)	-12.5%
	Springhill Streets	Advertising	143	-	-	-	0.0%
		Materials, goods, supplies	30,459	44,000	39,300	(4,700)	-10.7%
Salaries, wages, and benefits		5,900	12,315	15,478	3,163	25.7%	
		36,502	56,315	54,778	(1,537)	-2.7%	
Springhill Traffic Services	Materials, goods, supplies	9,574	9,000	9,000	-	0.0%	
	Salaries, wages, and benefits	9,267	13,020	11,897	(1,123)	-8.6%	
		18,841	22,020	20,897	(1,123)	-5.1%	
		200,378	217,299	200,525	(16,774)	-7.7%	
Roads Total		606,581	612,096	634,345	22,248	3.6%	

**2020/21 Budget
Sewers**

			2019/20 Projected Actual	2019/20 Budget	2020/21 Budget	Change in Budget \$	Change in Budget %
Parrsboro Sewer	Parrsboro Sewage Collection	Conditional Grants	(361,372)	-	-	-	0.0%
		Contracted services	5,154	-	-	-	0.0%
		Interest on long-term debt	139,891	141,372	135,894	(5,478)	-3.9%
		Materials, goods, supplies	4,212	17,645	11,500	(6,145)	-34.8%
		Principal on long-term debt	220,000	220,000	220,000	-	0.0%
		Salaries, wages, and benefits	39,929	64,242	28,819	(35,423)	-55.1%
		Taxes	(186,400)	(556,893)	(279,720)	277,173	-49.8%
		Travel Professional Development	694	1,500	1,400	(100)	-6.7%
		Utilities	3,945	15,550	5,100	(10,450)	-67.2%
			(133,947)	(96,584)	122,993	219,577	-227.3%
	Parrsboro Sewage Treatment	Contracted services	615	-	-	-	0.0%
		Materials, goods, supplies	23,235	10,200	20,500	10,300	101.0%
		Professional Services	3,312	7,665	4,000	(3,665)	-47.8%
		Salaries, wages, and benefits	14,106	57,519	38,839	(18,680)	-32.5%
		Travel Professional Development	429	-	500	500	0.0%
Utilities		23,230	21,200	23,127	1,927	9.1%	
		64,927	96,584	86,966	(9,618)	-10.0%	
		(69,021)	-	209,959	209,959	0.0%	

**2020/21 Budget
Sewers**

			2019/20 Projected Actual	2019/20 Budget	2020/21 Budget	Change in Budget \$	Change in Budget %	
Rural Sewer	Rural Sewage Collection & Treatment	Contracted services	20,667	16,447	17,269	822	5.0%	
		Insurance	8,555	8,764	8,556	(208)	-2.4%	
		Interest on long-term debt	8,608	9,025	7,843	(1,182)	-13.1%	
		Materials, goods, supplies	117,436	107,495	81,926	(25,569)	-23.8%	
		Other expenses	72	-	-	-	0.0%	
		Own Source Revenue	(5,000)	(2,000)	(2,000)	-	0.0%	
		Principal on long-term debt	26,595	26,595	26,595	-	0.0%	
		Salaries, wages, and benefits	270,307	266,726	249,914	(16,812)	-6.3%	
		Taxes	(622,789)	(627,184)	(606,601)	20,583	-3.3%	
		Transfers To Own Funds	81,187	81,187	98,013	16,826	20.7%	
		Travel Professional Development	4,770	6,000	4,200	(1,800)	-30.0%	
		Utilities	117,383	106,945	114,285	7,340	6.9%	
				27,790	0	(0)	(0)	-100.0%
			Septage Treatment	Contracted services	25,642	3,100	4,300	1,200
		Insurance	140	143	140	(3)	-2.1%	
		Materials, goods, supplies	29,172	42,800	42,875	75	0.2%	
		Own Source Revenue	(450)	(250)	(175)	75	-30.0%	
		Salaries, wages, and benefits	39,254	39,149	39,775	626	1.6%	
		Utilities	8,886	8,400	7,744	(656)	-7.8%	
			102,643	93,342	94,659	1,317	1.4%	
			130,434	93,342	94,659	1,317	1.4%	

**2020/21 Budget
Sewers**

			2019/20 Projected Actual	2019/20 Budget	2020/21 Budget	Change in Budget \$	Change in Budget %
Springhill Sewer	Springhill Sewage Collection	Interest on long-term debt	1,548	2,197	1,697	(500)	-22.8%
		Materials, goods, supplies	27,031	34,850	34,350	(500)	-1.4%
		Own Source Revenue	(70)	-	-	-	0.0%
		Principal on long-term debt	18,873	18,873	18,873	-	0.0%
		Professional Services	2,926	6,000	4,000	(2,000)	-33.3%
		Salaries, wages, and benefits	22,918	44,076	53,025	8,949	20.3%
		Taxes	(491,178)	(493,298)	(476,179)	17,119	-3.5%
		Travel Professional Development	1,622	2,000	1,000	(1,000)	-50.0%
	Utilities	25,464	16,000	17,715	1,715	10.7%	
			(390,865)	(369,302)	(345,519)	23,783	-6.4%
	Springhill Sewage Treatment	Contracted services	9,646	8,000	9,000	1,000	12.5%
		Insurance	298	305	305	-	0.0%
		Materials, goods, supplies	46,239	83,710	77,260	(6,450)	-7.7%
		Salaries, wages, and benefits	80,448	107,519	110,670	3,151	2.9%
Transfers To Own Funds		74,768	74,768	55,110	(19,658)	-26.3%	
Travel Professional Development		1,261	2,400	1,000	(1,400)	-58.3%	
Utilities		88,805	92,600	92,174	(426)	-0.5%	
		301,465	369,302	345,519	(23,783)	-6.4%	
		(89,400)	0	0	(0)	-28.1%	
Sewers Total		(27,987)	93,343	304,619	211,276	226.3%	



**2020/21 Budget
Storm Sewers**

		2019/20 Projected Actual	2019/20 Budget	2020/21 Budget	Change in Budget \$	Change in Budget %
Parrsboro Storm Sewer	Contracted services	4,903	-	-	-	0.0%
	Materials, goods, supplies	3,766	-	-	-	0.0%
	Professional Services	6,955	-	-	-	0.0%
	Salaries, wages, and benefits	11,860	-	47,027	47,027	0.0%
		27,484	-	47,027	47,027	0.0%
Springhill Storm Sewer	Materials, goods, supplies	14,397	1,000	7,400	6,400	640.0%
	Professional Services	8,641	-	500	500	0.0%
	Salaries, wages, and benefits	6,517	5,871	5,998	127	2.2%
		29,555	6,871	13,898	7,027	102.3%
Storm Sewers Total		57,039	6,871	60,925	54,054	786.7%

**2020/21 Budget
Programs & Events**

		2019/20 Projected Actual	2019/20 Budget	2020/21 Budget	Change in Budget \$	Change in Budget %
Parrsboro Community Events	Materials, goods, supplies	79	400	400	-	0.0%
	Utilities	711	2,400	750	(1,650)	-68.8%
		790	2,800	1,150	(1,650)	-58.9%
Parrsboro Recreation Programs	Conditional Grants	-	-	-	-	0.0%
	Materials, goods, supplies	-	-	-	-	0.0%
	Own Source Revenue	-	-	-	-	0.0%
	Salaries, wages, and benefits	-	-	-	-	0.0%
		-	-	-	-	0.0%
Springhill Teen Centre	Conditional Grants	(14,800)	(12,000)	(12,000)	-	0.0%
	Contracted services	57	1,850	-	(1,850)	-100.0%
	Grants and transfers to organizations	500	500	500	-	0.0%
	Materials, goods, supplies	9,742	9,240	7,000	(2,240)	-24.2%
	Own Source Revenue	(3,770)	(6,969)	(10,000)	(3,031)	43.5%
	Salaries, wages, and benefits	19,107	27,293	21,558	(5,735)	-21.0%
	Travel Professional Development	181	750	100	(650)	-86.7%
		11,017	20,664	7,158	(13,506)	-65.4%
Springhill Youth Recreation Programs	Conditional Grants	(8,670)	(8,670)	-	8,670	-100.0%
	Materials, goods, supplies	10,793	13,519	4,000	(9,519)	-70.4%
	Own Source Revenue	(10,080)	(14,430)	-	14,430	-100.0%
	Salaries, wages, and benefits	55,365	59,137	-	(59,137)	-100.0%
	Travel Professional Development	1,334	2,400	-	(2,400)	-100.0%
		48,742	51,956	4,000	(47,956)	-92.3%
Volunteer Recognition	Materials, goods, supplies	4,885	5,000	5,000	-	0.0%
		4,885	5,000	5,000	-	0.0%
Programs Total		65,435	80,420	17,308	(63,112)	-78.5%



**2020/21 Budget
Arenas**

		2019/20 Projected Actual	2019/20 Budget	2020/21 Budget	Change in Budget \$	Change in Budget %
Springhill Arena	Contracted services	701	-	701	701	0.0%
	Insurance	15,618	15,159	14,798	(361)	-2.4%
	Materials, goods, supplies	93,567	79,150	91,540	12,390	15.7%
	Own Source Revenue	(78,018)	(76,767)	(29,469)	47,298	-61.6%
	Salaries, wages, and benefits	334,635	343,767	307,714	(36,053)	-10.5%
	Travel Professional Development	8,448	9,000	4,150	(4,850)	-53.9%
	Utilities	155,866	150,000	147,246	(2,754)	-1.8%
		530,818	520,309	536,680	16,371	3.1%
Springhill Arena Bar	Materials, goods, supplies	4,652	6,200	5,000	(1,200)	-19.4%
	Own Source Revenue	(11,029)	(12,000)	(12,000)	-	0.0%
	Salaries, wages, and benefits	2,559	3,925	3,323	(602)	-15.3%
		(3,817)	(1,875)	(3,677)	(1,802)	96.1%
Springhill Arena Canteen	Materials, goods, supplies	9,616	16,000	10,150	(5,850)	-36.6%
	Own Source Revenue	(10,860)	(22,000)	(14,000)	8,000	-36.4%
	Salaries, wages, and benefits	12,069	14,275	8,334	(5,941)	-41.6%
		10,825	8,275	4,484	(3,791)	-45.8%
Springhill Arena Catering	Materials, goods, supplies	9,695	8,500	2,850	(5,650)	-66.5%
	Own Source Revenue	(7,981)	(6,100)	(4,000)	2,100	-34.4%
	Salaries, wages, and benefits	3,399	-	-	-	0.0%
	Sale of Service	(1,460)	-	-	-	0.0%
		3,652	2,400	(1,150)	(3,550)	-147.9%
Arenas Total		541,477	529,109	536,337	7,228	1.4%

2020/21 Budget
Halls

		2019/20 Projected Actual	2019/20 Budget	2020/21 Budget	Change in Budget \$	Change in Budget %
Former School Properties	Materials, goods, supplies	1,126	1,000	1,000	-	0.0%
	Utilities	4,287	7,000	158	(6,842)	-97.7%
		5,413	8,000	1,158	(6,842)	-85.5%
Joggins Log Building	Insurance	1,382	1,416	1,382	(34)	-2.4%
	Materials, goods, supplies	-	2,000	500	(1,500)	-75.0%
		1,382	3,416	1,882	(1,534)	-44.9%
Springhill Miners Hall	Contracted services	3,060	3,300	3,300	-	0.0%
	Insurance	1,460	1,496	1,460	(36)	-2.4%
	Materials, goods, supplies	16	600	350	(250)	-41.7%
		4,536	5,396	5,110	(286)	-5.3%
Springhill Seniors Recreation Hall	Contracted services	288	-	-	-	0.0%
	Insurance	3,323	3,404	3,323	(81)	-2.4%
	Materials, goods, supplies	(19)	1,000	1,000	-	0.0%
	Own Source Revenue	(375)	-	-	-	0.0%
	Utilities	11,077	9,500	7,317	(2,183)	-23.0%
		14,294	13,904	11,640	(2,264)	-16.3%
Halls Total		25,625	30,716	19,790	(10,926)	-35.6%

**2020/21 Budget
Campground**

		2019/20 Projected Actual	2019/20 Budget	2020/21 Budget	Change in Budget \$	Change in Budget %
Glooscap Campground	Advertising	-	1,000	600	(400)	-40.0%
	Contracted services	3,068	4,000	4,000	-	0.0%
	Insurance	1,259	1,290	1,259	(31)	-2.4%
	Materials, goods, supplies	20,536	18,200	11,000	(7,200)	-39.6%
	Own Source Revenue	(80,322)	(81,268)	(48,761)	32,507	-40.0%
	Professional Services	-	5,000	3,000	(2,000)	-40.0%
	Salaries, wages, and benefits	53,843	53,375	32,673	(20,702)	-38.8%
	Travel Professional Development	536	2,000	1,100	(900)	-45.0%
	Utilities	13,966	13,175	9,720	(3,455)	-26.2%
		12,887	16,772	14,591	(2,181)	-13.0%
Campground Total		12,887	16,772	14,591	(2,181)	-13.0%

2020/21 Budget
Parks & Playgrounds

		2019/20 Projected Actual	2019/20 Budget	2020/21 Budget	Change in Budget \$	Change in Budget %
Border Entrance	Advertising	-	2,000	1,000	(1,000)	-50.0%
	Contracted services	-	10,000	5,000	(5,000)	-50.0%
	Materials, goods, supplies	2,190	12,000	7,000	(5,000)	-41.7%
		2,190	24,000	13,000	(11,000)	-45.8%
Newville Lake	Materials, goods, supplies	-	2,000	6,000	4,000	200.0%
		-	2,000	6,000	4,000	200.0%
Parrsboro Parks	Insurance	681	743	681	(62)	-8.3%
	Materials, goods, supplies	268	2,000	2,000	-	0.0%
	Utilities	295	-	294	294	0.0%
		1,245	2,743	2,975	232	8.5%
Springhill Parks	Conditional Grants	(3,136)	(4,680)	-	4,680	-100.0%
	Insurance	407	417	407	(10)	-2.4%
	Materials, goods, supplies	11,106	30,750	14,450	(16,300)	-53.0%
	Own Source Revenue	-	(497)	-	497	-100.0%
	Salaries, wages, and benefits	12,177	12,595	-	(12,595)	-100.0%
	Utilities	1,895	2,300	1,770	(530)	-23.0%
		22,449	40,885	16,627	(24,258)	-59.3%
Parks & Playgrounds Total		25,884	69,628	38,602	(31,026)	-44.6%

**2020/21 Budget
Libraries**

		2019/20 Projected Actual	2019/20 Budget	2020/21 Budget	Change in Budget \$	Change in Budget %
Advocate Branch Library	Grants and transfers to organizations	8,200	8,200	8,331	131	1.6%
	Materials, goods, supplies	313	-	313	313	0.0%
		8,513	8,200	8,644	444	5.4%
Parrsboro Branch Library	Contracted services	2,606	2,606	2,000	(606)	-23.3%
	Insurance	263	280	263	(17)	-6.1%
	Materials, goods, supplies	7,361	1,800	1,800	-	0.0%
	Salaries, wages, and benefits	3,988	-	-	-	0.0%
	Utilities	4,059	3,200	3,609	409	12.8%
		18,277	7,886	7,672	(214)	-2.7%
Pugwash Branch Library	Grants and transfers to organizations	8,200	8,200	8,331	131	1.6%
		8,200	8,200	8,331	131	1.6%
Regional Library Board	Purchase of goods and services from the public sector	139,240	139,240	139,240	-	0.0%
		139,240	139,240	139,240	-	0.0%
River Hebert Branch Library	Grants and transfers to organizations	8,200	8,200	8,331	131	1.6%
	Materials, goods, supplies	225	-	225	225	0.0%
		8,425	8,200	8,556	356	4.3%
Springhill Branch Library	Contracted services	3,449	3,240	2,800	(440)	-13.6%
	Insurance	531	565	531	(34)	-6.0%
	Materials, goods, supplies	1,882	3,810	2,500	(1,310)	-34.4%
	Utilities	14,154	16,500	14,724	(1,776)	-10.8%
		20,015	24,115	20,555	(3,560)	-14.8%
Libraries Total		202,669	195,841	192,998	(2,843)	-1.5%

**2020/21 Budget
Grants**

		2019/20 Projected Actual	2019/20 Budget	2020/21 Budget	Change in Budget \$	Change in Budget %
Annual Grants	Grants and transfers to organizations	164,764	164,764	152,264	(12,500)	-7.6%
District #1 Grants	Grants and transfers to organizations	1,050	3,000	1,538	(1,462)	-48.7%
District #10 Grants	Grants and transfers to organizations	2,133	3,000	1,538	(1,462)	-48.7%
District #11 Grants	Grants and transfers to organizations	1,583	3,000	1,538	(1,462)	-48.7%
District #12 Grants	Grants and transfers to organizations	1,583	3,000	1,538	(1,462)	-48.7%
District #13 Grants	Grants and transfers to organizations	2,133	3,000	1,538	(1,462)	-48.7%
District #2 Grants	Grants and transfers to organizations	750	3,000	1,538	(1,462)	-48.7%
District #3 Grants	Grants and transfers to organizations	750	3,000	1,538	(1,462)	-48.7%
District #4 Grants	Grants and transfers to organizations	2,014	3,000	1,538	(1,462)	-48.7%
District #5 Grants	Grants and transfers to organizations	2,967	3,000	1,538	(1,462)	-48.7%
District #6 Grants	Grants and transfers to organizations	2,919	3,000	1,538	(1,462)	-48.7%
District #7 Grants	Grants and transfers to organizations	2,750	3,000	1,538	(1,462)	-48.7%
District #8 Grants	Grants and transfers to organizations	2,967	3,000	1,538	(1,462)	-48.7%
District #9 Grants	Grants and transfers to organizations	2,440	3,000	1,538	(1,462)	-48.7%
Local Development Associations	Grants and transfers to organizations	18,000	21,000	20,000	(1,000)	-4.8%
Regional Grants	Grants and transfers to organizations	319,530	321,736	354,242	32,506	10.1%
Scholarships	Grants and transfers to organizations	4,000	3,500	3,500	-	0.0%
Grants Total		532,333	550,000	550,000	-	0.0%

**2020/21 Budget
Main Street Beautification**

		2019/20 Projected Actual	2019/20 Budget	2020/21 Budget	Change in Budget \$	Change in Budget %
Parrsboro Gardener	Materials, goods, supplies	3,331	4,000	3,500	(500)	-12.5%
	Own Source Revenue	(1,000)	-	-	-	0.0%
	Salaries, wages, and benefits	7,741	7,599	3,841	(3,757)	-49.4%
		10,072	11,599	7,341	(4,257)	-36.7%
Parrsboro Main Street Program	Contracted services	1,879	2,000	2,300	300	15.0%
	Materials, goods, supplies	21	-	200	200	0.0%
	Salaries, wages, and benefits	11,094	4,750	10,179	5,429	114.3%
		12,993	6,750	12,679	5,929	87.8%
Springhill Main Street Program	Contracted services	-	-	1,000	1,000	0.0%
	Professional Services	417	-	-	-	0.0%
	Salaries, wages, and benefits	1,773	-	-	-	0.0%
	Utilities	1,502	500	1,019	519	103.8%
		3,692	500	2,019	1,519	303.8%
Main Street Beautification Total		26,757	18,849	22,039	3,190	16.9%



**2020/21 Budget
Cultural Buildings**

		2019/20 Projected Actual	2019/20 Budget	2020/21 Budget	Change in Budget \$	Change in Budget %
Cape d'Or	Contracted services	2,346	-	1,000	1,000	0.0%
	Insurance	277	284	277	(7)	-2.5%
		2,624	284	1,277	993	349.6%
Joggins Fossil Institute Building	Insurance	4,671	4,785	4,671	(114)	-2.4%
	Materials, goods, supplies	13,687	40,000	40,000	-	0.0%
		18,358	44,785	44,671	(114)	-0.3%
Other Cultural Buildings Total		20,981	45,069	45,948	879	2.0%

2020/21 Budget
Community Development

		2019/20 Projected Actual	2019/20 Budget	2020/21 Budget	Change in Budget \$	Change in Budget %
Community Development Administration	Advertising	351	500	500	-	0.0%
	Materials, goods, supplies	78	500	250	(250)	-50.0%
	Salaries, wages, and benefits	188,379	185,745	189,440	3,695	2.0%
	Travel Professional Development	1,291	3,500	1,750	(1,750)	-50.0%
	Utilities	596	-	631	631	0.0%
		190,695	190,245	192,571	2,326	1.2%
Community Economic Development	Advertising	5,009	11,250	31,000	19,750	175.6%
	Conditional Grants	(5,553)	-	-	-	0.0%
	Contracted services	43,203	100,000	215,000	115,000	115.0%
	Grants and transfers to organizations	102,464	110,000	110,000	-	0.0%
	Materials, goods, supplies	3,914	5,700	10,400	4,700	82.5%
	Other expenses	1,038	2,000	500	(1,500)	-75.0%
	Own Source Revenue	(5,140)	(772)	(114,217)	(113,445)	14696.3%
	Professional Services	25,310	26,500	20,000	(6,500)	-24.5%
	Salaries, wages, and benefits	154,356	153,970	183,760	29,790	19.3%
	Travel Professional Development	25,913	28,500	15,300	(13,200)	-46.3%
Utilities	2,516	1,500	3,042	1,542	102.8%	
	353,032	438,648	474,786	36,138	8.2%	



**2020/21 Budget
Community Development**

		2019/20 Projected Actual	2019/20 Budget	2020/21 Budget	Change in Budget \$	Change in Budget %
Energy Authority	Advertising	20,482	60,000	30,000	(30,000)	-50.0%
	Materials, goods, supplies	272	8,500	6,500	(2,000)	-23.5%
	Other expenses	647	2,000	2,000	-	0.0%
	Own Source Revenue	(13,300)	-	-	-	0.0%
	Professional Services	-	5,000	5,000	-	0.0%
	Salaries, wages, and benefits	156,922	181,160	166,353	(14,807)	-8.2%
	Travel Professional Development	24,409	23,000	20,500	(2,500)	-10.9%
	Utilities	1,285	1,000	939	(61)	-6.1%
		190,717	280,660	231,292	(49,368)	-17.6%
Community Development Total		734,444	909,553	898,649	(10,904)	-1.2%

**2020/21 Budget
Springhill Area Rate**

Revenue

	2019/20 Projected Actual	2019/20 Budget	2020/21 Budget	Change in Budget \$	Change in Budget %
Taxes	(946,738)	(948,101)	(915,921)	32,180	-3.4%
Grants in Lieu	(903,185)	(913,116)	(903,938)	9,178	-1.0%
Conditional Grants	(54,000)	(54,000)	-	54,000	-100.0%
Revenue Total	(1,903,923)	(1,915,217)	(1,819,859)	95,358	-5.0%

Expenditures

	2019/20 Projected Actual	2019/20 Budget	2020/21 Budget	Change in Budget \$	Change in Budget %
Crossing Guards	59,852	59,620	46,711	(12,909)	-21.7%
Financial Management	1,009,870	1,009,941	925,580	(84,360)	-8.4%
Fire Departments	84,250	85,042	83,023	(2,019)	-2.4%
Lights	100,728	99,536	100,596	1,060	1.1%
Public Works	738,368	634,808	659,755	24,947	3.9%
Roads	200,378	217,299	200,525	(16,774)	-7.7%
Storm Sewer	29,555	6,871	13,898	7,027	102.3%
Expenditures Total	2,223,001	2,113,117	2,030,089	(83,028)	-3.9%
Less Equivalent to J Class Roads	(205,704)	(205,704)	(210,230)	(4,525)	2.2%
Surplus/Deficit	113,373	(7,804)	(0)	7,804	

**2020/21 Budget
Parrsboro Area Rate**

Revenue

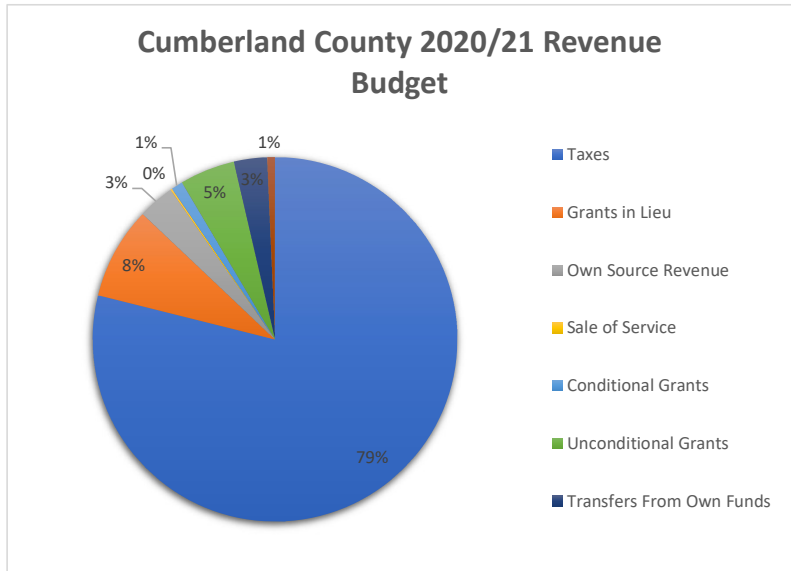
	2019/20 Projected Actual	2019/20 Budget	2020/21 Budget	Change in Budget \$	Change in Budget %
Taxes	(351,014)	(350,153)	(357,273)	(7,120)	2.0%
Grants in Lieu	(2,634)	(5,961)	(5,908)	53	-0.9%
Conditional Grants	(49,500)	(49,500)	(49,500)	-	0.0%
Revenue Total	(403,147)	(405,614)	(412,681)	(7,067)	1.7%

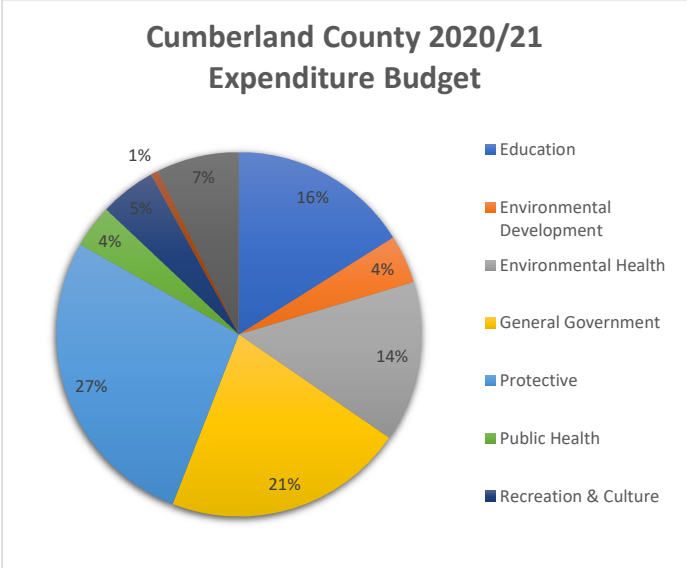
Expenditures

	2019/20 Projected Actual	2019/20 Budget	2020/21 Budget	Change in Budget \$	Change in Budget %
Financial Management	-	-	15,047	15,047	0.0%
Lights	37,948	37,344	37,896	552	1.5%
Public Works	326,467	357,253	270,218	(87,035)	-24.4%
Roads	174,785	162,668	197,237	34,569	21.3%
Storm Sewer	27,484	-	47,027	47,027	0.0%
Expenditures Total	566,684	557,265	567,425	10,160	1.8%

Less Equivalent to J Class Roads (151,413) (151,413) (154,744) (3,331) 2.2%

Surplus/Deficit **12,124** **238** **(0)** **(238)**





Item 3.5

MEMORANDUM

TO: Warden and Council
FROM: Andrew MacDonald
DATE: **May 8, 2020**
RE: Decisions to finalize budget

Based on the revisions made by staff to the original draft budget we have reduced the budget shortfall from \$1.2 million down to \$35,000. Most of the changes to this year’s budget were related to impacts of the COVID 19 Pandemic and do not represent ongoing savings in future years.

Below is a list of items Council may wish to consider in finalizing this year’s budget:

	Current Year Reductions	Potential Ongoing Reductions
Current Shortfall	\$ 35,126	
Potential Future Shortfall		\$980,000
Remove E voting	\$40,000	
Transfer Stations Keep closed for remained of year Closed permanently	\$100,000	200,000
Reduce grant to Organizations budget	?	?
Defer salary scale increments (non-union only)	96,392	
Defer hiring date from Sept 1 to Jan 1 for: Marketing and Promotions Officer Projects and Assets Officer Do not fill positions	44,027	140,429
Implement User Fees to fund Septage Facility Assuming a fall implementation Full year	\$38,000	\$94,000
Keep Glooscap Campground open for Seasonal Only Divest Campground	(28,000)	15,000
RCMP Staffing Reductions	0	\$400,000
Reduce interest rate on Outstanding taxes from 15% to 12%	(\$92,000)	(100,000)
One cent on Tax Rate	\$153,000	\$153,000

Item 3.6

MEMORANDUM

TO: Council

FROM: Andrew MacDonald and Jennifer Moore

DATE: May 13, 2020

RE: Low income Exemption Information

In accordance with the policy the income cut off levels and exemption values have increased by an amount equal to the annual average change in the Consumer Price Index, all-items, for the Province of Nova Scotia for the previous calendar year, as determined by Statistics Canada, which was 1.6%. Following this we would provide exemptions based on the thresholds below:

Annual Income	Tax Exemption
Equal to or under \$18,373	\$314
Between \$18,374 and \$20,803	\$217

In 2019/2020 a total of 248 low income applications were processed for the County of Cumberland. The total exemption amounts provided were \$68,327.41.

Cumberland ranks in the top 3 low-income community in the province. Poverty rates are well over 30 percent for Cumberland residents as per “Where the poor people live: Stats Canada puts Nova Scotia poverty on the map – by Robert Devet, September 18, 2017” One in three residents of Cumberland are in poverty.

According to Statistics Canada LICO for a single person is \$20,301 and for a family of 4 it is \$37,722

Low income cut-offs (LICOs) before and after tax by community size and family size, in current dollars^{1 2 3}

Community size ⁴	Family size	2014	2015	2016	2017	2018
Population under 30,000	1 person	19,053	19,266	19,540	19,844	20,301
	2 persons	23,718	23,983	24,324	24,703	25,271
	3 persons	29,158	29,484	29,903	30,369	31,068
	4 persons	35,403	35,799	36,308	36,874	37,722
	5 persons	40,153	40,602	41,180	41,821	42,783
	6 persons	45,287	45,793	46,444	47,168	48,253
	7 persons or more	50,420	50,984	51,709	52,514	53,722



Neighboring municipalities offer the following for low income:

Municipality	Tax Exemption	Family Size/ Family Income	Additional Information
Town of Amherst (2019)	\$450	\$25,000	
Town of New Glasgow (2019)	\$345	\$20,418	
Municipality of Colchester (2019)	1 Adult - \$195.17 2 Adults - \$260.23 3 Adults- \$325.29	1 Adult - \$25,838 or less 2 Adults - \$34,126 or less 3 Adults - \$40,951 or less	
Municipality of East Hants (2020)	min exemption of \$227 or 20% of annual tax bill		Base Exemption amounts
*East Hants uses line 260 taxable income and require cra notice and child tax benefit as proof		1 Adult - \$19,794 2 Adults - \$24,771 1 Adult + 1 Child - \$37,620 3 persons - \$46,302 4 persons - \$56,141 5 persons - \$63,665 6 + persons - \$71,768	Base - \$227 Enfield – USR \$251 Elmsdale – USR \$251 Lantz – USR \$251 Milford – USR \$279 Shubenacadie – USR \$297

In order for the Municipality to align their low-income exemption policy with neighboring units and reach our target residents with this exemption, the Finance Department is recommending that the Annual Income thresholds be increased as follows:

Annual Income	Tax Exemption
Equal to or under \$20,301	\$450
Between \$20,302 and \$31,068	\$225

If Council is in Agreement a motion giving notice that this policy will be considered for adoption would be in order.

Once approved Applications will be mailed to those who applied for this exemption in 2019 and will be e-mailed to first contact at all three service centers. We will further post the new application on our website and advertise in the newspaper.

Municipality of Cumberland

Low Income Tax Exemption Policy 16-03

Section 69 of the Municipal Government Act allows Council to establish a Policy for granting an exemption from tax for a person whose income is below a specified amount. This policy will establish the amount of the tax exemption, who is eligible and the process for applying for the exemption.

“Income” means a person’s total income from all sources for the calendar year preceding the fiscal year of the Municipality, and includes the income of all other members of the same family residing in the same household, but does not include an allowance paid pursuant to the *War Veterans Allowance Act* (Canada) or pension paid pursuant to the *Pension Act* (Canada)

1. **Amount of Exemption**

When the income of the person, spouse and other household members combined is less than \$17,957 the exemption shall be \$306.

When the income of the person, spouse and other household members combined is between \$17,958 and \$20,332 the exemption shall be \$211.

Income cut off levels and exemption amounts shall increase by an amount equal to the annual average percentage change in the Consumer Price Index, all-items, for the Province of Nova Scotia for the previous calendar year, as determined by Statistics Canada. If that index is negative in any given year, the amount of the increase will be zero.

2. **To Qualify for the Exemption**

The exemption shall apply only to property of a ratepayer occupied by him or her as his or her principal residence.

The applicant shall complete the application regarding the household income for the previous calendar year. A Councillor, a Commissioner of Oaths or the Municipal Clerk must witness the applicant’s signature on the application.

3. **To receive the Exemption**

An application for a fiscal year shall be submitted by December 31st of that fiscal year.

General

(1) County Staff shall annually send out a reminder letter and an application form to all persons who received the exemption the previous year.

(2) The operating budget shall make allowance for this exemption on a yearly basis.

- (3) Should a person's total tax bill for that year be less than the exemption for that year, then the exemption will be equal to the full amount of the tax bill for that year.
 - (4) The Municipality requires a copy of the prior year's Canada Revenue Agency Notice of Assessment for all household members prior to approving an application.
 - (5) The deadline for applications and any other pertinent information shall be advertised, at least once, in the local paper.
 - (6) Total income is based on Line 150 of the T1 Income Tax and Benefit return for all household members.
4. This Policy is effective upon adoption and replaces any previous Low Income Exemption Policies.


Clerk's Annotation for Official Policy Book

Date of Notice to Council Members of Intent to Consider (7 days minimum): April 20, 2016

Date of Passage of Current Policy: May 11, 2016

I certify that this *Low Income Tax Exemption Policy* was adopted by Council as indicated above.


Municipal Clerk


Date