



PUBLIC COUNCIL SESSION

AGENDA PACKAGE

For the meeting of

Date: Thursday May 27, 2021

Time: 5:30 p.m.

Place: Zoom Meeting

AGENDA PACKAGE
PUBLIC COUNCIL SESSION
Date: May 27, 2021
Time: 5:30 p.m.
ZOOM MEETING

1. **CALL TO ORDER**
2. **ADMINISTRATIVE AND PROCEDURAL ISSUES**
 - 2.1 Approval of Agenda
3. **BUSINESS ITEMS**
 - 3.1 Presentation of 2021/22 General Operating Budget
 - 3.2 Presentation of Five-Year Capital Investment Plan and 2021/22 Capital Budget
 - 3.3 Low Income Exemption Policy
 - 3.4 Approval of Operating and Capital Budgets
4. **ADJOURNMENT**

Municipality of Cumberland

3.1

2021/22 General Operating Budget

May 27, 2021

2021/22 General Operating Budget

- The 2021/22 Operating Budget is \$31,031,804
- Budget increased by \$1.2 million over last year 4.1%
- As a result of COVID 19 last year's budget was reduced by \$682,000, 2.2%. Reductions were mostly in travel, training and salaries.
 - Last year all areas of the budget were reduced with the exception of Protective Services, Economic Development and the Mandatory Education Contribution.
 - Recreation experienced the largest decrease (21%)



Revenue Budget

	2020/21		2021/22 Budget	Change in Budget	
	Projected			\$	%
	Actual	Budget			
Revenue					
Taxes	23,982,479	23,356,771	24,594,404	1,237,633	5.3%
Grants In Lieu Of Taxes	2,428,601	2,435,153	2,408,453	-26,700	-1.1%
Own Source Revenue	824,066	984,086	923,763	-60,323	-6.1%
Sale Of Service	42,000	45,000	45,000	0	0.0%
Conditional Grants	231,754	310,000	286,222	-23,778	-7.7%
Unconditional Grants	1,917,989	1,456,047	1,591,254	135,207	9.3%
Transfers From Own Funds And Agencies	864,696	1,011,285	973,459	-37,826	-3.7%
Collections For Other Governments	207,194	207,728	209,249	1,521	0.7%
Revenue Total	30,498,779	29,806,070	31,031,804	1,225,734	4.1%

Revenue Budget Highlights - Taxes

- Total Tax revenue increased by \$1.2 million
 - All rates same as last year with exception of new metered rate for Parrsboro Sewer.
 - Residential Commercial taxes increased by \$360,641 based on assessment increases.
 - Deed Transfer tax \$651,500
 - Local improvement charges increased by \$134,000
 - Last year's budget included local improvement charge for Parrsboro sewer but billing was deferred. Charge will be included on this year tax bill.
 - Budget increase of \$134,000 relates to the Pugwash Water Local Improvement, this amount relates to the recovery of long-term debt charges to finance the amount being recovered from residents.

Revenue Highlights - Own Source Revenue

- Increases in
 - Program Revenue \$33,225
 - Community Centre and Ice Rental \$39,415
 - Campground \$26,400
- Reductions in
 - Cost recovery for tourism strategy \$61,000
 - Septage Revenue \$38,000
 - Investment Income \$25,000
 - Canteen and Bar Revenue \$8,000



Revenue Highlights - Grants

- Conditional and Unconditional Grants increased by \$114,000.
 - Transition funding of \$84,000 included last year for Springhill.
 - Increases in employment grants \$56,000.
 - \$130,000 included for COVID Safe Restart Grant



Revenue Highlights - Transfer From Reserves

- Last year's budget included transfer of \$140,000 to offset cost of Municipal Elections
- This year's budget includes \$114,000 to fund facility renovations and equipment purchases for Volunteer Fire Departments



Expenditure Budget

	2020/21		2021/22	Change in Budget	
	Projected			Budget	\$
	Actual	Budget	Budget		
Expenditures					
General Government	6,507,799	6,341,419	6,078,854	-262,564	-4.1%
Protective	7,985,806	8,194,471	8,665,072	470,602	5.7%
Transportation	1,878,984	2,095,291	2,036,000	-59,292	-2.8%
Environmental Health	4,129,873	4,278,623	4,717,384	438,761	10.3%
Public Health	1,144,868	1,154,861	1,176,780	21,919	1.9%
Environmental Development	1,073,419	1,239,588	1,263,260	23,672	1.9%
Recreation & Culture	1,242,728	1,456,532	1,978,153	521,621	35.8%
Education	4,837,560	4,837,558	4,907,052	69,494	1.4%
Transmission Of Taxes	207,194	207,728	209,249	1,521	0.7%
Expenditures Total	29,008,231	29,806,070	31,031,804	1,225,734	4.1%

Expenditure Highlights-General Government Services

- Total Reduction of \$262,564 (4.1%)
 - First full year with 8 Councilors & Mayor down from 13 Councilors (-\$78,000)
 - Last year's budget included cost for Municipal Election (-\$120,000)
 - Budget includes amounts for Compensation Review, Customer Service and Agenda Software (+\$55,000)
 - Increase budget for Low Income Exemptions (+\$31,500)
 - Grants to Organizations (+\$27,000)
 - Long term debt cost for the purchase of service centre building in Parrsboro (+\$35,000)
 - Reduced general transfers to reserves (-\$242,000)

Expenditure Highlights – Protective Services

- Total increase of \$470,602 (5.7%)
- Policing
 - RCMP Contract increased by \$224,082
- Fire Service increased by \$229,996
 - Insurance premiums \$134,587
 - Capital From Revenue(equipment purchases) \$56,500
 - Utilities \$24,591

Expenditure Highlights - Transportation Services

- Total Reduction of \$113,467 (5.4%)
- Engineering reduced by \$56,034
 - Reduction of a position
- Public Works and Roads increased by \$82,196
 - Last year budgeted salaries were impacted by several lay-offs due to COVID causing a variance between budget years.
 - Includes \$27,000 for one time sidewalk and curb repair in Parrsboro.
- Streetlights reduce by \$144,129
 - To reflect the lower cost associated with converting to LED lights

Expenditure Highlights – Environmental Health

- Total Increase 438,761 (10.3%)
 - Solid Waste increased by \$240,000
 - Collection Contract increased to include additional Compost Collection and reinstate Bulky item Pick-up that was cancelled last year.
 - Other Environmental Health increased by \$132,582
 - Additional long term debt charges to fund Pugwash Water (offset by local improvement charge)
 - Septage system budget increased by \$59,573. Every two to three years budget increases to reflect the cost of sludge removal.



Expenditure Highlights – Public Health

- Total Increase 21,919 (1.9%)
 - Projected increases in Municipality's share of Housing Deficit.

Expenditure Highlights- Environmental Development

- Total Increase of \$23,672 (1.9%)
- Community and Economic Development overall decrease of \$15,019
 - Includes \$67,000 for Projects and Assets Officer that was approved last year but not budgeted
 - Energy Authority Budget reduced by \$43,000 to reflect last year's actuals.
 - Tourism budget reduced by \$78,000. Most of the tourism strategy was completed in 2020.
- Planning
 - Increased by \$27,233. Last year salary was budgeted lower because of lay-off due to COVID-19.

Expenditure Highlight - Recreation

- Total increase \$521,621 (35.8%)
- Arena
 - Increases in causal position hours re: COVID 19 Protocols \$75,000 (offset by Safe COVID 19 Restart Grant)
 - Supplies increase by \$28,000 mainly due to COVID 19 (offset by Safe COVID 19 Restart Grant)
 - Additional Maintenance cost associated with Geothermal Well and Heat Pump \$20,000
- Programs and Parks
 - Increased by over \$224,000. Last year we did not budget for student positions plus we have added 3 new summer roving leader positions extending into the fall.
- Recreation Administration
 - Marketing and Promotions Officers approved last year but no budgeted. \$67,000
- Campground
 - Last year's budget reflected a delay opening, budget increased by \$24,000.
- Halls
 - \$20,000 included for flu at Senior's Hall and ramp at the Miner's Hall.

Expenditure Highlights - Education



- Mandatory Education Cost increased by 69,494 (1.4%)

Expenditure Highlights – Transfers to Reserve

- Last year's total budgeted reserve transfers was \$1,785,040
- We are projecting that the Municipality to continue to meet the thresholds defined in the Financial Condition Indicators for reserve balances.

Transfer to Capital Reserve	
Street Lights	54,175
Rural Sewers	64,353
Springhill Sewer	39,536
	158,064
Transfer to Operating Reserves	
Election	21,250
General Operating	359,798
Springhill Area Rate	930,790
	1,311,838
Total	1,469,902

Municipality of Cumberland

3.2

Five Year Capital
Investment Plan and
2021/22 Capital Budget

May 27, 2021

Five Year Capital Investment Plan

- 47 projects planned over the next five years totaling \$20.9 million
- Budgeted Funding
 - Municipal \$5.4 million (26%)
 - Other \$600,000 (3%)
 - Federal and Provincial \$14.9 million (71%)
- Municipal Funding Breakdown
 - Operations and Reserves \$3.85 million. Includes \$600,000 from Springhill Area Rate for paving in 2021/22.
 - Long Term Debt \$1.58 million

	<u>2021/22</u>	<u>2022/23</u>	<u>2023/24</u>	<u>2024/25</u>	<u>2025/26</u>	<u>Total</u>
<u>Project Categories</u>						
Municipal Buildings	335,000	-	227,000	-	-	562,000
Fire Protection Vehicles and Equipment	182,000	-	-	175,000	-	357,000
Fire Protection Facilities	800,000	-	-	-	-	800,000
By-law Enforcement Vehicle and Equipment	38,000	-	-	-	-	38,000
Public Works Vehicle and Equipment	235,000	168,000	160,000	-	-	563,000
Public Works Facilities	-	310,000	-	-	-	310,000
Streets and Sidewalks	1,725,000	1,535,000	1,500,000	1,000,000	1,000,000	6,760,000
Water & Sewer Infrastructure	1,156,000	2,249,000	666,000	700,000	1,350,000	6,121,000
Community Economic Dev and Tourism	1,909,555	1,217,555	1,067,555	200,000	200,000	4,594,666
Recreation & Culture Facilities	160,000	-	-	-	-	160,000
Parks and Playgrounds and Sports fields	184,000	481,545	5,000	-	-	670,545
	<u>6,724,555</u>	<u>5,961,100</u>	<u>3,625,555</u>	<u>2,075,000</u>	<u>2,550,000</u>	<u>20,936,211</u>

2021/22 Capital Budget

- 31 projects budgeted for this year
- Funded by:
 - Reserves and Operations \$2.1 million
 - Reserve totals include \$600,000 from the Springhill area rate reserve for Springhill Street Paving.
 - Long Term Debt \$830,000
 - Insurance Proceeds \$500,000
 - Community \$50,000
 - Provincial and Federal \$3.2 million

	<u>2021/22</u>
<u>Project Categories</u>	
Municipal Buildings	335,000
Fire Protection Vehicles and Equipment	182,000
Fire Protection Facilities	800,000
By-law Enforcement Vehicle and Equipment	38,000
Public Works Vehicle and Equipment	235,000
Streets and Sidewalks	1,725,000
Water & Sewer Infrastructure	1,156,000
Community Economic Dev and Tourism	1,909,555
Recreation & Culture Facilities	160,000
Parks and Playgrounds and Sports fields	184,000
	<u>6,724,555</u>

2021/22 Capital Budget

Building and Facilities	
Springhill Service Centre	335,000
Shinimicas Fire Hall	800,000
Total Building and Facilities	<u>1,135,000</u>

2021/22 Capital Budget

Equipment and Vehicles	
Fire Protection Communications	52,000
Fire Protection Bunker Gear	80,000
Fire Protection Jaws of Life	50,000
By-law Enforcement Vehicle	38,000
Parrsboro Fuel Pumps Replacement	75,000
Parrsboro Backhoe	160,000
Total Equipment and Vehicles	455,000

2021/22 Capital Budget

- Parrsboro street and sidewalk projects to be fully funded from Gas Tax
- Springhill Streets are being funded \$600,000 from Gas Tax and \$600,000 from the Springhill Area Rate Reserve.

Streets and Sidewalks	
Parrsboro	
Whitehall Rd guardrail Replacement	50,000
Replace Aboiteau Sidewalk Barrier Posts	75,000
Parrsboro Streets	400,000
	525,000
Springhill	
Springhill Streets	1,200,000
Total Streets and Sidewalks	1,725,000

2021/22 Capital Budget

Water & Sewer Infrastructure	
Springhill	289,000
Springhill - Main Street Reconstruction	70,000
Springhill - Junction Road Rehabilitation	70,000
Backwash Effluent Evaluation, Springhill WTP	20,000
Pump VFDs for Springhill WTP	39,000
Access Systems, Springhill WTP	90,000
	289,000
Parrsboro	
Parrsboro Waterline Replacement	400,000
Water Utility Lead Service	85,000
Waste Water Treatment Plant Sludge Tank Cover	20,000
	505,000
Rural	
Brookdale Water Extension	10,000
Wallace Waste Water Treatment Plant Upgrades	352,000
	362,000
Total Water and Sewer Infrastructure	1,156,000

2021/22 Capital Budget

Community Economic Development and Tourism	
Rural Broadband	867,555
Solar Community Buildings Program	795,000
Cape d'Or Master Plan	200,000
Glooscap Campground Renovations	35,000
Replace Seasonal Poles for Mounted Decorations	12,000
Total Community Economic Development and Tourism	<u>1,909,555</u>

2021/22 Capital Budget

Recreation & Culture Facilities	
Pugwash Library/Multi-purpose Centre	160,000
Sharpe Splash & Play Park	10,000
Parrsboro Playground	150,000
Springhill Ball Field #2	24,000
Total Recreation & Culture Facilities	344,000

MEMORANDUM

TO: Council 3.3
FROM: Andrew and Deana 3.33
DATE: May 27, 2021
RE: Low Income Tax Exemption Policy

At the May 18th Budget meeting staff presented Council with three low-income exemption options. Council agreed with option 3 as recommended by staff. This option allows residents with a household income of \$31,161 or less to apply for a tax exemption amount of \$451.

Attached is the draft Low Income Exemption Policy which reflects the above noted changes.

ACTION:

If Council is in agreement, the following motion is in order:

I move that Council give notice of intent to consider the Low Income Tax Exemption Policy for adoption at the next Council meeting is in order.

Municipality of Cumberland

Low Income Tax Exemption Policy 21-XX

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 \$31,161 or less the exemption shall be \$451.

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): _____

Date of Passage of Current Policy: _____

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

Municipal Clerk

Date

1. Estimates of Revenues and Expenditures

That Council accept the following estimate of sums totaling \$31,031,804, which are required by the Municipality of Cumberland for the fiscal period ending March 31, 2022, prepared in accordance to Section 72 of the Municipal Government Act:

	<u>2021/22 Budget</u>
Revenue	
Taxes	24,594,404
Grants In Lieu Of Taxes	2,408,453
Own Source Revenue	923,763
Sale Of Service	45,000
Conditional Grants	286,222
Unconditional Grants	1,591,254
Transfers From Own Funds And Agencies	973,459
Collections For Other Governments	209,249
Revenue Total	<u>31,031,804</u>
Expenditures	
General Government	6,078,854
Protective	8,665,072
Transportation	2,036,000
Environmental Health	4,717,384
Public Health	1,176,780
Environmental Development	1,263,260
Recreation & Culture	1,978,153
Education	4,907,052
Transmission Of Taxes	209,249
Expenditures Total	<u>31,031,804</u>

2. Tax Rates

That the tax rates for the Municipality of Cumberland for the fiscal year ended March 31, 2022 be approved as follows:

General tax rates

Residential	\$1.19 per \$100 of assessment
Commercial	\$2.78 per \$100 of assessment

Area rates on properties in the community of Springhill

Residential	\$0.86 per \$100 of assessment
Commercial	\$2.18 per \$100 of assessment

Area rates on properties in the community of Parrsboro

Residential	\$0.48 per \$100 of assessment
Commercial	\$1.19 per \$100 of assessment

3. Sewer Rates

That the rates for each of the sewage collection and treatment systems for the fiscal year ended March 31, 2021 be approved as follows:

Springhill	\$265	per unit
Amherst Marsh	\$439	per unit
Biggs Drive	\$439	per unit
Joggins	\$439	per unit
Joggins Extension	\$559	per unit
Maccan	\$439	per unit
Pugwash	\$439	per unit
River Hebert	\$439	per unit
Wallace	\$439	per unit
Parrsboro	\$50	Per Property (vacant lots and developed lots not connected)
Parrsboro Metered	\$2.65/cubic metre	

4. Streetlights – Rural Systems

That the uniform flat rate of \$41.00 per assessment account for rural street light systems for the fiscal year ending March 31, 2022 be approved.

5. Village Rates

That that following village rates be billed and collected at the same time and in the same manner as municipal taxes:

River Hebert	\$0.10 per \$100 of assessment
Pugwash	
Residential	\$0.335 per \$100 of assessment
Commercial	\$0.405 per \$100 of assessment

6. Maintenance and Improvement of Private Road By-law

That the following rates for the maintenance and improvement of private roads be billed and collected at the same time and in the same manner as municipal taxes:

Jackson's Point Road Association \$34.16 per assessment account

7. Due Date

That the due date for the 2021/22 tax levy be July 16, 2021 with interest to be charged on outstanding tax accounts on or after July 17, 2021 at the rate of 1.25% per month, 15% per annum.

8. General Borrowing Resolution

GENERAL BORROWING RESOLUTION

To authorize the borrowing of certain moneys from the Canadian Imperial Bank of Commerce to meet the current expenditure of the Corporation of the Municipality of the County of Cumberland (hereinafter called "the Corporation") for the year ending March 31, 2022.

WHEREAS it is necessary to borrow the sum of \$11,500,000 (eleven million five hundred thousand dollars) from the Canadian Imperial Bank of Commerce to meet the new current expenditures of the Corporation until such time as the taxes to be levied therefore can be collected;

BE IT THEREFORE RESOLVED by the Municipal Council of the Corporation as follows:

1. THAT the Warden and the Treasurer of the Corporation be, and they are hereby authorized under the seal of the Corporation to borrow from the Canadian Imperial Bank of Commerce up to the sum of \$11,500,000 (eleven million five hundred thousand dollars) as the same may be required from time to time to meet the now current expenditures of the Corporation which said expenditures has been duly authorized by Council; and
2. THAT the said Warden with the Treasurer aforesaid, be, and they are hereby authorized to pay or allow to the said bank, interest on the sum of \$11,500,000 (eleven million five hundred thousand dollars) at Prime Rate per annum, which may be paid or allowed in advance by way of discount or otherwise howsoever as they may deem best; and
3. THAT the said sum of \$11,500,000 (eleven million five hundred thousand dollars) so to be borrowed shall be made payable on or before the 31st day of March, 2022, and the promissory note or notes of the Corporation, if any, given therefore, if made payable before the said 31st day of March, 2022, may be renewed by the said Warden and Treasurer from time to time, but no renewal thereof shall fall due later than the said 31st day of March, 2022; and
4. THAT the said promissory note or notes of the Corporation, sealed with the corporate seal and signed by the Warden and Treasurer of the Corporation be given from time to time as required, in security for the amounts borrowed from time to time under the provisions of this resolution; and
5. THAT giving of such renewal note or notes, as aforesaid, shall not be deemed satisfaction to the said bank of the said advance or interest, but as evidence only in indebtedness.

9. Capital Investment Plan

That Council approve the 5-year Capital Investment Plan totaling \$20,936,211.

<u>Year</u>	<u>Budget</u>
2021/22	6,724,555
2022/23	5,961,100
2023/24	3,625,555
2024/25	2,075,000
2025/26	2,550,000
Total	20,936,211

10. 2021/22 Capital Budget

That Council approve that 2021/22 Capital budget in the amount of \$6,724,555.

	<u>2021/22</u>
<u>Project Categories</u>	
Municipal Buildings	335,000
Fire Protection Vehicles and Equipment	182,000
Fire Protection Facilities	800,000
By-law Enforcement Vehicle and Equipment	38,000
Public Works Vehicle and Equipment	235,000
Streets and Sidewalks	1,725,000
Water & Sewer Infrastructure	1,156,000
Community Economic Dev and Tourism	1,909,555
Recreation & Culture Facilities	160,000
Parks and Playgrounds and Sports fields	184,000
	<u>6,724,555</u>
<u>Funding Category</u>	
Municipal	2,935,142
Other	550,000
Provincial	162,166
Federal	3,077,247
	<u>6,724,555</u>



Municipality of the County of Cumberland

2021/22 General Operating Budget

27-May-21

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2021/22 Rates

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

2021/22 General Operating Budget

	2020/21		2021/22 Budget	Change in Budget	
	Projected Actual	Budget		\$	%
Revenue					
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Public Health	1,144,868	1,154,861	1,176,780	21,919	1.9%
Environmental Development	1,073,419	1,239,588	1,263,260	23,672	1.9%
Recreation & Culture	1,242,728	1,456,532	1,978,153	521,621	35.8%
Education	4,837,560	4,837,558	4,907,052	69,494	1.4%
Transmission Of Taxes	207,194	207,728	209,249	1,521	0.7%
Expenditures Total	29,008,231	29,806,070	31,031,804	1,225,734	4.1%
Surplus	1,490,548	-0	0	0	0.0%

2021/22 General Operating Budget

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

2021/22 General Operating Budget

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

2021/22 General Operating Budget

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

2021/22 General Operating Budget

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

2021/22 General Operating Budget

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

2021/22 General Operating Budget

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

2021/22 General Operating Budget

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

2021/22 General Operating Budget

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

2021/22 General Operating Budget

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

2021/22 General Operating Budget

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

2021/22 General Operating Budget

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

2021/22 General Operating Budget

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

2021/22 General Operating Budget

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

2021/22 General Operating Budget

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

2021/22 General Operating Budget

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

2021/22 General Operating Budget

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

2021/22 General Operating Budget

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

2021/22 General Operating Budget

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

2021/22 General Operating Budget

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

2021/22 General Operating Budget

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

2021/22 General Operating Budget

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

2021/22 General Operating Budget

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

2021/22 General Operating Budget

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

2021/22 General Operating Budget

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

2021/22 General Operating Budget

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

2021/22 General Operating Budget

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

2021/22 General Operating Budget

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

2021/22 General Operating Budget

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

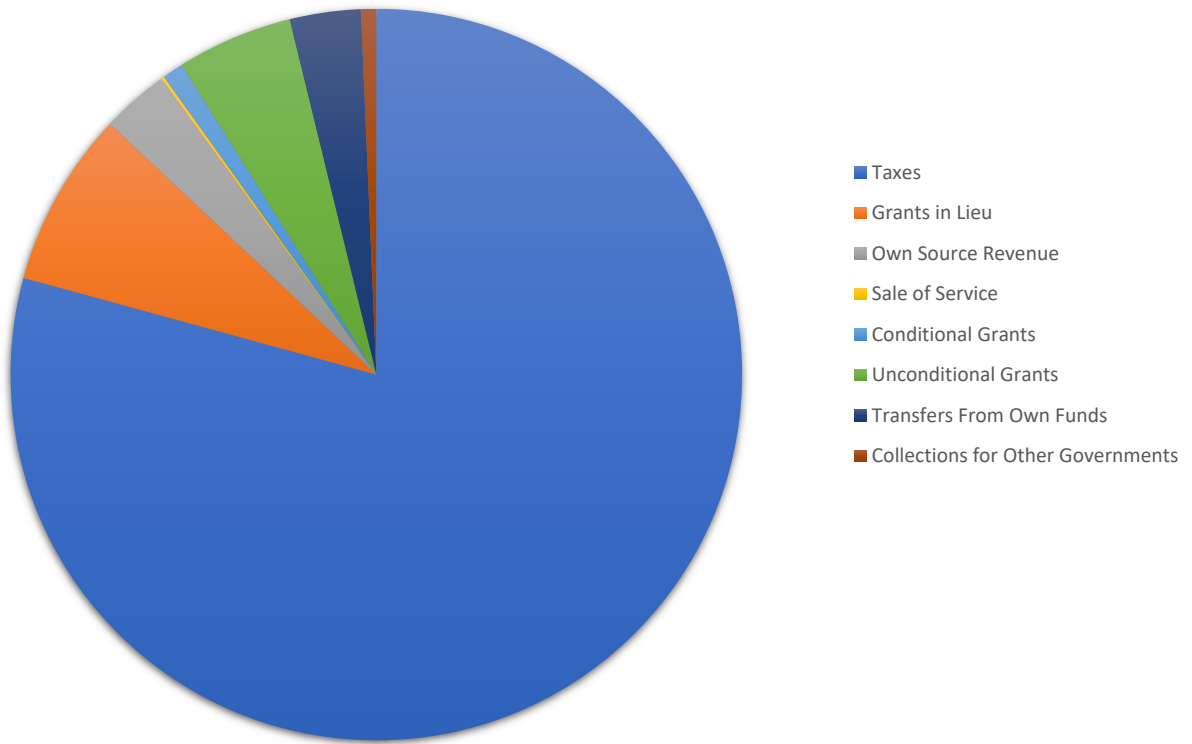
2021/22 General Operating Budget

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

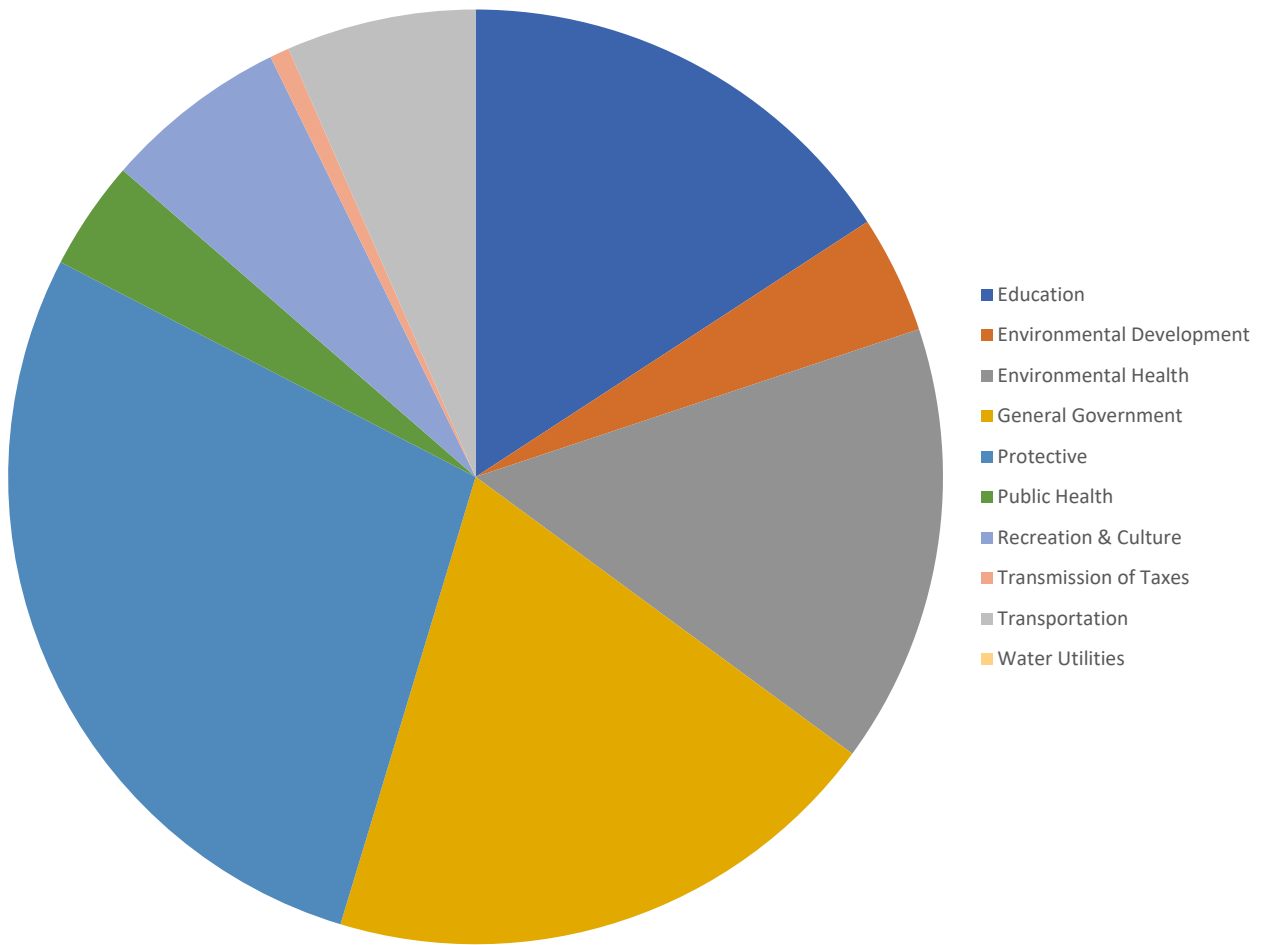
2021/22 General Operating Budget

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

2021/22 Revenue Budget



2021/22 Expenditure Budget





**Municipality of Cumberland
Five Year Capital Investment Plan and 2021/22 Capital Budget
27-May-21**

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Municipality of Cumberland
Capital Investment Plan - Summary
27-May-21

	<u>2021/22</u>	<u>2022/23</u>	<u>2023/24</u>	<u>2024/25</u>	<u>2025/26</u>	<u>Total</u>
<u>Project Categories</u>						
Municipal Buildings	335,000	-	227,000	-	-	562,000
Fire Protection Vehicles and Equipment	182,000	-	-	175,000	-	357,000
Fire Protection Facilities	800,000	-	-	-	-	800,000
By-law Enforcement Vehicle and Equipment	38,000	-	-	-	-	38,000
Public Works Vehicle and Equipment	235,000	168,000	160,000	-	-	563,000
Public Works Facilities	-	310,000	-	-	-	310,000
Streets and Sidewalks	1,725,000	1,535,000	1,500,000	1,000,000	1,000,000	6,760,000
Water & Sewer Infrastructure	1,156,000	2,249,000	666,000	700,000	1,350,000	6,121,000
Community Economic Dev and Tourism	1,909,555	1,217,555	1,067,555	200,000	200,000	4,594,666
Recreation & Culture Facilities	160,000	-	-	-	-	160,000
Parks and Playgrounds and Sports fields	184,000	481,545	5,000	-	-	670,545
	<u>6,724,555</u>	<u>5,961,100</u>	<u>3,625,555</u>	<u>2,075,000</u>	<u>2,550,000</u>	<u>20,936,211</u>
<u>Funding Category</u>						
Municipal	2,935,142	1,134,720	624,645	408,310	337,500	5,440,317
Other	550,000	50,000	-	-	-	600,000
Provincial	162,166	579,917	66,667	66,667	404,167	1,279,584
Federal	3,077,247	4,196,463	2,934,243	1,600,023	1,808,333	13,616,309
	<u>6,724,555</u>	<u>5,961,100</u>	<u>3,625,555</u>	<u>2,075,000</u>	<u>2,550,000</u>	<u>20,936,210</u>

Municipality of Cumberland
Capital Investment Plan - Cost Estimates Category/Project
2021/22 to 2025/26
27-May-21

	<u>2021/22</u>	<u>2022/23</u>	<u>2023/24</u>	<u>2024/25</u>	<u>2025/26</u>	<u>Total</u>
Municipal Buildings						
Springhill Service Centre Elevator Upgrades	260,000					260,000
Springhill Office Entrance Improvements	75,000		227,000			302,000
	<u>335,000</u>	<u>-</u>	<u>227,000</u>	<u>-</u>	<u>-</u>	<u>562,000</u>
Fire Protection Vehicles and Equipment						
Communication Equipment	52,000					52,000
Pugwash Fire New Stand-Alone Jaws of Life	50,000					50,000
Bunker Gear replacement	80,000					80,000
Advocate Tanker				175,000		175,000
	<u>182,000</u>	<u>-</u>	<u>-</u>	<u>175,000</u>	<u>-</u>	<u>357,000</u>
Fire Facilities						
Shinimicas Fire Department Construction	800,000					800,000
	<u>800,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>800,000</u>
By-law Enforcement Vehicle and Equipment						
Bylaw Truck	38,000					38,000
	<u>38,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>38,000</u>
Public Works Vehicle and Equipment						
Upper Nappan Vehicle Hoist	-	32,000				32,000
Parrsboro Fuel Pumps Replacement	75,000	-				75,000
Parrsboro Backhoe	160,000	-				160,000
Springhill Backhoe	-	-	160,000			160,000
Springhill 1.5 Ton Service Truck	-	136,000				136,000
	<u>235,000</u>	<u>168,000</u>	<u>160,000</u>	<u>-</u>	<u>-</u>	<u>563,000</u>
Public Works Facilities						
Springhill Public Works Garage Generator	-	40,000				40,000
Salt Storage Springhill	-	270,000				270,000
	<u>-</u>	<u>310,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>310,000</u>

Municipality of Cumberland
Capital Investment Plan - Cost Estimates Category/Project
2021/22 to 2025/26
27-May-21

	<u>2021/22</u>	<u>2022/23</u>	<u>2023/24</u>	<u>2024/25</u>	<u>2025/26</u>	<u>Total</u>
Streets and Sidewalks						
Parrsboro						
Whitehall Rd guardrail Replacement	50,000					50,000
Replace Aboiteau Sidewalk Barrier Posts	75,000					75,000
Parrsboro Streets	400,000	400,000	400,000	400,000	400,000	2,000,000
	525,000	400,000	400,000	400,000	400,000	2,125,000
Springhill						
Sidewalks Princess St Springhill		75,000				75,000
Springhill Streets	1,200,000	600,000	600,000	600,000	600,000	3,600,000
Springhill Culvert		460,000				460,000
			500,000			500,000
	1,200,000	1,135,000	1,100,000	600,000	600,000	4,635,000
Total Streets and Sidewalks	1,725,000	1,535,000	1,500,000	1,000,000	1,000,000	6,760,000



Municipality of Cumberland
Capital Investment Plan - Cost Estimates Category/Project
2021/22 to 2025/26
27-May-21

	<u>2021/22</u>	<u>2022/23</u>	<u>2023/24</u>	<u>2024/25</u>	<u>2025/26</u>	<u>Total</u>
Water & Sewer Infrastructure						
Springhill						
Springhill - Main Street Reconstruction	70,000					70,000
Springhill - Junction Road Rehabilitation	70,000					70,000
Backwash Effluent Evaluation, Springhill WTP	20,000					20,000
Pump VFDs for Springhill WTP	39,000	26,000	16,000			81,000
Access Systems, Springhill WTP	90,000					90,000
Athol Road Water Line Replacement and Extension		1,323,000				1,323,000
	<u>289,000</u>	<u>1,349,000</u>	<u>16,000</u>	<u>-</u>	<u>-</u>	<u>1,654,000</u>
Parrsboro						
Parrsboro Waterline Replacement	400,000	400,000	400,000	700,000		1,900,000
Water Utility Lead Service	85,000					85,000
Waste Water Treatment Plant Sludge Tank Cover	20,000					20,000
Parrsboro Storm Sewer Separation					1,350,000	1,350,000
	<u>505,000</u>	<u>400,000</u>	<u>400,000</u>	<u>700,000</u>	<u>1,350,000</u>	<u>3,355,000</u>
Rural						
Brookdale Water Extension	10,000					10,000
Wallace Waste Water Treatment Plant Upgrades	352,000	500,000				852,000
Amherst Marsh Lift Station			250,000			250,000
	<u>362,000</u>	<u>500,000</u>	<u>250,000</u>	<u>-</u>	<u>-</u>	<u>1,112,000</u>
Total Water and Sewer Infrastructure	<u>1,156,000</u>	<u>2,249,000</u>	<u>666,000</u>	<u>700,000</u>	<u>1,350,000</u>	<u>6,121,000</u>

Municipality of Cumberland
Capital Investment Plan - Cost Estimates Category/Project
2021/22 to 2025/26
27-May-21

	<u>2021/22</u>	<u>2022/23</u>	<u>2023/24</u>	<u>2024/25</u>	<u>2025/26</u>	<u>Total</u>
Community Economic Development and Tourism						
Rural Broadband	867,555	867,555	867,555			2,602,666
Solar Community Buildings Program	795,000					795,000
Cape d'Or Master Plan	200,000	200,000	200,000	200,000	200,000	1,000,000
Glooscap Campground Renovations	35,000					35,000
Replace Seasonal Poles for Mounted Decorations	12,000					12,000
		150,000				150,000
	1,909,555	1,217,555	1,067,555	200,000	200,000	4,594,666
Recreation & Culture Facilities						
Pugwash Library	160,000	-	-	-	-	160,000
Parks and Playgrounds and Sports fields						
Sharpe Splash & Play Park- Paving						
Mechanic Street Entrance	10,000					10,000
Parrsboro Playground	150,000	150,000				300,000
Springhill Ball Field #2	24,000					24,000
Springhill Multisport Complex		216,545				216,545
Springhill Basketball Court Reno		115,000				115,000
Blair Lake Walking Trail			5,000			5,000
	184,000	481,545	5,000	-	-	670,545
Total	6,724,555	5,961,100	3,625,555	2,075,000	2,550,000	20,936,211

Municipality of Cumberland
Capital Investment Plan - Funding Sources
2021/22 to 2025/26
27-May-21

	<u>2021/22</u>	<u>2022/23</u>	<u>2023/24</u>	<u>2024/25</u>	<u>2025/26</u>	<u>Total</u>
<u>Detail Funding Breakdown</u>						
Municipal						
General Revenue	158,500	-	5,000			163,500
General Reserves	468,000	32,000	227,000	175,000		902,000
Parrsboro Pre-Dissolution Reserves	14,000	-				14,000
Parrsboro Area Rate Revenue	20,000	-				20,000
Springhill Area Rate Reserves	870,000	426,671	160,000			1,456,671
Rural Sewer Reserves	117,322	166,650	83,325			367,297
Parrsboro Water Utility Revenue	85,000	-				85,000
Springhill Water Utility Revenue	59,000	45,329	16,000			120,329
Parrsboro Water Depreciation	133,320	133,320	133,320	233,310		633,270
Springhill Water Depreciation	90,000	-				90,000
General Long Term Debt	830,000	-				830,000
Parrsboro Area Rate Long Term Debt	90,000	-			337,500	427,500
Springhill Water Utility Long-term Debt		330,750				330,750
	<u>2,935,142</u>	<u>1,134,720</u>	<u>624,645</u>	<u>408,310</u>	<u>337,500</u>	<u>5,440,317</u>
Other						
Insurance	500,000					500,000
Community Fundraising	50,000	50,000				100,000
	<u>550,000</u>	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>600,000</u>
Provincial						
Emergency Service Provider Grant	45,500					45,500
Other Provincial	116,667	249,167	66,667	66,667	66,667	565,835
Infrastructure Program		330,750			337,500	668,250
	<u>162,167</u>	<u>579,917</u>	<u>66,667</u>	<u>66,667</u>	<u>404,167</u>	<u>1,279,585</u>
Federal						
Gas Tax	2,930,580	3,393,297	2,867,577	1,533,357	1,066,667	11,791,478
ACOA	146,667	141,666	66,666	66,666	66,666	488,331
Infrastructure Program		661,500			675,000	1,336,500
	<u>3,077,247</u>	<u>4,196,463</u>	<u>2,934,243</u>	<u>1,600,023</u>	<u>1,808,333</u>	<u>13,616,309</u>
	<u>6,724,556</u>	<u>5,961,100</u>	<u>3,625,555</u>	<u>2,075,000</u>	<u>2,550,000</u>	<u>20,936,211</u>

Municipality of Cumberland
2021/22 Capital Budget
27-May-21

Category Project	<u>Cost estimates</u>	<u>Funding</u>
<u>1 Municipal Buildings</u>		
Springhill Service Centre Elevator Upgrades	260,000	
Springhill Office Entrance Improvements	75,000	
	<u>335,000</u>	
Funding		
General Reserve		205,000
Springhill Area Rate		<u>130,000</u>
		<u>335,000</u>
<u>2 Fire Protection Vehicles and Equipment</u>		
Communication Equipment	52,000	
Pugwash Fire New Stand-Alone Jaws of Life	50,000	
Bunker Gear replacement	80,000	
	<u>182,000</u>	
Funding		
General Revenue		136,500
Provincial Emergency Provider Grant		<u>45,500</u>
		<u>182,000</u>
<u>3 Fire Facilities</u>		
Shinimicas Fire Department Construction	<u>800,000</u>	
Funding		
Insurance		500,000
General Long Term Debt		<u>300,000</u>
		<u>800,000</u>
<u>4 By-law Enforcement Vehicle and Equipment</u>		
Bylaw Truck	<u>38,000</u>	
Funding		
General Reserves		<u>38,000</u>

Municipality of Cumberland
2021/22 Capital Budget
27-May-21

Category		<u>Cost estimates</u>	<u>Funding</u>
Project			
<u>5 Parrsboro Public Works Vehicle and Equipment</u>			
	Parrsboro Fuel Pumps Replacement	75,000	
	Parrsboro Backhoe	160,000	
		<u>235,000</u>	
Funding			
	General Reserves		145,000
	Parrsboro Are Rate Long-term debt		90,000
			<u>235,000</u>
<u>6 Parrsboro Streets and Sidewalks</u>			
	Whitehall Rd guardrail Replacement	50,000	
	Replace Aboiteau Sidewalk Barrier Posts	75,000	
	Paving	400,000	
		<u>525,000</u>	
Funding			
	Gas tax		<u>525,000</u>
<u>7 Springhill Streets and Sidewalks</u>			
	Paving	<u>1,200,000</u>	
Funding			
	Springhill Area Rate		600,000
	Gas tax		600,000
			<u>1,200,000</u>
<u>8 Springhill Infrastructure</u>			
	Springhill - Main Street Reconstruction	70,000	
	Springhill - Junction Road Rehabilitation	70,000	
		<u>140,000</u>	
Funding			
	Springhill Area Rate		<u>140,000</u>



Municipality of Cumberland
2021/22 Capital Budget
27-May-21

Category		<u>Cost estimates</u>	<u>Funding</u>
Project			
<u>9 Springhill Water Treatment Plant</u>			
	Backwash Effluent Evaluation, Springhill WTP	20,000	
	Pump VFDs for Springhill WTP	39,000	
	Access Systems, Springhill WTP	90,000	
		<u>149,000</u>	
Funding			
	Operations		59,000
	Depreciation		90,000
			<u>149,000</u>
<u>10 Parrsboro Waterlines</u>			
	Waterline Replacement	<u>400,000</u>	
Funding			
	Gas Tax		266,680
	Depreciation		133,320
			<u>400,000</u>
<u>11 Water Utility Lead Service</u>			
		<u>85,000</u>	
Funding			
	Water Operations		<u>85,000</u>
<u>12 Parrsboro Waste Water</u>			
	Waste Water Treatment Plant Sludge Tank Cover	<u>20,000</u>	
Funding			
	Parrsboro Sewer Rate		<u>20,000</u>
<u>13 Water Main extension</u>			
	Brookdale	<u>10,000</u>	
Funding			
	General Revenue		<u>10,000</u>

Municipality of Cumberland
2021/22 Capital Budget
27-May-21

Category Project	<u>Cost estimates</u>	<u>Funding</u>
<u>14 Rural Waste Water</u>		
Wallace Waste Water Treatment Plant Upgrades	352,000	
Funding		
Gas Tax		234,678
Rural Sewer Reserve		117,322
		352,000
<u>15 Community Economic Development and Tourism</u>		
Rural Broadband (payment 2 of 4)	867,555	
Funding		
Gas Tax		867,555
<u>16 Solar Community Buidlings Program</u>		
Parrsboro Wastewater Treatment Plant	265,000	
Springhill Wastewater Treatment Plant	265,000	
Springhill Water Treatment Plant	265,000	
	795,000	
Funding		
Gas Tax		265,000
Long term Debt		530,000
		795,000
<u>17 Community Economic Development and Tourism</u>		
Cape d'Or Master Plan	200,000	
Funding		
Tourism NS		66,667
ACOA		66,667
Gas Tax		66,666
		200,000

Municipality of Cumberland
2021/22 Capital Budget
27-May-21

Category Project	<u>Cost estimates</u>	<u>Funding</u>
<u>18 Community Economic Development and Tourism</u>		
Glooscap Campground Renovations	35,000	
Funding		
Parrsboro Pre-dissolution reserve		14,000
Gas Tax		21,000
		<u>35,000</u>
 <u>19 Community Economic Development and Tourism</u>		
Replace Seasonal Poles for Mounted Decorations	<u>12,000</u>	
Funding		
General Revenue		<u>12,000</u>
 <u>20 Recreation & Culture Facilities</u>		
Pugwash Mutli-Purpose Building Design	<u>160,000</u>	
Funding		
General Reserves		80,000
ACOA		80,000
		<u>160,000</u>
 <u>21 Parks and Playgrounds and Sports fields</u>		
Sharpe Splash & Play Park- Paving Mechanic Street Entrance (Chapel entrance to be undertaken as part of street paving)	<u>10,000</u>	
Funding		
Gas Tax		<u>10,000</u>

Municipality of Cumberland
2021/22 Capital Budget
27-May-21

Category	<u>Cost estimates</u>	<u>Funding</u>
Project		
<u>22 Parks and Playgrounds and Sports fields</u>		
Parrsboro Playground	<u>150,000</u>	
Funding		
Community Fundraising		50,000
Provincial Grants		50,000
Gas Tax		<u>50,000</u>
		<u>150,000</u>
<u>23 Parks and Playgrounds and Sports fields</u>		
Springhill Ball Field #2	<u>24,000</u>	
Funding		
Gas Tax		<u>24,000</u>
	<u>6,724,555</u>	<u>6,724,555</u>